

## ***Taxation statistics 2010–11***

### **Table 3D: Trust returns**

#### **Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

**Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2010–11 income year were sourced from 2011 trust income tax returns processed by 31 October 2012. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2010–11*.

2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.

3 In Taxation statistics 2006-07 and earlier year publications, referred to as "Simplified Tax System (STS) depreciating assets".

4 In Taxation statistics 2006-07 and earlier year publications, referred to as "Entrepreneurs tax offset STS group turnover".

5 In Taxation statistics 2006-07 and earlier year publications, referred to as "Entrepreneurs tax offset Net STS income".

6 Includes cigarette and tobacco product manufacturing.

7 Includes 'electricity transmission', 'electricity distribution' and 'electricity on selling and market operation'.

8 Includes trusts that did not state their industry or whose stated industry was unknown.

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## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Number of Trusts	Current assets		Total assets	
	no.	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>					
Nursery and Floriculture Production	500	435	179,820,778	440	501,403,307
Mushroom and Vegetable Growing	1,025	875	417,898,987	900	1,542,450,197
Fruit and Tree Nut Growing	2,880	2,445	1,180,831,175	2,515	4,168,590,459
Sheep, Beef Cattle and Grain Farming	14,575	11,940	7,197,172,112	12,205	22,003,515,046
Other Crop Growing	1,795	1,565	972,746,257	1,610	2,722,760,883
Dairy Cattle Farming	1,995	1,740	611,430,860	1,775	2,418,945,038
Poultry Farming	445	375	187,089,071	385	836,991,998
Deer Farming	25	20	15,223,168	20	32,678,088
Other Livestock Farming	985	805	661,551,183	825	1,674,635,669
Aquaculture	265	230	122,803,225	235	355,637,733
Forestry and Logging	730	540	266,165,351	565	1,819,263,575
Fishing	1,450	1,255	537,892,187	1,295	2,292,159,403
Hunting and Trapping	25	20	2,461,698	25	5,673,123
Forestry Support Services	130	105	54,442,838	110	324,185,638
Agriculture and Fishing Support Services	1,415	1,195	304,744,694	1,225	859,853,642
<b>Total Agriculture, Forestry and Fishing</b>	<b>28,250</b>	<b>23,545</b>	<b>12,712,273,584</b>	<b>24,130</b>	<b>41,558,743,799</b>
<b>Mining</b>					
Coal Mining	45	40	42,519,848	40	126,980,121
Oil and Gas Extraction	35	25	24,034,478	30	39,863,816
Metal Ore Mining	95	70	146,612,736	75	377,353,322
Construction Material Mining	250	215	204,854,712	215	694,988,994
Other Non-Metallic Mineral Mining and Quarrying	110	90	36,265,149	90	64,569,310
Exploration	105	90	64,225,231	95	164,844,469
Other Mining Support Services	315	265	207,174,978	270	432,565,987
<b>Total Mining</b>	<b>950</b>	<b>795</b>	<b>725,687,132</b>	<b>815</b>	<b>1,901,166,019</b>
<b>Manufacturing</b>					
Meat and Meat Product Manufacturing	185	145	318,622,096	150	582,774,434
Seafood Processing	60	45	23,098,974	45	66,038,986
Dairy Product Manufacturing	110	90	96,385,053	90	225,634,924
Fruit and Vegetable Processing	75	65	18,710,366	65	53,496,359
Oil and Fat Manufacturing	30	25	30,510,704	25	73,115,743
Grain Mill and Cereal Product Manufacturing	50	35	27,247,032	35	76,118,467
Bakery Product Manufacturing	1,555	1,310	188,020,264	1,335	644,381,961
Sugar and Confectionery Manufacturing	55	45	34,744,909	50	66,705,399

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**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Current liabilities		Total liabilities		Proprietors' funds	
	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	405	208,414,976	430	450,895,767	435	51,302,397
Mushroom and Vegetable Growing	830	882,622,575	875	1,515,384,687	880	30,511,780
Fruit and Tree Nut Growing	2,275	1,984,500,420	2,450	3,831,289,776	2,460	306,540,070
Sheep, Beef Cattle and Grain Farming	11,205	10,128,954,071	11,870	20,633,859,569	11,920	1,643,268,150
Other Crop Growing	1,495	1,346,722,301	1,565	2,722,954,516	1,580	17,994,325
Dairy Cattle Farming	1,650	972,708,014	1,735	2,265,904,433	1,710	162,081,309
Poultry Farming	355	366,471,382	380	712,955,026	380	125,033,605
Deer Farming	20	18,829,371	20	31,891,752	20	786,336
Other Livestock Farming	740	687,657,538	800	1,331,074,232	815	355,773,452
Aquaculture	205	258,771,175	225	353,019,159	235	-2,039,266
Forestry and Logging	490	363,023,744	540	770,124,435	550	1,051,032,377
Fishing	1,205	1,164,494,193	1,270	1,890,206,703	1,270	157,939,274
Hunting and Trapping	20	4,318,936	20	5,722,780	20	-49,646
Forestry Support Services	100	75,241,721	105	248,212,021	105	75,996,058
Agriculture and Fishing Support Services	1,140	422,084,022	1,190	848,487,997	1,185	13,639,198
<b>Total Agriculture, Forestry and Fishing</b>	<b>22,125</b>	<b>18,884,814,439</b>	<b>23,470</b>	<b>37,611,982,853</b>	<b>23,565</b>	<b>3,989,809,419</b>
<b>Mining</b>						
Coal Mining	40	76,753,799	40	114,880,930	40	13,707,508
Oil and Gas Extraction	25	14,663,248	30	35,602,120	30	4,261,707
Metal Ore Mining	70	376,291,889	75	450,519,461	80	-71,890,479
Construction Material Mining	200	339,837,414	215	592,154,956	215	102,966,626
Other Non-Metallic Mineral Mining and Quarrying	85	34,936,678	90	61,808,543	85	-73,396
Exploration	80	70,660,557	90	121,257,449	90	43,594,662
Other Mining Support Services	245	223,801,723	260	399,855,497	270	34,191,469
<b>Total Mining</b>	<b>745</b>	<b>1,136,945,308</b>	<b>795</b>	<b>1,776,078,956</b>	<b>805</b>	<b>126,758,097</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	135	345,445,215	145	471,152,867	145	111,487,514
Seafood Processing	40	32,734,428	45	55,536,586	45	10,246,787
Dairy Product Manufacturing	85	118,815,560	90	193,168,524	90	32,497,275
Fruit and Vegetable Processing	60	28,604,154	60	52,467,719	65	1,028,553
Oil and Fat Manufacturing	25	38,189,458	25	72,834,916	25	1,771,348
Grain Mill and Cereal Product Manufacturing	35	26,668,866	35	73,715,520	35	3,195,494
Bakery Product Manufacturing	1,270	303,566,823	1,320	640,185,411	1,300	9,565,210
Sugar and Confectionery Manufacturing	40	43,313,626	45	75,351,962	45	-11,441,660

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**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Opening stock		Purchases & other costs		Closing stock	
	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	160	29,854,235	200	74,882,175	155	31,123,865
Mushroom and Vegetable Growing	255	29,967,324	300	297,821,062	265	35,792,668
Fruit and Tree Nut Growing	520	109,065,116	485	258,952,167	540	117,605,458
Sheep, Beef Cattle and Grain Farming	7,320	1,217,057,615	5,320	1,256,108,324	7,245	1,352,877,911
Other Crop Growing	355	43,396,348	225	149,265,527	355	61,537,469
Dairy Cattle Farming	1,200	132,455,559	795	71,490,598	1,205	155,348,122
Poultry Farming	110	35,846,473	110	264,559,215	100	38,457,009
Deer Farming	10	636,471	5	5,798,200	10	1,522,326
Other Livestock Farming	390	108,679,613	285	113,039,636	400	118,253,964
Aquaculture	95	23,944,905	95	29,841,885	100	26,380,497
Forestry and Logging	50	5,469,709	55	31,517,612	55	14,196,881
Fishing	110	23,606,683	125	62,309,679	110	25,892,912
Hunting and Trapping	5	160,038	5	761,360	5	291,371
Forestry Support Services	10	475,371	20	2,559,788	15	1,156,801
Agriculture and Fishing Support Services	285	36,448,789	325	130,403,329	305	44,124,489
<b>Total Agriculture, Forestry and Fishing</b>	<b>10,885</b>	<b>1,797,064,249</b>	<b>8,355</b>	<b>2,749,310,557</b>	<b>10,865</b>	<b>2,024,561,743</b>
<b>Mining</b>						
Coal Mining	n.a.	1,238,120	n.a.	18,570,882	n.a.	2,089,948
Oil and Gas Extraction	n.a.	3,881,891	n.a.	15,904,762	n.a.	4,348,455
Metal Ore Mining	n.a.	4,726,627	n.a.	15,472,172	n.a.	5,427,493
Construction Material Mining	n.a.	10,268,247	n.a.	63,316,104	n.a.	10,944,264
Other Non-Metallic Mineral Mining and Quarrying	n.a.	2,858,330	n.a.	14,110,021	n.a.	6,718,748
Exploration	n.a.	484,482	n.a.	3,695,765	n.a.	542,663
Other Mining Support Services	n.a.	5,989,768	n.a.	75,994,580	n.a.	5,891,994
<b>Total Mining</b>	<b>110</b>	<b>29,447,465</b>	<b>145</b>	<b>207,064,286</b>	<b>110</b>	<b>35,963,565</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	80	46,083,531	90	1,216,899,795	75	52,932,985
Seafood Processing	25	6,148,707	30	40,213,654	25	4,348,245
Dairy Product Manufacturing	60	19,416,066	75	195,876,488	60	22,080,913
Fruit and Vegetable Processing	40	3,781,040	40	36,478,484	40	4,036,377
Oil and Fat Manufacturing	15	8,808,048	15	32,343,711	15	8,471,688
Grain Mill and Cereal Product Manufacturing	20	8,015,225	25	32,036,230	20	8,539,519
Bakery Product Manufacturing	885	25,243,167	1,080	457,563,794	910	23,933,654
Sugar and Confectionery Manufacturing	30	13,519,957	30	52,131,804	30	14,724,741

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## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Trade debtors		Trade creditors		Total salary & wage expenses	
	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	160	23,283,851	155	16,163,649	225	65,320,483
Mushroom and Vegetable Growing	265	71,832,757	290	68,197,020	465	138,596,827
Fruit and Tree Nut Growing	665	107,507,362	665	84,915,394	1,015	186,657,057
Sheep, Beef Cattle and Grain Farming	1,700	161,414,650	2,295	212,359,557	4,680	302,710,980
Other Crop Growing	295	70,103,912	370	59,919,991	660	74,105,481
Dairy Cattle Farming	500	54,503,582	540	39,689,759	740	70,399,131
Poultry Farming	75	16,190,649	110	27,439,059	190	32,035,250
Deer Farming	5	134,374	5	44,097	5	205,861
Other Livestock Farming	180	24,709,503	205	28,846,107	260	37,375,568
Aquaculture	75	8,728,613	65	5,201,042	90	20,327,587
Forestry and Logging	95	22,667,292	115	15,965,282	145	48,821,653
Fishing	160	23,888,214	225	17,026,011	440	52,869,078
Hunting and Trapping	5	239,658	5	29,607	5	664,673
Forestry Support Services	20	3,148,714	20	1,195,807	35	10,707,888
Agriculture and Fishing Support Services	350	46,418,640	330	38,743,944	580	92,710,567
<b>Total Agriculture, Forestry and Fishing</b>	<b>4,550</b>	<b>634,771,771</b>	<b>5,390</b>	<b>615,736,326</b>	<b>9,540</b>	<b>1,133,508,084</b>
<b>Mining</b>						
Coal Mining	15	10,477,759	15	3,776,630	20	15,270,983
Oil and Gas Extraction	5	944,545	5	2,594,487	5	2,540,725
Metal Ore Mining	15	28,199,756	20	28,199,950	25	87,040,280
Construction Material Mining	100	71,657,233	100	38,361,139	100	65,529,802
Other Non-Metallic Mineral Mining and Quarrying	20	3,123,718	15	1,500,155	25	12,132,301
Exploration	20	6,984,003	25	5,398,996	30	22,023,642
Other Mining Support Services	90	66,754,133	80	27,351,255	120	109,109,088
<b>Total Mining</b>	<b>265</b>	<b>188,141,147</b>	<b>260</b>	<b>107,182,612</b>	<b>325</b>	<b>313,646,821</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	75	123,118,244	75	96,530,182	80	180,970,389
Seafood Processing	20	4,503,917	20	2,618,841	25	7,472,273
Dairy Product Manufacturing	50	31,820,282	50	29,058,436	60	39,101,555
Fruit and Vegetable Processing	30	7,514,931	30	6,178,478	30	7,643,202
Oil and Fat Manufacturing	10	5,593,958	10	4,312,816	15	9,631,818
Grain Mill and Cereal Product Manufacturing	15	9,780,357	15	4,772,854	25	10,684,311
Bakery Product Manufacturing	350	36,674,836	640	52,351,692	1,035	320,232,373
Sugar and Confectionery Manufacturing	25	9,746,326	20	6,794,041	25	18,352,485

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**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Payments to related entities		Other depreciating assets 1st deducted		Termination value-other depreciating assets	
	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	85	7,628,437	85	6,237,775	45	11,266,471
Mushroom and Vegetable Growing	170	14,698,927	220	56,018,748	100	67,612,692
Fruit and Tree Nut Growing	300	14,788,336	530	45,858,599	210	51,915,068
Sheep, Beef Cattle and Grain Farming	1,410	59,334,177	2,975	372,923,017	1,435	213,964,566
Other Crop Growing	255	15,072,934	340	55,542,147	180	25,252,946
Dairy Cattle Farming	230	8,637,390	425	33,763,095	190	15,931,426
Poultry Farming	70	5,492,622	95	21,010,658	45	9,141,308
Deer Farming	0	0	5	211,297	5	495,504
Other Livestock Farming	100	5,458,905	175	17,241,375	65	9,661,553
Aquaculture	30	1,549,844	50	5,213,268	25	4,557,103
Forestry and Logging	60	3,495,606	55	14,789,275	35	8,370,211
Fishing	205	11,924,972	220	12,025,820	115	26,928,214
Hunting and Trapping	5	168,006	5	346,276	5	37,000
Forestry Support Services	15	802,458	15	791,567	10	359,341
Agriculture and Fishing Support Services	195	13,241,491	260	31,062,826	125	15,875,703
<b>Total Agriculture, Forestry and Fishing</b>	<b>3,130</b>	<b>162,294,105</b>	<b>5,460</b>	<b>673,035,743</b>	<b>2,585</b>	<b>461,369,106</b>
<b>Mining</b>						
Coal Mining	10	1,579,693	15	7,449,756	n.a.	163,314
Oil and Gas Extraction	5	304,244	5	170,400	n.a.	669,181
Metal Ore Mining	10	1,164,786	15	44,560,514	n.a.	4,080,014
Construction Material Mining	40	8,258,120	55	21,197,025	n.a.	9,048,072
Other Non-Metallic Mineral Mining and Quarrying	10	684,389	15	1,810,367	n.a.	319,286
Exploration	20	2,815,528	15	6,817,879	n.a.	27,232,315
Other Mining Support Services	60	10,386,965	55	35,883,655	n.a.	31,047,536
<b>Total Mining</b>	<b>155</b>	<b>25,193,725</b>	<b>170</b>	<b>117,889,596</b>	<b>75</b>	<b>72,559,718</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	n.a.	4,414,655	n.a.	6,980,556	n.a.	533,876
Seafood Processing	n.a.	733,570	n.a.	1,535,751	n.a.	2,411,345
Dairy Product Manufacturing	n.a.	2,057,505	n.a.	5,721,624	n.a.	948,562
Fruit and Vegetable Processing	n.a.	1,210,052	n.a.	2,873,413	n.a.	3,589,722
Oil and Fat Manufacturing	n.a.	360,587	n.a.	3,108,869	n.a.	246,751
Grain Mill and Cereal Product Manufacturing	n.a.	755,245	n.a.	2,307,377	n.a.	538,042
Bakery Product Manufacturing	n.a.	26,295,570	n.a.	18,929,408	n.a.	13,698,057
Sugar and Confectionery Manufacturing	n.a.	486,915	n.a.	1,893,088	n.a.	3,261,696

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**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	S40-880 deduction		Fringe benefit employee contributions		Small business entity depreciating assets <sup>3</sup> – deduction for low cost assets (less than \$1,000)	
	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	n.a.	4,933	40	378,168	25	63,855
Mushroom and Vegetable Growing	n.a.	5,245	70	626,204	85	284,234
Fruit and Tree Nut Growing	n.a.	18,327	150	1,355,583	170	334,555
Sheep, Beef Cattle and Grain Farming	n.a.	519,597	1,050	7,485,359	1,290	2,703,688
Other Crop Growing	n.a.	28,491	75	605,741	155	430,849
Dairy Cattle Farming	n.a.	43,316	150	950,623	240	474,507
Poultry Farming	n.a.	1,452	40	365,433	35	164,617
Deer Farming	n.a.	0	0	0	0	0
Other Livestock Farming	n.a.	26,457	45	341,709	50	113,270
Aquaculture	n.a.	2,614	10	65,686	25	50,236
Forestry and Logging	n.a.	151,599	20	278,338	15	29,397
Fishing	n.a.	10,911	80	633,226	95	197,001
Hunting and Trapping	n.a.	462	0	0	5	38,120
Forestry Support Services	n.a.	946	5	38,065	10	23,251
Agriculture and Fishing Support Services	n.a.	3,797	90	538,606	155	363,491
<b>Total Agriculture, Forestry and Fishing</b>	<b>290</b>	<b>818,147</b>	<b>1,830</b>	<b>13,662,741</b>	<b>2,365</b>	<b>5,271,071</b>
<b>Mining</b>						
Coal Mining	n.a.	4,332	n.a.	62,881	n.a.	10,266
Oil and Gas Extraction	n.a.	218	n.a.	0	n.a.	908
Metal Ore Mining	n.a.	697	n.a.	8,942	n.a.	0
Construction Material Mining	n.a.	9,520	n.a.	122,149	n.a.	21,378
Other Non-Metallic Mineral Mining and Quarrying	n.a.	1,473	n.a.	23,328	n.a.	2,794
Exploration	n.a.	4,364	n.a.	12,915	n.a.	4,341
Other Mining Support Services	n.a.	3,645	n.a.	269,731	n.a.	376,984
<b>Total Mining</b>	<b>25</b>	<b>24,249</b>	<b>50</b>	<b>499,946</b>	<b>45</b>	<b>416,671</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	n.a.	n.a.	n.a.	272,956	n.a.	18,601
Seafood Processing	n.a.	n.a.	n.a.	24,822	n.a.	3,496
Dairy Product Manufacturing	n.a.	n.a.	n.a.	238,599	n.a.	33,877
Fruit and Vegetable Processing	n.a.	n.a.	n.a.	52,422	n.a.	962
Oil and Fat Manufacturing	n.a.	n.a.	n.a.	24,340	n.a.	7,648
Grain Mill and Cereal Product Manufacturing	n.a.	n.a.	n.a.	4,096	n.a.	7,244
Bakery Product Manufacturing	n.a.	n.a.	n.a.	1,064,651	n.a.	408,504
Sugar and Confectionery Manufacturing	n.a.	n.a.	n.a.	28,805	n.a.	17,247

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**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Small business entity depreciating assets <sup>3</sup> – deduction for general pool assets (less than 25 years)		Small business entity depreciating assets <sup>3</sup> – deduction for long life pool assets (25 years or more)		Entrepreneurs tax offset – Small business entity aggregated turnover <sup>4</sup>	
	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	80	2,061,359	20	35,462	n.a.	258,356
Mushroom and Vegetable Growing	205	8,926,815	75	163,676	n.a.	336,680
Fruit and Tree Nut Growing	565	18,832,463	230	504,794	n.a.	709,429
Sheep, Beef Cattle and Grain Farming	3,480	228,390,718	1,855	5,152,677	n.a.	6,579,557
Other Crop Growing	500	20,540,113	190	461,366	n.a.	665,446
Dairy Cattle Farming	630	25,702,506	340	1,100,686	n.a.	1,001,221
Poultry Farming	95	5,727,250	45	505,612	n.a.	161,456
Deer Farming	5	7,153	5	1,233	n.a.	0
Other Livestock Farming	130	4,278,180	45	163,027	n.a.	498,913
Aquaculture	50	1,435,110	15	42,086	n.a.	98,921
Forestry and Logging	75	3,050,399	15	15,057	n.a.	394,838
Fishing	220	6,138,175	35	74,608	n.a.	1,260,899
Hunting and Trapping	5	163,604	0	0	n.a.	168,547
Forestry Support Services	20	697,135	5	8,187	n.a.	156,418
Agriculture and Fishing Support Services	395	18,996,922	100	152,748	n.a.	1,414,995
<b>Total Agriculture, Forestry and Fishing</b>	<b>6,455</b>	<b>344,947,902</b>	<b>2,955</b>	<b>8,381,219</b>	<b>320</b>	<b>13,705,676</b>
<b>Mining</b>						
Coal Mining	10	130,835	n.a.	n.a.	n.a.	n.a.
Oil and Gas Extraction	5	264,686	n.a.	n.a.	n.a.	n.a.
Metal Ore Mining	10	104,945	n.a.	n.a.	n.a.	n.a.
Construction Material Mining	30	3,053,229	n.a.	n.a.	n.a.	n.a.
Other Non-Metallic Mineral Mining and Quarrying	10	425,269	n.a.	n.a.	n.a.	n.a.
Exploration	15	425,626	n.a.	n.a.	n.a.	n.a.
Other Mining Support Services	50	1,562,120	10	n.a.	n.a.	n.a.
<b>Total Mining</b>	<b>125</b>	<b>5,966,710</b>	<b>20</b>	<b>60,837</b>	<b>15</b>	<b>516,585</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	n.a.	934,942	n.a.	n.a.	n.a.	n.a.
Seafood Processing	n.a.	82,762	n.a.	n.a.	n.a.	n.a.
Dairy Product Manufacturing	n.a.	660,708	n.a.	n.a.	n.a.	n.a.
Fruit and Vegetable Processing	n.a.	166,786	n.a.	n.a.	n.a.	n.a.
Oil and Fat Manufacturing	n.a.	61,235	n.a.	n.a.	n.a.	n.a.
Grain Mill and Cereal Product Manufacturing	n.a.	160,336	n.a.	n.a.	n.a.	n.a.
Bakery Product Manufacturing	n.a.	7,428,249	n.a.	n.a.	n.a.	n.a.
Sugar and Confectionery Manufacturing	n.a.	351,626	n.a.	n.a.	n.a.	n.a.



