

Taxation statistics 2010–11

Table 5B: Trust returns

Selected items, by trust type, 2010–11 income year¹

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 Includes invalid trust types and those trusts that did not state a type.

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Number of trusts	Distribution from partnerships - PP - profit		Distribution from partnerships - PP - loss	
	no.	no.	\$	no.	\$
Discretionary trust - main source from investment	285,740	1,630	193,467,533	1,030	-88,115,224
Discretionary trust - main source from trading	232,430	1,500	175,534,186	830	-54,403,939
Unit trust	81,185	40	7,101,736	40	-1,992,915
Deceased estate	46,275	680	53,454,605	315	-6,268,367
Discretionary trust - main source from service-management	38,095	120	20,557,635	65	-2,101,735
Other fixed trust	17,995	10	3,034,757	5	-185,158
Hybrid trust	9,685	5	343,926	5	-108,289
Public unit trust - unlisted	4,790	5	309,627	5	-4,734,464
Cash management unit trust	595	5	1,032	5	-1,952
Public unit trust - listed	350	0	0	0	0
Other ²	12,480	5	21,331	5	-185,056
Total	729,620	3,995	453,826,368	2,300	-158,097,099

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Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Distribution from partnerships - PP		Distribution from trusts - PP - profit		Distribution from trusts - PP - loss	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	2,665	105,352,309	1,115	154,837,810	400	-22,236,470
Discretionary trust - main source from trading	2,325	121,130,247	620	103,718,505	100	-7,306,943
Unit trust	85	5,108,821	90	51,918,674	35	-2,873,085
Deceased estate	995	47,186,238	110	2,997,940	15	-728,796
Discretionary trust - main source from service-management	190	18,455,900	65	15,661,484	20	-2,184,606
Other fixed trust	15	2,849,599	10	1,042,449	5	-113,937
Hybrid trust	10	235,637	10	693,462	10	-348,426
Public unit trust - unlisted	5	-4,424,837	5	804,620	0	0
Cash management unit trust	5	-920	0	0	5	-3,572
Public unit trust - listed	0	0	5	3,911	0	0
Other ²	10	-163,725	15	1,209,333	0	0
Total	6,300	295,729,269	2,040	332,888,188	580	-35,795,835

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Distribution from trusts - PP		Distribution from partnerships - NPP - profit		Distribution from partnerships - NPP - loss	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	1,515	132,601,340	23,900	2,831,208,375	9,570	-643,220,116
Discretionary trust - main source from trading	715	96,411,562	8,705	804,123,463	2,770	-119,359,653
Unit trust	125	49,045,589	1,455	558,292,553	680	-97,134,417
Deceased estate	125	2,269,144	1,520	32,813,400	130	-32,307,307
Discretionary trust - main source from service-management	85	13,476,878	1,950	199,895,378	535	-15,452,451
Other fixed trust	15	928,512	175	17,651,598	50	-5,529,205
Hybrid trust	20	345,036	185	20,129,934	65	-3,046,021
Public unit trust - unlisted	5	804,620	30	242,018,565	15	-11,366,831
Cash management unit trust	5	-3,572	10	536,044	10	-206,403
Public unit trust - listed	5	3,911	10	368,242,499	5	-4,858,375
Other ²	15	1,209,333	45	1,184,492	15	-176,809
Total	2,620	297,092,353	37,985	5,076,096,301	13,850	-932,657,588

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Distribution from partnerships - NPP		Distribution from trusts - NPP - profit		Distribution from trusts - NPP - loss	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	33,470	2,187,988,259	93,915	14,731,380,534	605	-46,305,641
Discretionary trust - main source from trading	11,475	684,763,810	19,780	3,436,720,665	160	-48,415,639
Unit trust	2,140	461,158,136	6,670	5,019,232,405	60	-12,034,005
Deceased estate	1,650	506,093	15,510	149,277,108	15	-129,826
Discretionary trust - main source from service-management	2,485	184,442,927	5,680	1,015,007,884	25	-1,774,868
Other fixed trust	225	12,122,393	3,180	143,021,661	5	-305,198
Hybrid trust	245	17,083,913	1,855	361,347,266	10	-181,815
Public unit trust - unlisted	45	230,651,734	2,345	15,052,965,457	5	-10,379
Cash management unit trust	20	329,641	100	275,759,665	5	-21,016
Public unit trust - listed	15	363,384,124	115	2,621,384,223	0	0
Other ²	65	1,007,683	315	137,332,883	5	-51,169
Total	51,835	4,143,438,713	149,460	42,943,429,751	885	-109,229,556

