

Concession	Turnover less than \$2 million	Turnover \$2 million to less than \$5 million	Turnover \$5 million to less than \$10 million
Simplified trading stock rules (/business/small-business-entity-concessions/concessions/income-tax-concessions/?anchor=Simplifiedtradingstockrules1#Simplifiedtradingstockrules1)	Yes	Yes	Yes
Two-year amendment period (/business/small-business-entity-concessions/concessions/income-tax-concessions/?anchor=Twoyearamendmentperiod#Twoyearamendmentperiod)	Yes	Yes	Yes

GST, BAS and excise

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Simpler BAS (/business/business-activity-statements-%28bas%29/goods-and-services-tax-%28gst%29/simpler-bas/)	Yes	Yes
Accounting for GST on a cash basis (/Business/Small-business-entity-concessions/Concessions/GST-and-excise-concessions/?anchor=AccountingforGSTonacashbasis#AccountingforGSTonacashbasis)	Yes	Yes
Annual apportionment of GST input tax credits (/Business/Small-business-entity-concessions/Concessions/GST-and-excise-concessions/?anchor=AnnualapportionmentofGSTinputtaxcredits#AnnualapportionmentofGSTinputtaxcredits)	Yes	Yes
Paying GST by instalments (/Business/Small-business-entity-concessions/Concessions/GST-and-excise-concessions/?anchor=PayingGSTbyinstalments#PayingGSTbyinstalments)	Yes	Yes
Excise concession (/Business/Small-business-entity-concessions/Concessions/GST-and-excise-concessions/?anchor=Exciseconcession#Exciseconcession)	Yes	Yes

Capital gains tax (CGT)

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Small business restructure rollover (/business/small-business-entity-concessions/concessions/income-tax-concessions/?anchor=Smallbusinessrestructurerollover#Smallbusinessrestructurerollover)	Yes	Yes	Yes
CGT 15-year asset exemption (/Business/Small-business-entity-concessions/Concessions/CGT-concessions/?anchor=BK_15yearassetexemption#BK_15yearassetexemption)	Yes	No	No
CGT 50% active asset reduction (/Business/Small-business-entity-concessions/Concessions/CGT-concessions/?anchor=BK_50activeassetreduction#BK_50activeassetreduction)	Yes	No	No

<u>CGT Retirement exemption (/Business/Small-business-entity-concessions/Concessions/CGT-concessions/?anchor=Retirementexemption#Retirementexemption)</u>	Yes	No	No
<u>CGT Rollover (/Business/Small-business-entity-concessions/Concessions/CGT-concessions/?anchor=Rollover#Rollover)</u>	Yes	No	No
<u>Contributions of small business CGT concession amounts to your super fund (/Business/Small-business-entity-concessions/Concessions/Super-concessions/)</u>	Yes	No	No

Fringe benefits tax (FBT)

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<u>FBT car parking exemption (/Business/Small-business-entity-concessions/Concessions/FBT-concessions/?anchor=FBTcarparkingexemption1#FBTcarparkingexemption1)</u>	Yes	Yes	Yes
<u>FBT work-related devices exemption (/Business/Small-business-entity-concessions/Concessions/FBT-concessions/?anchor=fringebenefittaxchangesforwrdevices#fringebenefittaxchangesforwrdevices)</u>	Yes	Yes	Yes

Superannuation

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<u>Superannuation clearing house (/Business/Small-business-entity-concessions/Concessions/Super-concessions/)</u>	Yes	Yes	Yes
<u>Contributions of small business CGT concession amounts to your super fund (/Business/Small-business-entity-concessions/Concessions/Super-concessions/)</u>	Yes	No	No

See also:

- [What's new for small business \(/business/small-business-entity-concessions/what-s-new-for-small-business/\)](#)
- [Income and deductions for business \(/business/income-and-deductions-for-business/\)](#)

Last modified: 01 Sep 2017

QC 53212

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