

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

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 all income years were sourced from trust income tax returns processed by 31 October 2012. The statistics are not necessarily complete. The earlier income years' statistics may not match the statistics reported in previous editions of this publication because they have been updated in this edition. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2010–11*.

2 Statistics for income years before 2000–01 were sourced from past trust tax returns. From 2000–01 onwards, the statistics are sourced from the capital gains tax (CGT) schedule. Not all trusts are required to complete and submit this schedule along with their return.

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Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Trusts processed by type						
Discretionary trust-main source from investment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Discretionary trust-main source from service-management	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Discretionary trust-main source from trading	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Cash management unit trust	no.	40	65	95	125	180
Hybrid trust	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Unit trust	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Other fixed trust	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Public unit trust-listed	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Public unit trust-unlisted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Deceased estate	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Other	no.	99,490	328,655	338,715	359,080	374,320
Total number of Trusts	no.	99,530	328,725	338,815	359,205	374,500
Business income						
Gross PPS income	no.	3,565	11,560	11,830	12,335	12,610
	\$	922,994,206	2,543,197,634	2,352,701,451	2,494,363,664	2,727,238,341
Gross RPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding–PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

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Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Trusts processed by type						
Discretionary trust-main source from investment	no.	n.a.	n.a.	162,070	172,645	177,170
Discretionary trust-main source from service-management	no.	n.a.	n.a.	41,225	43,350	44,030
Discretionary trust-main source from trading	no.	n.a.	n.a.	126,180	135,715	139,680
Cash management unit trust	no.	295	525	865	695	675
Hybrid trust	no.	n.a.	n.a.	2,140	2,835	3,020
Unit trust	no.	n.a.	n.a.	57,675	68,905	71,345
Other fixed trust	no.	n.a.	n.a.	15,790	16,975	17,100
Public unit trust-listed	no.	n.a.	n.a.	470	335	340
Public unit trust-unlisted	no.	n.a.	n.a.	900	1,280	1,490
Deceased estate	no.	n.a.	n.a.	49,645	50,610	47,815
Other	no.	399,450	430,825	3,065	5	0
Total number of Trusts	no.	399,750	431,355	460,030	493,350	502,665
Business income						
Gross PPS income	no.	13,515	14,515	16,005	19,150	18,870
	\$	2,753,982,551	2,877,063,567	3,130,916,972	5,517,442,226	4,444,853,056
Gross RPS income	no.	225	335	520	n.a.	n.a.
	\$	71,577,709	141,483,651	233,967,263	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding–PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – PP	no.	n.a.	n.a.	n.a.	4,465	5,070
	\$	n.a.	n.a.	n.a.	54,142,658	60,006,793
Assessable government industry payments – NPP	no.	n.a.	n.a.	5	3,035	2,670
	\$	n.a.	n.a.	1,580	153,450,283	213,186,010

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Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Trusts processed by type						
Discretionary trust-main source from investment	no.	180,820	180,185	184,350	192,320	209,085
Discretionary trust-main source from service-management	no.	44,450	41,495	40,230	40,125	40,315
Discretionary trust-main source from trading	no.	143,235	142,970	145,875	151,580	163,295
Cash management unit trust	no.	610	555	555	530	525
Hybrid trust	no.	3,110	3,600	4,085	4,615	5,490
Unit trust	no.	72,485	70,225	70,285	71,195	73,895
Other fixed trust	no.	16,415	16,845	15,225	15,015	15,145
Public unit trust-listed	no.	360	285	320	320	350
Public unit trust-unlisted	no.	1,685	2,315	2,830	3,140	3,450
Deceased estate	no.	46,230	46,325	45,320	45,285	46,250
Other	no.	0	0	5	1,920	1,825
Total number of Trusts	no.	509,400	504,800	509,085	526,055	559,630
Business income						
Gross PPS income	no.	18,370	5	n.a.	n.a.	n.a.
	\$	4,587,220,070	15,488	n.a.	n.a.	n.a.
Gross RPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	n.a.	20	10	15	25
	\$	n.a.	3,297,598	436,167	882,953	5,765,373
Gross payments where ABN not quoted – NPP	no.	n.a.	305	135	210	230
	\$	n.a.	33,118,448	23,381,863	47,209,765	37,783,176
Gross payments subject to foreign resident withholding–PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments subject to foreign resident withholding – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments – PP	no.	5,645	6,580	6,805	7,295	7,885
	\$	75,061,512	154,138,479	141,560,149	161,663,833	153,600,737
Assessable government industry payments – NPP	no.	2,660	6,245	6,600	7,735	8,180
	\$	258,626,618	993,517,491	1,064,154,679	1,249,628,585	980,602,902

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Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Trusts processed by type						
Discretionary trust-main source from investment	no.	225,730	243,925	263,770	282,000	291,000
Discretionary trust-main source from service-management	no.	40,390	40,425	40,960	40,885	40,415
Discretionary trust-main source from trading	no.	176,970	191,580	207,670	221,920	231,415
Cash management unit trust	no.	565	615	645	645	625
Hybrid trust	no.	6,255	7,160	8,595	9,735	10,255
Unit trust	no.	76,085	78,750	81,830	84,075	83,795
Other fixed trust	no.	18,700	19,340	19,985	19,810	18,550
Public unit trust-listed	no.	435	485	540	550	425
Public unit trust-unlisted	no.	3,845	4,155	4,525	4,975	5,075
Deceased estate	no.	47,475	48,330	49,650	50,430	49,715
Other	no.	1,755	1,740	1,670	1,915	2,505
Total number of Trusts	no.	598,205	636,500	679,845	716,945	733,780
Business income						
Gross PPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross RPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	25	15	15	15	15
	\$	10,137,878	2,309,174	1,220,108	359,366	612,980
Gross payments where ABN not quoted – NPP	no.	205	185	150	180	155
	\$	884,454,155	58,908,228	49,314,260	24,249,873	74,954,746
Gross payments subject to foreign resident withholding–PP	no.	5	5	0	5	5
	\$	9,398	1,395	0	359,052	185,605
Gross payments subject to foreign resident withholding – NPP	no.	30	50	55	60	70
	\$	23,723,264	5,226,887	4,451,891	10,886,734	17,505,612
Assessable government industry payments – PP	no.	8,180	8,730	9,770	10,380	10,590
	\$	174,440,114	181,953,521	207,964,757	246,062,556	202,295,183
Assessable government industry payments – NPP	no.	9,135	9,495	11,240	12,610	14,635
	\$	1,130,464,999	890,870,200	848,391,071	895,584,878	766,263,159