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Distribution from trusts - NPP		P&T deductions relating to distribution - PP		P&T deductions relating to distribution - NPP	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	94,520	14,685,074,893	805	29,639,921	28,725	643,376,673
Discretionary trust - main source from trading	19,945	3,388,305,026	585	10,833,146	5,455	139,876,701
Unit trust	6,730	5,007,198,400	25	1,322,831	1,360	172,617,555
Deceased estate	15,525	149,147,282	100	409,513	4,535	8,002,484
Discretionary trust - main source from service-management	5,705	1,013,233,016	50	3,517,465	1,725	37,881,760
Other fixed trust	3,180	142,716,463	5	3,852	1,405	3,930,943
Hybrid trust	1,865	361,165,451	5	11,719	350	13,522,529
Public unit trust - unlisted	2,345	15,052,955,078	0	0	150	165,981,534
Cash management unit trust	105	275,738,649	0	0	35	1,425,775
Public unit trust - listed	115	2,621,384,223	0	0	20	729,769,416
Other ²	315	137,281,714	5	119,835	65	490,283
Total	150,345	42,834,200,195	1,575	45,858,282	43,820	1,916,875,653

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Total P&T deductions relating to distribution		Share of franking credit from franked dividends		Share of credit for TFN amounts withheld from interest and dividends	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	29,460	673,016,594	32,085	1,000,532,468	4,100	3,575,572
Discretionary trust - main source from trading	6,005	150,709,847	4,510	166,758,595	795	508,659
Unit trust	1,375	173,940,386	1,505	168,548,607	210	415,614
Deceased estate	4,625	8,411,997	9,765	17,654,533	725	1,306,469
Discretionary trust - main source from service-management	1,765	41,399,225	1,090	29,564,976	210	77,559
Other fixed trust	1,410	3,934,795	2,660	9,973,439	45	24,530
Hybrid trust	355	13,534,248	775	15,028,946	80	94,663
Public unit trust - unlisted	150	165,981,534	1,405	1,382,396,904	5	6,518
Cash management unit trust	35	1,425,775	45	719,763	0	0
Public unit trust - listed	20	729,769,416	45	1,836,364	5	967
Other ²	70	610,118	160	1,079,730	10	8,678
Total	45,275	1,962,733,935	54,035	2,794,094,325	6,185	6,019,228

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Gross rent		Rental interest deductions		Capital works deductions	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	71,830	6,994,756,214	46,325	2,876,423,229	25,670	370,725,453
Discretionary trust - main source from trading	19,100	1,478,819,033	11,835	670,484,718	5,745	70,652,352
Unit trust	26,915	8,652,860,471	10,955	1,894,810,350	11,185	685,823,081
Deceased estate	6,720	188,348,274	875	14,386,036	1,245	3,069,333
Discretionary trust - main source from service-management	3,975	273,939,874	2,735	131,768,442	1,275	12,599,150
Other fixed trust	1,465	219,223,974	560	54,184,310	555	11,753,894
Hybrid trust	3,035	216,117,246	865	57,201,992	1,885	16,002,990
Public unit trust - unlisted	495	5,093,710,397	165	729,024,136	390	457,563,419
Cash management unit trust	115	7,880,246	60	1,824,558	30	226,401
Public unit trust - listed	65	2,525,523,841	35	685,116,264	35	201,015,454
Other ²	270	248,086,510	110	10,930,769	75	14,237,780
Total	133,985	25,899,266,080	74,530	7,126,154,804	48,090	1,843,669,307

