

Pubs, taverns and bars- ATO Benchmarks

Businesses in the industry sell alcoholic beverages for consumption on the premises. They may also offer meals, entertainment, gaming facilities and accommodation; operate a retail liquor outlet service; or have a table service restaurant

Performance Benchmarks

These benchmarks use information reported on tax returns and activity statements for the 2014–15 financial year, and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses that you can use to compare your performance against similar businesses in your industry.

Key Benchmark Range

Generally, you should fall within the key benchmark range for your particular annual turnover.

Falling outside the key benchmarks for your industry may indicate your business has room for improvement.

It may also be worthwhile checking you reported all income and accounted for any trading stock you may have used for private purposes, as these can affect your results. Certain businesses can use amounts we accept as estimates, check if they are available for you.

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2014–15 Financial Year

Key benchmark range	Annual turnover range	
	\$100,000 - \$750,000	\$750,001 - \$2,500,000

Tax return

Cost of sales/turnover	42% - 50%	36% - 45%
Average cost of sales	46%	40%
Total expenses/turnover	85% - 93%	88% - 94%
Average total expenses	89%	91%

Activity statement

Non-capital purchases/total sales	65% - 78%	59% - 70%
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Other benchmark information that may assist your business

Not all expenses, such as those below, are reported by every business.

Because there are fewer businesses in your industry that report this information, only use this information as a guide if it applies to your business.

Benchmark range	Annual turnover range	
Tax return	\$100,000 - \$750,000	\$750,001 - \$2,500,000
Labour-turnover	14% - 22%	19% - 25%
Rent/turnover	8% - 13%	7% - 10%

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