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Selected items		2009-10	2010-11
Trusts processed by type			
Discretionary trust-main source from investment	no.	297,990	285,740
Discretionary trust-main source from service-management	no.	40,230	38,095
Discretionary trust-main source from trading	no.	240,095	232,430
Cash management unit trust	no.	600	595
Hybrid trust	no.	10,370	9,685
Unit trust	no.	84,005	81,185
Other fixed trust	no.	18,125	17,995
Public unit trust-listed	no.	400	350
Public unit trust-unlisted	no.	5,055	4,790
Deceased estate	no.	47,865	46,275
Other	no.	4,505	12,480
Total number of Trusts	no.	749,240	729,620
Business income			
Gross PPS income	no.	n.a.	n.a.
	\$	n.a.	n.a.
Gross RPS income	no.	n.a.	n.a.
	\$	n.a.	n.a.
Gross payments where ABN not quoted – PP	no.	20	10
	\$	2,262,922	286,015
Gross payments where ABN not quoted – NPP	no.	170	155
	\$	28,788,982	13,025,880
Gross payments subject to foreign resident withholding–PP	no.	5	5
	\$	512,894	2,415
Gross payments subject to foreign resident withholding – NPP	no.	80	65
	\$	28,036,405	13,335,876
Assessable government industry payments – PP	no.	10,850	10,920
	\$	185,959,322	182,008,658
Assessable government industry payments – NPP	no.	15,820	16,240
	\$	795,584,506	1,011,333,252

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Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Other business income – PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other business income – NPP	no.	5	5	5	15	20
	\$	-77,225	4,771,050	4,419,950	4,325,026	4,861,604
Total business income – PP	no.	n.a.	5	14,715	15,550	16,235
	\$	n.a.	45,272	3,158,642,207	3,743,728,965	4,260,061,247
Total business income – NPP	no.	39,050	119,615	129,350	139,835	147,420
	\$	21,984,566,019	63,867,073,723	75,953,615,836	92,091,878,865	102,477,525,354
Total business income	no.	39,050	119,615	139,870	151,090	159,145
	\$	21,984,566,019	63,867,118,995	79,112,258,043	95,835,607,830	106,737,586,601
Business expenses						
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor, sub-contractor and commission expenses	no.	5,990	18,030	37,965	38,975	38,080
	\$	598,548,240	1,340,022,329	3,633,735,853	3,842,442,360	3,783,953,461
Superannuation expenses	no.	13,330	45,685	59,385	81,040	89,725
	\$	127,803,512	560,971,893	843,250,483	1,158,546,794	1,418,551,548
Cost of sales	no.	12,715	41,660	61,930	69,935	73,830
	\$	7,991,680,279	24,045,435,295	39,922,256,985	48,628,303,168	55,565,688,655
Bad debts	no.	2,115	6,830	8,985	9,325	9,075
	\$	38,547,145	113,644,566	190,702,747	167,468,999	168,544,016
Lease expenses	no.	11,205	30,490	35,250	35,100	34,230
	\$	243,932,563	743,602,767	858,253,693	864,540,834	809,824,846
Rent expenses	no.	14,625	42,885	55,985	62,130	64,630
	\$	499,149,561	1,602,457,588	2,197,438,498	2,524,389,924	2,600,617,920

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Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Other business income – PP	no.	5	10	35	20,755	20,990
	\$	115,514	974,464	5,006,634	6,427,698,065	6,603,647,523
Other business income – NPP	no.	40	130	510	182,125	188,400
	\$	32,042,489	52,237,739	451,152,511	142,287,909,735	152,901,576,598
Total business income – PP	no.	16,990	18,340	19,630	21,360	21,520
	\$	4,668,661,263	5,565,910,663	6,062,750,182	6,990,283,336	7,247,500,411
Total business income – NPP	no.	153,980	165,780	175,120	189,945	195,330
	\$	111,117,876,169	122,385,329,129	131,460,918,391	148,763,365,127	158,101,772,983
Total business income	no.	166,355	179,180	189,470	205,390	211,100
	\$	115,786,537,432	127,951,239,792	137,523,668,573	155,753,648,463	165,349,273,394
Business expenses						
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor, sub-contractor and commission expenses	no.	38,375	39,215	38,550	42,535	46,355
	\$	3,973,095,397	4,139,778,271	3,568,643,689	4,521,064,301	5,205,455,801
Superannuation expenses	no.	95,185	102,050	107,485	117,190	120,055
	\$	1,601,643,393	2,181,600,574	2,177,296,359	2,484,417,358	2,878,192,455
Cost of sales	no.	77,480	82,525	86,100	92,315	92,990
	\$	60,307,924,372	64,123,750,824	66,636,533,233	76,686,716,059	79,375,930,638
Bad debts	no.	9,665	10,350	11,080	12,490	12,970
	\$	176,521,107	179,202,285	206,627,604	190,138,710	196,769,193
Lease expenses	no.	33,640	34,965	36,955	40,905	42,305
	\$	814,839,925	805,714,435	901,074,697	1,009,153,430	1,125,500,305
Rent expenses	no.	68,200	73,555	77,390	83,715	84,475
	\$	2,767,343,761	3,096,893,530	3,278,916,590	3,814,792,384	4,019,999,467

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Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Other business income – PP	no.	21,285	21,385	21,640	22,195	23,180
	\$	7,207,303,171	8,800,936,319	10,249,858,412	9,753,332,291	10,247,200,829
Other business income – NPP	no.	191,690	195,965	195,775	203,095	215,305
	\$	167,785,898,327	166,980,111,753	177,923,729,777	189,881,518,666	203,764,494,860
Total business income – PP	no.	21,795	21,515	21,775	22,345	23,315
	\$	7,823,484,174	8,958,081,638	10,391,854,728	9,915,571,924	10,406,508,718
Total business income – NPP	no.	198,375	196,885	196,525	204,075	216,235
	\$	173,096,471,670	168,007,061,649	179,017,998,782	191,188,775,309	204,775,475,325
Total business income	no.	214,255	212,440	212,465	220,580	233,540
	\$	180,919,955,844	176,965,143,287	189,409,853,510	201,104,347,233	215,181,984,043
Business expenses						
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Contractor, sub-contractor and commission expenses	no.	48,540	47,025	47,475	49,415	53,990
	\$	5,624,078,247	4,998,336,452	5,192,202,107	5,667,446,275	6,132,590,744
Superannuation expenses	no.	120,625	115,550	114,590	116,940	122,975
	\$	3,084,056,273	3,177,371,769	3,389,252,100	3,664,880,963	3,820,241,913
Cost of sales	no.	93,910	91,330	91,360	95,130	99,450
	\$	87,391,977,111	81,709,378,395	89,672,911,237	95,856,733,019	101,796,416,478
Bad debts	no.	13,655	13,960	14,075	13,645	13,850
	\$	224,091,722	273,603,129	287,693,623	243,403,908	211,506,442
Lease expenses	no.	41,350	38,120	35,620	33,775	32,230
	\$	1,151,462,165	1,109,367,427	1,030,972,532	986,494,914	882,972,360
Rent expenses	no.	84,425	81,030	80,570	83,485	87,970
	\$	4,210,452,604	4,410,363,664	4,614,036,579	4,775,683,486	5,196,119,514