**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Entrepreneurs tax offset – Small business entity income <sup>5</sup>	
	no.	\$
<b>Agriculture, Forestry and Fishing</b>		
Nursery and Floriculture Production	n.a.	122,837
Mushroom and Vegetable Growing	n.a.	139,326
Fruit and Tree Nut Growing	n.a.	232,309
Sheep, Beef Cattle and Grain Farming	n.a.	2,991,167
Other Crop Growing	n.a.	279,654
Dairy Cattle Farming	n.a.	435,845
Poultry Farming	n.a.	105,215
Deer Farming	n.a.	0
Other Livestock Farming	n.a.	191,258
Aquaculture	n.a.	68,633
Forestry and Logging	n.a.	177,733
Fishing	n.a.	691,909
Hunting and Trapping	n.a.	86,309
Forestry Support Services	n.a.	18,830
Agriculture and Fishing Support Services	n.a.	659,295
<b>Total Agriculture, Forestry and Fishing</b>	<b>320</b>	<b>6,200,320</b>
<b>Mining</b>		
Coal Mining	n.a.	n.a.
Oil and Gas Extraction	n.a.	n.a.
Metal Ore Mining	n.a.	n.a.
Construction Material Mining	n.a.	n.a.
Other Non-Metallic Mineral Mining and Quarrying	n.a.	n.a.
Exploration	n.a.	n.a.
Other Mining Support Services	n.a.	n.a.
<b>Total Mining</b>	<b>15</b>	<b>293,383</b>
<b>Manufacturing</b>		
Meat and Meat Product Manufacturing	n.a.	n.a.
Seafood Processing	n.a.	n.a.
Dairy Product Manufacturing	n.a.	n.a.
Fruit and Vegetable Processing	n.a.	n.a.
Oil and Fat Manufacturing	n.a.	n.a.
Grain Mill and Cereal Product Manufacturing	n.a.	n.a.
Bakery Product Manufacturing	n.a.	n.a.
Sugar and Confectionery Manufacturing	n.a.	n.a.

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Number of Trusts	Current assets		Total assets	
	no.	no.	\$	no.	\$
Other Food Product Manufacturing	225	200	146,786,899	200	259,259,734
Beverage Manufacturing	430	375	315,587,420	380	807,307,037
Textile Manufacturing	25	20	47,385,068	20	138,553,371
Leather Tanning, Fur Dressing and Leather Product Manufacturing	50	40	9,600,431	40	25,847,124
Textile Product Manufacturing	470	395	264,708,657	400	420,461,950
Knitted Product Manufacturing	35	30	14,963,251	30	24,277,214
Clothing and Footwear Manufacturing	570	475	236,926,595	480	412,067,038
Log Sawmilling and Timber Dressing	180	160	139,709,393	165	304,640,267
Other Wood Product Manufacturing	820	710	268,679,572	720	486,762,953
Pulp, Paper and Paperboard Manufacturing	30	25	137,191,105	25	711,640,948
Converted Paper Product Manufacturing	105	95	79,830,517	95	178,549,623
Printing and Printing Support Services	1,340	1,150	384,174,218	1,175	929,172,150
Reproduction of Recorded Media	30	25	2,764,385	25	7,462,582
Petroleum and Coal Product Manufacturing	35	25	34,548,405	25	59,355,644
Basic Chemical Manufacturing	30	20	10,138,567	25	14,319,541
Basic Polymer Manufacturing	50	35	40,808,229	40	77,150,652
Fertiliser and Pesticide Manufacturing	65	55	43,409,895	55	68,540,090
Pharmaceutical and Medicinal Product Manufacturing	45	40	32,864,992	40	81,624,112
Cleaning Compound and Toiletry Preparation Manufacturing	120	105	57,915,641	110	171,165,773
Other Basic Chemical Product Manufacturing	20	15	10,610,020	15	16,968,650
Polymer Product Manufacturing	530	455	383,866,992	460	673,011,887
Natural Rubber Product Manufacturing	30	30	21,955,023	30	34,104,944
Glass and Glass Product Manufacturing	125	110	46,797,644	110	87,684,455
Ceramic Product Manufacturing	90	75	37,313,886	80	80,095,181
Cement, Lime, Plaster and Concrete Product Manufacturing	270	235	243,614,170	235	413,626,108
Other Non-Metallic Mineral Product Manufacturing	180	155	47,548,584	160	89,191,880
Basic Ferrous Metal Manufacturing	255	215	201,884,865	220	358,355,582
Basic Ferrous Metal Product Manufacturing	60	55	27,955,623	55	49,411,787
Basic Non-Ferrous Metal Manufacturing	35	30	11,355,010	30	16,891,011
Basic Non-Ferrous Metal Product Manufacturing	45	35	20,383,243	35	31,071,916
Iron and Steel Forging	15	15	11,142,093	15	16,502,274
Structural Metal Product Manufacturing	1,040	900	569,565,678	915	968,613,431
Metal Container Manufacturing	260	215	99,895,699	220	166,203,768
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	235	200	82,995,027	205	151,096,986
Other Fabricated Metal Product Manufacturing	990	850	322,258,157	870	609,771,469
Motor Vehicle and Motor Vehicle Part Manufacturing	560	485	423,124,874	495	644,084,451
Other Transport Equipment Manufacturing	605	515	1,202,192,912	530	2,533,254,682
Professional and Scientific Equipment Manufacturing	460	405	95,203,737	405	171,966,585

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Current liabilities		Total liabilities		Proprietors' funds	
	no.	\$	no.	\$	no.	\$
Other Food Product Manufacturing	190	156,622,061	200	235,269,838	195	27,173,181
Beverage Manufacturing	355	432,573,473	375	825,362,695	370	-17,657,769
Textile Manufacturing	20	117,286,343	20	143,893,278	20	14,029,092
Leather Tanning, Fur Dressing and Leather Product Manufacturing	40	15,790,910	40	31,653,654	40	262,081
Textile Product Manufacturing	380	257,505,671	395	380,733,730	395	39,719,510
Knitted Product Manufacturing	30	13,774,856	30	22,271,647	25	1,448,601
Clothing and Footwear Manufacturing	445	238,413,280	470	386,304,487	465	26,939,589
Log Sawmilling and Timber Dressing	150	159,839,619	165	289,510,944	160	15,080,389
Other Wood Product Manufacturing	690	306,310,892	710	476,464,360	695	16,087,556
Pulp, Paper and Paperboard Manufacturing	25	165,887,588	25	564,219,579	25	147,421,369
Converted Paper Product Manufacturing	85	87,470,417	95	141,722,104	95	37,272,831
Printing and Printing Support Services	1,115	487,148,566	1,160	853,055,347	1,150	80,070,516
Reproduction of Recorded Media	25	3,491,742	25	6,802,274	25	2,997,290
Petroleum and Coal Product Manufacturing	25	47,410,885	25	59,398,701	25	-43,097
Basic Chemical Manufacturing	20	10,832,539	20	13,758,742	25	560,799
Basic Polymer Manufacturing	35	44,221,012	40	73,300,342	40	3,853,011
Fertiliser and Pesticide Manufacturing	55	47,343,718	55	70,413,835	55	-1,929,923
Pharmaceutical and Medicinal Product Manufacturing	35	36,442,039	35	54,784,022	40	27,617,093
Cleaning Compound and Toiletry Preparation Manufacturing	100	57,169,632	105	126,189,736	100	4,586,548
Other Basic Chemical Product Manufacturing	15	12,056,980	15	16,418,959	15	-43,976,530
Polymer Product Manufacturing	440	404,751,687	455	623,110,056	450	73,763,207
Natural Rubber Product Manufacturing	30	20,702,717	30	31,866,330	30	2,238,614
Glass and Glass Product Manufacturing	105	46,672,726	110	83,625,555	110	4,058,899
Ceramic Product Manufacturing	75	47,841,314	80	72,817,827	80	6,805,310
Cement, Lime, Plaster and Concrete Product Manufacturing	225	262,635,197	235	399,337,543	230	15,726,653
Other Non-Metallic Mineral Product Manufacturing	150	57,605,985	155	93,473,222	150	-4,126,313
Basic Ferrous Metal Manufacturing	210	264,149,478	220	353,921,394	215	4,590,799
Basic Ferrous Metal Product Manufacturing	55	29,196,304	55	49,385,463	55	26,315
Basic Non-Ferrous Metal Manufacturing	25	9,048,393	25	14,721,632	30	2,169,377
Basic Non-Ferrous Metal Product Manufacturing	35	23,612,342	35	33,416,305	35	-1,955,804
Iron and Steel Forging	15	7,132,203	15	14,501,473	15	2,000,801
Structural Metal Product Manufacturing	875	623,573,440	900	953,683,093	900	16,008,995
Metal Container Manufacturing	205	112,175,097	215	163,757,862	205	2,770,642
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	195	90,085,002	205	145,711,475	205	4,924,945
Other Fabricated Metal Product Manufacturing	820	338,938,196	850	597,255,055	845	12,955,905
Motor Vehicle and Motor Vehicle Part Manufacturing	460	400,076,245	485	613,218,651	485	30,970,589
Other Transport Equipment Manufacturing	495	298,526,867	510	2,708,192,178	510	-173,647,408
Professional and Scientific Equipment Manufacturing	370	106,534,278	395	162,297,126	395	7,791,708

**Taxation statistics 2010–11**
**Table 3D: Trust returns**
**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Opening stock		Purchases & other costs		Closing stock	
	no.	\$	no.	\$	no.	\$
Other Food Product Manufacturing	125	29,475,518	140	238,584,706	120	30,363,049
Beverage Manufacturing	215	101,972,842	230	129,857,524	220	109,474,549
Textile Manufacturing	10	19,390,193	10	122,625,189	10	24,268,328
Leather Tanning, Fur Dressing and Leather Product Manufacturing	25	3,130,998	25	6,495,495	25	3,164,854
Textile Product Manufacturing	245	73,773,324	300	308,137,814	245	66,312,645
Knitted Product Manufacturing	15	1,509,786	15	3,595,003	10	1,726,471
Clothing and Footwear Manufacturing	250	48,986,893	290	212,139,970	240	50,862,553
Log Sawmilling and Timber Dressing	80	74,075,740	90	179,143,148	80	74,393,743
Other Wood Product Manufacturing	375	63,789,023	490	533,716,899	390	68,309,721
Pulp, Paper and Paperboard Manufacturing	15	61,973,112	15	729,932,056	10	57,091,446
Converted Paper Product Manufacturing	50	17,973,481	70	118,205,123	60	21,577,040
Printing and Printing Support Services	540	39,783,188	770	447,894,853	520	37,367,672
Reproduction of Recorded Media	5	346,255	10	1,874,871	5	768,254
Petroleum and Coal Product Manufacturing	10	2,298,008	15	17,117,971	10	2,853,386
Basic Chemical Manufacturing	10	2,346,937	10	14,303,550	10	2,455,358
Basic Polymer Manufacturing	20	10,754,612	20	53,429,172	20	11,032,618
Fertiliser and Pesticide Manufacturing	25	7,211,230	35	38,065,171	25	5,622,130
Pharmaceutical and Medicinal Product Manufacturing	20	12,257,835	20	18,453,408	20	14,780,153
Cleaning Compound and Toiletry Preparation Manufacturing	65	11,919,125	70	50,616,887	65	9,673,760
Other Basic Chemical Product Manufacturing	5	2,482,603	10	10,445,544	5	2,782,424
Polymer Product Manufacturing	280	94,923,224	325	501,156,200	275	92,769,864
Natural Rubber Product Manufacturing	15	8,417,650	25	33,092,689	20	9,308,151
Glass and Glass Product Manufacturing	55	7,353,532	65	52,828,148	50	8,376,903
Ceramic Product Manufacturing	45	10,533,761	45	30,352,896	45	11,914,693
Cement, Lime, Plaster and Concrete Product Manufacturing	105	24,603,753	145	582,181,612	100	27,646,514
Other Non-Metallic Mineral Product Manufacturing	65	10,053,165	100	56,776,615	70	9,620,292
Basic Ferrous Metal Manufacturing	105	28,093,872	140	175,655,414	105	28,473,625
Basic Ferrous Metal Product Manufacturing	25	3,625,412	35	28,062,307	25	4,144,222
Basic Non-Ferrous Metal Manufacturing	15	2,874,783	20	15,641,999	15	3,939,997
Basic Non-Ferrous Metal Product Manufacturing	25	3,630,156	30	38,620,692	25	4,129,333
Iron and Steel Forging	10	1,823,307	10	13,765,620	10	2,216,161
Structural Metal Product Manufacturing	500	106,911,887	630	832,693,047	495	108,500,502
Metal Container Manufacturing	60	25,201,213	90	155,186,991	55	25,744,416
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	100	11,188,612	140	113,368,688	100	10,202,559
Other Fabricated Metal Product Manufacturing	350	51,457,028	510	300,899,178	360	55,380,927
Motor Vehicle and Motor Vehicle Part Manufacturing	260	122,201,564	320	777,449,050	260	131,423,431
Other Transport Equipment Manufacturing	185	50,738,837	275	157,501,878	185	46,049,347
Professional and Scientific Equipment Manufacturing	120	11,415,206	190	91,949,524	115	11,002,409

**Taxation statistics 2010–11**
**Table 3D: Trust returns**
**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Trade debtors		Trade creditors		Total salary & wage expenses	
	no.	\$	no.	\$	no.	\$
Other Food Product Manufacturing	95	48,818,389	100	36,228,141	115	46,687,882
Beverage Manufacturing	175	41,902,100	165	36,083,692	155	46,537,985
Textile Manufacturing	15	15,676,100	10	10,559,817	15	5,930,249
Leather Tanning, Fur Dressing and Leather Product Manufacturing	15	937,260	20	1,289,351	15	2,795,600
Textile Product Manufacturing	215	60,133,859	205	28,262,961	265	90,893,665
Knitted Product Manufacturing	15	1,855,785	10	736,041	15	2,923,636
Clothing and Footwear Manufacturing	185	46,585,559	190	25,754,679	250	64,884,140
Log Sawmilling and Timber Dressing	80	37,297,838	80	32,708,286	90	44,626,636
Other Wood Product Manufacturing	365	98,080,730	360	79,064,447	465	162,884,985
Pulp, Paper and Paperboard Manufacturing	15	44,952,590	15	118,011,155	20	130,635,833
Converted Paper Product Manufacturing	60	22,955,592	60	15,426,084	60	26,357,242
Printing and Printing Support Services	665	144,745,690	635	86,317,323	715	263,695,265
Reproduction of Recorded Media	10	925,889	10	587,878	5	1,132,806
Petroleum and Coal Product Manufacturing	10	7,770,693	10	4,033,771	15	6,004,001
Basic Chemical Manufacturing	5	4,883,273	5	1,802,038	10	5,678,837
Basic Polymer Manufacturing	20	17,157,090	20	9,070,568	20	16,483,332
Fertiliser and Pesticide Manufacturing	30	13,949,719	35	13,695,500	25	9,118,650
Pharmaceutical and Medicinal Product Manufacturing	20	6,737,095	15	3,357,038	15	8,081,793
Cleaning Compound and Toiletry Preparation Manufacturing	45	16,549,854	45	8,394,314	45	16,239,353
Other Basic Chemical Product Manufacturing	5	4,495,413	5	1,623,864	5	2,847,359
Polymer Product Manufacturing	285	126,641,726	260	71,617,566	290	163,849,017
Natural Rubber Product Manufacturing	20	6,099,779	15	2,987,638	20	12,497,805
Glass and Glass Product Manufacturing	50	12,423,857	50	6,968,933	55	22,563,829
Ceramic Product Manufacturing	35	7,570,678	30	7,851,875	40	18,199,329
Cement, Lime, Plaster and Concrete Product Manufacturing	130	116,165,068	130	99,761,830	140	75,716,154
Other Non-Metallic Mineral Product Manufacturing	80	16,511,696	75	8,140,184	90	30,057,778
Basic Ferrous Metal Manufacturing	120	40,097,600	115	25,716,088	140	62,298,880
Basic Ferrous Metal Product Manufacturing	35	11,041,093	35	5,359,484	35	16,934,591
Basic Non-Ferrous Metal Manufacturing	15	2,635,981	15	2,040,493	15	3,524,898
Basic Non-Ferrous Metal Product Manufacturing	25	9,313,161	30	7,223,545	30	10,688,427
Iron and Steel Forging	10	3,800,067	5	1,772,454	10	4,538,934
Structural Metal Product Manufacturing	525	204,364,240	525	131,076,257	610	336,777,243
Metal Container Manufacturing	90	32,471,833	75	22,129,570	120	75,640,673
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	110	34,682,121	100	16,001,865	130	58,765,018
Other Fabricated Metal Product Manufacturing	430	114,215,096	415	54,586,168	535	176,009,070
Motor Vehicle and Motor Vehicle Part Manufacturing	245	98,135,314	250	118,503,389	275	203,532,158
Other Transport Equipment Manufacturing	230	28,300,243	205	22,367,158	255	64,852,284
Professional and Scientific Equipment Manufacturing	180	29,839,916	155	13,130,506	250	63,548,030

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Payments to related entities		Other depreciating assets 1st deducted		Termination value-other depreciating assets	
	no.	\$	no.	\$	no.	\$
Other Food Product Manufacturing	n.a.	4,709,275	n.a.	5,256,156	n.a.	4,016,858
Beverage Manufacturing	n.a.	3,793,090	n.a.	17,228,355	n.a.	6,784,954
Textile Manufacturing	n.a.	433,631	n.a.	361,926	n.a.	1,028,398
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	651,692	n.a.	212,953	n.a.	260,574
Textile Product Manufacturing	n.a.	10,440,264	n.a.	4,666,157	n.a.	4,828,548
Knitted Product Manufacturing	n.a.	498,707	n.a.	330,936	n.a.	108,015
Clothing and Footwear Manufacturing	n.a.	10,586,934	n.a.	6,275,729	n.a.	2,012,265
Log Sawmilling and Timber Dressing	n.a.	3,419,114	n.a.	4,841,978	n.a.	11,082,987
Other Wood Product Manufacturing	n.a.	20,173,021	n.a.	11,096,483	n.a.	6,527,775
Pulp, Paper and Paperboard Manufacturing	n.a.	103,526	n.a.	4,855,345	n.a.	106,099
Converted Paper Product Manufacturing	n.a.	2,298,086	n.a.	2,152,325	n.a.	567,100
Printing and Printing Support Services	n.a.	33,709,120	n.a.	23,350,660	n.a.	21,661,363
Reproduction of Recorded Media	n.a.	310,851	n.a.	103,327	n.a.	3,176
Petroleum and Coal Product Manufacturing	n.a.	1,095,683	n.a.	6,351,096	n.a.	12,139,838
Basic Chemical Manufacturing	n.a.	1,344,437	n.a.	368,100	n.a.	255,308
Basic Polymer Manufacturing	n.a.	622,376	n.a.	2,308,530	n.a.	211,353
Fertiliser and Pesticide Manufacturing	n.a.	1,711,502	n.a.	1,529,880	n.a.	625,191
Pharmaceutical and Medicinal Product Manufacturing	n.a.	221,624	n.a.	399,300	n.a.	1,722,038
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	1,617,386	n.a.	6,751,367	n.a.	31,076,616
Other Basic Chemical Product Manufacturing	n.a.	47,292	n.a.	396,676	n.a.	53,136
Polymer Product Manufacturing	n.a.	12,590,104	n.a.	15,551,058	n.a.	6,997,489
Natural Rubber Product Manufacturing	n.a.	891,090	n.a.	1,328,456	n.a.	451,517
Glass and Glass Product Manufacturing	n.a.	2,736,663	n.a.	1,054,050	n.a.	150,995
Ceramic Product Manufacturing	n.a.	2,514,960	n.a.	580,298	n.a.	673,379
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	5,957,003	n.a.	10,132,412	n.a.	10,402,471
Other Non-Metallic Mineral Product Manufacturing	n.a.	3,719,872	n.a.	2,729,775	n.a.	4,578,390
Basic Ferrous Metal Manufacturing	n.a.	6,112,999	n.a.	3,290,398	n.a.	740,244
Basic Ferrous Metal Product Manufacturing	n.a.	2,275,138	n.a.	961,154	n.a.	617,488
Basic Non-Ferrous Metal Manufacturing	n.a.	689,843	n.a.	277,078	n.a.	244,491
Basic Non-Ferrous Metal Product Manufacturing	n.a.	1,996,463	n.a.	966,658	n.a.	189,113
Iron and Steel Forging	n.a.	588,284	n.a.	410,731	n.a.	0
Structural Metal Product Manufacturing	n.a.	35,467,065	n.a.	16,875,345	n.a.	13,074,736
Metal Container Manufacturing	n.a.	6,203,859	n.a.	2,553,435	n.a.	953,558
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	6,954,668	n.a.	3,894,623	n.a.	9,693,024
Other Fabricated Metal Product Manufacturing	n.a.	20,482,179	n.a.	13,426,499	n.a.	9,893,249
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	13,188,167	n.a.	12,940,448	n.a.	17,197,137
Other Transport Equipment Manufacturing	n.a.	7,576,511	n.a.	92,985,801	n.a.	2,320,288
Professional and Scientific Equipment Manufacturing	n.a.	12,276,575	n.a.	3,787,698	n.a.	1,637,915

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	S40-880 deduction		Fringe benefit employee contributions		Small business entity depreciating assets <sup>3</sup> – deduction for low cost assets (less than \$1,000)	
	no.	\$	no.	\$	no.	\$
Other Food Product Manufacturing	n.a.	n.a.	n.a.	75,420	n.a.	34,882
Beverage Manufacturing	n.a.	n.a.	n.a.	386,530	n.a.	66,648
Textile Manufacturing	n.a.	n.a.	n.a.	39,480	n.a.	1,169
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	n.a.	n.a.	40,214	n.a.	7,268
Textile Product Manufacturing	n.a.	n.a.	n.a.	370,038	n.a.	148,848
Knitted Product Manufacturing	n.a.	n.a.	n.a.	26,422	n.a.	1,877
Clothing and Footwear Manufacturing	n.a.	n.a.	n.a.	388,213	n.a.	79,152
Log Sawmilling and Timber Dressing	n.a.	n.a.	n.a.	92,603	n.a.	19,457
Other Wood Product Manufacturing	n.a.	n.a.	n.a.	997,887	n.a.	197,237
Pulp, Paper and Paperboard Manufacturing	n.a.	n.a.	n.a.	81,819	n.a.	2,999
Converted Paper Product Manufacturing	n.a.	n.a.	n.a.	244,920	n.a.	0
Printing and Printing Support Services	n.a.	n.a.	n.a.	1,515,477	n.a.	157,937
Reproduction of Recorded Media	n.a.	n.a.	n.a.	10,577	n.a.	21,172
Petroleum and Coal Product Manufacturing	n.a.	n.a.	n.a.	20,512	n.a.	5,853
Basic Chemical Manufacturing	n.a.	n.a.	n.a.	35,452	n.a.	301
Basic Polymer Manufacturing	n.a.	n.a.	n.a.	10,013	n.a.	869
Fertiliser and Pesticide Manufacturing	n.a.	n.a.	n.a.	13,318	n.a.	16,489
Pharmaceutical and Medicinal Product Manufacturing	n.a.	n.a.	n.a.	31,285	n.a.	961
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	n.a.	n.a.	57,665	n.a.	22,258
Other Basic Chemical Product Manufacturing	n.a.	n.a.	n.a.	88,732	n.a.	1,033
Polymer Product Manufacturing	n.a.	n.a.	n.a.	706,442	n.a.	73,822
Natural Rubber Product Manufacturing	n.a.	n.a.	n.a.	25,764	n.a.	22,203
Glass and Glass Product Manufacturing	n.a.	n.a.	n.a.	55,687	n.a.	18,913
Ceramic Product Manufacturing	n.a.	n.a.	n.a.	43,819	n.a.	10,172
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	n.a.	n.a.	285,439	n.a.	28,038
Other Non-Metallic Mineral Product Manufacturing	n.a.	n.a.	n.a.	129,559	n.a.	45,625
Basic Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	211,106	n.a.	29,864
Basic Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	215,438	n.a.	7,877
Basic Non-Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	16,857	n.a.	391
Basic Non-Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	145,024	n.a.	13,401
Iron and Steel Forging	n.a.	n.a.	n.a.	14,552	n.a.	658
Structural Metal Product Manufacturing	n.a.	n.a.	n.a.	1,199,192	n.a.	220,686
Metal Container Manufacturing	n.a.	n.a.	n.a.	199,649	n.a.	30,778
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	n.a.	n.a.	315,298	n.a.	32,108
Other Fabricated Metal Product Manufacturing	n.a.	n.a.	n.a.	1,037,072	n.a.	232,728
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	n.a.	n.a.	415,706	n.a.	97,388
Other Transport Equipment Manufacturing	n.a.	n.a.	n.a.	329,122	n.a.	125,804
Professional and Scientific Equipment Manufacturing	n.a.	n.a.	n.a.	548,039	n.a.	87,452

