

Taxation statistics 2010–11

Table 2A: Trust returns

Selected items, by net Australian income, 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*.

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Business income, expense and reconciliation items		Loss/nil	\$1-\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 & more	Total
Number of trusts	no.	142,025	242,575	106,305	89,250	149,465	729,620
Business Income							
Gross payments where ABN not quoted - NPP	no.	40	55	25	15	20	155
	\$	7,168,514	947,879	1,072,330	2,424,771	1,412,386	13,025,880
Assessable government industry payments - PP	no.	2,825	1,050	1,280	1,615	4,150	10,920
	\$	46,382,803	9,117,746	13,578,615	20,583,433	92,346,061	182,008,658
Assessable government industry payments - NPP	no.	2,795	2,085	2,840	3,345	5,170	16,240
	\$	199,673,358	63,460,237	39,414,305	71,772,494	637,012,858	1,011,333,252
Other business income - PP	no.	6,745	3,520	3,175	3,310	7,650	24,400
	\$	3,093,155,959	688,651,391	916,658,056	1,408,918,036	9,273,505,046	15,380,888,488
Other business income - NPP	no.	57,245	60,315	50,305	47,090	70,915	285,870
	\$	42,004,494,759	15,457,621,893	18,610,131,119	25,246,324,860	198,752,159,022	300,070,731,653
Total business income - PP	no.	6,790	3,555	3,195	3,320	7,660	24,515
	\$	3,139,687,418	697,904,328	930,527,742	1,429,501,469	9,366,083,998	15,563,704,955
Total business income - NPP	no.	57,360	60,445	50,380	47,145	71,005	286,335
	\$	42,213,110,964	15,522,109,795	18,650,930,934	25,321,049,079	199,401,257,278	301,108,458,050
Total business income	no.	62,465	63,170	52,715	49,530	76,610	304,495
	\$	45,352,798,382	16,220,014,123	19,581,458,676	26,750,550,548	208,767,341,276	316,672,163,005
Business Expenses							
Foreign resident withholding expenses	no.	30	25	25	20	50	150
	\$	8,942,281	1,567,864	2,299,176	4,801,274	21,655,240	39,265,835
Contractor, sub-contractor and commission expenses	no.	13,990	11,240	12,830	14,345	24,865	77,275
	\$	1,135,088,802	560,921,540	661,809,243	1,053,750,844	6,222,923,638	9,634,494,067
Superannuation expenses	no.	24,900	21,395	22,115	23,710	45,900	138,025
	\$	590,074,659	394,760,300	423,767,766	543,004,660	3,007,209,998	4,958,817,383
Cost of sales	no.	30,570	21,510	21,135	20,440	33,995	127,650
	\$	19,478,939,479	6,494,956,717	7,891,629,162	10,360,697,437	89,775,028,463	134,001,251,258
Bad debts	no.	3,180	1,920	2,165	2,655	7,535	17,455
	\$	238,368,033	92,780,466	59,856,924	23,879,058	200,905,565	615,790,046
Lease expenses	no.	4,480	2,945	3,220	3,605	8,520	22,770
	\$	158,143,113	56,341,215	53,141,132	77,553,112	586,296,212	931,474,784
Rent expenses	no.	23,750	16,555	17,580	17,980	35,550	111,415
	\$	1,570,939,995	691,341,861	728,190,474	894,675,878	5,203,818,876	9,088,967,084

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Business income, expense and reconciliation items		Loss/nil	\$1-\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 & more	Total
Total interest expenses	no.	45,120	30,400	29,790	30,830	52,210	188,350
	\$	4,811,424,650	1,103,661,484	619,829,302	712,225,297	13,000,424,474	20,247,565,207
Total royalty expenses	no.	895	530	525	585	1,195	3,730
	\$	62,515,742	22,349,485	25,965,665	34,954,116	210,510,755	356,295,763
Depreciation expenses	no.	53,970	45,585	42,865	42,090	65,685	250,195
	\$	1,683,327,932	552,272,373	600,048,861	774,077,366	4,103,026,393	7,712,752,925
Motor vehicle expenses	no.	35,795	32,535	34,655	34,755	50,325	188,065
	\$	528,488,456	333,111,315	414,467,108	520,101,795	1,575,221,206	3,371,389,880
Repairs and maintenance	no.	36,170	26,245	27,510	28,040	49,185	167,150
	\$	546,309,204	166,764,523	200,708,065	263,235,160	1,805,726,498	2,982,743,450
All other expenses	no.	77,625	62,845	52,415	49,295	76,670	318,850
	\$	16,920,268,428	6,731,162,883	6,449,379,522	8,397,996,107	59,224,133,092	97,722,940,032
Total expenses	no.	79,385	64,925	53,120	49,795	77,660	324,885
	\$	47,733,087,920	17,201,992,026	18,131,092,400	23,660,952,104	184,936,880,410	291,664,004,860
Reconciliation Items							
Income reconciliation adjustments	no.	5,080	4,130	4,015	4,705	9,810	27,735
	\$	-3,746,397,389	430,236,680	21,331,379	-77,804,008	-3,525,208,873	-6,897,842,211
Expense reconciliation adjustments	no.	17,830	11,320	11,525	13,235	30,180	84,090
	\$	-2,424,894,995	610,064,045	-24,487,038	18,428,160	415,039,920	-1,405,849,908
Net Business Income							
Net business income - PP - profit	no.	380	2,285	2,450	2,685	6,345	14,145
	\$	25,030,747	21,998,540	73,507,148	163,623,232	1,854,418,942	2,138,578,609
Net business income - PP - loss	no.	7,405	1,385	890	790	1,660	12,125
	\$	-915,579,433	-59,580,874	-37,557,404	-43,035,675	-225,874,741	-1,281,628,127
Net business income - NPP - profit	no.	2,740	50,530	47,740	44,925	65,945	211,880
	\$	120,163,990	475,602,579	1,565,887,840	3,060,662,869	25,796,121,004	31,018,438,282
Net business income - NPP - loss	no.	71,030	9,925	3,715	2,970	6,680	94,325
	\$	-7,780,616,513	-379,838,509	-154,896,829	-151,246,928	-6,704,414,232	-15,171,013,011
Net income or loss from business	no.	79,620	63,185	53,850	50,345	78,415	325,410
	\$	-8,551,001,209	58,181,736	1,446,940,755	3,030,003,498	20,720,250,973	16,704,375,753