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Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Other business income – PP	no.	23,990	24,765	25,255	25,720	25,550
	\$	11,020,537,723	11,998,800,639	12,209,374,106	13,494,731,762	14,334,946,307
Other business income – NPP	no.	229,005	244,070	260,880	278,160	286,195
	\$	218,170,554,606	250,913,907,013	279,357,134,456	298,297,305,370	287,608,149,482
Total business income – PP	no.	24,130	24,895	25,405	25,890	25,655
	\$	11,205,084,563	12,230,310,183	12,418,430,710	13,744,392,689	14,548,722,305
Total business income – NPP	no.	229,825	244,625	261,395	278,600	286,565
	\$	220,281,028,307	253,778,206,832	282,266,203,582	298,920,576,459	288,449,278,203
Total business income	no.	247,860	263,225	280,340	297,730	305,645
	\$	231,486,112,870	266,008,517,015	294,684,634,292	312,664,969,148	302,998,000,508
Business expenses						
Foreign resident withholding expenses	no.	190	80	25	30	105
	\$	39,101,935	21,983,473	6,377,851	12,664,088	26,729,761
Contractor, sub-contractor and commission expenses	no.	57,690	62,200	66,355	71,280	74,360
	\$	6,473,790,871	7,024,740,946	7,724,566,677	8,832,686,724	8,593,671,339
Superannuation expenses	no.	126,245	131,580	137,505	139,765	140,195
	\$	3,974,987,914	4,951,295,575	6,111,178,589	5,869,943,957	5,708,187,799
Cost of sales	no.	105,815	112,335	119,480	125,755	128,905
	\$	108,365,652,789	122,013,380,975	132,465,000,457	142,469,571,736	136,425,277,148
Bad debts	no.	13,980	14,300	14,980	16,035	17,335
	\$	269,275,384	267,241,815	270,234,824	426,469,361	468,332,294
Lease expenses	no.	31,605	29,885	29,820	29,755	28,100
	\$	894,431,492	892,473,261	945,170,556	1,007,670,711	1,102,931,975
Rent expenses	no.	93,345	97,990	103,460	108,385	111,510
	\$	5,660,086,343	6,291,096,460	6,967,819,943	7,747,545,173	8,469,203,480

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Other business income – PP	no.	25,600	24,400
	\$	14,026,896,139	15,380,888,488
Other business income – NPP	no.	295,615	285,870
	\$	295,795,650,904	300,070,731,653
Total business income – PP	no.	25,720	24,515
	\$	14,219,973,470	15,563,704,955
Total business income – NPP	no.	296,095	286,335
	\$	296,658,207,715	301,108,458,050
Total business income	no.	315,165	304,495
	\$	310,878,181,185	316,672,163,005
Business expenses			
Foreign resident withholding expenses	no.	150	150
	\$	48,382,372	39,265,835
Contractor, sub-contractor and commission expenses	no.	78,490	77,275
	\$	9,070,205,433	9,634,494,067
Superannuation expenses	no.	141,770	138,025
	\$	4,876,219,559	4,958,817,383
Cost of sales	no.	133,185	127,650
	\$	139,219,091,011	134,001,251,258
Bad debts	no.	17,760	17,455
	\$	1,486,549,978	615,790,046
Lease expenses	no.	25,875	22,770
	\$	971,211,568	931,474,784
Rent expenses	no.	114,550	111,415
	\$	8,932,459,977	9,088,967,084

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Total interest expenses	no.	24,605	71,985	91,465	98,380	102,275
	\$	1,759,954,503	2,421,930,248	2,991,137,796	3,332,172,388	2,679,328,762
Total royalty expenses	no.	n.a.	n.a.	1,400	1,620	1,740
	\$	n.a.	n.a.	67,489,320	78,062,442	104,366,346
Depreciation expenses	no.	27,550	84,250	111,330	122,650	129,155
	\$	338,806,914	1,068,139,792	1,444,049,261	1,703,651,756	1,793,756,020
Motor vehicle expenses	no.	21,495	65,395	86,050	93,955	97,645
	\$	268,079,499	823,981,993	1,065,402,763	1,192,317,338	1,239,127,074
Repairs and maintenance	no.	22,570	68,085	88,655	97,700	102,240
	\$	215,769,694	617,530,308	816,420,640	1,016,972,135	1,072,044,468
All other expenses	no.	10	15	138,370	152,720	160,635
	\$	479,180	1,990,383	20,806,091,821	26,195,617,072	28,107,183,737
Total expenses	no.	10	20	69,510	155,370	163,660
	\$	869,926	5,644,872	40,347,283,143	90,704,486,795	99,333,389,283
Reconciliation items						
Income reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Expense reconciliation adjustments	no.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	-1,226,903
Drought investment allowance	no.	n.a.	n.a.	n.a.	n.a.	16,525
	\$	n.a.	n.a.	n.a.	n.a.	125,091,984
Net business income						
Net business income – PP – profit	no.	n.a.	n.a.	7,820	9,060	10,075
	\$	n.a.	n.a.	373,114,737	466,626,500	588,204,986
Net business income – PP – loss	no.	n.a.	5	7,395	7,145	6,955
	\$	n.a.	-40,100	-321,040,737	-312,013,888	-274,573,991
Net business income or loss – PP	no.	n.a.	5	15,215	16,200	17,030
	\$	n.a.	-40,100	52,074,000	154,612,612	313,630,995

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Total interest expenses	no.	107,235	114,380	119,950	129,720	130,985
	\$	2,840,940,873	3,335,601,517	3,812,968,710	4,277,427,299	4,703,838,819
Total royalty expenses	no.	1,885	2,140	2,360	2,525	2,540
	\$	103,904,426	147,924,905	187,356,259	255,976,129	288,108,865
Depreciation expenses	no.	137,435	147,270	156,000	170,140	174,375
	\$	2,159,098,294	2,472,104,428	2,769,120,807	3,245,226,730	3,442,081,252
Motor vehicle expenses	no.	101,390	107,040	109,425	121,155	124,010
	\$	1,310,822,784	1,393,411,873	1,447,245,321	1,594,769,108	1,661,355,158
Repairs and maintenance	no.	108,345	115,750	121,605	131,775	134,125
	\$	1,199,751,429	1,309,044,264	1,417,595,982	1,597,880,508	1,746,085,458
All other expenses	no.	170,185	184,110	196,405	212,430	217,900
	\$	30,516,967,355	36,530,511,528	42,548,965,991	44,984,593,434	48,920,237,592
Total expenses	no.	173,285	187,530	200,125	216,410	222,025
	\$	107,772,228,415	119,715,538,434	128,952,345,211	144,662,155,541	153,563,555,109
Reconciliation items						
Income reconciliation adjustments	no.	5	5	10	25	16,675
	\$	-47,797	-1,633	207,810	5,168,044	-160,291,928
Expense reconciliation adjustments	no.	5	5	15	40	40,330
	\$	237	740	41,566,393	-58,319,529	-477,577,111
Drought investment allowance	no.	2,580	760	850	810	605
	\$	75,370,380	21,926,054	23,178,649	21,466,081	16,272,331
Net business income						
Net business income – PP – profit	no.	10,290	11,435	12,125	13,025	12,860
	\$	673,297,694	839,792,379	809,002,147	934,693,528	867,439,404
Net business income – PP – loss	no.	7,645	8,095	8,715	9,775	10,275
	\$	-303,223,511	-335,263,496	-374,047,034	-461,051,835	-544,637,109
Net business income or loss – PP	no.	17,935	19,525	20,840	22,800	23,135
	\$	370,074,183	504,528,883	434,955,113	473,641,693	322,802,295