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Small business entity depreciating assets <sup>3</sup> – deduction for general pool assets (less than 25 years)		Small business entity depreciating assets <sup>3</sup> – deduction for long life pool assets (25 years or more)		Entrepreneurs tax offset – Small business entity aggregated turnover <sup>4</sup>	
	no.	\$	no.	\$	no.	\$
Other Food Product Manufacturing	n.a.	964,942	n.a.	n.a.	n.a.	n.a.
Beverage Manufacturing	n.a.	1,441,228	n.a.	n.a.	n.a.	n.a.
Textile Manufacturing	n.a.	14,669	n.a.	n.a.	n.a.	n.a.
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	80,321	n.a.	n.a.	n.a.	n.a.
Textile Product Manufacturing	n.a.	1,796,145	n.a.	n.a.	n.a.	n.a.
Knitted Product Manufacturing	n.a.	2,443	n.a.	n.a.	n.a.	n.a.
Clothing and Footwear Manufacturing	n.a.	680,325	n.a.	n.a.	n.a.	n.a.
Log Sawmilling and Timber Dressing	n.a.	974,854	n.a.	n.a.	n.a.	n.a.
Other Wood Product Manufacturing	n.a.	2,809,865	n.a.	n.a.	n.a.	n.a.
Pulp, Paper and Paperboard Manufacturing	n.a.	135,244	n.a.	n.a.	n.a.	n.a.
Converted Paper Product Manufacturing	n.a.	254,210	n.a.	n.a.	n.a.	n.a.
Printing and Printing Support Services	n.a.	5,845,828	n.a.	n.a.	n.a.	n.a.
Reproduction of Recorded Media	n.a.	68,693	n.a.	n.a.	n.a.	n.a.
Petroleum and Coal Product Manufacturing	n.a.	53,493	n.a.	n.a.	n.a.	n.a.
Basic Chemical Manufacturing	n.a.	63,282	n.a.	n.a.	n.a.	n.a.
Basic Polymer Manufacturing	n.a.	46,278	n.a.	n.a.	n.a.	n.a.
Fertiliser and Pesticide Manufacturing	n.a.	42,818	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Medicinal Product Manufacturing	n.a.	189,830	n.a.	n.a.	n.a.	n.a.
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	215,474	n.a.	n.a.	n.a.	n.a.
Other Basic Chemical Product Manufacturing	n.a.	256,272	n.a.	n.a.	n.a.	n.a.
Polymer Product Manufacturing	n.a.	1,693,048	n.a.	n.a.	n.a.	n.a.
Natural Rubber Product Manufacturing	n.a.	81,040	n.a.	n.a.	n.a.	n.a.
Glass and Glass Product Manufacturing	n.a.	258,011	n.a.	n.a.	n.a.	n.a.
Ceramic Product Manufacturing	n.a.	340,183	n.a.	n.a.	n.a.	n.a.
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	1,295,840	n.a.	n.a.	n.a.	n.a.
Other Non-Metallic Mineral Product Manufacturing	n.a.	797,066	n.a.	n.a.	n.a.	n.a.
Basic Ferrous Metal Manufacturing	n.a.	642,146	n.a.	n.a.	n.a.	n.a.
Basic Ferrous Metal Product Manufacturing	n.a.	499,495	n.a.	n.a.	n.a.	n.a.
Basic Non-Ferrous Metal Manufacturing	n.a.	38,975	n.a.	n.a.	n.a.	n.a.
Basic Non-Ferrous Metal Product Manufacturing	n.a.	218,981	n.a.	n.a.	n.a.	n.a.
Iron and Steel Forging	n.a.	144,056	n.a.	n.a.	n.a.	n.a.
Structural Metal Product Manufacturing	n.a.	3,546,830	n.a.	n.a.	n.a.	n.a.
Metal Container Manufacturing	n.a.	707,417	n.a.	n.a.	n.a.	n.a.
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	967,626	n.a.	n.a.	n.a.	n.a.
Other Fabricated Metal Product Manufacturing	n.a.	5,070,969	n.a.	n.a.	n.a.	n.a.
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	1,558,176	n.a.	n.a.	n.a.	n.a.
Other Transport Equipment Manufacturing	n.a.	1,239,474	n.a.	n.a.	n.a.	n.a.
Professional and Scientific Equipment Manufacturing	n.a.	1,310,995	n.a.	n.a.	n.a.	n.a.



**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Entrepreneurs tax offset – Small business entity income <sup>5</sup>	
	no.	\$
Other Food Product Manufacturing	n.a.	n.a.
Beverage Manufacturing	n.a.	n.a.
Textile Manufacturing	n.a.	n.a.
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	n.a.
Textile Product Manufacturing	n.a.	n.a.
Knitted Product Manufacturing	n.a.	n.a.
Clothing and Footwear Manufacturing	n.a.	n.a.
Log Sawmilling and Timber Dressing	n.a.	n.a.
Other Wood Product Manufacturing	n.a.	n.a.
Pulp, Paper and Paperboard Manufacturing	n.a.	n.a.
Converted Paper Product Manufacturing	n.a.	n.a.
Printing and Printing Support Services	n.a.	n.a.
Reproduction of Recorded Media	n.a.	n.a.
Petroleum and Coal Product Manufacturing	n.a.	n.a.
Basic Chemical Manufacturing	n.a.	n.a.
Basic Polymer Manufacturing	n.a.	n.a.
Fertiliser and Pesticide Manufacturing	n.a.	n.a.
Pharmaceutical and Medicinal Product Manufacturing	n.a.	n.a.
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	n.a.
Other Basic Chemical Product Manufacturing	n.a.	n.a.
Polymer Product Manufacturing	n.a.	n.a.
Natural Rubber Product Manufacturing	n.a.	n.a.
Glass and Glass Product Manufacturing	n.a.	n.a.
Ceramic Product Manufacturing	n.a.	n.a.
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	n.a.
Other Non-Metallic Mineral Product Manufacturing	n.a.	n.a.
Basic Ferrous Metal Manufacturing	n.a.	n.a.
Basic Ferrous Metal Product Manufacturing	n.a.	n.a.
Basic Non-Ferrous Metal Manufacturing	n.a.	n.a.
Basic Non-Ferrous Metal Product Manufacturing	n.a.	n.a.
Iron and Steel Forging	n.a.	n.a.
Structural Metal Product Manufacturing	n.a.	n.a.
Metal Container Manufacturing	n.a.	n.a.
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	n.a.
Other Fabricated Metal Product Manufacturing	n.a.	n.a.
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	n.a.
Other Transport Equipment Manufacturing	n.a.	n.a.
Professional and Scientific Equipment Manufacturing	n.a.	n.a.

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Number of Trusts	Current assets		Total assets	
	no.	no.	\$	no.	\$
Computer and Electronic Equipment Manufacturing	210	185	126,693,742	190	201,845,964
Electrical Equipment Manufacturing	210	185	99,028,135	190	163,451,869
Domestic Appliance Manufacturing	55	40	58,125,360	45	98,488,290
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	80	70	49,440,654	70	74,019,208
Specialised Machinery and Equipment Manufacturing	550	475	221,639,235	490	436,024,759
Other Machinery and Equipment Manufacturing	195	165	114,164,491	170	209,468,102
Furniture Manufacturing	705	610	226,800,339	625	411,138,499
Other Manufacturing <sup>6</sup>	560	480	157,380,650	490	278,799,892
<b>Total Manufacturing</b>	<b>15,130</b>	<b>12,950</b>	<b>7,918,268,481</b>	<b>13,215</b>	<b>15,951,567,706</b>
<b>Electricity, Gas Water and Waste Services</b>					
Electricity Generation	90	15	5,984,062	80	30,488,608
Other Electricity <sup>7</sup>	15	10	120,352,276	10	1,067,383,372
Gas Supply	40	25	10,403,362	25	529,630,340
Water Supply, Sewerage and Drainage Services	115	95	58,351,295	100	120,198,186
Waste Collection Services	430	375	169,845,424	385	312,230,599
Waste Treatment, Disposal and Remediation Services	320	265	318,145,817	275	521,137,654
<b>Total electricity, gas, water and waste services</b>	<b>1,005</b>	<b>790</b>	<b>683,082,236</b>	<b>875</b>	<b>2,581,068,759</b>
<b>Construction</b>					
Residential Building Construction	12,945	10,425	8,016,913,466	10,740	19,242,069,928
Non-Residential Building Construction	3,465	2,830	3,178,737,583	2,905	12,300,963,446
Heavy and Civil Engineering Construction	1,945	1,610	3,920,215,960	1,660	8,479,017,632
Land Development and Site Preparation Services	8,095	6,475	12,773,134,912	6,670	33,779,248,363
Building Structure Services	4,640	3,840	787,801,035	3,975	1,588,623,040
Building Installation Services	12,550	10,665	2,246,395,293	10,900	3,808,040,938
Building Completion Services	9,660	7,865	1,010,901,690	8,140	2,083,095,072
Other Construction Services	4,440	3,685	924,462,861	3,800	2,084,446,546
<b>Total Construction</b>	<b>57,735</b>	<b>47,395</b>	<b>32,858,562,800</b>	<b>48,790</b>	<b>83,365,504,965</b>
<b>Wholesale Trade</b>					
Agricultural Product Wholesaling	810	690	536,560,983	705	1,025,503,605
Mineral, Metal and Chemical Wholesaling	830	700	880,360,324	710	1,437,858,308
Timber and Hardware Goods Wholesaling	1,290	1,105	970,355,452	1,130	1,535,605,085
Specialised Industrial Machinery and Equipment Wholesaling	720	635	784,315,947	640	1,103,360,259
Other Machinery and Equipment Wholesaling	1,775	1,520	1,165,658,303	1,550	1,781,819,006
Motor Vehicle and Motor Vehicle Parts Wholesaling	1,015	865	951,270,383	880	1,529,767,523
Grocery, Liquor and Tobacco Product Wholesaling	2,130	1,785	1,515,548,797	1,830	2,737,918,876
Textile, Clothing and Footwear Wholesaling	845	740	685,454,181	745	994,620,193
Pharmaceutical and Toiletry Goods Wholesaling	395	335	229,665,153	340	367,215,201
Furniture, Floor Covering and Other Goods Wholesaling	2,110	1,770	1,374,698,137	1,805	2,715,769,715
Commission-Based Wholesaling	905	770	335,929,062	785	542,524,463
<b>Total Wholesale Trade</b>	<b>12,825</b>	<b>10,915</b>	<b>9,429,816,722</b>	<b>11,125</b>	<b>15,771,962,234</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Current liabilities		Total liabilities		Proprietors' funds	
	no.	\$	no.	\$	no.	\$
Computer and Electronic Equipment Manufacturing	175	130,683,422	185	190,294,740	185	15,602,787
Electrical Equipment Manufacturing	180	100,604,297	185	141,051,139	185	21,570,398
Domestic Appliance Manufacturing	40	37,760,367	40	82,170,689	40	16,025,306
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	70	43,931,017	70	64,466,829	70	9,552,317
Specialised Machinery and Equipment Manufacturing	465	254,017,182	480	393,114,574	475	46,284,990
Other Machinery and Equipment Manufacturing	165	133,278,724	165	177,546,519	165	32,931,730
Furniture Manufacturing	590	279,486,471	610	414,553,503	610	2,541,525
Other Manufacturing <sup>6</sup>	460	155,187,950	480	277,123,269	480	1,672,553
<b>Total Manufacturing</b>	<b>12,455</b>	<b>7,913,137,254</b>	<b>12,970</b>	<b>15,260,555,281</b>	<b>12,870</b>	<b>693,117,498</b>
<b>Electricity, Gas Water and Waste Services</b>						
Electricity Generation	75	3,293,755	80	24,831,387	15	5,674,212
Other Electricity <sup>7</sup>	10	234,803,724	10	341,204,677	10	726,178,695
Gas Supply	25	11,371,511	25	139,325,130	25	388,596,244
Water Supply, Sewerage and Drainage Services	95	54,594,052	95	119,662,459	95	-266,207
Waste Collection Services	355	228,126,561	380	306,902,542	375	5,258,677
Waste Treatment, Disposal and Remediation Services	255	412,475,850	270	526,646,779	265	-4,271,287
<b>Total electricity, gas, water and waste services</b>	<b>815</b>	<b>944,665,453</b>	<b>860</b>	<b>1,458,572,974</b>	<b>790</b>	<b>1,121,170,334</b>
<b>Construction</b>						
Residential Building Construction	9,490	7,872,165,343	10,430	17,319,457,854	10,480	2,574,609,708
Non-Residential Building Construction	2,615	3,647,154,694	2,820	9,519,607,635	2,850	2,748,793,590
Heavy and Civil Engineering Construction	1,505	3,692,598,627	1,600	6,785,374,996	1,600	4,373,066,142
Land Development and Site Preparation Services	5,940	10,827,562,859	6,465	20,666,091,987	6,515	12,905,273,152
Building Structure Services	3,680	957,737,956	3,825	1,556,837,021	3,780	43,102,783
Building Installation Services	10,240	2,458,153,727	10,630	3,699,836,508	10,450	91,474,672
Building Completion Services	7,470	1,219,609,665	7,800	2,066,902,909	7,725	32,778,445
Other Construction Services	3,520	1,022,716,487	3,685	2,024,245,158	3,635	61,371,348
<b>Total Construction</b>	<b>44,460</b>	<b>31,697,699,358</b>	<b>47,255</b>	<b>63,638,354,068</b>	<b>47,035</b>	<b>22,830,469,840</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	670	630,097,445	690	979,241,705	685	47,259,790
Mineral, Metal and Chemical Wholesaling	675	915,999,820	705	1,266,487,244	695	173,304,047
Timber and Hardware Goods Wholesaling	1,065	973,866,712	1,115	1,447,540,008	1,110	86,803,662
Specialised Industrial Machinery and Equipment Wholesaling	615	716,364,696	630	1,005,652,361	620	87,622,073
Other Machinery and Equipment Wholesaling	1,475	1,223,728,281	1,525	1,648,530,133	1,500	66,900,701
Motor Vehicle and Motor Vehicle Parts Wholesaling	845	952,024,092	875	1,408,123,164	870	126,460,110
Grocery, Liquor and Tobacco Product Wholesaling	1,705	1,675,811,429	1,790	2,431,010,877	1,770	335,103,299
Textile, Clothing and Footwear Wholesaling	695	602,528,624	730	888,887,814	730	108,164,467
Pharmaceutical and Toiletry Goods Wholesaling	310	227,416,349	330	342,522,601	330	26,531,535
Furniture, Floor Covering and Other Goods Wholesaling	1,710	1,279,587,842	1,785	1,932,261,921	1,750	784,430,404
Commission-Based Wholesaling	730	373,199,092	765	519,761,341	765	23,217,815
<b>Total Wholesale Trade</b>	<b>10,510</b>	<b>9,570,624,382</b>	<b>10,940</b>	<b>13,870,019,169</b>	<b>10,825</b>	<b>1,865,797,903</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Opening stock		Purchases & other costs		Closing stock	
	no.	\$	no.	\$	no.	\$
Computer and Electronic Equipment Manufacturing	85	32,665,910	115	135,078,684	85	30,703,950
Electrical Equipment Manufacturing	100	14,899,192	125	105,239,982	105	15,376,462
Domestic Appliance Manufacturing	30	16,610,299	30	88,380,247	25	18,184,500
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	35	11,356,708	45	57,698,080	35	12,177,329
Specialised Machinery and Equipment Manufacturing	235	59,181,050	305	249,410,504	230	57,418,812
Other Machinery and Equipment Manufacturing	75	25,860,281	110	118,907,038	80	28,252,500
Furniture Manufacturing	355	54,270,970	450	349,192,193	350	53,098,680
Other Manufacturing <sup>6</sup>	290	58,618,482	340	152,361,371	295	61,495,160
<b>Total Manufacturing</b>	<b>6,790</b>	<b>1,564,976,298</b>	<b>8,625</b>	<b>10,511,628,961</b>	<b>6,775</b>	<b>1,601,499,015</b>
<b>Electricity, Gas Water and Waste Services</b>						
Electricity Generation	n.a.	896,743	n.a.	232,464	n.a.	639,039
Other Electricity <sup>7</sup>	n.a.	65,615	n.a.	1,537,187	n.a.	62,000
Gas Supply	n.a.	1,260,903	n.a.	87,535,509	n.a.	1,433,229
Water Supply, Sewerage and Drainage Services	n.a.	1,773,275	n.a.	35,713,250	n.a.	1,816,245
Waste Collection Services	n.a.	582,515	n.a.	6,035,040	n.a.	519,911
Waste Treatment, Disposal and Remediation Services	n.a.	8,392,173	n.a.	89,811,121	n.a.	6,845,357
<b>Total electricity, gas, water and waste services</b>	<b>100</b>	<b>12,971,224</b>	<b>200</b>	<b>220,864,571</b>	<b>100</b>	<b>11,315,781</b>
<b>Construction</b>						
Residential Building Construction	2,370	3,272,125,279	4,400	6,393,922,412	2,520	3,984,081,587
Non-Residential Building Construction	445	919,322,198	815	2,031,839,239	475	1,265,055,465
Heavy and Civil Engineering Construction	230	93,370,958	565	461,955,978	235	83,626,227
Land Development and Site Preparation Services	980	2,746,876,328	1,330	1,630,611,251	1,000	2,726,846,289
Building Structure Services	365	148,998,846	1,520	871,938,930	380	126,112,820
Building Installation Services	2,300	124,854,981	5,735	2,526,445,125	2,385	161,094,360
Building Completion Services	1,190	116,704,986	3,680	1,248,114,316	1,210	111,711,837
Other Construction Services	485	87,802,425	1,580	575,332,506	510	80,556,302
<b>Total Construction</b>	<b>8,365</b>	<b>7,510,056,001</b>	<b>19,625</b>	<b>15,740,159,757</b>	<b>8,715</b>	<b>8,539,084,887</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	400	131,560,821	410	861,949,106	385	133,835,593
Mineral, Metal and Chemical Wholesaling	370	183,169,898	455	2,903,038,155	380	199,278,315
Timber and Hardware Goods Wholesaling	655	310,806,802	810	1,533,704,060	675	336,576,112
Specialised Industrial Machinery and Equipment Wholesaling	395	327,441,746	455	1,289,690,921	400	320,385,804
Other Machinery and Equipment Wholesaling	805	330,037,569	1,005	1,801,334,119	820	326,084,696
Motor Vehicle and Motor Vehicle Parts Wholesaling	580	461,270,328	645	3,111,710,151	585	423,979,048
Grocery, Liquor and Tobacco Product Wholesaling	960	332,617,489	1,260	4,938,889,289	980	362,355,641
Textile, Clothing and Footwear Wholesaling	405	172,979,624	490	836,545,963	415	169,782,412
Pharmaceutical and Toiletry Goods Wholesaling	170	70,807,712	205	334,544,620	185	69,112,157
Furniture, Floor Covering and Other Goods Wholesaling	1,030	468,915,413	1,205	1,819,411,108	1,045	467,429,703
Commission-Based Wholesaling	215	50,610,060	280	554,139,810	220	54,411,171
<b>Total Wholesale Trade</b>	<b>5,985</b>	<b>2,840,217,462</b>	<b>7,215</b>	<b>19,984,957,302</b>	<b>6,090</b>	<b>2,863,230,652</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Trade debtors		Trade creditors		Total salary & wage expenses	
	no.	\$	no.	\$	no.	\$
Computer and Electronic Equipment Manufacturing	90	50,808,667	80	31,851,618	100	61,389,662
Electrical Equipment Manufacturing	100	27,953,523	95	13,231,052	120	42,651,677
Domestic Appliance Manufacturing	20	14,824,283	20	10,219,013	25	27,104,768
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	40	17,064,668	40	9,253,109	40	20,079,615
Specialised Machinery and Equipment Manufacturing	245	70,400,106	245	46,673,473	285	97,240,416
Other Machinery and Equipment Manufacturing	100	37,174,666	105	20,330,185	100	57,402,848
Furniture Manufacturing	320	67,903,476	315	46,659,167	405	129,503,255
Other Manufacturing <sup>6</sup>	235	28,438,253	230	18,751,900	270	62,866,131
<b>Total Manufacturing</b>	<b>6,375</b>	<b>2,074,040,480</b>	<b>6,465</b>	<b>1,529,828,808</b>	<b>8,005</b>	<b>3,446,760,145</b>
<b>Electricity, Gas Water and Waste Services</b>						
Electricity Generation	n.a.	70,045	5	132,259	5	982,464
Other Electricity <sup>7</sup>	n.a.	65,476	5	9,007,088	5	310,591
Gas Supply	n.a.	5,869,661	10	5,260,495	15	4,887,504
Water Supply, Sewerage and Drainage Services	n.a.	12,406,875	30	6,515,960	40	16,151,985
Waste Collection Services	n.a.	24,730,001	105	10,997,252	195	50,605,179
Waste Treatment, Disposal and Remediation Services	n.a.	32,543,830	110	18,799,488	150	57,923,573
<b>Total electricity, gas, water and waste services</b>	<b>300</b>	<b>75,685,888</b>	<b>260</b>	<b>50,712,542</b>	<b>400</b>	<b>130,861,296</b>
<b>Construction</b>						
Residential Building Construction	2,160	445,451,369	2,675	608,340,535	3,095	631,357,578
Non-Residential Building Construction	600	242,925,086	785	309,376,526	745	271,817,058
Heavy and Civil Engineering Construction	525	170,956,371	495	118,015,821	715	276,920,717
Land Development and Site Preparation Services	1,300	304,259,276	1,290	210,790,153	1,515	382,045,581
Building Structure Services	1,205	280,162,552	1,120	170,525,388	2,015	547,445,515
Building Installation Services	4,735	1,015,962,228	4,150	384,160,247	6,270	1,314,437,496
Building Completion Services	2,185	274,185,821	2,110	175,232,529	3,790	595,830,080
Other Construction Services	1,390	309,682,240	1,215	201,325,763	1,810	555,342,843
<b>Total Construction</b>	<b>14,105</b>	<b>3,043,584,943</b>	<b>13,845</b>	<b>2,177,766,962</b>	<b>19,960</b>	<b>4,575,196,868</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	305	126,229,403	295	102,539,352	370	116,716,599
Mineral, Metal and Chemical Wholesaling	355	290,582,267	345	254,712,169	360	145,471,771
Timber and Hardware Goods Wholesaling	660	326,977,053	645	256,642,557	665	260,776,980
Specialised Industrial Machinery and Equipment Wholesaling	365	165,278,098	345	152,359,287	355	169,098,205
Other Machinery and Equipment Wholesaling	785	331,967,676	775	241,368,736	860	370,782,819
Motor Vehicle and Motor Vehicle Parts Wholesaling	445	233,511,222	445	185,634,490	500	234,295,328
Grocery, Liquor and Tobacco Product Wholesaling	940	514,679,551	905	469,565,702	990	407,388,325
Textile, Clothing and Footwear Wholesaling	360	155,675,719	350	103,294,345	380	186,639,794
Pharmaceutical and Toiletry Goods Wholesaling	145	67,022,976	145	55,088,256	140	61,858,212
Furniture, Floor Covering and Other Goods Wholesaling	880	370,218,529	840	245,136,350	915	311,331,198
Commission-Based Wholesaling	240	101,144,674	240	57,829,369	340	63,514,586
<b>Total Wholesale Trade</b>	<b>5,470</b>	<b>2,683,287,168</b>	<b>5,330</b>	<b>2,124,170,613</b>	<b>5,875</b>	<b>2,327,873,817</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Payments to related entities		Other depreciating assets 1st deducted		Termination value-other depreciating assets	
	no.	\$	no.	\$	no.	\$
Computer and Electronic Equipment Manufacturing	n.a.	4,425,298	n.a.	2,646,692	n.a.	655,041
Electrical Equipment Manufacturing	n.a.	6,241,429	n.a.	2,305,775	n.a.	2,437,332
Domestic Appliance Manufacturing	n.a.	327,773	n.a.	1,260,400	n.a.	290,516
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	n.a.	1,537,330	n.a.	497,148	n.a.	193,057
Specialised Machinery and Equipment Manufacturing	n.a.	9,840,272	n.a.	11,791,203	n.a.	7,916,224
Other Machinery and Equipment Manufacturing	n.a.	6,235,052	n.a.	5,917,206	n.a.	3,288,933
Furniture Manufacturing	n.a.	16,264,097	n.a.	10,776,784	n.a.	12,181,888
Other Manufacturing <sup>6</sup>	n.a.	9,205,858	n.a.	3,586,861	n.a.	2,606,127
<b>Total Manufacturing</b>	<b>3,600</b>	<b>330,400,262</b>	<b>3,110</b>	<b>364,715,351</b>	<b>1,445</b>	<b>239,684,245</b>
<b>Electricity, Gas Water and Waste Services</b>						
Electricity Generation	n.a.	243,953	n.a.	2,554,218	n.a.	0
Other Electricity <sup>7</sup>	n.a.	37,064	n.a.	98,501	n.a.	78,725
Gas Supply	n.a.	473,863	n.a.	869,256	n.a.	190,419
Water Supply, Sewerage and Drainage Services	n.a.	2,661,079	n.a.	1,639,840	n.a.	3,225,000
Waste Collection Services	n.a.	5,233,498	n.a.	15,223,023	n.a.	8,039,908
Waste Treatment, Disposal and Remediation Services	n.a.	6,417,163	n.a.	12,058,431	n.a.	14,689,699
<b>Total electricity, gas, water and waste services</b>	<b>205</b>	<b>15,066,620</b>	<b>250</b>	<b>32,443,269</b>	<b>95</b>	<b>26,223,751</b>
<b>Construction</b>						
Residential Building Construction	1,610	108,674,384	1,335	71,288,158	620	52,225,069
Non-Residential Building Construction	375	34,667,460	355	76,375,718	145	39,767,967
Heavy and Civil Engineering Construction	360	31,926,327	305	43,594,629	150	22,105,186
Land Development and Site Preparation Services	780	56,435,322	875	153,936,443	440	155,089,622
Building Structure Services	960	64,317,781	765	41,156,262	310	24,462,681
Building Installation Services	3,130	242,663,395	2,215	97,177,106	1,025	54,313,123
Building Completion Services	1,815	110,219,330	1,430	43,239,393	640	27,990,777
Other Construction Services	795	50,950,758	730	201,779,402	350	38,899,038
<b>Total Construction</b>	<b>9,825</b>	<b>699,854,757</b>	<b>8,005</b>	<b>728,547,111</b>	<b>3,690</b>	<b>414,853,463</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	165	14,534,933	160	17,711,777	75	8,534,014
Mineral, Metal and Chemical Wholesaling	175	22,842,591	185	17,362,342	85	16,662,347
Timber and Hardware Goods Wholesaling	305	30,323,449	295	22,597,892	145	11,264,028
Specialised Industrial Machinery and Equipment Wholesaling	170	19,207,035	180	49,143,505	90	15,159,509
Other Machinery and Equipment Wholesaling	405	42,096,768	360	31,105,348	155	9,103,505
Motor Vehicle and Motor Vehicle Parts Wholesaling	225	21,774,217	195	24,704,351	100	7,421,825
Grocery, Liquor and Tobacco Product Wholesaling	415	41,419,135	445	42,593,610	195	31,462,153
Textile, Clothing and Footwear Wholesaling	175	18,838,292	155	10,788,674	75	4,988,373
Pharmaceutical and Toiletry Goods Wholesaling	60	4,679,374	70	3,382,775	30	2,245,978
Furniture, Floor Covering and Other Goods Wholesaling	440	39,921,240	390	19,776,682	175	25,604,132
Commission-Based Wholesaling	205	18,475,978	150	7,002,832	80	3,985,035
<b>Total Wholesale Trade</b>	<b>2,740</b>	<b>274,113,012</b>	<b>2,585</b>	<b>246,169,788</b>	<b>1,205</b>	<b>136,430,899</b>

# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	S40-880 deduction		Fringe benefit employee contributions		Small business entity depreciating assets <sup>3</sup> – deduction for low cost assets (less than \$1,000)	
	no.	\$	no.	\$	no.	\$
Computer and Electronic Equipment Manufacturing	n.a.	n.a.	n.a.	267,872	n.a.	21,387
Electrical Equipment Manufacturing	n.a.	n.a.	n.a.	245,610	n.a.	23,655
Domestic Appliance Manufacturing	n.a.	n.a.	n.a.	11,940	n.a.	6,263
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	n.a.	n.a.	n.a.	169,870	n.a.	447
Specialised Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	372,280	n.a.	128,243
Other Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	327,116	n.a.	40,452
Furniture Manufacturing	n.a.	n.a.	n.a.	550,070	n.a.	170,180
Other Manufacturing <sup>6</sup>	n.a.	n.a.	n.a.	520,285	n.a.	161,753
<b>Total Manufacturing</b>	<b>285</b>	<b>21,648,601</b>	<b>1,555</b>	<b>14,596,076</b>	<b>1,135</b>	<b>2,914,277</b>
<b>Electricity, Gas Water and Waste Services</b>						
Electricity Generation	n.a.	193	n.a.	0	n.a.	5,392
Other Electricity <sup>7</sup>	n.a.	8,887,792	n.a.	0	n.a.	1,750
Gas Supply	n.a.	0	n.a.	19,659	n.a.	2,195
Water Supply, Sewerage and Drainage Services	n.a.	351	n.a.	116,185	n.a.	8,348
Waste Collection Services	n.a.	2,311	n.a.	249,986	n.a.	66,133
Waste Treatment, Disposal and Remediation Services	n.a.	149,417	n.a.	301,696	n.a.	44,795
<b>Total electricity, gas, water and waste services</b>	<b>20</b>	<b>9,040,064</b>	<b>80</b>	<b>687,526</b>	<b>75</b>	<b>128,613</b>
<b>Construction</b>						
Residential Building Construction	265	462,141	715	5,422,883	560	1,260,946
Non-Residential Building Construction	80	4,505,791	170	1,676,589	90	216,815
Heavy and Civil Engineering Construction	35	31,004,277	160	1,326,301	125	397,694
Land Development and Site Preparation Services	155	1,350,476	320	2,448,507	325	905,156
Building Structure Services	80	210,545	360	2,784,634	435	938,392
Building Installation Services	290	138,334	1,090	7,442,592	1,235	3,024,790
Building Completion Services	210	122,423	645	4,321,279	835	1,739,329
Other Construction Services	100	268,850	320	2,350,283	410	917,318
<b>Total Construction</b>	<b>1,220</b>	<b>38,062,837</b>	<b>3,775</b>	<b>27,773,068</b>	<b>4,015</b>	<b>9,400,440</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	15	22,623	70	803,544	45	63,999
Mineral, Metal and Chemical Wholesaling	15	49,871	85	824,825	40	112,747
Timber and Hardware Goods Wholesaling	30	24,462	155	1,759,033	60	132,188
Specialised Industrial Machinery and Equipment Wholesaling	15	34,892	105	1,101,359	35	57,418
Other Machinery and Equipment Wholesaling	35	44,872	210	1,886,964	115	325,968
Motor Vehicle and Motor Vehicle Parts Wholesaling	15	153,490	90	1,105,046	55	111,829
Grocery, Liquor and Tobacco Product Wholesaling	45	199,054	190	2,233,914	95	153,035
Textile, Clothing and Footwear Wholesaling	25	35,477	105	969,484	40	72,792
Pharmaceutical and Toiletry Goods Wholesaling	15	41,050	40	493,815	15	25,118
Furniture, Floor Covering and Other Goods Wholesaling	40	83,829	215	2,188,433	95	187,197
Commission-Based Wholesaling	20	102,225	90	505,699	50	68,805
<b>Total Wholesale Trade</b>	<b>265</b>	<b>791,845</b>	<b>1,350</b>	<b>13,872,116</b>	<b>645</b>	<b>1,311,096</b>

# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Small business entity depreciating assets <sup>3</sup> – deduction for general pool assets (less than 25 years)		Small business entity depreciating assets <sup>3</sup> – deduction for long life pool assets (25 years or more)		Entrepreneurs tax offset – Small business entity aggregated turnover <sup>4</sup>	
	no.	\$	no.	\$	no.	\$
Computer and Electronic Equipment Manufacturing	n.a.	401,897	n.a.	n.a.	n.a.	n.a.
Electrical Equipment Manufacturing	n.a.	425,965	n.a.	n.a.	n.a.	n.a.
Domestic Appliance Manufacturing	n.a.	67,889	n.a.	n.a.	n.a.	n.a.
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	n.a.	69,670	n.a.	n.a.	n.a.	n.a.
Specialised Machinery and Equipment Manufacturing	n.a.	2,322,902	n.a.	n.a.	n.a.	n.a.
Other Machinery and Equipment Manufacturing	n.a.	456,117	n.a.	n.a.	n.a.	n.a.
Furniture Manufacturing	n.a.	1,675,393	n.a.	n.a.	n.a.	n.a.
Other Manufacturing <sup>6</sup>	n.a.	1,594,701	n.a.	n.a.	n.a.	n.a.
<b>Total Manufacturing</b>	<b>2,595</b>	<b>53,207,720</b>	<b>345</b>	<b>720,315</b>	<b>250</b>	<b>10,671,038</b>
<b>Electricity, Gas Water and Waste Services</b>						
Electricity Generation	n.a.	29,362	n.a.	0	n.a.	n.a.
Other Electricity <sup>7</sup>	n.a.	14,549	n.a.	141	n.a.	n.a.
Gas Supply	n.a.	57,610	n.a.	276	n.a.	n.a.
Water Supply, Sewerage and Drainage Services	n.a.	564,498	n.a.	4,771	n.a.	n.a.
Waste Collection Services	n.a.	2,793,932	n.a.	3,624	n.a.	n.a.
Waste Treatment, Disposal and Remediation Services	n.a.	2,572,226	n.a.	7,361	n.a.	n.a.
<b>Total electricity, gas, water and waste services</b>	<b>180</b>	<b>6,032,177</b>	<b>25</b>	<b>16,173</b>	<b>10</b>	<b>519,291</b>
<b>Construction</b>						
Residential Building Construction	1,330	14,788,021	60	69,897	195	9,030,839
Non-Residential Building Construction	215	3,121,147	10	99,547	25	1,214,615
Heavy and Civil Engineering Construction	315	8,075,106	25	18,412	40	1,566,288
Land Development and Site Preparation Services	935	44,440,448	120	514,333	60	2,811,801
Building Structure Services	1,080	19,023,379	85	82,046	170	8,297,868
Building Installation Services	2,920	38,914,977	235	261,388	360	15,582,140
Building Completion Services	2,060	20,765,399	115	116,047	505	24,387,443
Other Construction Services	960	19,125,940	80	625,612	150	6,785,833
<b>Total Construction</b>	<b>9,815</b>	<b>168,254,417</b>	<b>735</b>	<b>1,787,282</b>	<b>1,510</b>	<b>69,676,827</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	120	3,200,692	40	142,620	10	245,998
Mineral, Metal and Chemical Wholesaling	100	1,852,169	10	26,364	10	385,839
Timber and Hardware Goods Wholesaling	135	2,450,711	5	12,591	15	554,609
Specialised Industrial Machinery and Equipment Wholesaling	100	1,855,208	10	8,140	5	216,576
Other Machinery and Equipment Wholesaling	225	3,254,223	15	37,437	20	712,487
Motor Vehicle and Motor Vehicle Parts Wholesaling	120	1,431,799	10	9,442	10	552,808
Grocery, Liquor and Tobacco Product Wholesaling	205	3,217,825	25	112,604	25	1,066,987
Textile, Clothing and Footwear Wholesaling	75	689,074	5	2,167	15	724,245
Pharmaceutical and Toiletry Goods Wholesaling	35	384,741	5	3,045	5	256,047
Furniture, Floor Covering and Other Goods Wholesaling	235	2,977,035	20	20,605	15	727,649
Commission-Based Wholesaling	130	1,424,847	15	37,595	15	626,820
<b>Total Wholesale Trade</b>	<b>1,480</b>	<b>22,738,324</b>	<b>155</b>	<b>412,610</b>	<b>145</b>	<b>6,070,065</b>



# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Entrepreneurs tax offset – Small business entity income <sup>5</sup>	
	no.	\$
Computer and Electronic Equipment Manufacturing	n.a.	n.a.
Electrical Equipment Manufacturing	n.a.	n.a.
Domestic Appliance Manufacturing	n.a.	n.a.
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	n.a.	n.a.
Specialised Machinery and Equipment Manufacturing	n.a.	n.a.
Other Machinery and Equipment Manufacturing	n.a.	n.a.
Furniture Manufacturing	n.a.	n.a.
Other Manufacturing <sup>6</sup>	n.a.	n.a.
<b>Total Manufacturing</b>	<b>250</b>	<b>4,579,831</b>
<b>Electricity, Gas Water and Waste Services</b>		
Electricity Generation	n.a.	n.a.
Other Electricity <sup>7</sup>	n.a.	n.a.
Gas Supply	n.a.	n.a.
Water Supply, Sewerage and Drainage Services	n.a.	n.a.
Waste Collection Services	n.a.	n.a.
Waste Treatment, Disposal and Remediation Services	n.a.	n.a.
<b>Total electricity, gas, water and waste services</b>	<b>10</b>	<b>255,205</b>
<b>Construction</b>		
Residential Building Construction	195	4,196,277
Non-Residential Building Construction	25	562,150
Heavy and Civil Engineering Construction	40	977,842
Land Development and Site Preparation Services	60	1,342,427
Building Structure Services	170	4,425,214
Building Installation Services	360	7,237,784
Building Completion Services	505	13,397,504
Other Construction Services	150	3,168,516
<b>Total Construction</b>	<b>1,505</b>	<b>35,307,714</b>
<b>Wholesale Trade</b>		
Agricultural Product Wholesaling	10	79,389
Mineral, Metal and Chemical Wholesaling	10	142,757
Timber and Hardware Goods Wholesaling	15	240,483
Specialised Industrial Machinery and Equipment Wholesaling	5	126,283
Other Machinery and Equipment Wholesaling	20	290,716
Motor Vehicle and Motor Vehicle Parts Wholesaling	10	320,345
Grocery, Liquor and Tobacco Product Wholesaling	25	430,376
Textile, Clothing and Footwear Wholesaling	15	300,649
Pharmaceutical and Toiletry Goods Wholesaling	5	96,442
Furniture, Floor Covering and Other Goods Wholesaling	15	351,457
Commission-Based Wholesaling	15	294,615
<b>Total Wholesale Trade</b>	<b>145</b>	<b>2,673,512</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Number of Trusts	Current assets		Total assets	
	no.	no.	\$	no.	\$
<b>Retail Trade</b>					
Motor Vehicle Retailing	1,345	1,145	2,748,384,011	1,170	3,811,457,996
Motor Vehicle Parts and Tyre Retailing	1,070	895	504,532,638	905	935,063,289
Fuel Retailing	995	805	595,056,736	825	1,485,165,423
Supermarket and Grocery Stores	2,055	1,680	837,817,999	1,715	4,034,316,199
Specialised Food Retailing	3,835	3,130	785,361,770	3,205	2,207,389,062
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	2,180	1,865	980,019,058	1,890	1,628,706,293
Electrical and Electronic Goods Retailing	2,620	2,310	3,495,047,741	2,340	3,920,020,358
Hardware, Building and Garden Supplies Retailing	2,135	1,800	911,150,506	1,840	1,629,881,896
Recreational Goods Retailing	3,380	2,815	818,363,821	2,870	1,895,714,940
Clothing, Footwear and Personal Accessory Retailing	3,180	2,605	1,379,040,866	2,645	2,294,576,108
Department Stores	35	25	35,108,585	25	45,599,433
Pharmaceutical and Other Store-Based Retailing	5,315	4,325	1,620,091,702	4,400	3,707,779,463
Non-Store Retailing	1,280	1,050	159,132,337	1,070	332,522,578
Retail Commission-Based Buying and/or Selling	295	235	92,169,273	240	154,133,077
<b>Total Retail Trade</b>	<b>29,710</b>	<b>24,675</b>	<b>14,961,277,043</b>	<b>25,140</b>	<b>28,082,326,115</b>
<b>Accommodation and Food Services</b>					
Accommodation	4,865	3,965	1,717,587,960	4,075	10,894,190,109
Cafes, Restaurants and Takeaway Food Services	13,025	10,445	1,455,565,211	10,710	5,932,900,808
Pubs, Taverns and Bars	2,125	1,785	948,411,095	1,840	4,934,999,932
Clubs (Hospitality)	50	45	14,441,280	45	111,501,361
<b>Total Accommodation and Food Services</b>	<b>20,070</b>	<b>16,240</b>	<b>4,136,005,546</b>	<b>16,665</b>	<b>21,873,592,210</b>
<b>Transport, Postal and Warehousing</b>					
Road Freight Transport	8,145	6,990	1,331,150,313	7,230	4,077,992,612
Road Passenger Transport	1,560	1,265	264,620,932	1,330	1,319,296,304
Rail freight or passenger transport	10	5	64,195,495	10	482,000,486
Water Freight Transport	45	40	42,799,989	40	85,172,193
Water Passenger Transport	55	50	18,382,517	50	65,689,243
Air and Space Transport	185	165	86,452,665	170	458,686,156
Scenic and Sightseeing Transport	445	380	149,425,239	390	349,174,763
Pipeline and Other Transport	60	50	484,670,280	50	3,546,244,911
Postal and Courier Pick-up and Delivery Services	2,265	1,820	327,336,070	1,900	1,095,282,028
Water Transport Support Services	155	130	96,767,808	130	203,742,009
Airport Operations and Other Air Transport Support Services	105	85	64,915,037	85	161,556,509
Other Transport Support Services	605	495	611,761,663	515	1,661,642,746
Warehousing and Storage Services	465	405	281,818,804	415	1,495,230,177
<b>Total Transport, Postal and Warehousing</b>	<b>14,095</b>	<b>11,880</b>	<b>3,824,296,812</b>	<b>12,315</b>	<b>15,001,710,137</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Current liabilities		Total liabilities		Proprietors' funds	
	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>						
Motor Vehicle Retailing	1,100	2,521,363,627	1,145	3,472,596,516	1,150	344,317,273
Motor Vehicle Parts and Tyre Retailing	875	567,487,702	895	804,945,393	880	134,614,107
Fuel Retailing	775	816,421,187	810	1,394,663,946	810	107,734,386
Supermarket and Grocery Stores	1,610	1,206,117,258	1,685	2,087,107,520	1,685	1,961,292,796
Specialised Food Retailing	2,995	1,043,522,476	3,145	2,138,347,048	3,120	88,936,912
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	1,795	972,543,627	1,875	1,531,310,377	1,845	80,035,467
Electrical and Electronic Goods Retailing	2,240	3,533,756,477	2,305	3,894,480,671	2,305	33,484,123
Hardware, Building and Garden Supplies Retailing	1,735	939,431,923	1,815	1,604,547,010	1,800	50,947,902
Recreational Goods Retailing	2,690	1,037,283,624	2,815	1,961,974,033	2,810	21,182,923
Clothing, Footwear and Personal Accessory Retailing	2,500	1,561,986,553	2,600	2,268,454,423	2,595	27,477,159
Department Stores	25	36,427,515	25	44,261,211	25	1,338,328
Pharmaceutical and Other Store-Based Retailing	4,120	1,986,849,258	4,335	3,523,907,625	4,315	179,627,746
Non-Store Retailing	965	198,559,221	1,040	322,705,663	1,040	11,506,700
Retail Commission-Based Buying and/or Selling	220	81,524,607	235	116,643,807	230	37,375,020
<b>Total Retail Trade</b>	<b>23,650</b>	<b>16,503,275,055</b>	<b>24,720</b>	<b>25,165,945,243</b>	<b>24,615</b>	<b>3,079,870,842</b>
<b>Accommodation and Food Services</b>						
Accommodation	3,695	3,399,290,169	3,960	9,136,249,791	3,950	1,860,060,778
Cafes, Restaurants and Takeaway Food Services	10,010	2,605,274,532	10,530	6,094,148,495	10,415	-89,489,753
Pubs, Taverns and Bars	1,725	1,964,723,043	1,820	4,318,505,736	1,815	623,133,846
Clubs (Hospitality)	40	28,710,614	45	88,368,289	45	24,093,391
<b>Total Accommodation and Food Services</b>	<b>15,475</b>	<b>7,997,998,358</b>	<b>16,355</b>	<b>19,637,272,311</b>	<b>16,225</b>	<b>2,417,798,262</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	6,595	1,904,582,968	7,010	3,968,908,685	6,960	101,359,446
Road Passenger Transport	1,180	492,990,743	1,260	1,175,625,073	1,295	147,528,343
Rail freight or passenger transport	5	198,426,997	5	431,261,581	5	50,738,805
Water Freight Transport	35	31,043,549	35	46,581,867	40	38,607,118
Water Passenger Transport	45	41,080,592	50	67,980,452	50	-1,106,568
Air and Space Transport	155	244,453,430	165	460,516,331	165	1,371,001
Scenic and Sightseeing Transport	355	150,497,718	385	355,774,052	385	4,775,585
Pipeline and Other Transport	50	2,672,598,885	50	3,133,596,599	50	412,648,313
Postal and Courier Pick-up and Delivery Services	1,725	329,374,225	1,835	864,219,905	1,800	233,742,241
Water Transport Support Services	120	103,995,963	125	149,047,750	125	55,294,391
Airport Operations and Other Air Transport Support Services	75	76,280,608	80	126,628,468	85	34,298,040
Other Transport Support Services	465	303,354,327	495	1,205,389,319	505	457,979,877
Warehousing and Storage Services	390	427,432,506	410	1,173,890,649	415	389,986,130
<b>Total Transport, Postal and Warehousing</b>	<b>11,200</b>	<b>6,976,112,511</b>	<b>11,915</b>	<b>13,159,420,731</b>	<b>11,875</b>	<b>1,927,222,722</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Opening stock		Purchases & other costs		Closing stock	
	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>						
Motor Vehicle Retailing	770	1,764,991,659	830	10,327,333,774	785	1,682,439,866
Motor Vehicle Parts and Tyre Retailing	645	179,072,728	715	1,133,636,484	680	192,650,543
Fuel Retailing	555	96,258,734	565	4,408,377,431	550	102,888,002
Supermarket and Grocery Stores	1,190	267,043,865	1,280	3,564,469,856	1,255	282,975,284
Specialised Food Retailing	2,105	191,894,055	2,395	2,413,560,808	2,135	213,639,478
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	1,250	380,240,989	1,405	1,559,975,144	1,260	366,963,353
Electrical and Electronic Goods Retailing	1,445	1,122,373,184	1,800	6,780,455,015	1,385	1,122,020,978
Hardware, Building and Garden Supplies Retailing	1,225	376,379,594	1,335	1,646,351,897	1,230	383,075,101
Recreational Goods Retailing	2,030	414,600,358	2,125	1,791,247,127	2,055	403,970,172
Clothing, Footwear and Personal Accessory Retailing	1,950	616,239,569	2,050	1,554,998,002	2,000	643,989,854
Department Stores	15	12,123,983	15	41,625,064	15	12,632,553
Pharmaceutical and Other Store-Based Retailing	2,510	523,291,555	2,775	3,398,870,193	2,585	559,235,679
Non-Store Retailing	440	47,051,988	670	385,344,511	515	52,421,182
Retail Commission-Based Buying and/or Selling	55	4,624,445	85	28,214,525	60	3,899,711
<b>Total Retail Trade</b>	<b>16,180</b>	<b>5,996,186,706</b>	<b>18,045</b>	<b>39,034,459,831</b>	<b>16,510</b>	<b>6,022,801,756</b>
<b>Accommodation and Food Services</b>						
Accommodation	925	123,877,175	1,355	492,897,058	910	129,825,682
Cafes, Restaurants and Takeaway Food Services	6,100	145,273,606	8,120	3,053,581,738	6,465	155,223,997
Pubs, Taverns and Bars	1,120	134,729,721	1,185	1,349,643,834	1,135	138,800,841
Clubs (Hospitality)	15	5,543,940	15	10,579,444	15	4,845,540
<b>Total Accommodation and Food Services</b>	<b>8,155</b>	<b>409,424,442</b>	<b>10,670</b>	<b>4,906,702,074</b>	<b>8,525</b>	<b>428,696,060</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	n.a.	34,372,571	840	672,309,468	425	29,690,938
Road Passenger Transport	n.a.	21,577,316	135	69,881,036	95	18,820,096
Rail freight or passenger transport	n.a.	290,262	5	4,338,586	5	1,124,809
Water Freight Transport	n.a.	394,365	5	32,276,918	5	881,340
Water Passenger Transport	n.a.	1,288,237	10	9,617,220	10	1,514,753
Air and Space Transport	n.a.	875,935	25	17,985,821	10	1,532,599
Scenic and Sightseeing Transport	n.a.	5,801,904	70	17,722,788	35	3,832,511
Pipeline and Other Transport	n.a.	219,546	10	5,010,177	5	106,431
Postal and Courier Pick-up and Delivery Services	n.a.	19,348,214	590	199,689,089	465	19,860,834
Water Transport Support Services	n.a.	2,566,663	25	20,359,851	10	2,384,174
Airport Operations and Other Air Transport Support Services	n.a.	5,120,628	15	3,744,502	10	5,798,263
Other Transport Support Services	n.a.	2,690,351	110	357,330,510	30	2,707,136
Warehousing and Storage Services	n.a.	15,414,459	85	98,349,598	55	17,318,893
<b>Total Transport, Postal and Warehousing</b>	<b>1,160</b>	<b>109,960,451</b>	<b>1,920</b>	<b>1,508,615,564</b>	<b>1,155</b>	<b>105,572,777</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Trade debtors		Trade creditors		Total salary & wage expenses	
	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>						
Motor Vehicle Retailing	555	302,543,188	590	308,066,812	665	714,338,564
Motor Vehicle Parts and Tyre Retailing	560	105,168,100	580	115,768,861	670	176,860,211
Fuel Retailing	370	63,055,400	410	209,722,192	550	160,592,842
Supermarket and Grocery Stores	540	53,291,319	755	185,026,081	1,140	480,951,615
Specialised Food Retailing	840	55,941,058	1,325	148,373,291	2,165	446,427,905
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	800	124,432,687	1,065	162,436,439	1,265	295,951,601
Electrical and Electronic Goods Retailing	1,320	1,990,477,167	1,450	512,766,538	1,655	590,363,357
Hardware, Building and Garden Supplies Retailing	970	199,742,945	1,005	228,432,230	1,175	325,584,855
Recreational Goods Retailing	1,105	90,292,804	1,420	141,472,342	1,880	303,032,049
Clothing, Footwear and Personal Accessory Retailing	665	78,542,654	1,215	197,481,768	1,735	483,803,257
Department Stores	10	936,136	15	7,780,323	10	12,400,926
Pharmaceutical and Other Store-Based Retailing	1,390	183,272,682	1,810	328,937,021	2,580	671,291,459
Non-Store Retailing	245	26,102,927	265	24,200,616	330	48,670,425
Retail Commission-Based Buying and/or Selling	55	2,716,212	45	7,689,283	75	7,092,057
<b>Total Retail Trade</b>	<b>9,440</b>	<b>3,276,515,279</b>	<b>11,945</b>	<b>2,578,153,797</b>	<b>15,905</b>	<b>4,717,361,123</b>
<b>Accommodation and Food Services</b>						
Accommodation	955	93,126,884	1,175	99,227,058	1,960	656,575,170
Cafes, Restaurants and Takeaway Food Services	1,580	45,686,600	3,830	269,539,082	7,580	2,124,237,030
Pubs, Taverns and Bars	540	26,811,707	920	154,486,754	1,215	1,052,824,379
Clubs (Hospitality)	10	282,386	15	1,036,787	15	11,634,006
<b>Total Accommodation and Food Services</b>	<b>3,085</b>	<b>165,907,577</b>	<b>5,940</b>	<b>524,289,681</b>	<b>10,770</b>	<b>3,845,270,585</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	2,000	464,780,178	1,815	265,595,650	3,545	973,886,335
Road Passenger Transport	240	30,441,307	240	22,663,630	440	199,710,918
Rail freight or passenger transport	5	35,877,143	5	11,963,308	5	163,367
Water Freight Transport	10	3,627,557	15	5,057,878	10	7,530,578
Water Passenger Transport	15	2,151,349	10	1,968,870	15	5,339,123
Air and Space Transport	55	10,372,230	60	9,095,213	55	14,981,272
Scenic and Sightseeing Transport	95	14,572,783	100	8,004,533	135	28,047,786
Pipeline and Other Transport	10	11,837,821	10	9,583,778	20	258,616,729
Postal and Courier Pick-up and Delivery Services	330	31,770,596	390	21,624,553	840	95,050,711
Water Transport Support Services	40	9,488,468	40	10,845,688	55	16,480,274
Airport Operations and Other Air Transport Support Services	25	2,828,230	20	1,672,382	30	8,078,872
Other Transport Support Services	170	88,020,458	165	62,321,724	220	97,841,732
Warehousing and Storage Services	155	53,387,761	165	26,211,898	155	102,573,890
<b>Total Transport, Postal and Warehousing</b>	<b>3,150</b>	<b>759,155,881</b>	<b>3,035</b>	<b>456,609,105</b>	<b>5,520</b>	<b>1,808,301,587</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Payments to related entities		Other depreciating assets 1st deducted		Termination value-other depreciating assets	
	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>						
Motor Vehicle Retailing	270	30,027,308	295	31,757,763	130	13,801,278
Motor Vehicle Parts and Tyre Retailing	300	26,434,969	260	16,167,659	120	8,844,665
Fuel Retailing	225	19,554,726	190	32,338,210	85	55,535,606
Supermarket and Grocery Stores	455	37,756,271	450	52,568,897	165	35,438,272
Specialised Food Retailing	815	52,896,411	710	40,308,010	265	30,909,539
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	495	39,293,878	350	57,959,760	170	20,062,317
Electrical and Electronic Goods Retailing	440	53,853,472	330	15,302,536	160	10,586,415
Hardware, Building and Garden Supplies Retailing	495	40,795,770	465	24,756,202	200	26,813,968
Recreational Goods Retailing	795	49,694,980	615	19,823,139	260	19,457,985
Clothing, Footwear and Personal Accessory Retailing	680	43,896,469	555	77,713,511	235	20,844,829
Department Stores	5	358,921	10	904,384	5	2,273
Pharmaceutical and Other Store-Based Retailing	880	61,911,778	895	78,265,079	360	36,236,654
Non-Store Retailing	150	6,559,397	190	7,243,573	75	3,609,246
Retail Commission-Based Buying and/or Selling	35	1,944,673	40	768,401	30	1,462,261
<b>Total Retail Trade</b>	<b>6,050</b>	<b>464,979,023</b>	<b>5,355</b>	<b>455,877,124</b>	<b>2,255</b>	<b>283,605,308</b>
<b>Accommodation and Food Services</b>						
Accommodation	650	102,656,755	935	256,550,719	325	134,639,294
Cafes, Restaurants and Takeaway Food Services	2,380	127,756,145	2,355	209,908,292	865	135,812,871
Pubs, Taverns and Bars	330	28,278,290	530	99,080,753	185	102,939,213
Clubs (Hospitality)	5	626,478	10	2,250,946	5	516,948
<b>Total Accommodation and Food Services</b>	<b>3,370</b>	<b>259,317,668</b>	<b>3,830</b>	<b>567,790,710</b>	<b>1,370</b>	<b>373,908,326</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	1,790	90,132,944	1,425	238,911,539	n.a.	160,559,472
Road Passenger Transport	190	11,222,811	240	91,870,234	n.a.	46,512,770
Rail freight or passenger transport	0	0	5	11,721,700	n.a.	2,703,267
Water Freight Transport	5	676,335	10	196,824	n.a.	80,947
Water Passenger Transport	5	350,932	10	2,208,982	n.a.	459,709
Air and Space Transport	25	2,072,236	35	11,571,152	n.a.	6,310,347
Scenic and Sightseeing Transport	50	3,287,618	75	7,303,100	n.a.	7,215,872
Pipeline and Other Transport	15	767,446	10	39,550,297	n.a.	3,521,610
Postal and Courier Pick-up and Delivery Services	400	19,150,063	305	13,094,383	n.a.	8,518,718
Water Transport Support Services	30	4,006,397	25	9,129,412	n.a.	153,612
Airport Operations and Other Air Transport Support Services	20	1,842,442	15	1,862,039	n.a.	578,807
Other Transport Support Services	115	10,820,932	115	9,521,089	n.a.	6,275,550
Warehousing and Storage Services	55	4,443,778	100	18,099,077	n.a.	7,177,013
<b>Total Transport, Postal and Warehousing</b>	<b>2,700</b>	<b>148,773,934</b>	<b>2,370</b>	<b>455,039,828</b>	<b>1,305</b>	<b>250,067,694</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	S40-880 deduction		Fringe benefit employee contributions		Small business entity depreciating assets <sup>3</sup> – deduction for low cost assets (less than \$1,000)	
	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>						
Motor Vehicle Retailing	30	123,140	160	4,039,229	45	116,649
Motor Vehicle Parts and Tyre Retailing	25	17,167	115	911,418	70	179,769
Fuel Retailing	10	60,067	75	693,906	30	64,545
Supermarket and Grocery Stores	45	136,562	155	1,263,653	90	204,171
Specialised Food Retailing	90	515,250	255	1,892,620	230	463,712
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	75	222,257	195	1,534,576	120	213,302
Electrical and Electronic Goods Retailing	345	314,093	175	1,471,264	110	313,572
Hardware, Building and Garden Supplies Retailing	35	48,496	210	1,847,392	125	359,496
Recreational Goods Retailing	55	40,383	295	1,877,188	225	505,764
Clothing, Footwear and Personal Accessory Retailing	70	84,093	280	1,983,797	210	393,722
Department Stores	0	0	5	15,220	0	0
Pharmaceutical and Other Store-Based Retailing	115	334,077	365	2,723,346	285	617,292
Non-Store Retailing	35	24,700	55	293,650	100	212,788
Retail Commission-Based Buying and/or Selling	5	5,667	20	98,172	25	39,448
<b>Total Retail Trade</b>	<b>930</b>	<b>1,925,952</b>	<b>2,355</b>	<b>20,645,431</b>	<b>1,660</b>	<b>3,684,230</b>
<b>Accommodation and Food Services</b>						
Accommodation	90	2,622,389	355	2,719,374	435	3,100,073
Cafes, Restaurants and Takeaway Food Services	340	484,097	865	6,473,509	990	3,666,517
Pubs, Taverns and Bars	55	495,822	105	1,153,943	90	350,864
Clubs (Hospitality)	5	14,938	5	73,990	5	96,949
<b>Total Accommodation and Food Services</b>	<b>490</b>	<b>3,617,246</b>	<b>1,330</b>	<b>10,420,816</b>	<b>1,520</b>	<b>7,214,403</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	n.a.	125,987	n.a.	3,586,799	n.a.	1,089,032
Road Passenger Transport	n.a.	457,753	n.a.	551,044	n.a.	172,185
Rail freight or passenger transport	n.a.	77,046	n.a.	0	n.a.	0
Water Freight Transport	n.a.	258	n.a.	10,097	n.a.	2,724
Water Passenger Transport	n.a.	23,464	n.a.	14,307	n.a.	10,451
Air and Space Transport	n.a.	4,970	n.a.	100,965	n.a.	8,146
Scenic and Sightseeing Transport	n.a.	15,697	n.a.	226,118	n.a.	45,598
Pipeline and Other Transport	n.a.	1,259,213	n.a.	23,422	n.a.	6,086
Postal and Courier Pick-up and Delivery Services	n.a.	25,654	n.a.	672,701	n.a.	425,399
Water Transport Support Services	n.a.	3,370	n.a.	58,217	n.a.	4,807
Airport Operations and Other Air Transport Support Services	n.a.	1,103	n.a.	50,265	n.a.	9,412
Other Transport Support Services	n.a.	1,790,886	n.a.	484,421	n.a.	48,681
Warehousing and Storage Services	n.a.	331,239	n.a.	267,346	n.a.	16,789
<b>Total Transport, Postal and Warehousing</b>	<b>270</b>	<b>4,116,640</b>	<b>905</b>	<b>6,045,702</b>	<b>885</b>	<b>1,839,310</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Small business entity depreciating assets <sup>3</sup> – deduction for general pool assets (less than 25 years)		Small business entity depreciating assets <sup>3</sup> – deduction for long life pool assets (25 years or more)		Entrepreneurs tax offset – Small business entity aggregated turnover <sup>4</sup>	
	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>						
Motor Vehicle Retailing	105	781,256	10	9,559	15	466,748
Motor Vehicle Parts and Tyre Retailing	150	2,324,442	20	14,499	5	452,591
Fuel Retailing	75	1,243,632	10	10,758	10	433,139
Supermarket and Grocery Stores	215	3,215,356	20	39,371	5	273,071
Specialised Food Retailing	560	8,501,020	65	134,691	25	1,015,000
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	280	3,386,381	25	125,228	25	1,067,921
Electrical and Electronic Goods Retailing	245	2,849,884	25	27,029	25	917,589
Hardware, Building and Garden Supplies Retailing	285	5,067,751	40	115,896	20	982,742
Recreational Goods Retailing	495	7,091,467	50	122,328	20	910,092
Clothing, Footwear and Personal Accessory Retailing	480	4,430,812	65	60,727	25	1,109,530
Department Stores	5	64,071	0	0	0	0
Pharmaceutical and Other Store-Based Retailing	600	6,485,067	75	87,564	50	2,484,900
Non-Store Retailing	200	1,992,818	10	23,888	35	1,267,063
Retail Commission-Based Buying and/or Selling	40	301,420	0	0	15	565,945
<b>Total Retail Trade</b>	<b>3,740</b>	<b>47,735,377</b>	<b>420</b>	<b>771,538</b>	<b>270</b>	<b>11,946,331</b>
<b>Accommodation and Food Services</b>						
Accommodation	745	18,436,123	150	853,478	n.a.	2,245,311
Cafes, Restaurants and Takeaway Food Services	2,105	35,968,504	325	1,111,090	n.a.	4,293,694
Pubs, Taverns and Bars	180	3,044,393	30	101,933	n.a.	230,870
Clubs (Hospitality)	5	618,370	5	19,400	n.a.	0
<b>Total Accommodation and Food Services</b>	<b>3,035</b>	<b>58,067,390</b>	<b>505</b>	<b>2,085,901</b>	<b>150</b>	<b>6,769,875</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	1,855	73,236,030	195	519,318	215	10,291,971
Road Passenger Transport	265	11,392,176	35	39,598	55	2,322,483
Rail freight or passenger transport	0	0	n.a.	0	n.a.	0
Water Freight Transport	5	121,295	n.a.	0	n.a.	17,708
Water Passenger Transport	5	247,087	n.a.	919	n.a.	25,294
Air and Space Transport	20	664,352	n.a.	7,123	n.a.	0
Scenic and Sightseeing Transport	65	2,005,716	n.a.	857	n.a.	372,370
Pipeline and Other Transport	10	554,169	n.a.	1,815	n.a.	0
Postal and Courier Pick-up and Delivery Services	465	5,331,517	n.a.	68,975	n.a.	8,101,316
Water Transport Support Services	15	973,848	n.a.	0	n.a.	244,623
Airport Operations and Other Air Transport Support Services	10	140,713	n.a.	27,635	n.a.	21,725
Other Transport Support Services	75	1,414,998	n.a.	2,523	n.a.	626,283
Warehousing and Storage Services	45	719,971	n.a.	142,502	n.a.	47,760
<b>Total Transport, Postal and Warehousing</b>	<b>2,835</b>	<b>96,801,872</b>	<b>290</b>	<b>811,265</b>	<b>455</b>	<b>22,071,533</b>



