



**CSL**

**Tax Transparency  
Report Supplement  
Australia**

**2022/2023**



## Australian Tax Reconciliation

Values are per CSL Australian income tax return.

These details are provided to assist an understanding of the tax values in the Report of Entity Tax Information published by the Australian Taxation Office each year, refer - <http://data.gov.au/dataset/corporate-transparency>

<b>CSL Australia</b>	<b>2023 (A\$m)</b>
External Sales Revenue	1,050.4
Related Party Revenue	1,078.7
External Royalty Income	318.8
Other External Income	151.2
External Interest Income	16.2
Related Party Dividend Income	1,928.5
<b>Gross Income including Related Party Dividend Income</b>	<b>4,543.8</b>
Profit Before Tax	1,816.0
(less) Tax exempt foreign related party dividend income	(1,928.5)
Australian Profit/(Loss) Before Tax (excluding dividends)	(112.4)
add/(less) Permanent non-taxable differences	159.7
add/(less) Temporary tax timing differences	(49.2)
add R&D eligible expenditure for R&D Tax Offset *	111.5
* Total R&D expenditure of \$535.7m	
<b>Taxable Income</b>	<b>109.7</b>
<b>Australian Tax Payable is calculated as:</b>	
Taxable Income	109.7
Gross Tax Payable @ 30%	32.9
(less) Foreign Tax Paid Offsets	(23.8)
(less) R&D Tax Offset	(47.5)
<b>Australian Tax Offset Carried Forward</b>	<b>(38.3)</b>
<b>Calculation of the Australian Income Tax Expense:</b>	
Profit Before Tax	1,816.0
(less) Tax exempt foreign related party dividend income	(1,928.5)
Australian Profit/(Loss) Before Tax (excluding <b>dividends</b> )	(112.4)
add/(less) Permanent non-taxable differences and offsets	135.1
Amount after permanent non-taxable differences and offsets	22.6
<b>Australian Tax Expense @ 30%</b>	<b>6.8</b>
(less) Tax expense credit related to R&D Tax Offset	(14.1)
<b>Australian Income Tax Expense</b>	<b>(7.3)</b>

## Australian Effective Tax Rate

Tax Expense Credit as a percentage of Australian Profit Before Tax (including tax exempt dividends from foreign subsidiaries) -0.4%

Tax Expense Credit as a percentage of Australian Loss Before Tax (excluding tax exempt dividends from foreign subsidiaries) 6.5%

## Australian Tax Contribution Summary

The table below provides an overview of all the taxes paid and collected by CSL Australia in the 2023 income year on Australian income. Values are in A\$m.

Australian taxes include taxes paid to Australian Federal and State authorities.

Income tax paid to tax authorities during the year differs from the Effective Tax Rate for accounting purposes. This is due to a variety of factors, such as, cash tax paid in the year may relate to profits from prior years or determined by reference to fixed instalment rates set by tax authorities. There are also differences in accounting and tax depreciation rates that impact the timing of tax payments, and other tax and accounting timing differences.

<b>CSL Australia</b>	<b>2023 (A\$m)</b>
<b>Total Australian Taxes and Imposts Paid</b>	<b>29.7</b>
Corporate Income Tax	(4.5)
Fringe Benefits Tax	2.0
Customs Duties	0.3
Land Tax	1.9
Payroll Tax	29.1
Congestion Levy	1.0
<b>Total Withholding Tax Paid to Foreign Jurisdictions <sup>^</sup></b>	<b>12.8</b>
<b>Total Other Australian Taxes Collected and Remitted</b>	<b>147.8</b>
GST paid	114.1
GST claimed	(96.8)
PAYG - Employee Withholding Tax	130.5

<sup>^</sup> In accordance with Australian tax law, these amounts are available for offset against the Australian income tax liability.