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Total interest expenses	no.	132,170	133,270	132,985	138,105	146,250
	\$	5,262,815,968	6,339,623,091	6,520,800,558	6,544,499,844	8,102,714,439
Total royalty expenses	no.	2,575	2,515	2,450	2,705	2,930
	\$	305,240,896	255,848,637	304,259,542	350,619,875	366,016,434
Depreciation expenses	no.	176,950	173,320	171,325	179,230	189,890
	\$	4,026,863,847	3,856,432,800	3,989,072,142	4,236,224,014	4,470,905,796
Motor vehicle expenses	no.	126,635	125,390	126,460	131,240	138,675
	\$	1,828,984,093	1,846,032,474	1,832,867,383	1,929,321,922	2,023,806,855
Repairs and maintenance	no.	134,545	132,600	132,380	136,125	141,750
	\$	1,821,631,758	1,832,191,316	1,996,439,347	2,055,854,291	2,139,351,335
All other expenses	no.	220,735	218,765	220,170	230,545	244,655
	\$	52,927,660,280	55,057,802,119	56,913,162,164	60,588,306,397	63,167,029,077
Total expenses	no.	225,025	223,485	224,885	235,650	249,940
	\$	167,859,313,607	164,866,351,344	175,750,472,023	186,899,468,908	198,309,671,386
Reconciliation items						
Income reconciliation adjustments	no.	16,365	14,885	16,250	18,415	20,645
	\$	-471,277,845	-1,147,488,336	-134,722,486	117,941,360	-982,611,438
Expense reconciliation adjustments	no.	42,545	41,015	45,245	50,660	55,420
	\$	-374,167,420	-359,932,686	-540,806,224	-724,730,821	-1,421,387,921
Drought investment allowance	no.	320	70	35	5	n.a.
	\$	4,865,877	2,305,445	8,882,634	26,496	n.a.
Net business income						
Net business income – PP – profit	no.	12,300	13,780	14,935	13,455	14,050
	\$	930,005,429	1,345,601,476	1,800,174,047	1,561,944,791	1,380,492,677
Net business income – PP – loss	no.	11,165	9,135	8,360	10,615	11,200
	\$	-689,858,772	-562,569,552	-479,636,480	-741,920,971	-781,982,301
Net business income or loss – PP	no.	23,465	22,915	23,295	24,070	25,250
	\$	240,146,657	783,031,924	1,320,537,567	820,023,820	598,510,376

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Total interest expenses	no.	155,935	166,295	178,755	190,595	195,205
	\$	10,950,585,181	13,812,523,661	18,611,999,721	25,495,003,891	24,189,955,536
Total royalty expenses	no.	3,245	3,435	3,485	3,715	3,795
	\$	326,246,851	360,197,364	412,328,410	398,857,375	360,198,083
Depreciation expenses	no.	202,315	214,360	227,700	239,520	249,740
	\$	4,876,565,533	5,234,773,379	5,808,691,510	6,888,211,324	7,243,239,967
Motor vehicle expenses	no.	147,205	156,470	166,965	176,775	184,790
	\$	2,259,285,491	2,596,730,776	2,758,726,927	3,212,581,143	3,274,821,765
Repairs and maintenance	no.	148,385	154,105	160,930	167,005	170,870
	\$	2,235,399,460	2,357,728,162	2,501,944,353	2,771,280,207	2,843,327,760
All other expenses	no.	261,285	277,880	297,185	314,085	323,250
	\$	69,868,443,224	76,945,260,477	82,836,805,446	95,371,067,548	117,059,484,646
Total expenses	no.	266,645	283,695	303,305	320,555	329,815
	\$	216,193,852,468	242,769,699,988	267,420,845,264	300,502,847,855	315,765,441,744
Reconciliation items						
Income reconciliation adjustments	no.	22,595	24,700	26,575	27,605	28,580
	\$	-1,008,573,034	-6,321,653,033	-7,613,515,460	-5,335,306,471	408,236,393
Expense reconciliation adjustments	no.	61,115	65,980	70,585	76,835	116,285
	\$	-285,620,203	-514,269,408	-1,303,691,625	7,452,313,603	21,322,846,637
Drought investment allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net business income						
Net business income – PP – profit	no.	14,175	13,740	12,760	13,565	12,920
	\$	1,404,070,172	1,372,327,429	1,450,367,761	1,665,097,165	1,634,542,370
Net business income – PP – loss	no.	12,255	13,705	15,425	14,650	14,880
	\$	-927,561,624	-1,137,146,644	-1,434,859,664	-1,583,691,547	-1,585,903,956
Net business income or loss – PP	no.	26,435	27,445	28,185	28,215	27,800
	\$	476,508,548	235,180,785	15,508,097	81,405,618	48,638,414

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Total interest expenses	no.	197,410	188,350
	\$	20,769,962,707	20,247,565,207
Total royalty expenses	no.	3,880	3,730
	\$	386,018,438	356,295,763
Depreciation expenses	no.	259,000	250,195
	\$	7,849,652,606	7,712,752,925
Motor vehicle expenses	no.	193,180	188,065
	\$	3,254,774,094	3,371,389,880
Repairs and maintenance	no.	174,280	167,150
	\$	2,891,228,607	2,982,743,450
All other expenses	no.	332,075	318,850
	\$	101,163,270,731	97,722,940,032
Total expenses	no.	338,585	324,885
	\$	300,919,090,058	291,664,004,860
Reconciliation items			
Income reconciliation adjustments	no.	29,165	27,735
	\$	-4,136,772,343	-6,897,842,211
Expense reconciliation adjustments	no.	122,105	84,090
	\$	8,683,086,460	-1,405,849,908
Drought investment allowance	no.	n.a.	n.a.
	\$	n.a.	n.a.
Net business income			
Net business income – PP – profit	no.	12,760	14,145
	\$	1,430,804,506	2,138,578,609
Net business income – PP – loss	no.	14,845	12,125
	\$	-1,693,654,650	-1,281,628,127
Net business income or loss – PP	no.	27,605	26,270
	\$	-262,850,144	856,950,482