**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Entrepreneurs tax offset – Small business entity income <sup>5</sup>	
	no.	\$
<b>Retail Trade</b>		
Motor Vehicle Retailing	15	151,412
Motor Vehicle Parts and Tyre Retailing	5	163,270
Fuel Retailing	10	269,677
Supermarket and Grocery Stores	5	129,073
Specialised Food Retailing	20	402,051
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	25	419,107
Electrical and Electronic Goods Retailing	25	412,669
Hardware, Building and Garden Supplies Retailing	20	395,182
Recreational Goods Retailing	20	429,333
Clothing, Footwear and Personal Accessory Retailing	25	509,892
Department Stores	0	0
Pharmaceutical and Other Store-Based Retailing	50	1,135,845
Non-Store Retailing	35	486,734
Retail Commission-Based Buying and/or Selling	15	372,647
<b>Total Retail Trade</b>	<b>270</b>	<b>5,276,892</b>
<b>Accommodation and Food Services</b>		
Accommodation	n.a.	991,237
Cafes, Restaurants and Takeaway Food Services	n.a.	1,796,141
Pubs, Taverns and Bars	n.a.	136,371
Clubs (Hospitality)	n.a.	0
<b>Total Accommodation and Food Services</b>	<b>155</b>	<b>2,923,749</b>
<b>Transport, Postal and Warehousing</b>		
Road Freight Transport	210	5,028,675
Road Passenger Transport	55	1,156,244
Rail freight or passenger transport	n.a.	0
Water Freight Transport	n.a.	17,688
Water Passenger Transport	n.a.	12,771
Air and Space Transport	n.a.	0
Scenic and Sightseeing Transport	n.a.	147,979
Pipeline and Other Transport	n.a.	0
Postal and Courier Pick-up and Delivery Services	n.a.	4,105,294
Water Transport Support Services	n.a.	112,597
Airport Operations and Other Air Transport Support Services	n.a.	20,000
Other Transport Support Services	n.a.	253,160
Warehousing and Storage Services	n.a.	5,873
<b>Total Transport, Postal and Warehousing</b>	<b>455</b>	<b>10,860,281</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Number of Trusts	Current assets		Total assets	
	no.	no.	\$	no.	\$
<b>Information, Media and Telecommunications</b>					
Newspaper, Periodical, Book and Directory Publishing	460	385	88,129,311	400	191,547,148
Software Publishing	55	50	4,348,301	50	7,356,150
Motion Picture and Video Activities	730	605	141,929,358	620	368,872,219
Sound Recording and Music Publishing	180	150	21,768,970	150	40,415,524
Radio Broadcasting	15	15	3,929,366	15	6,958,877
Television Broadcasting	10	10	1,166,832	10	4,072,866
Internet Publishing and Broadcasting	190	155	43,980,196	155	102,618,849
Telecommunications Services	135	125	21,348,832	125	39,369,110
Internet Service Providers and Web Search Portals	160	135	22,991,636	140	43,157,226
Data Processing, Web Hosting and Electronic Information Storage Services	185	150	23,653,068	155	58,943,985
Libraries and Archives	25	20	4,057,028	20	9,108,306
Other Information Services	15	10	4,085,227	10	28,882,694
<b>Total Information, Media and Telecommunications</b>	<b>2,160</b>	<b>1,800</b>	<b>381,388,125</b>	<b>1,850</b>	<b>901,302,954</b>
<b>Financial and Insurance Services</b>					
Depository Financial Intermediation	185	135	723,568,405	140	3,599,516,404
Non-Depository Financing	585	440	10,770,023,678	460	51,686,777,842
Financial Asset Investing	59,250	37,010	311,533,744,846	38,280	1,022,970,510,869
Life Insurance	65	50	15,442,997	55	41,609,229
Health and General Insurance	480	330	2,217,224,173	345	12,203,206,826
Superannuation Funds	285	165	4,389,771,679	170	14,213,523,676
Auxiliary Finance and Investment Services	28,185	19,080	144,956,379,060	19,745	380,906,237,313
Auxiliary Insurance Services	1,505	1,260	1,252,400,250	1,290	2,455,313,627
<b>Total Financial and Insurance Services</b>	<b>90,550</b>	<b>58,470</b>	<b>476,354,779,515</b>	<b>60,485</b>	<b>1,488,578,104,219</b>
<b>Rental, Hiring and Real Estate Services</b>					
Motor Vehicle and Transport Equipment Rental and Hiring	1,300	1,060	688,075,733	1,095	1,994,744,814
Farm Animal and Bloodstock Leasing	20	10	17,079,385	10	213,632,920
Other Goods and Equipment Rental and Hiring	5,150	4,095	1,290,153,846	4,250	5,221,932,250
Non-Financial Intangible Assets (Except Copyrights) Leasing	1,150	860	679,483,991	900	1,484,049,609
Property Operators	100,940	64,290	48,647,104,263	66,940	405,943,186,277
Property income - rent	10	5	790,560	5	4,954,135
Property income - interest	10	5	829,817	5	2,460,656
Property income - other	1,625	150	195,706,982	155	379,488,642
Real Estate Services	12,940	9,585	4,016,501,715	9,905	30,137,683,907
<b>Total Rental, Hiring and Real Estate Services</b>	<b>123,140</b>	<b>80,060</b>	<b>55,535,726,292</b>	<b>83,275</b>	<b>445,382,133,210</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Current liabilities		Total liabilities		Proprietors' funds	
	no.	\$	no.	\$	no.	\$
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	360	113,034,704	380	175,687,543	385	17,437,018
Software Publishing	50	7,102,725	50	9,066,695	50	-1,714,570
Motion Picture and Video Activities	550	198,025,050	590	320,251,916	595	48,841,607
Sound Recording and Music Publishing	135	26,409,277	145	43,209,736	145	-2,717,035
Radio Broadcasting	15	6,969,167	15	7,352,520	15	-393,743
Television Broadcasting	10	2,790,264	10	4,672,692	10	-599,826
Internet Publishing and Broadcasting	140	74,093,247	155	91,115,080	155	11,738,876
Telecommunications Services	120	25,187,284	125	40,144,830	120	-630,629
Internet Service Providers and Web Search Portals	120	27,601,030	135	44,403,130	140	-1,207,589
Data Processing, Web Hosting and Electronic Information Storage Services	140	35,825,282	150	55,034,839	150	6,474,757
Libraries and Archives	15	6,013,702	20	17,686,736	20	1,881,161
Other Information Services	10	6,567,212	10	7,857,796	10	21,024,898
<b>Total Information, Media and Telecommunications</b>	<b>1,670</b>	<b>529,618,944</b>	<b>1,785</b>	<b>816,483,513</b>	<b>1,800</b>	<b>100,134,925</b>
<b>Financial and Insurance Services</b>						
Depository Financial Intermediation	115	241,466,024	130	2,939,091,804	135	660,966,200
Non-Depository Financing	400	10,119,418,443	440	43,754,092,099	445	8,078,797,467
Financial Asset Investing	32,170	89,079,065,818	36,070	160,231,027,988	37,705	921,205,512,564
Life Insurance	50	22,984,055	55	32,180,719	50	9,429,801
Health and General Insurance	305	3,172,260,750	330	10,342,522,794	335	2,053,719,945
Superannuation Funds	145	570,766,583	160	755,932,516	170	13,457,657,467
Auxiliary Finance and Investment Services	17,210	64,701,995,174	18,775	132,300,095,933	19,375	255,661,656,840
Auxiliary Insurance Services	1,195	928,732,048	1,260	1,386,605,097	1,260	1,078,058,023
<b>Total Financial and Insurance Services</b>	<b>51,595</b>	<b>169,332,913,234</b>	<b>57,225</b>	<b>352,242,957,363</b>	<b>59,480</b>	<b>1,202,205,798,327</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	965	833,787,178	1,050	2,182,593,670	1,065	-175,661,110
Farm Animal and Bloodstock Leasing	10	3,798,739	10	218,281,584	10	-4,648,663
Other Goods and Equipment Rental and Hiring	3,790	2,207,485,955	4,110	4,388,469,551	4,145	832,750,572
Non-Financial Intangible Assets (Except Copyrights) Leasing	755	526,009,941	855	894,257,766	890	597,748,981
Property Operators	57,855	81,141,658,839	64,075	200,663,630,308	65,825	209,323,429,548
Property income - rent	5	2,387,195	5	4,671,196	5	-59,121
Property income - interest	5	1,177,077	5	2,230,593	5	230,063
Property income - other	105	194,595,801	120	237,013,795	145	151,166,798
Real Estate Services	8,795	6,308,585,776	9,575	14,843,304,183	9,680	15,741,395,384
<b>Total Rental, Hiring and Real Estate Services</b>	<b>72,290</b>	<b>91,219,486,501</b>	<b>79,805</b>	<b>223,434,452,646</b>	<b>81,770</b>	<b>226,466,352,452</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Opening stock		Purchases & other costs		Closing stock	
	no.	\$	no.	\$	no.	\$
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	7,701,416	n.a.	54,557,371	n.a.	6,635,409
Software Publishing	n.a.	21,710	n.a.	737,632	n.a.	23,710
Motion Picture and Video Activities	n.a.	5,854,526	n.a.	65,539,556	n.a.	5,783,020
Sound Recording and Music Publishing	n.a.	602,546	n.a.	9,077,189	n.a.	582,129
Radio Broadcasting	n.a.	418,360	n.a.	4,790,597	n.a.	384,522
Television Broadcasting	n.a.	30,310	n.a.	723,726	n.a.	37,078
Internet Publishing and Broadcasting	n.a.	135,334	n.a.	2,272,915	n.a.	159,139
Telecommunications Services	n.a.	2,030,439	n.a.	40,216,179	n.a.	2,380,009
Internet Service Providers and Web Search Portals	n.a.	3,737,883	n.a.	14,038,955	n.a.	2,057,103
Data Processing, Web Hosting and Electronic Information Storage Services	n.a.	1,469,292	n.a.	13,204,930	n.a.	1,534,425
Libraries and Archives	n.a.	309,398	n.a.	422,586	n.a.	446,648
Other Information Services	n.a.	0	n.a.	1,140	n.a.	0
<b>Total Information, Media and Telecommunications</b>	<b>240</b>	<b>22,311,214</b>	<b>490</b>	<b>205,582,776</b>	<b>235</b>	<b>20,023,192</b>
<b>Financial and Insurance Services</b>						
Depository Financial Intermediation	5	79,027	5	1,086,654	5	140,916
Non-Depository Financing	15	2,167,051	20	9,967,637	20	2,449,184
Financial Asset Investing	2,110	8,698,302,899	2,275	6,068,953,352	2,110	1,963,076,475
Life Insurance	5	415,873	5	1,438,042	5	579,751
Health and General Insurance	15	6,083,555	20	7,281,745	20	3,521,723
Superannuation Funds	10	1,500,924	10	15,015,388	10	1,767,021
Auxiliary Finance and Investment Services	810	2,901,630,348	925	8,828,568,157	810	1,450,677,995
Auxiliary Insurance Services	30	11,969,290	35	13,620,030	30	12,571,371
<b>Total Financial and Insurance Services</b>	<b>2,995</b>	<b>11,622,148,967</b>	<b>3,295</b>	<b>14,945,931,005</b>	<b>3,005</b>	<b>3,434,784,436</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	8,228,767	n.a.	51,111,711	n.a.	10,779,908
Farm Animal and Bloodstock Leasing	n.a.	922,886	n.a.	3,871,530	n.a.	3,112,091
Other Goods and Equipment Rental and Hiring	n.a.	78,961,520	n.a.	322,827,028	n.a.	81,136,185
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	6,978,590	n.a.	26,476,564	n.a.	5,646,535
Property Operators	n.a.	2,817,929,351	n.a.	2,663,923,313	n.a.	2,774,936,487
Property income - rent	n.a.	41,582	n.a.	144,663	n.a.	0
Property income - interest	n.a.	0	n.a.	0	n.a.	0
Property income - other	n.a.	0	n.a.	17,384	n.a.	0
Real Estate Services	n.a.	221,849,571	n.a.	343,163,629	n.a.	222,827,978
<b>Total Rental, Hiring and Real Estate Services</b>	<b>3,630</b>	<b>3,134,912,267</b>	<b>4,480</b>	<b>3,411,535,822</b>	<b>3,625</b>	<b>3,098,439,184</b>

# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Trade debtors		Trade creditors		Total salary & wage expenses	
	no.	\$	no.	\$	no.	\$
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	19,213,985	n.a.	13,234,685	n.a.	47,487,069
Software Publishing	n.a.	1,081,323	n.a.	135,856	n.a.	3,758,363
Motion Picture and Video Activities	n.a.	18,817,863	n.a.	10,317,555	n.a.	41,077,164
Sound Recording and Music Publishing	n.a.	3,009,897	n.a.	1,927,692	n.a.	6,870,389
Radio Broadcasting	n.a.	2,006,934	n.a.	1,001,009	n.a.	2,413,710
Television Broadcasting	n.a.	79,891	n.a.	323,828	n.a.	380,410
Internet Publishing and Broadcasting	n.a.	3,129,772	n.a.	633,929	n.a.	5,786,255
Telecommunications Services	n.a.	7,003,328	n.a.	6,214,356	n.a.	14,978,775
Internet Service Providers and Web Search Portals	n.a.	2,262,275	n.a.	2,455,462	n.a.	7,997,332
Data Processing, Web Hosting and Electronic Information Storage Services	n.a.	6,491,916	n.a.	4,337,269	n.a.	11,869,689
Libraries and Archives	n.a.	329,009	n.a.	54,448	n.a.	913,995
Other Information Services	n.a.	777,325	n.a.	581,893	n.a.	1,552,060
<b>Total Information, Media and Telecommunications</b>	<b>560</b>	<b>64,203,518</b>	<b>475</b>	<b>41,217,982</b>	<b>685</b>	<b>145,085,211</b>
<b>Financial and Insurance Services</b>						
Depository Financial Intermediation	15	894,412	20	205,559	40	8,846,911
Non-Depository Financing	70	100,310,781	65	58,753,672	60	16,757,563
Financial Asset Investing	1,640	296,814,245	1,730	508,512,276	2,040	296,364,252
Life Insurance	10	258,291	10	200,374	30	4,741,059
Health and General Insurance	25	2,473,198	30	738,521	70	11,934,423
Superannuation Funds	10	1,315,722	10	846,828	15	3,790,827
Auxiliary Finance and Investment Services	1,500	469,754,812	1,720	419,322,311	3,400	1,105,075,512
Auxiliary Insurance Services	195	98,939,497	265	90,386,899	615	150,938,688
<b>Total Financial and Insurance Services</b>	<b>3,465</b>	<b>970,760,958</b>	<b>3,845</b>	<b>1,078,966,440</b>	<b>6,270</b>	<b>1,598,449,235</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	36,909,479	n.a.	19,792,683	n.a.	54,716,574
Farm Animal and Bloodstock Leasing	n.a.	269,725	n.a.	70,924	n.a.	172,149
Other Goods and Equipment Rental and Hiring	n.a.	195,937,057	n.a.	123,993,753	n.a.	282,702,073
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	23,886,896	n.a.	10,177,872	n.a.	28,543,773
Property Operators	n.a.	807,751,011	n.a.	609,674,773	n.a.	380,047,920
Property income - rent	n.a.	11,750	n.a.	11,057	n.a.	1,054,621
Property income - interest	n.a.	2,079	n.a.	0	n.a.	0
Property income - other	n.a.	8,338	n.a.	2,590	n.a.	17,711
Real Estate Services	n.a.	196,689,933	n.a.	188,575,648	n.a.	1,031,485,220
<b>Total Rental, Hiring and Real Estate Services</b>	<b>7,070</b>	<b>1,261,466,268</b>	<b>7,960</b>	<b>952,299,300</b>	<b>7,060</b>	<b>1,778,740,041</b>

**Taxation statistics 2010–11**
**Table 3D: Trust returns**
**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Payments to related entities		Other depreciating assets 1st deducted		Termination value-other depreciating assets	
	no.	\$	no.	\$	no.	\$
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	7,499,947	n.a.	1,751,965	n.a.	1,253,729
Software Publishing	n.a.	288,735	n.a.	142,140	n.a.	47,727
Motion Picture and Video Activities	n.a.	10,779,005	n.a.	5,911,723	n.a.	9,214,523
Sound Recording and Music Publishing	n.a.	1,635,625	n.a.	721,196	n.a.	1,188,085
Radio Broadcasting	n.a.	597,425	n.a.	339,484	n.a.	124,802
Television Broadcasting	n.a.	78,514	n.a.	30,524	n.a.	27,455
Internet Publishing and Broadcasting	n.a.	1,457,693	n.a.	398,327	n.a.	118,562
Telecommunications Services	n.a.	2,170,221	n.a.	1,452,756	n.a.	666,314
Internet Service Providers and Web Search Portals	n.a.	949,342	n.a.	750,112	n.a.	549,163
Data Processing, Web Hosting and Electronic Information Storage Services	n.a.	2,221,645	n.a.	2,827,443	n.a.	3,181,442
Libraries and Archives	n.a.	370,063	n.a.	206,588	n.a.	5,013
Other Information Services	n.a.	308,731	n.a.	13,213	n.a.	0
<b>Total Information, Media and Telecommunications</b>	<b>380</b>	<b>28,356,946</b>	<b>370</b>	<b>14,545,471</b>	<b>145</b>	<b>16,376,815</b>
<b>Financial and Insurance Services</b>						
Depository Financial Intermediation	20	1,896,152	15	3,803,496	n.a.	1,732,008
Non-Depository Financing	30	2,458,224	30	6,441,771	n.a.	4,890,162
Financial Asset Investing	1,260	75,353,577	1,315	272,351,303	n.a.	165,179,710
Life Insurance	15	1,480,697	10	167,446	n.a.	86,574
Health and General Insurance	35	3,016,633	25	736,508	n.a.	456,474
Superannuation Funds	5	325,455	5	83,931	n.a.	51,233
Auxiliary Finance and Investment Services	1,805	147,139,702	1,330	50,838,627	n.a.	61,428,067
Auxiliary Insurance Services	390	40,518,645	235	6,410,853	n.a.	4,121,395
<b>Total Financial and Insurance Services</b>	<b>3,565</b>	<b>272,189,085</b>	<b>2,970</b>	<b>340,833,935</b>	<b>1,395</b>	<b>237,945,623</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	6,762,232	n.a.	136,878,062	n.a.	295,058,391
Farm Animal and Bloodstock Leasing	n.a.	5,350	n.a.	85,003	n.a.	7,200
Other Goods and Equipment Rental and Hiring	n.a.	29,851,249	n.a.	232,099,493	n.a.	161,741,882
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	4,116,509	n.a.	3,580,874	n.a.	2,179,407
Property Operators	n.a.	91,370,618	n.a.	1,409,070,259	n.a.	1,773,374,114
Property income - rent	n.a.	0	n.a.	0	n.a.	0
Property income - interest	n.a.	0	n.a.	0	n.a.	0
Property income - other	n.a.	8,820	n.a.	579	n.a.	4,256
Real Estate Services	n.a.	148,277,363	n.a.	86,657,760	n.a.	50,378,400
<b>Total Rental, Hiring and Real Estate Services</b>	<b>3,625</b>	<b>280,392,141</b>	<b>5,475</b>	<b>1,868,372,030</b>	<b>2,580</b>	<b>2,282,743,650</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	S40-880 deduction		Fringe benefit employee contributions		Small business entity depreciating assets <sup>3</sup> – deduction for low cost assets (less than \$1,000)	
	no.	\$	no.	\$	no.	\$
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	n.a.	n.a.	382,517	n.a.	53,885
Software Publishing	n.a.	n.a.	n.a.	7,907	n.a.	4,002
Motion Picture and Video Activities	n.a.	n.a.	n.a.	379,985	n.a.	351,117
Sound Recording and Music Publishing	n.a.	n.a.	n.a.	148,356	n.a.	57,240
Radio Broadcasting	n.a.	n.a.	n.a.	14,937	n.a.	10,614
Television Broadcasting	n.a.	n.a.	n.a.	0	n.a.	0
Internet Publishing and Broadcasting	n.a.	n.a.	n.a.	24,344	n.a.	8,132
Telecommunications Services	n.a.	n.a.	n.a.	55,150	n.a.	10,102
Internet Service Providers and Web Search Portals	n.a.	n.a.	n.a.	45,095	n.a.	8,931
Data Processing, Web Hosting and Electronic Information Storage Services	n.a.	n.a.	n.a.	37,505	n.a.	11,889
Libraries and Archives	n.a.	n.a.	n.a.	0	n.a.	656
Other Information Services	n.a.	n.a.	n.a.	0	n.a.	0
<b>Total Information, Media and Telecommunications</b>	<b>60</b>	<b>259,986</b>	<b>170</b>	<b>1,095,796</b>	<b>145</b>	<b>516,568</b>
<b>Financial and Insurance Services</b>						
Depository Financial Intermediation	n.a.	1,352	10	53,113	n.a.	4,987
Non-Depository Financing	n.a.	14,854,723	15	107,281	n.a.	10,545
Financial Asset Investing	n.a.	83,470,969	635	4,662,498	n.a.	678,026
Life Insurance	n.a.	61,192	5	35,443	n.a.	0
Health and General Insurance	n.a.	124,455	25	158,822	n.a.	22,483
Superannuation Funds	n.a.	0	5	49,653	n.a.	2,123
Auxiliary Finance and Investment Services	n.a.	50,220,328	865	6,099,353	n.a.	1,001,028
Auxiliary Insurance Services	n.a.	69,410	185	1,677,458	n.a.	130,738
<b>Total Financial and Insurance Services</b>	<b>655</b>	<b>148,802,429</b>	<b>1,740</b>	<b>12,843,621</b>	<b>945</b>	<b>1,849,930</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	1,077,132	n.a.	261,393	n.a.	307,802
Farm Animal and Bloodstock Leasing	n.a.	0	n.a.	1,131	n.a.	0
Other Goods and Equipment Rental and Hiring	n.a.	246,107	n.a.	1,786,959	n.a.	4,108,107
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	451,312	n.a.	212,493	n.a.	26,270
Property Operators	n.a.	176,448,098	n.a.	5,515,014	n.a.	971,459
Property income - rent	n.a.	4,330	n.a.	1,519	n.a.	0
Property income - interest	n.a.	0	n.a.	0	n.a.	0
Property income - other	n.a.	0	n.a.	0	n.a.	579
Real Estate Services	n.a.	2,738,913	n.a.	4,583,082	n.a.	1,182,318
<b>Total Rental, Hiring and Real Estate Services</b>	<b>1,125</b>	<b>180,965,892</b>	<b>1,650</b>	<b>12,361,591</b>	<b>1,220</b>	<b>6,596,535</b>

# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Small business entity depreciating assets <sup>3</sup> – deduction for general pool assets (less than 25 years)		Small business entity depreciating assets <sup>3</sup> – deduction for long life pool assets (25 years or more)		Entrepreneurs tax offset – Small business entity aggregated turnover <sup>4</sup>	
	no.	\$	no.	\$	no.	\$
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	571,174	n.a.	n.a.	n.a.	n.a.
Software Publishing	n.a.	51,773	n.a.	n.a.	n.a.	n.a.
Motion Picture and Video Activities	n.a.	1,851,041	n.a.	n.a.	n.a.	n.a.
Sound Recording and Music Publishing	n.a.	387,935	n.a.	n.a.	n.a.	n.a.
Radio Broadcasting	n.a.	122,281	n.a.	n.a.	n.a.	n.a.
Television Broadcasting	n.a.	0	n.a.	n.a.	n.a.	n.a.
Internet Publishing and Broadcasting	n.a.	113,786	n.a.	n.a.	n.a.	n.a.
Telecommunications Services	n.a.	144,321	n.a.	n.a.	n.a.	n.a.
Internet Service Providers and Web Search Portals	n.a.	165,441	n.a.	n.a.	n.a.	n.a.
Data Processing, Web Hosting and Electronic Information Storage Services	n.a.	174,432	n.a.	n.a.	n.a.	n.a.
Libraries and Archives	n.a.	0	n.a.	n.a.	n.a.	n.a.
Other Information Services	n.a.	17,814	n.a.	n.a.	n.a.	n.a.
<b>Total Information, Media and Telecommunications</b>	<b>290</b>	<b>3,599,998</b>	<b>15</b>	<b>14,545</b>	<b>60</b>	<b>2,203,524</b>
<b>Financial and Insurance Services</b>						
Depository Financial Intermediation	15	286,344	n.a.	0	n.a.	0
Non-Depository Financing	20	207,502	n.a.	15,946	n.a.	181,449
Financial Asset Investing	800	11,666,791	n.a.	277,903	n.a.	10,654,237
Life Insurance	5	43,052	n.a.	0	n.a.	179,735
Health and General Insurance	30	371,807	n.a.	260	n.a.	139,395
Superannuation Funds	5	10,441	n.a.	307	n.a.	0
Auxiliary Finance and Investment Services	1,220	10,722,231	n.a.	167,196	n.a.	12,287,761
Auxiliary Insurance Services	210	2,580,681	n.a.	22,094	n.a.	1,311,118
<b>Total Financial and Insurance Services</b>	<b>2,300</b>	<b>25,888,849</b>	<b>200</b>	<b>483,706</b>	<b>640</b>	<b>24,753,695</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	5,978,742	n.a.	n.a.	n.a.	n.a.
Farm Animal and Bloodstock Leasing	n.a.	0	n.a.	n.a.	n.a.	n.a.
Other Goods and Equipment Rental and Hiring	n.a.	27,625,132	n.a.	n.a.	n.a.	n.a.
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	732,649	n.a.	n.a.	n.a.	n.a.
Property Operators	n.a.	21,010,472	n.a.	n.a.	n.a.	n.a.
Property income - rent	n.a.	0	n.a.	n.a.	n.a.	n.a.
Property income - interest	n.a.	0	n.a.	n.a.	n.a.	n.a.
Property income - other	n.a.	729	n.a.	n.a.	n.a.	n.a.
Real Estate Services	n.a.	10,869,827	n.a.	n.a.	n.a.	n.a.
<b>Total Rental, Hiring and Real Estate Services</b>	<b>3,050</b>	<b>66,217,551</b>	<b>360</b>	<b>2,720,224</b>	<b>715</b>	<b>27,876,733</b>