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Other rental deductions		Net rent - profit		Net rent - loss	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	70,805	2,378,157,637	41,825	2,429,295,456	30,810	-1,059,845,561
Discretionary trust - main source from trading	18,130	501,466,386	10,975	513,484,063	8,355	-277,268,486
Unit trust	26,295	3,127,021,414	21,325	3,516,028,321	5,995	-570,822,695
Deceased estate	6,555	78,872,456	5,880	100,594,681	885	-8,574,232
Discretionary trust - main source from service-management	3,835	97,566,724	2,115	91,200,961	1,920	-59,195,403
Other fixed trust	1,440	69,797,369	1,120	95,779,180	370	-12,290,779
Hybrid trust	3,045	79,280,908	2,330	81,255,051	755	-17,623,695
Public unit trust - unlisted	500	1,908,845,468	420	2,399,396,492	95	-401,119,118
Cash management unit trust	110	2,138,195	75	4,344,407	45	-653,315
Public unit trust - listed	60	1,061,821,727	45	711,379,569	15	-133,809,173
Other ²	255	37,572,530	195	188,021,839	80	-2,666,389
Total	131,030	9,342,540,814	86,305	10,130,780,020	49,325	-2,543,868,846

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Net rent		Gross interest		TFN amounts withheld from gross interest	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	72,640	1,369,449,895	119,880	3,182,855,497	5,685	9,477,881
Discretionary trust - main source from trading	19,330	236,215,577	90,340	891,822,689	3,475	2,318,622
Unit trust	27,320	2,945,205,626	37,770	8,037,919,658	1,435	1,342,054
Deceased estate	6,770	92,020,449	34,550	336,540,461	2,440	4,013,670
Discretionary trust - main source from service-management	4,030	32,005,558	12,885	187,610,012	585	458,333
Other fixed trust	1,490	83,488,401	14,215	680,654,727	155	591,780
Hybrid trust	3,085	63,631,356	4,145	1,037,568,107	220	188,304
Public unit trust - unlisted	515	1,998,277,374	3,720	12,312,646,140	20	66,977
Cash management unit trust	115	3,691,092	280	975,383,113	15	5,974
Public unit trust - listed	65	577,570,396	200	1,774,143,963	5	4,854
Other ²	275	185,355,450	875	143,168,522	40	70,118
Total	135,625	7,586,911,174	318,865	29,560,312,889	14,075	18,538,567

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Dividends unfranked		Dividends franked		Total dividends	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	34,810	451,561,624	87,130	10,179,963,637	89,385	10,631,525,261
Discretionary trust - main source from trading	7,895	45,959,950	19,565	1,041,743,591	21,570	1,087,703,541
Unit trust	2,125	174,884,726	5,025	1,551,898,469	5,360	1,726,783,195
Deceased estate	9,470	44,941,079	17,915	507,507,465	18,330	552,448,544
Discretionary trust - main source from service-management	1,495	10,514,279	4,430	291,221,617	4,635	301,735,896
Other fixed trust	2,495	8,987,235	2,995	100,721,745	3,025	109,708,980
Hybrid trust	640	34,407,752	1,165	145,543,601	1,230	179,951,353
Public unit trust - unlisted	685	1,109,425,875	765	7,241,781,894	830	8,351,207,769
Cash management unit trust	50	522,017	95	3,697,045	100	4,219,062
Public unit trust - listed	35	518,163,415	65	200,192,810	70	718,356,225
Other ²	205	1,423,560	405	15,348,210	425	16,771,770
Total	59,895	2,400,791,512	139,555	21,279,620,084	144,950	23,680,411,596

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Table 5B: Trust returns

Selected items, by type of trust estate, 2010–11 income year¹

Other income and expense items	Franking Credit		TFN amounts withheld from dividends		Other Australian income	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	87,055	4,360,669,651	3,495	1,965,877	11,630	349,559,960
Discretionary trust - main source from trading	19,535	446,206,152	835	326,292	3,380	122,992,222
Unit trust	5,010	662,391,297	250	216,263	2,235	2,436,639,571
Deceased estate	17,890	217,368,325	1,005	388,536	2,825	16,445,094
Discretionary trust - main source from service-management	4,420	124,597,241	160	52,391	700	22,374,436
Other fixed trust	2,955	43,011,893	50	18,517	480	19,097,789
Hybrid trust	1,165	62,259,935	105	94,075	285	30,634,314
Public unit trust - unlisted	760	3,080,135,011	5	15,116	1,965	14,703,947,151
Cash management unit trust	95	1,582,033	5	411	30	131,841,543
Public unit trust - listed	65	85,727,573	0	0	40	466,356,988
Other ²	400	5,999,120	25	10,896	65	97,844,997
Total	139,350	9,089,948,231	5,930	3,088,374	23,645	18,397,734,065