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Net business income – NPP – profit	no.	28,700	88,065	90,500	100,190	107,565
	\$	1,688,740,163	5,454,158,917	5,933,494,580	7,224,590,035	8,390,235,289
Net business income – NPP – loss	no.	12,240	36,325	42,180	44,350	44,955
	\$	-786,690,400	-1,882,315,693	-2,233,285,889	-2,209,034,240	-2,392,805,177
Net business income or loss – NPP	no.	40,940	124,390	132,680	144,540	152,520
	\$	902,049,763	3,571,843,224	3,700,208,691	5,015,555,795	5,997,430,112
Net income or loss from business	no.	40,940	124,390	143,290	156,135	164,620
	\$	902,049,763	3,571,803,124	3,752,282,691	5,170,168,407	6,311,061,107
Partnership and trust distributions						
Distribution from partnerships – PP – profit	no.	n.a.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	n.a.	6,091	7,405
Distribution from partnerships – PP – loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Distribution from partnerships – PP	no.	n.a.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	n.a.	6,091	7,405
Distribution from trusts – PP – profit	no.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	22,163
Distribution from trusts – PP – loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Distribution from trusts – PP	no.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	22,163
Distribution from partnerships – NPP – profit	no.	5	5	5	15	40
	\$	47,404	19,329	25,697	733,184	2,650,923
Distribution from partnerships – NPP – loss	no.	n.a.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	n.a.	-22,724	-5,252
Distribution from partnerships – NPP	no.	5	5	5	20	40
	\$	47,404	19,329	25,697	710,460	2,645,671
Distribution from trusts – NPP – profit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Distribution from trusts – NPP – loss	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Net business income – NPP – profit	no.	112,195	118,920	127,495	138,560	143,585
	\$	9,244,560,459	9,651,203,332	10,998,370,851	12,845,241,712	14,002,493,784
Net business income – NPP – loss	no.	49,575	55,585	58,260	62,265	62,565
	\$	-1,992,475,140	-2,340,567,576	-2,657,567,035	-3,081,334,115	-3,193,860,964
Net business income or loss – NPP	no.	161,770	174,505	185,750	200,825	206,145
	\$	7,252,085,319	7,310,635,756	8,340,803,816	9,763,907,597	10,808,632,820
Net income or loss from business	no.	174,570	188,450	200,650	216,935	222,615
	\$	7,622,159,502	7,815,164,639	8,775,758,929	10,237,549,290	11,131,435,115
Partnership and trust distributions						
Distribution from partnerships – PP – profit	no.	5	10	3,995	4,375	3,925
	\$	7,139	153,126	191,636,847	240,448,715	175,452,475
Distribution from partnerships – PP – loss	no.	5	10	1,775	2,055	2,370
	\$	-81,379	-410,436	-49,011,519	-58,769,168	-79,825,041
Distribution from partnerships – PP	no.	5	20	5,770	6,430	6,295
	\$	-74,240	-257,310	142,625,328	181,679,547	95,627,434
Distribution from trusts – PP – profit	no.	0	5	3,290	4,320	2,965
	\$	0	42,081	270,247,017	415,802,997	340,891,770
Distribution from trusts – PP – loss	no.	n.a.	n.a.	290	330	340
	\$	n.a.	n.a.	-9,346,978	-9,192,306	-12,255,714
Distribution from trusts – PP	no.	0	5	3,585	4,650	3,305
	\$	0	42,081	260,900,039	406,610,691	328,636,056
Distribution from partnerships – NPP – profit	no.	75	315	21,225	21,740	22,840
	\$	20,870,764	143,554,644	1,106,010,613	1,139,266,941	1,258,580,338
Distribution from partnerships – NPP – loss	no.	10	30	5,520	5,670	5,985
	\$	-99,961	-972,997	-161,428,038	-300,726,860	-452,823,891
Distribution from partnerships – NPP	no.	85	345	26,750	27,410	28,825
	\$	20,770,803	142,581,647	944,582,575	838,540,081	805,756,447
Distribution from trusts – NPP – profit	no.	5	15	84,745	96,655	102,680
	\$	294,053	1,791,253	7,004,123,758	7,952,110,049	9,369,860,902
Distribution from trusts – NPP – loss	no.	n.a.	n.a.	200	290	320
	\$	n.a.	n.a.	-9,358,977	-6,880,605	-20,907,913

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Net business income – NPP – profit	no.	147,395	137,860	141,635	146,840	155,925
	\$	15,142,031,409	13,917,333,809	15,884,281,610	17,438,510,995	19,430,824,729
Net business income – NPP – loss	no.	61,515	69,115	66,485	71,265	75,835
	\$	-3,058,409,220	-4,111,682,309	-4,230,779,378	-4,670,650,323	-5,618,955,197
Net business income or loss – NPP	no.	208,905	206,980	208,125	218,100	231,765
	\$	12,083,622,189	9,805,651,500	11,653,502,232	12,767,860,672	13,811,869,532
Net income or loss from business	no.	225,520	223,170	224,780	235,495	250,155
	\$	12,323,768,846	10,588,683,424	12,974,039,799	13,587,884,492	14,410,379,908
Partnership and trust distributions						
Distribution from partnerships – PP – profit	no.	3,425	3,915	4,330	4,150	4,195
	\$	168,857,858	251,390,621	347,316,332	321,679,716	281,681,411
Distribution from partnerships – PP – loss	no.	2,755	2,035	1,775	2,150	2,350
	\$	-134,535,117	-87,032,671	-84,804,064	-103,205,466	-122,610,501
Distribution from partnerships – PP	no.	6,185	5,950	6,105	6,300	6,545
	\$	34,322,741	164,357,950	262,512,268	218,474,250	159,070,910
Distribution from trusts – PP – profit	no.	2,780	3,000	3,260	2,920	2,220
	\$	369,328,421	294,725,960	369,185,485	377,483,748	312,053,612
Distribution from trusts – PP – loss	no.	330	295	285	340	455
	\$	-14,958,863	-16,063,830	-10,697,493	-19,287,457	-26,020,520
Distribution from trusts – PP	no.	3,110	3,295	3,545	3,260	2,675
	\$	354,369,558	278,662,130	358,487,992	358,196,291	286,033,092
Distribution from partnerships – NPP – profit	no.	23,820	23,925	25,695	27,505	29,520
	\$	1,727,507,236	1,495,045,108	1,915,996,400	2,090,567,301	2,363,860,908
Distribution from partnerships – NPP – loss	no.	6,060	6,215	6,635	7,580	9,095
	\$	-326,726,530	-524,879,342	-351,355,712	-490,088,302	-412,496,016
Distribution from partnerships – NPP	no.	29,875	30,140	32,335	35,085	38,615
	\$	1,400,780,706	970,165,766	1,564,640,688	1,600,478,999	1,951,364,892
Distribution from trusts – NPP – profit	no.	107,065	110,605	113,485	118,330	125,500
	\$	11,049,238,973	12,502,536,747	14,448,882,583	18,410,463,465	23,936,036,412
Distribution from trusts – NPP – loss	no.	340	360	440	575	695
	\$	-27,983,772	-19,814,255	-19,880,874	-33,878,297	-36,909,446