# **Taxation statistics 2010–11**

## **Table 3D: Trust returns**

### **Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Entrepreneurs tax offset – Small business entity income <sup>5</sup>	
	no.	\$
<b>Information, Media and Telecommunications</b>		
Newspaper, Periodical, Book and Directory Publishing	n.a.	n.a.
Software Publishing	n.a.	n.a.
Motion Picture and Video Activities	n.a.	n.a.
Sound Recording and Music Publishing	n.a.	n.a.
Radio Broadcasting	n.a.	n.a.
Television Broadcasting	n.a.	n.a.
Internet Publishing and Broadcasting	n.a.	n.a.
Telecommunications Services	n.a.	n.a.
Internet Service Providers and Web Search Portals	n.a.	n.a.
Data Processing, Web Hosting and Electronic Information Storage Services	n.a.	n.a.
Libraries and Archives	n.a.	n.a.
Other Information Services	n.a.	n.a.
<b>Total Information, Media and Telecommunications</b>	<b>60</b>	<b>928,612</b>
<b>Financial and Insurance Services</b>		
Depository Financial Intermediation	n.a.	0
Non-Depository Financing	n.a.	140,073
Financial Asset Investing	n.a.	6,499,327
Life Insurance	n.a.	114,232
Health and General Insurance	n.a.	88,293
Superannuation Funds	n.a.	0
Auxiliary Finance and Investment Services	n.a.	6,736,377
Auxiliary Insurance Services	n.a.	720,253
<b>Total Financial and Insurance Services</b>	<b>635</b>	<b>14,298,555</b>
<b>Rental, Hiring and Real Estate Services</b>		
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	n.a.
Farm Animal and Bloodstock Leasing	n.a.	n.a.
Other Goods and Equipment Rental and Hiring	n.a.	n.a.
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	n.a.
Property Operators	n.a.	n.a.
Property income - rent	n.a.	n.a.
Property income - interest	n.a.	n.a.
Property income - other	n.a.	n.a.
Real Estate Services	n.a.	n.a.
<b>Total Rental, Hiring and Real Estate Services</b>	<b>715</b>	<b>14,203,049</b>

# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Number of Trusts	Current assets		Total assets	
	no.	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>					
Scientific Research Services	570	400	99,791,247	420	272,799,863
Architectural, Engineering and Technical Services	12,480	10,405	2,900,901,369	10,695	11,078,919,637
Legal and Accounting Services	8,815	6,780	2,206,356,599	6,950	4,761,832,300
Advertising Services	1,805	1,490	583,951,781	1,525	1,018,599,307
Market Research and Statistical Services	570	460	125,272,457	475	298,523,970
Management and Related Consulting Services	14,165	11,280	3,020,237,965	11,630	9,991,956,054
Veterinary Services	795	670	123,420,852	685	342,761,016
Other Professional, Scientific and Technical Services	915	770	115,457,794	790	272,051,040
Computer System Design and Related Services	6,255	5,125	824,386,614	5,270	1,492,980,313
<b>Total Professional, Scientific and Technical Services</b>	<b>46,365</b>	<b>37,385</b>	<b>9,999,776,678</b>	<b>38,435</b>	<b>29,530,423,500</b>
<b>Administrative and Support Services</b>					
Employment Services	2,255	1,905	638,522,333	1,960	1,278,861,466
Travel Agency and Tour Arrangement Services	615	525	116,290,237	530	196,233,984
Other Administrative Services	6,850	5,645	2,212,335,187	5,775	4,575,398,331
Building Cleaning, Pest Control and Gardening Services	4,950	3,980	505,037,726	4,130	1,273,208,095
Packaging Services	125	105	53,083,194	110	150,133,536
<b>Total Administrative and Support Services</b>	<b>14,795</b>	<b>12,155</b>	<b>3,525,268,677</b>	<b>12,500</b>	<b>7,473,835,412</b>
<b>Public Administration and Safety</b>	<b>1,045</b>	<b>800</b>	<b>682,559,982</b>	<b>820</b>	<b>1,831,485,138</b>
<b>Education and Training</b>					
Preschool Education	100	90	11,733,236	90	58,840,278
School Education	30	20	60,681,315	20	67,548,012
Tertiary Education	1,155	970	128,992,596	990	264,284,393
Adult, Community and Other Education	1,780	1,475	130,083,708	1,510	342,100,324
Educational Support Services	85	70	8,055,126	75	13,059,778
<b>Total Education and Training</b>	<b>3,150</b>	<b>2,625</b>	<b>339,545,981</b>	<b>2,685</b>	<b>745,832,785</b>
<b>Health Care and Social Assistance</b>					
Hospitals	145	100	47,591,894	100	177,919,789
Medical Services	7,420	6,170	1,244,479,727	6,290	3,216,253,870
Pathology and Diagnostic Imaging Services	425	350	107,293,507	355	322,760,679
Allied Health Services	7,250	6,035	789,105,794	6,150	2,130,594,623
Other Health Care Services	100	80	8,528,547	85	43,564,698
Residential Care Services	495	420	1,107,549,778	425	4,669,070,226
Child Care Services	1,415	1,150	265,827,092	1,185	1,037,005,192
Other Social Assistance Services	245	200	44,891,072	210	152,046,440
<b>Total Health Care and Social Assistance</b>	<b>17,490</b>	<b>14,505</b>	<b>3,615,267,411</b>	<b>14,800</b>	<b>11,749,215,517</b>

# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Current liabilities		Total liabilities		Proprietors' funds	
	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	355	146,655,728	410	253,557,992	415	19,607,768
Architectural, Engineering and Technical Services	9,790	3,189,304,696	10,305	6,379,541,519	10,360	4,672,099,271
Legal and Accounting Services	6,330	2,447,845,467	6,660	4,042,938,860	6,720	732,872,456
Advertising Services	1,400	655,126,887	1,480	984,498,677	1,485	35,762,306
Market Research and Statistical Services	435	201,944,116	460	294,933,835	470	4,243,447
Management and Related Consulting Services	10,335	4,143,369,257	11,145	8,713,451,104	11,310	1,324,853,782
Veterinary Services	640	181,521,545	670	311,238,501	665	31,991,473
Other Professional, Scientific and Technical Services	725	177,618,089	760	273,050,816	760	745,294
Computer System Design and Related Services	4,735	966,623,035	5,030	1,425,124,604	5,065	69,274,241
<b>Total Professional, Scientific and Technical Services</b>	<b>34,745</b>	<b>12,110,008,820</b>	<b>36,925</b>	<b>22,678,335,908</b>	<b>37,250</b>	<b>6,891,450,038</b>
<b>Administrative and Support Services</b>						
Employment Services	1,825	770,250,614	1,910	1,180,293,833	1,890	81,160,004
Travel Agency and Tour Arrangement Services	490	128,395,289	520	174,342,515	530	21,920,841
Other Administrative Services	5,385	2,584,669,963	5,660	4,169,861,126	5,650	432,510,492
Building Cleaning, Pest Control and Gardening Services	3,640	715,208,007	3,885	1,227,248,644	3,940	54,263,699
Packaging Services	100	80,915,237	105	145,333,830	105	5,169,368
<b>Total Administrative and Support Services</b>	<b>11,445</b>	<b>4,279,439,110</b>	<b>12,080</b>	<b>6,897,079,948</b>	<b>12,110</b>	<b>595,024,404</b>
<b>Public Administration and Safety</b>	<b>750</b>	<b>296,873,590</b>	<b>800</b>	<b>1,306,592,208</b>	<b>795</b>	<b>522,922,443</b>
<b>Education and Training</b>						
Preschool Education	85	24,693,910	90	55,020,788	90	3,369,788
School Education	15	35,300,637	20	37,662,925	20	29,896,947
Tertiary Education	895	158,899,536	950	251,199,598	960	15,446,012
Adult, Community and Other Education	1,345	202,547,292	1,450	355,559,354	1,470	-3,350,531
Educational Support Services	70	11,972,897	75	14,484,816	70	-1,280,197
<b>Total Education and Training</b>	<b>2,415</b>	<b>433,414,272</b>	<b>2,580</b>	<b>713,927,481</b>	<b>2,610</b>	<b>44,082,019</b>
<b>Health Care and Social Assistance</b>						
Hospitals	90	80,668,953	95	106,732,218	100	71,502,465
Medical Services	5,855	1,716,482,769	6,145	2,992,036,055	6,135	230,964,906
Pathology and Diagnostic Imaging Services	330	180,448,939	345	307,319,528	345	16,627,155
Allied Health Services	5,695	1,114,457,038	5,960	2,044,618,991	5,970	99,519,859
Other Health Care Services	80	10,947,763	80	30,886,047	80	12,686,680
Residential Care Services	400	2,116,770,088	425	3,743,272,477	420	910,400,684
Child Care Services	1,095	457,243,944	1,160	1,007,351,839	1,150	32,612,308
Other Social Assistance Services	185	87,267,623	200	136,896,773	195	15,671,467
<b>Total Health Care and Social Assistance</b>	<b>13,730</b>	<b>5,764,287,117</b>	<b>14,405</b>	<b>10,369,113,928</b>	<b>14,405</b>	<b>1,389,985,524</b>

# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Opening stock		Purchases & other costs		Closing stock	
	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	40	2,920,328	60	18,752,468	35	3,259,847
Architectural, Engineering and Technical Services	835	146,367,075	1,880	1,747,682,366	830	154,488,982
Legal and Accounting Services	165	24,271,483	415	66,678,462	160	23,915,101
Advertising Services	125	28,767,035	335	399,427,923	120	22,413,057
Market Research and Statistical Services	30	6,662,646	55	36,444,279	30	6,917,050
Management and Related Consulting Services	550	95,982,394	930	690,735,571	575	111,974,835
Veterinary Services	250	9,900,585	315	101,182,303	265	11,419,100
Other Professional, Scientific and Technical Services	75	2,578,250	215	30,366,280	80	2,718,216
Computer System Design and Related Services	360	24,317,170	1,070	271,804,471	395	22,434,902
<b>Total Professional, Scientific and Technical Services</b>	<b>2,430</b>	<b>341,766,966</b>	<b>5,280</b>	<b>3,363,074,123</b>	<b>2,490</b>	<b>359,541,090</b>
<b>Administrative and Support Services</b>						
Employment Services	65	5,293,828	170	415,353,163	60	6,383,821
Travel Agency and Tour Arrangement Services	25	419,388	125	276,398,524	30	500,303
Other Administrative Services	235	31,932,350	445	3,627,080,683	230	30,574,117
Building Cleaning, Pest Control and Gardening Services	355	21,721,612	1,135	242,701,747	365	20,055,035
Packaging Services	40	8,469,055	50	93,145,838	40	7,734,940
<b>Total Administrative and Support Services</b>	<b>720</b>	<b>67,836,233</b>	<b>1,925</b>	<b>4,654,679,955</b>	<b>730</b>	<b>65,248,216</b>
<b>Public Administration and Safety</b>	<b>125</b>	<b>15,252,649</b>	<b>230</b>	<b>112,139,493</b>	<b>145</b>	<b>17,144,986</b>
<b>Education and Training</b>						
Preschool Education	n.a.	68,916	n.a.	3,240,112	n.a.	52,616
School Education	n.a.	920,210	n.a.	812,224	n.a.	919,825
Tertiary Education	n.a.	3,559,692	n.a.	26,935,511	n.a.	2,963,294
Adult, Community and Other Education	n.a.	6,301,149	n.a.	46,101,060	n.a.	5,849,070
Educational Support Services	n.a.	114,995	n.a.	64,272	n.a.	97,322
<b>Total Education and Training</b>	<b>275</b>	<b>10,964,962</b>	<b>505</b>	<b>77,153,179</b>	<b>290</b>	<b>9,882,127</b>
<b>Health Care and Social Assistance</b>						
Hospitals	10	968,111	15	8,819,699	10	1,033,512
Medical Services	145	8,766,715	290	70,920,078	145	8,561,651
Pathology and Diagnostic Imaging Services	10	458,548	20	8,779,530	10	581,520
Allied Health Services	825	39,549,436	1,265	219,641,482	850	40,710,524
Other Health Care Services	15	389,641	25	3,934,784	20	782,771
Residential Care Services	20	25,561,782	35	38,273,361	20	42,996,714
Child Care Services	45	10,320,171	110	82,431,180	45	13,722,074
Other Social Assistance Services	5	235,281	10	68,183,175	10	804,413
<b>Total Health Care and Social Assistance</b>	<b>1,080</b>	<b>86,249,685</b>	<b>1,770</b>	<b>500,983,289</b>	<b>1,105</b>	<b>109,193,179</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Trade debtors		Trade creditors		Total salary & wage expenses	
	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	65	7,242,221	55	4,558,694	80	20,242,165
Architectural, Engineering and Technical Services	3,135	641,317,751	2,515	253,711,011	4,700	1,608,703,378
Legal and Accounting Services	2,185	636,242,698	1,750	292,949,938	3,700	2,417,239,928
Advertising Services	445	147,871,770	410	106,526,305	550	196,097,568
Market Research and Statistical Services	105	10,877,851	95	4,324,942	175	34,829,163
Management and Related Consulting Services	2,140	229,965,238	1,755	130,488,956	3,640	798,223,326
Veterinary Services	185	12,680,892	235	12,276,093	425	125,107,550
Other Professional, Scientific and Technical Services	225	13,908,265	155	5,775,381	295	43,533,158
Computer System Design and Related Services	1,325	203,795,881	1,015	71,367,971	1,975	448,134,775
<b>Total Professional, Scientific and Technical Services</b>	<b>9,805</b>	<b>1,903,902,567</b>	<b>7,985</b>	<b>881,979,291</b>	<b>15,540</b>	<b>5,692,111,011</b>
<b>Administrative and Support Services</b>						
Employment Services	660	214,539,763	570	48,976,508	1,035	1,245,021,572
Travel Agency and Tour Arrangement Services	160	11,072,100	190	16,877,508	290	58,019,026
Other Administrative Services	1,120	192,523,004	1,300	135,030,545	3,265	1,936,252,329
Building Cleaning, Pest Control and Gardening Services	1,205	132,335,508	890	60,556,562	1,875	483,092,638
Packaging Services	50	23,365,444	45	16,296,462	55	20,043,292
<b>Total Administrative and Support Services</b>	<b>3,190</b>	<b>573,835,819</b>	<b>2,995</b>	<b>277,737,585</b>	<b>6,520</b>	<b>3,742,428,857</b>
<b>Public Administration and Safety</b>	<b>270</b>	<b>48,185,440</b>	<b>230</b>	<b>20,103,907</b>	<b>350</b>	<b>138,304,236</b>
<b>Education and Training</b>						
Preschool Education	20	631,772	20	609,376	65	22,408,930
School Education	5	6,166,250	5	4,009,684	10	1,063,037
Tertiary Education	310	28,592,771	245	12,082,597	410	79,698,496
Adult, Community and Other Education	330	19,592,911	325	11,168,768	710	96,281,172
Educational Support Services	10	563,254	10	140,234	20	3,013,044
<b>Total Education and Training</b>	<b>680</b>	<b>55,546,958</b>	<b>605</b>	<b>28,010,659</b>	<b>1,215</b>	<b>202,464,679</b>
<b>Health Care and Social Assistance</b>						
Hospitals	20	8,556,730	30	3,521,206	45	43,854,527
Medical Services	915	71,567,205	1,100	41,686,415	4,120	865,934,734
Pathology and Diagnostic Imaging Services	90	12,468,330	95	18,351,376	170	191,276,312
Allied Health Services	1,180	56,299,780	1,405	47,728,093	3,850	717,972,118
Other Health Care Services	25	868,461	25	581,049	45	5,975,617
Residential Care Services	170	21,362,754	200	30,034,367	205	543,069,123
Child Care Services	215	139,557,289	345	15,113,079	790	462,436,844
Other Social Assistance Services	65	7,500,700	45	3,028,421	85	50,958,673
<b>Total Health Care and Social Assistance</b>	<b>2,680</b>	<b>318,181,249</b>	<b>3,245</b>	<b>160,044,006</b>	<b>9,310</b>	<b>2,881,477,948</b>

**Taxation statistics 2010–11**
**Table 3D: Trust returns**
**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Payments to related entities		Other depreciating assets 1st deducted		Termination value-other depreciating assets	
	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	50	4,972,022	50	3,327,224	15	3,611,516
Architectural, Engineering and Technical Services	2,910	299,464,239	2,000	87,132,825	860	75,404,180
Legal and Accounting Services	1,850	145,495,662	1,350	64,238,078	585	31,910,131
Advertising Services	295	24,238,385	250	11,554,769	95	8,159,764
Market Research and Statistical Services	105	8,888,414	70	1,484,921	25	1,259,783
Management and Related Consulting Services	2,280	194,460,177	1,575	69,660,030	655	36,922,083
Veterinary Services	210	18,247,476	140	8,162,970	50	5,198,497
Other Professional, Scientific and Technical Services	165	9,520,295	175	5,994,858	60	2,318,742
Computer System Design and Related Services	1,215	104,932,129	810	18,885,697	350	13,219,813
<b>Total Professional, Scientific and Technical Services</b>	<b>9,085</b>	<b>810,218,799</b>	<b>6,425</b>	<b>270,441,372</b>	<b>2,695</b>	<b>178,004,509</b>
<b>Administrative and Support Services</b>						
Employment Services	450	48,970,750	360	15,173,914	120	5,567,481
Travel Agency and Tour Arrangement Services	120	9,294,743	110	3,129,502	45	1,704,816
Other Administrative Services	1,395	112,582,965	1,070	91,054,976	390	36,241,925
Building Cleaning, Pest Control and Gardening Services	805	44,727,011	770	36,292,454	330	18,206,815
Packaging Services	25	1,941,222	25	4,155,898	10	5,816,944
<b>Total Administrative and Support Services</b>	<b>2,800</b>	<b>217,516,691</b>	<b>2,335</b>	<b>149,806,744</b>	<b>895</b>	<b>67,537,981</b>
<b>Public Administration and Safety</b>	<b>160</b>	<b>11,230,152</b>	<b>140</b>	<b>7,451,243</b>	<b>55</b>	<b>4,122,311</b>
<b>Education and Training</b>						
Preschool Education	25	3,336,297	10	609,172	n.a.	825,279
School Education	5	62,988	5	96,684	n.a.	0
Tertiary Education	225	18,617,441	185	4,490,427	n.a.	2,261,851
Adult, Community and Other Education	335	18,171,156	280	7,040,170	n.a.	5,055,640
Educational Support Services	15	1,115,105	10	372,927	n.a.	194,651
<b>Total Education and Training</b>	<b>600</b>	<b>41,302,987</b>	<b>495</b>	<b>12,609,380</b>	<b>190</b>	<b>8,337,421</b>
<b>Health Care and Social Assistance</b>						
Hospitals	15	1,327,147	15	5,579,436	10	339,567
Medical Services	1,960	158,185,412	1,315	47,564,884	370	37,640,704
Pathology and Diagnostic Imaging Services	90	18,054,311	90	24,427,660	30	6,294,705
Allied Health Services	1,785	135,423,284	1,300	47,424,184	435	28,920,030
Other Health Care Services	20	967,630	15	297,687	5	450,528
Residential Care Services	60	12,085,180	130	23,188,358	55	41,287,330
Child Care Services	235	18,855,850	295	15,832,570	90	9,399,959
Other Social Assistance Services	35	2,231,124	40	1,041,783	15	210,336
<b>Total Health Care and Social Assistance</b>	<b>4,205</b>	<b>347,129,938</b>	<b>3,195</b>	<b>165,356,562</b>	<b>1,005</b>	<b>124,543,159</b>

# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	S40-880 deduction		Fringe benefit employee contributions		Small business entity depreciating assets <sup>3</sup> – deduction for low cost assets (less than \$1,000)	
	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	10	9,844	25	183,435	30	63,565
Architectural, Engineering and Technical Services	265	1,144,818	1,290	9,392,666	950	2,207,548
Legal and Accounting Services	165	419,120	775	5,777,877	635	1,599,675
Advertising Services	40	155,368	170	970,454	100	273,131
Market Research and Statistical Services	10	5,648	65	389,734	25	45,442
Management and Related Consulting Services	250	493,781	1,015	6,610,033	665	1,195,162
Veterinary Services	15	9,851	85	548,217	75	340,146
Other Professional, Scientific and Technical Services	20	5,797	95	519,790	100	335,109
Computer System Design and Related Services	135	137,865	530	3,120,793	435	902,599
<b>Total Professional, Scientific and Technical Services</b>	<b>905</b>	<b>2,382,092</b>	<b>4,050</b>	<b>27,512,999</b>	<b>3,015</b>	<b>6,962,377</b>
<b>Administrative and Support Services</b>						
Employment Services	55	118,224	160	1,422,260	95	223,231
Travel Agency and Tour Arrangement Services	25	13,187	45	319,968	35	58,871
Other Administrative Services	115	339,087	445	3,756,605	300	871,308
Building Cleaning, Pest Control and Gardening Services	95	86,461	290	1,713,791	490	1,127,821
Packaging Services	5	2,010	10	54,299	10	20,349
<b>Total Administrative and Support Services</b>	<b>290</b>	<b>558,969</b>	<b>955</b>	<b>7,266,923</b>	<b>925</b>	<b>2,301,580</b>
<b>Public Administration and Safety</b>	<b>20</b>	<b>18,616</b>	<b>65</b>	<b>407,716</b>	<b>70</b>	<b>141,714</b>
<b>Education and Training</b>						
Preschool Education	n.a.	6,217	n.a.	97,799	n.a.	40,946
School Education	n.a.	0	n.a.	1,088	n.a.	2,054
Tertiary Education	n.a.	41,724	n.a.	490,123	n.a.	433,106
Adult, Community and Other Education	n.a.	27,144	n.a.	609,963	n.a.	496,417
Educational Support Services	n.a.	1,052	n.a.	31,304	n.a.	16,288
<b>Total Education and Training</b>	<b>80</b>	<b>76,137</b>	<b>225</b>	<b>1,230,277</b>	<b>320</b>	<b>988,811</b>
<b>Health Care and Social Assistance</b>						
Hospitals	n.a.	1,895	5	121,747	n.a.	7,315
Medical Services	n.a.	258,941	740	6,083,705	n.a.	1,195,588
Pathology and Diagnostic Imaging Services	n.a.	57,150	35	353,372	n.a.	31,512
Allied Health Services	n.a.	94,639	640	4,243,399	n.a.	1,803,080
Other Health Care Services	n.a.	1,789	10	34,116	n.a.	6,563
Residential Care Services	n.a.	1,006,948	30	357,117	n.a.	12,077
Child Care Services	n.a.	302,088	105	1,057,497	n.a.	647,222
Other Social Assistance Services	n.a.	3,056	20	144,021	n.a.	36,252
<b>Total Health Care and Social Assistance</b>	<b>320</b>	<b>1,726,506</b>	<b>1,590</b>	<b>12,394,974</b>	<b>1,140</b>	<b>3,739,609</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Small business entity depreciating assets <sup>3</sup> – deduction for general pool assets (less than 25 years)		Small business entity depreciating assets <sup>3</sup> – deduction for long life pool assets (25 years or more)		Entrepreneurs tax offset – Small business entity aggregated turnover <sup>4</sup>	
	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	40	463,169	5	18,793	15	675,100
Architectural, Engineering and Technical Services	2,035	25,222,576	155	147,079	390	16,374,006
Legal and Accounting Services	1,130	10,848,222	90	90,241	295	12,074,387
Advertising Services	215	2,158,208	10	9,718	50	2,067,970
Market Research and Statistical Services	55	409,289	5	17,490	15	495,000
Management and Related Consulting Services	1,430	13,266,981	95	187,774	405	16,320,380
Veterinary Services	135	3,087,895	25	98,248	10	728,908
Other Professional, Scientific and Technical Services	185	1,962,126	15	11,510	45	1,801,042
Computer System Design and Related Services	845	5,416,999	25	33,719	220	8,510,278
<b>Total Professional, Scientific and Technical Services</b>	<b>6,065</b>	<b>62,835,465</b>	<b>420</b>	<b>614,572</b>	<b>1,445</b>	<b>59,047,071</b>
<b>Administrative and Support Services</b>						
Employment Services	205	2,228,250	10	22,368	40	1,586,192
Travel Agency and Tour Arrangement Services	75	728,213	5	4,720	15	534,922
Other Administrative Services	695	8,180,005	65	140,749	105	4,486,855
Building Cleaning, Pest Control and Gardening Services	1,055	14,057,973	85	71,659	370	16,909,235
Packaging Services	15	374,987	5	4,423	0	0
<b>Total Administrative and Support Services</b>	<b>2,045</b>	<b>25,569,428</b>	<b>165</b>	<b>243,919</b>	<b>525</b>	<b>23,517,204</b>
<b>Public Administration and Safety</b>	<b>150</b>	<b>1,850,404</b>	<b>10</b>	<b>9,323</b>	<b>30</b>	<b>1,346,068</b>
<b>Education and Training</b>						
Preschool Education	20	112,900	n.a.	n.a.	n.a.	35,752
School Education	5	4,348	n.a.	n.a.	n.a.	0
Tertiary Education	210	2,308,063	n.a.	n.a.	n.a.	1,902,819
Adult, Community and Other Education	350	3,640,320	n.a.	n.a.	n.a.	3,916,517
Educational Support Services	15	94,742	n.a.	n.a.	n.a.	227,673
<b>Total Education and Training</b>	<b>600</b>	<b>6,160,373</b>	<b>45</b>	<b>61,883</b>	<b>135</b>	<b>6,082,761</b>
<b>Health Care and Social Assistance</b>						
Hospitals	10	85,527	n.a.	25,159	n.a.	50,001
Medical Services	805	10,926,605	n.a.	296,324	n.a.	1,595,794
Pathology and Diagnostic Imaging Services	30	696,390	n.a.	994	n.a.	213,382
Allied Health Services	1,175	16,026,678	n.a.	242,809	n.a.	5,842,335
Other Health Care Services	15	179,368	n.a.	0	n.a.	163,068
Residential Care Services	15	277,831	n.a.	6,246	n.a.	50,184
Child Care Services	185	2,734,827	n.a.	58,209	n.a.	301,857
Other Social Assistance Services	30	226,766	n.a.	0	n.a.	427,860
<b>Total Health Care and Social Assistance</b>	<b>2,260</b>	<b>31,153,992</b>	<b>270</b>	<b>629,741</b>	<b>210</b>	<b>8,644,481</b>



# Taxation statistics 2010–11

## Table 3D: Trust returns

### Selected items, by industry, 2010–11 income year<sup>1,2</sup>

Key financial information and business and professional items	Entrepreneurs tax offset – Small business entity income <sup>5</sup>	
	no.	\$
<b>Professional, Scientific and Technical Services</b>		
Scientific Research Services	10	206,022
Architectural, Engineering and Technical Services	390	8,929,134
Legal and Accounting Services	295	6,513,036
Advertising Services	50	1,269,106
Market Research and Statistical Services	15	239,924
Management and Related Consulting Services	400	9,302,136
Veterinary Services	10	187,548
Other Professional, Scientific and Technical Services	45	851,966
Computer System Design and Related Services	220	5,058,156
<b>Total Professional, Scientific and Technical Services</b>	<b>1,430</b>	<b>32,557,028</b>
<b>Administrative and Support Services</b>		
Employment Services	40	884,176
Travel Agency and Tour Arrangement Services	15	244,802
Other Administrative Services	105	2,079,972
Building Cleaning, Pest Control and Gardening Services	370	8,223,198
Packaging Services	0	0
<b>Total Administrative and Support Services</b>	<b>530</b>	<b>11,432,148</b>
<b>Public Administration and Safety</b>	<b>30</b>	<b>714,545</b>
<b>Education and Training</b>		
Preschool Education	n.a.	19,444
School Education	n.a.	0
Tertiary Education	n.a.	893,356
Adult, Community and Other Education	n.a.	1,557,726
Educational Support Services	n.a.	100,441
<b>Total Education and Training</b>	<b>135</b>	<b>2,570,967</b>
<b>Health Care and Social Assistance</b>		
Hospitals	n.a.	44,276
Medical Services	n.a.	765,909
Pathology and Diagnostic Imaging Services	n.a.	124,604
Allied Health Services	n.a.	2,705,744
Other Health Care Services	n.a.	98,236
Residential Care Services	n.a.	15,836
Child Care Services	n.a.	148,619
Other Social Assistance Services	n.a.	251,887
<b>Total Health Care and Social Assistance</b>	<b>205</b>	<b>4,155,111</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Number of Trusts	Current assets		Total assets	
	no.	no.	\$	no.	\$
<b>Arts and recreation Services</b>					
Museum Operation	30	25	5,217,994	25	15,115,484
Parks and Gardens Operations	60	60	20,623,773	60	92,543,127
Creative and Performing Arts Activities	1,095	890	190,577,516	915	354,844,150
Sports and Physical Recreation Activities	1,385	1,145	288,101,071	1,185	760,261,524
Horse and Dog Racing Activities	170	140	87,439,611	145	195,864,488
Amusement and Other Recreation Activities	480	410	65,303,715	425	299,733,770
Gambling Activities	290	230	75,765,232	230	289,076,751
<b>Total Arts and recreation Services</b>	<b>3,510</b>	<b>2,895</b>	<b>733,028,912</b>	<b>2,980</b>	<b>2,007,439,294</b>
<b>Other Services</b>					
Automotive Repair and Maintenance	6,280	5,350	892,910,524	5,470	2,170,268,216
Machinery and Equipment Repair and Maintenance	2,350	2,030	384,316,528	2,065	718,129,415
Other Repair and Maintenance	310	260	34,966,496	265	72,206,468
Personal Care Services	2,870	2,335	174,457,801	2,385	547,889,431
Funeral, Crematorium and Cemetery Services	195	175	83,949,662	175	225,652,479
Other Personal Services	2,055	1,635	237,281,132	1,695	1,113,241,467
Religious Services	30	20	4,012,208	20	10,404,401
Civic, Professional and Other Interest Group Services	1,800	1,265	527,639,505	1,300	1,980,749,070
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	15	5	132,215	5	648,252
<b>Total Other Services</b>	<b>15,900</b>	<b>13,075</b>	<b>2,339,666,071</b>	<b>13,385</b>	<b>6,839,189,199</b>
<b>Other<sup>8</sup></b>	<b>231,750</b>	<b>90,550</b>	<b>53,685,867,901</b>	<b>95,040</b>	<b>168,282,458,976</b>
<b>Total all industries</b>	<b>729,620</b>	<b>463,510</b>	<b>694,442,145,901</b>	<b>479,325</b>	<b>2,389,409,062,148</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Current liabilities		Total liabilities		Proprietors' funds	
	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>						
Museum Operation	20	9,660,799	25	18,368,368	25	-3,252,883
Parks and Gardens Operations	60	61,660,489	60	109,226,764	60	-16,748,779
Creative and Performing Arts Activities	815	234,658,741	875	341,514,322	880	12,264,371
Sports and Physical Recreation Activities	1,110	359,984,104	1,165	612,639,607	1,145	159,203,694
Horse and Dog Racing Activities	135	88,546,047	140	199,731,618	140	-3,833,491
Amusement and Other Recreation Activities	385	144,671,368	415	270,183,784	405	30,017,141
Gambling Activities	205	90,645,478	225	276,500,407	225	14,012,382
<b>Total Arts and recreation Services</b>	<b>2,725</b>	<b>989,827,026</b>	<b>2,900</b>	<b>1,828,164,870</b>	<b>2,880</b>	<b>191,662,435</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	5,210	1,223,393,087	5,395	2,120,293,683	5,310	81,440,941
Machinery and Equipment Repair and Maintenance	1,935	425,754,879	2,015	676,034,021	1,990	41,367,981
Other Repair and Maintenance	250	33,432,430	260	73,884,240	255	2,907,319
Personal Care Services	2,225	306,232,079	2,340	594,501,937	2,320	-41,791,183
Funeral, Crematorium and Cemetery Services	165	118,813,206	170	200,845,324	170	24,853,685
Other Personal Services	1,530	395,469,597	1,640	882,700,954	1,655	230,666,120
Religious Services	15	6,710,554	20	10,952,067	20	-547,666
Civic, Professional and Other Interest Group Services	1,130	795,251,463	1,245	1,930,112,872	1,280	438,090,482
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing						
Activities of Households for Own Use	5	927,220	5	2,369,033	5	-1,720,781
<b>Total Other Services</b>	<b>12,465</b>	<b>3,305,984,515</b>	<b>13,090</b>	<b>6,491,694,131</b>	<b>12,995</b>	<b>775,266,898</b>
<b>Other<sup>8</sup></b>	<b>71,610</b>	<b>46,927,530,028</b>	<b>84,930</b>	<b>93,952,718,456</b>	<b>92,785</b>	<b>72,423,647,095</b>
<b>Total all industries</b>	<b>416,885</b>	<b>436,814,655,275</b>	<b>455,805</b>	<b>912,309,722,038</b>	<b>467,480</b>	<b>1,549,658,341,477</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Opening stock		Purchases & other costs		Closing stock	
	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>						
Museum Operation	10	1,848,257	5	539,678	10	1,849,805
Parks and Gardens Operations	30	3,207,505	30	7,228,867	30	2,560,845
Creative and Performing Arts Activities	85	4,526,327	160	29,991,018	90	5,159,645
Sports and Physical Recreation Activities	300	71,562,177	460	73,911,118	305	85,771,323
Horse and Dog Racing Activities	40	25,406,762	40	7,029,343	40	22,687,800
Amusement and Other Recreation Activities	90	12,346,449	145	18,982,834	90	11,770,177
Gambling Activities	70	5,903,813	90	86,094,148	70	5,427,673
<b>Total Arts and recreation Services</b>	<b>625</b>	<b>124,801,290</b>	<b>930</b>	<b>223,777,006</b>	<b>635</b>	<b>135,227,268</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	2,545	152,346,256	3,620	1,350,948,203	2,590	159,854,440
Machinery and Equipment Repair and Maintenance	665	70,015,806	1,115	500,202,248	670	67,948,149
Other Repair and Maintenance	140	10,855,566	180	30,765,781	140	11,372,929
Personal Care Services	1,240	35,149,871	1,650	157,010,438	1,295	37,650,243
Funeral, Crematorium and Cemetery Services	70	2,795,608	80	27,721,927	75	2,794,239
Other Personal Services	245	17,149,040	550	68,441,855	250	12,566,225
Religious Services	5	7,517	5	43,511	5	31,435
Civic, Professional and Other Interest Group Services	95	27,535,245	125	108,632,420	95	29,855,052
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	0	0	5	1,331	0	0
<b>Total Other Services</b>	<b>5,000</b>	<b>315,854,909</b>	<b>7,330</b>	<b>2,243,767,714</b>	<b>5,120</b>	<b>322,072,712</b>
<b>Other<sup>8</sup></b>	<b>3,350</b>	<b>1,392,158,589</b>	<b>4,555</b>	<b>3,609,655,540</b>	<b>3,545</b>	<b>1,527,827,503</b>
<b>Total all industries</b>	<b>78,210</b>	<b>37,404,562,029</b>	<b>105,585</b>	<b>128,212,042,805</b>	<b>79,770</b>	<b>30,732,110,129</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Trade debtors		Trade creditors		Total salary & wage expenses	
	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>						
Museum Operation	5	1,335,256	5	410,237	10	3,342,409
Parks and Gardens Operations	25	2,130,768	30	9,804,707	30	11,171,698
Creative and Performing Arts Activities	135	7,114,267	155	5,979,600	260	28,031,099
Sports and Physical Recreation Activities	235	7,221,200	360	14,904,743	645	122,179,807
Horse and Dog Racing Activities	40	4,178,823	40	11,526,174	70	11,925,990
Amusement and Other Recreation Activities	90	2,346,757	100	4,881,810	200	32,075,167
Gambling Activities	30	6,058,873	50	8,465,730	145	26,288,670
<b>Total Arts and recreation Services</b>	<b>560</b>	<b>30,385,944</b>	<b>735</b>	<b>55,973,001</b>	<b>1,360</b>	<b>235,014,840</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	2,630	194,193,500	2,600	165,441,496	3,595	696,530,117
Machinery and Equipment Repair and Maintenance	895	127,502,713	795	72,481,189	1,090	252,221,048
Other Repair and Maintenance	90	5,791,835	90	4,576,030	150	25,894,800
Personal Care Services	215	5,577,540	635	16,306,730	1,745	267,258,845
Funeral, Crematorium and Cemetery Services	85	9,997,466	75	6,533,832	110	34,044,691
Other Personal Services	410	46,481,989	395	19,205,271	750	164,821,335
Religious Services	0	0	0	0	5	172,924
Civic, Professional and Other Interest Group Services	135	20,011,779	145	11,058,979	200	65,614,773
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	5	43,975	0	0	0	0
<b>Total Other Services</b>	<b>4,465</b>	<b>409,600,797</b>	<b>4,730</b>	<b>295,603,527</b>	<b>7,640</b>	<b>1,506,558,533</b>
<b>Other<sup>8</sup></b>	<b>3,185</b>	<b>439,737,737</b>	<b>3,345</b>	<b>334,272,438</b>	<b>3,820</b>	<b>816,941,478</b>
<b>Total all industries</b>	<b>82,675</b>	<b>18,976,897,389</b>	<b>88,620</b>	<b>14,290,658,582</b>	<b>136,070</b>	<b>41,036,356,395</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Payments to related entities		Other depreciating assets 1st deducted		Termination value-other depreciating assets	
	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>						
Museum Operation	5	265,150	5	63,073	5	762,585
Parks and Gardens Operations	15	1,088,424	15	1,428,039	5	960,792
Creative and Performing Arts Activities	175	10,485,694	140	5,896,684	65	3,679,672
Sports and Physical Recreation Activities	220	12,902,031	235	17,340,845	80	9,059,961
Horse and Dog Racing Activities	20	1,226,247	20	1,658,081	10	1,295,501
Amusement and Other Recreation Activities	65	5,033,351	90	6,306,664	25	2,765,998
Gambling Activities	50	3,280,345	35	2,939,108	10	5,834,956
<b>Total Arts and recreation Services</b>	<b>545</b>	<b>34,281,242</b>	<b>530</b>	<b>35,632,494</b>	<b>200</b>	<b>24,359,465</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	1,675	114,934,992	1,210	50,744,279	530	32,185,925
Machinery and Equipment Repair and Maintenance	585	46,044,276	415	19,656,657	175	14,668,678
Other Repair and Maintenance	65	3,661,914	55	2,030,720	15	1,161,592
Personal Care Services	555	26,325,129	470	15,728,017	200	11,350,668
Funeral, Crematorium and Cemetery Services	50	5,875,035	45	4,676,147	20	1,668,203
Other Personal Services	330	18,694,712	345	20,092,156	125	7,334,891
Religious Services	0	0	5	10,812	5	561
Civic, Professional and Other Interest Group Services	100	8,455,182	110	4,045,905	45	2,890,139
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	0	0	0	0	5	35,000
<b>Total Other Services</b>	<b>3,355</b>	<b>223,991,240</b>	<b>2,650</b>	<b>116,984,693</b>	<b>1,110</b>	<b>71,295,657</b>
<b>Other<sup>8</sup></b>	<b>1,895</b>	<b>111,919,388</b>	<b>2,425</b>	<b>231,988,263</b>	<b>995</b>	<b>164,129,161</b>
<b>Total all industries</b>	<b>61,990</b>	<b>4,758,521,715</b>	<b>58,155</b>	<b>6,855,530,707</b>	<b>25,295</b>	<b>5,438,098,262</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	S40-880 deduction		Fringe benefit employee contributions		Small business entity depreciating assets <sup>3</sup> – deduction for low cost assets (less than \$1,000)	
	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>						
Museum Operation	n.a.	0	5	11,847	n.a.	768
Parks and Gardens Operations	n.a.	0	10	48,367	n.a.	44,060
Creative and Performing Arts Activities	n.a.	8,006	60	371,247	n.a.	273,473
Sports and Physical Recreation Activities	n.a.	2,547,014	100	646,065	n.a.	542,222
Horse and Dog Racing Activities	n.a.	335	10	50,768	n.a.	8,678
Amusement and Other Recreation Activities	n.a.	8,556	30	200,011	n.a.	147,030
Gambling Activities	n.a.	571	15	87,942	n.a.	24,508
<b>Total Arts and recreation Services</b>	<b>65</b>	<b>2,564,482</b>	<b>225</b>	<b>1,416,247</b>	<b>300</b>	<b>1,040,739</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	n.a.	631,611	500	3,284,372	595	1,621,973
Machinery and Equipment Repair and Maintenance	n.a.	20,062	225	1,296,354	265	750,197
Other Repair and Maintenance	n.a.	2,082	25	185,653	25	61,573
Personal Care Services	n.a.	38,442	190	1,192,562	290	807,169
Funeral, Crematorium and Cemetery Services	n.a.	26,143	20	128,422	20	83,227
Other Personal Services	n.a.	519,368	130	938,235	190	542,079
Religious Services	n.a.	0	5	3,509	5	1,009
Civic, Professional and Other Interest Group Services	n.a.	9,460	50	335,118	30	47,191
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	n.a.	0	0	0	0	0
<b>Total Other Services</b>	<b>325</b>	<b>1,247,168</b>	<b>1,140</b>	<b>7,364,225</b>	<b>1,420</b>	<b>3,914,418</b>
<b>Other<sup>8</sup></b>	<b>855</b>	<b>12,830,213</b>	<b>760</b>	<b>5,888,841</b>	<b>840</b>	<b>2,022,075</b>
<b>Total all industries</b>	<b>8,485</b>	<b>431,478,071</b>	<b>25,790</b>	<b>197,986,632</b>	<b>22,670</b>	<b>62,254,467</b>

**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Small business entity depreciating assets <sup>3</sup> – deduction for general pool assets (less than 25 years)		Small business entity depreciating assets <sup>3</sup> – deduction for long life pool assets (25 years or more)		Entrepreneurs tax offset – Small business entity aggregated turnover <sup>4</sup>	
	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>						
Museum Operation	5	12,356	n.a.	1,110	n.a.	0
Parks and Gardens Operations	10	298,494	n.a.	30,354	n.a.	122,255
Creative and Performing Arts Activities	155	959,982	n.a.	9,116	n.a.	2,292,825
Sports and Physical Recreation Activities	230	4,801,619	n.a.	121,189	n.a.	801,111
Horse and Dog Racing Activities	25	392,040	n.a.	8,801	n.a.	83,446
Amusement and Other Recreation Activities	90	3,150,400	n.a.	56,788	n.a.	496,051
Gambling Activities	35	222,631	n.a.	1,767	n.a.	207,364
<b>Total Arts and recreation Services</b>	<b>540</b>	<b>9,837,522</b>	<b>65</b>	<b>229,125</b>	<b>95</b>	<b>4,003,052</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	1,340	18,301,396	n.a.	325,406	n.a.	5,497,155
Machinery and Equipment Repair and Maintenance	575	8,152,257	n.a.	68,596	n.a.	3,194,153
Other Repair and Maintenance	70	743,559	n.a.	6,024	n.a.	418,523
Personal Care Services	550	5,521,981	n.a.	240,372	n.a.	2,370,801
Funeral, Crematorium and Cemetery Services	30	771,324	n.a.	9,361	n.a.	0
Other Personal Services	365	5,475,275	n.a.	51,758	n.a.	3,304,885
Religious Services	5	2,142	n.a.	0	n.a.	72,473
Civic, Professional and Other Interest Group Services	85	1,359,781	n.a.	5,316	n.a.	998,723
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	0	0	n.a.	0	n.a.	0
<b>Total Other Services</b>	<b>3,010</b>	<b>40,327,715</b>	<b>395</b>	<b>706,833</b>	<b>365</b>	<b>15,856,713</b>
<b>Other<sup>8</sup></b>	<b>1,945</b>	<b>33,315,889</b>	<b>205</b>	<b>767,720</b>	<b>1,025</b>	<b>34,698,727</b>
<b>Total all industries</b>	<b>52,525</b>	<b>1,110,509,075</b>	<b>7,605</b>	<b>21,528,731</b>	<b>8,380</b>	<b>349,977,250</b>



**Taxation statistics 2010–11**

**Table 3D: Trust returns**

**Selected items, by industry, 2010–11 income year<sup>1,2</sup>**

Key financial information and business and professional items	Entrepreneurs tax offset – Small business entity income <sup>5</sup>	
	no.	\$
<b>Arts and recreation Services</b>		
Museum Operation	n.a.	0
Parks and Gardens Operations	n.a.	77,279
Creative and Performing Arts Activities	n.a.	1,224,009
Sports and Physical Recreation Activities	n.a.	372,020
Horse and Dog Racing Activities	n.a.	42,982
Amusement and Other Recreation Activities	n.a.	182,831
Gambling Activities	n.a.	103,860
<b>Total Arts and recreation Services</b>	<b>95</b>	<b>2,002,981</b>
<b>Other Services</b>		
Automotive Repair and Maintenance	n.a.	2,329,881
Machinery and Equipment Repair and Maintenance	n.a.	1,444,313
Other Repair and Maintenance	n.a.	168,914
Personal Care Services	n.a.	808,011
Funeral, Crematorium and Cemetery Services	n.a.	0
Other Personal Services	n.a.	1,352,591
Religious Services	n.a.	52,626
Civic, Professional and Other Interest Group Services	n.a.	523,506
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	n.a.	0
<b>Total Other Services</b>	<b>360</b>	<b>6,679,842</b>
<b>Other<sup>8</sup></b>	<b>1,015</b>	<b>20,904,985</b>
<b>Total all industries</b>	<b>8,335</b>	<b>178,818,710</b>