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Net business income – NPP – profit	no.	163,415	172,385	184,120	194,345	198,440
	\$	20,560,012,545	22,825,647,170	27,120,101,146	30,521,929,618	28,237,120,248
Net business income – NPP – loss	no.	84,300	91,480	98,935	105,950	111,485
	\$	-7,110,068,973	-8,614,439,225	-10,797,467,403	-15,779,541,952	-19,319,713,451
Net business income or loss – NPP	no.	247,715	263,870	283,055	300,295	309,930
	\$	13,449,943,572	14,211,207,945	16,322,633,743	14,742,387,666	8,917,406,797
Net income or loss from business	no.	267,055	284,005	303,625	320,850	330,280
	\$	13,926,452,120	14,446,388,730	16,338,141,840	14,823,793,284	8,966,045,211
Partnership and trust distributions						
Distribution from partnerships – PP – profit	no.	4,280	3,930	3,570	3,855	3,875
	\$	282,793,313	272,593,741	274,851,385	308,355,635	354,866,804
Distribution from partnerships – PP – loss	no.	2,505	2,935	3,190	3,055	2,890
	\$	-144,426,406	-167,136,630	-222,133,588	-273,189,670	-217,227,006
Distribution from partnerships – PP	no.	6,785	6,865	6,760	6,910	6,770
	\$	138,366,907	105,457,111	52,717,797	35,165,965	137,639,798
Distribution from trusts – PP – profit	no.	2,385	2,220	2,125	2,350	2,270
	\$	371,640,348	368,315,752	417,798,750	360,296,243	439,606,635
Distribution from trusts – PP – loss	no.	475	580	625	695	640
	\$	-37,328,899	-42,856,568	-52,730,612	-60,700,809	-67,726,871
Distribution from trusts – PP	no.	2,865	2,800	2,750	3,050	2,910
	\$	334,311,449	325,459,184	365,068,138	299,595,434	371,879,764
Distribution from partnerships – NPP – profit	no.	32,105	34,320	36,860	38,685	39,075
	\$	2,923,296,673	3,321,521,485	4,093,948,550	5,022,140,776	4,851,474,393
Distribution from partnerships – NPP – loss	no.	10,685	12,790	14,685	16,280	16,550
	\$	-567,402,860	-738,602,488	-961,547,277	-1,126,869,904	-1,238,705,179
Distribution from partnerships – NPP	no.	42,790	47,110	51,540	54,965	55,620
	\$	2,355,893,813	2,582,918,997	3,132,401,273	3,895,270,872	3,612,769,214
Distribution from trusts – NPP – profit	no.	134,265	142,800	151,960	159,735	158,030
	\$	29,359,155,911	33,756,364,389	40,617,190,990	45,461,138,093	41,726,868,797
Distribution from trusts – NPP – loss	no.	770	1,120	1,420	1,595	920
	\$	-42,603,729	-92,797,547	-150,869,069	-167,695,713	-60,524,137

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Net business income – NPP – profit	no.	209,930	211,880
	\$	29,862,075,832	31,018,438,282
Net business income – NPP – loss	no.	109,230	94,325
	\$	-15,114,752,797	-15,171,013,011
Net business income or loss – NPP	no.	319,160	306,205
	\$	14,747,323,035	15,847,425,271
Net income or loss from business	no.	339,290	325,410
	\$	14,484,472,891	16,704,375,753
Partnership and trust distributions			
Distribution from partnerships – PP – profit	no.	3,635	3,995
	\$	290,390,872	453,826,368
Distribution from partnerships – PP – loss	no.	3,015	2,300
	\$	-230,047,188	-158,097,099
Distribution from partnerships – PP	no.	6,650	6,300
	\$	60,343,684	295,729,269
Distribution from trusts – PP – profit	no.	2,190	2,040
	\$	427,745,693	332,888,188
Distribution from trusts – PP – loss	no.	590	580
	\$	-52,788,736	-35,795,835
Distribution from trusts – PP	no.	2,780	2,620
	\$	374,956,957	297,092,353
Distribution from partnerships – NPP – profit	no.	39,845	37,985
	\$	5,113,283,705	5,076,096,301
Distribution from partnerships – NPP – loss	no.	15,685	13,850
	\$	-1,046,134,062	-932,657,588
Distribution from partnerships – NPP	no.	55,525	51,835
	\$	4,067,149,643	4,143,438,713
Distribution from trusts – NPP – profit	no.	158,065	149,460
	\$	38,814,065,684	42,943,429,751
Distribution from trusts – NPP – loss	no.	1,025	885
	\$	-106,018,532	-109,229,556

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Distribution from trusts – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
P&T deductions relating to distribution – PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
P&T deductions relating to distribution – NPP	no.	n.a.	n.a.	n.a.	5	n.a.
	\$	n.a.	n.a.	n.a.	140,054	n.a.
Total P&T deductions relating to distribution	no.	n.a.	n.a.	n.a.	5	n.a.
	\$	n.a.	n.a.	n.a.	140,054	n.a.
Rental income						
Gross rent	no.	5	10	26,180	45,340	70,205
	\$	129,328	759,060	1,312,792,228	2,299,632,990	4,745,116,589
Interest deductions	no.	5	5	10	27,140	29,600
	\$	82,846	101,313	377,879	1,691,178,311	1,228,278,165
Special building write-off	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other rental deductions	no.	5	5	15	55,415	60,550
	\$	8,527	668,612	855,151	1,827,488,425	1,737,414,569
Net rent – profit	no.	9,070	33,780	22,510	50,760	54,535
	\$	493,311,725	1,623,143,927	1,094,944,264	2,086,933,296	2,209,448,527
Net rent – loss	no.	3,565	11,640	7,460	15,520	16,225
	\$	-153,152,829	-497,574,421	-420,729,722	-605,713,239	-428,859,497
Net Rent	no.	12,635	45,420	29,970	66,280	70,760
	\$	340,158,896	1,125,569,506	674,214,542	1,481,220,057	1,780,589,030

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Distribution from trusts – NPP	no.	5	15	84,945	96,945	103,000
	\$	294,053	1,791,253	6,994,764,781	7,945,229,444	9,348,952,989
P&T deductions relating to distribution – PP	no.	1,375	1,670	1,950	2,405	2,150
	\$	15,003,737	21,453,426	33,129,526	55,699,172	28,577,425
P&T deductions relating to distribution – NPP	no.	11,830	15,435	19,335	23,715	26,625
	\$	216,316,233	303,770,609	343,827,676	403,529,152	456,387,730
Total P&T deductions relating to distribution	no.	13,105	16,985	21,145	25,970	28,630
	\$	231,319,970	325,224,035	376,957,202	459,228,324	484,965,155
Rental income						
Gross rent	no.	77,110	86,525	95,885	106,745	111,850
	\$	5,493,940,910	6,343,391,712	7,033,953,413	8,199,929,181	9,498,590,180
Interest deductions	no.	33,020	38,660	43,940	50,525	53,895
	\$	1,295,154,469	1,560,131,084	1,576,168,805	1,676,263,767	1,857,623,327
Special building write-off	no.	5	5	5	20,910	25,000
	\$	20,657	15,387	8,611	311,250,573	482,698,047
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other rental deductions	no.	66,475	75,740	84,750	94,715	99,545
	\$	2,016,872,765	2,440,142,967	2,618,687,303	2,842,925,566	3,421,706,776
Net rent – profit	no.	58,555	64,205	72,035	81,025	85,300
	\$	2,526,787,957	2,781,248,819	3,213,259,245	3,796,464,243	4,236,960,514
Net rent – loss	no.	19,025	22,675	24,215	26,445	27,250
	\$	-345,440,167	-468,491,053	-399,165,935	-426,974,968	-500,398,258
Net Rent	no.	77,580	86,880	96,250	107,470	112,550
	\$	2,181,347,790	2,312,757,766	2,814,093,310	3,369,489,275	3,736,562,256

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Distribution from trusts – NPP	no.	107,405	110,965	113,925	118,910	126,195
	\$	11,021,255,201	12,482,722,492	14,429,001,709	18,376,585,168	23,899,126,966
P&T deductions relating to distribution – PP	no.	2,095	1,910	1,955	1,975	1,995
	\$	34,638,911	29,143,838	30,354,904	28,928,143	46,761,870
P&T deductions relating to distribution – NPP	no.	28,660	31,635	33,120	33,795	36,665
	\$	540,998,228	629,843,428	709,987,232	823,726,943	1,002,966,846
Total P&T deductions relating to distribution	no.	30,605	33,405	34,945	35,640	38,515
	\$	575,637,139	658,987,266	740,342,136	852,655,086	1,049,728,716
Rental income						
Gross rent	no.	113,685	99,320	100,740	103,525	108,690
	\$	10,807,790,761	11,508,187,693	12,369,588,578	14,395,452,417	15,351,843,903
Interest deductions	no.	55,180	50,390	51,325	53,780	57,820
	\$	2,022,652,590	2,193,093,446	2,110,437,254	2,540,981,903	2,977,413,111
Special building write-off	no.	26,795	20	n.a.	n.a.	n.a.
	\$	574,917,792	23,750,109	n.a.	n.a.	n.a.
Capital works deductions	no.	n.a.	24,880	26,455	28,185	31,015
	\$	n.a.	685,143,738	823,025,131	941,273,313	1,019,533,275
Other rental deductions	no.	101,520	94,135	96,075	99,155	104,545
	\$	3,979,462,457	4,210,912,705	4,422,077,266	5,442,954,046	5,670,810,324
Net rent – profit	no.	85,700	73,365	76,045	76,455	77,365
	\$	4,758,397,851	4,931,031,766	5,553,584,715	6,112,452,845	6,552,485,319
Net rent – loss	no.	28,470	26,160	25,455	28,045	32,465
	\$	-528,439,818	-535,744,071	-539,558,607	-643,156,464	-868,398,126
Net Rent	no.	114,175	99,525	101,500	104,500	109,825
	\$	4,229,958,033	4,395,287,695	5,014,026,108	5,469,296,381	5,684,087,193

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Distribution from trusts – NPP	no.	135,035	143,920	153,380	161,330	158,950
	\$	29,316,552,182	33,663,566,842	40,466,321,921	45,293,442,380	41,666,344,660
P&T deductions relating to distribution – PP	no.	2,045	1,895	1,835	1,785	1,800
	\$	49,336,952	44,928,542	54,514,420	40,794,381	40,237,123
P&T deductions relating to distribution – NPP	no.	39,675	41,915	45,210	47,835	47,315
	\$	1,135,515,549	1,328,847,347	1,567,060,751	1,947,939,066	1,948,055,158
Total P&T deductions relating to distribution	no.	41,585	43,675	46,920	49,490	49,010
	\$	1,184,852,501	1,373,775,889	1,621,575,171	1,988,733,447	1,988,292,281
Rental income						
Gross rent	no.	113,805	120,795	127,645	133,885	136,765
	\$	16,835,214,532	18,762,636,878	20,604,840,205	22,120,182,056	24,088,460,798
Interest deductions	no.	61,665	66,665	71,430	76,220	77,230
	\$	3,702,865,866	4,348,387,591	5,326,593,214	6,809,627,287	7,145,479,663
Special building write-off	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	33,965	37,300	40,275	43,645	46,375
	\$	1,115,980,120	1,279,492,234	1,421,442,405	1,597,256,153	1,729,147,264
Other rental deductions	no.	109,915	117,215	124,235	130,680	133,510
	\$	6,120,483,878	6,667,849,372	7,199,686,533	7,898,064,843	8,628,074,415
Net rent – profit	no.	78,570	81,220	82,880	83,425	87,780
	\$	6,981,238,402	7,776,004,292	8,362,720,924	8,618,954,810	9,298,514,787
Net rent – loss	no.	36,535	41,255	46,715	52,450	50,695
	\$	-1,085,353,734	-1,309,096,611	-1,705,602,871	-2,803,721,037	-2,712,940,142
Net Rent	no.	115,105	122,475	129,595	135,880	138,475
	\$	5,895,884,668	6,466,907,681	6,657,118,053	5,815,233,773	6,585,574,645

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Distribution from trusts – NPP	no.	159,090	150,345
	\$	38,708,047,152	42,834,200,195
P&T deductions relating to distribution – PP	no.	1,640	1,575
	\$	39,832,348	45,858,282
P&T deductions relating to distribution – NPP	no.	46,540	43,820
	\$	1,730,038,651	1,916,875,653
Total P&T deductions relating to distribution	no.	48,065	45,275
	\$	1,769,870,999	1,962,733,935
Rental income			
Gross rent	no.	139,295	133,985
	\$	25,218,621,789	25,899,266,080
Interest deductions	no.	78,325	74,530
	\$	6,715,527,307	7,126,154,804
Special building write-off	no.	n.a.	n.a.
	\$	n.a.	n.a.
Capital works deductions	no.	48,735	48,090
	\$	1,845,130,489	1,843,669,307
Other rental deductions	no.	136,395	131,030
	\$	9,293,507,389	9,342,540,814
Net rent – profit	no.	91,390	86,305
	\$	9,804,916,283	10,130,780,020
Net rent – loss	no.	49,820	49,325
	\$	-2,440,455,264	-2,543,868,846
Net Rent	no.	141,215	135,625
	\$	7,364,461,019	7,586,911,174

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Other income and deductions from other income						
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	39,135	129,080	151,470	172,825	176,530
	\$	1,072,122,403	3,941,093,931	3,693,947,850	3,415,752,218	2,995,837,349
Dividends unfranked	no.	5,425	16,360	19,735	25,600	29,730
	\$	32,041,426	112,440,446	66,651,318	146,674,148	190,660,481
Dividends franked	no.	8,795	28,595	32,910	41,070	46,370
	\$	128,355,778	549,510,887	626,955,731	957,191,207	1,158,598,608
Total dividends	no.	9,890	31,660	36,765	45,060	50,740
	\$	160,397,204	661,951,333	693,607,049	1,103,865,355	1,349,259,089
Franking Credit	no.	8,780	28,540	32,780	40,940	46,190
	\$	81,543,015	348,940,548	393,913,636	607,656,601	716,849,444
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other Australian income	no.	3,645	11,665	11,395	13,690	13,835
	\$	108,375,457	506,174,412	519,226,905	753,718,685	533,061,813
Deductions relating to Australian investment income	no.	12,675	47,900	54,850	61,730	60,590
	\$	366,809,766	1,451,495,835	1,371,482,511	1,427,763,511	1,252,268,416
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	22,470	69,005	75,950	91,910	98,365
	\$	745,584,646	3,373,582,670	3,065,509,614	4,813,642,670	5,882,086,724
Net Australian income or loss	no.	80,270	250,505	269,480	304,635	317,185
	\$	1,552,299,730	5,330,473,678	5,290,226,245	6,291,551,639	6,554,977,931

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Other income and deductions from other income						
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	196,080	219,520	231,350	243,745	246,380
	\$	3,536,083,158	4,686,451,335	4,577,223,551	5,689,131,370	6,419,608,168
Dividends unfranked	no.	31,655	33,490	36,675	39,015	45,150
	\$	253,452,656	267,313,346	469,384,389	486,844,460	469,885,299
Dividends franked	no.	51,660	57,790	63,885	86,340	93,490
	\$	1,893,907,877	2,435,274,208	2,464,187,931	3,118,099,916	3,485,305,367
Total dividends	no.	56,660	62,665	69,135	91,200	98,270
	\$	2,147,360,533	2,702,587,554	2,933,572,320	3,604,944,376	3,955,190,666
Franking Credit	no.	51,480	57,540	63,550	86,085	93,205
	\$	1,111,800,455	1,334,255,516	1,365,643,801	1,721,377,888	1,945,330,358
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other Australian income	no.	13,220	13,815	14,585	13,650	13,250
	\$	477,786,402	1,428,949,328	1,251,843,781	1,763,301,121	10,294,046,409
Deductions relating to Australian investment income	no.	63,115	67,690	70,035	78,845	77,815
	\$	1,096,764,234	1,173,494,202	1,039,673,938	1,290,578,872	1,798,446,610
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	73,000	74,330	78,625	85,740	89,440
	\$	1,859,224,792	1,692,071,207	1,246,781,363	1,721,482,096	10,543,899,141
Net Australian income or loss	no.	347,275	380,255	420,980	456,080	466,380
	\$	13,910,219,460	17,233,534,365	27,397,595,912	32,286,563,791	35,233,834,992

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Other income and deductions from other income						
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	246,260	245,645	236,160	240,320	255,520
	\$	7,719,213,024	24,868,823,537	11,429,959,232	12,691,880,060	15,277,738,701
Dividends unfranked	no.	76,275	52,975	46,780	52,595	50,965
	\$	777,508,800	850,037,087	733,114,104	853,678,584	981,466,013
Dividends franked	no.	102,035	109,010	109,580	112,985	116,150
	\$	5,025,169,906	6,071,885,343	5,779,634,666	7,451,516,739	9,739,153,651
Total dividends	no.	107,695	114,480	114,295	117,355	120,290
	\$	5,802,678,706	6,921,922,430	6,512,748,770	8,305,195,323	10,720,619,664
Franking Credit	no.	101,770	108,990	109,530	112,725	115,935
	\$	2,514,508,745	3,112,809,010	2,471,622,326	3,169,798,261	4,149,182,755
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other Australian income	no.	15,360	17,365	17,720	15,820	18,120
	\$	2,571,097,012	4,902,655,553	4,266,339,766	4,664,520,277	6,189,290,691
Deductions relating to Australian investment income	no.	75,815	76,825	71,350	69,230	71,095
	\$	2,350,265,625	16,779,028,149	3,557,575,951	3,915,016,432	4,601,265,013
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions	no.	91,285	98,050	98,485	102,410	109,710
	\$	3,299,198,540	5,508,368,559	4,615,982,713	4,479,261,484	4,664,925,994
Net Australian income or loss	no.	471,220	468,170	472,390	492,165	522,525
	\$	41,746,851,268	45,739,706,013	50,369,477,858	59,195,376,500	72,410,975,049

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Other income and deductions from other income						
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	470	400
	\$	n.a.	n.a.	n.a.	28,793,992	4,169,926
Gross interest	no.	274,030	291,455	309,830	327,925	328,580
	\$	19,695,595,819	23,655,227,828	29,286,985,705	38,117,031,863	36,600,456,546
Dividends unfranked	no.	51,740	55,230	59,335	61,515	58,980
	\$	1,354,043,912	1,658,212,570	1,989,826,538	3,033,048,974	2,321,958,221
Dividends franked	no.	121,090	126,165	134,240	139,920	144,025
	\$	12,305,813,536	15,125,584,705	18,550,819,626	20,648,527,476	21,268,100,971
Total dividends	no.	125,125	130,100	138,530	144,395	148,825
	\$	13,659,857,448	16,783,797,275	20,540,646,164	23,681,576,450	23,590,059,192
Franking Credit	no.	120,895	126,015	134,100	139,790	143,860
	\$	5,249,613,299	6,455,455,384	7,904,086,424	8,779,224,080	9,064,676,620
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	n.a.	n.a.	n.a.	1,315	1,525
	\$	n.a.	n.a.	n.a.	137,703,632	132,170,218
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	n.a.	n.a.	n.a.	425	535
	\$	n.a.	n.a.	n.a.	35,894,937	42,030,378
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	n.a.	n.a.	n.a.	40	30
	\$	n.a.	n.a.	n.a.	2,194,023	2,475,998
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	n.a.	n.a.	n.a.	55	55
	\$	n.a.	n.a.	n.a.	2,468,865	1,314,477
Other Australian income	no.	18,880	21,055	22,780	22,790	22,680
	\$	6,923,665,369	5,484,486,407	8,887,704,883	13,136,128,492	2,203,321,161
Deductions relating to Australian investment income	no.	73,285	69,470	72,765	79,615	79,615
	\$	5,965,236,111	6,893,189,056	8,075,623,773	10,247,817,554	9,439,360,166
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	615	555
	\$	n.a.	n.a.	n.a.	31,426,010	18,790,823
Other deductions	no.	121,205	136,970	148,790	158,370	167,610
	\$	5,003,996,351	6,902,633,736	9,799,101,882	13,240,417,221	18,467,573,790
Net Australian income or loss	no.	559,540	594,985	635,100	671,130	688,460
	\$	85,342,108,111	94,800,066,758	114,134,891,372	128,575,123,810	103,066,910,748

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Other income and deductions from other income			
Forestry managed investment scheme income	no.	515	435
	\$	11,603,413	8,820,387
Gross interest	no.	320,315	318,865
	\$	28,668,935,847	29,560,312,889
Dividends unfranked	no.	60,015	59,895
	\$	2,046,241,763	2,400,791,512
Dividends franked	no.	144,100	139,555
	\$	19,121,715,905	21,279,620,084
Total dividends	no.	148,945	144,950
	\$	21,167,957,668	23,680,411,596
Franking Credit	no.	143,915	139,350
	\$	8,000,846,762	9,089,948,231
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Taxed element	no.	1,710	1,790
	\$	148,917,763	174,780,460
Death benefit superannuation lump sum where the beneficiary is a non-dependant – Untaxed element	no.	555	595
	\$	53,648,567	58,203,461
Death benefit employment termination payment where the beneficiary is a dependant – Taxable component	no.	30	20
	\$	1,561,109	3,635,533
Death benefit employment termination payment where the beneficiary is a non-dependant – Taxable component	no.	70	60
	\$	2,404,783	1,896,826
Other Australian income	no.	24,145	23,645
	\$	13,413,485,839	18,397,734,065
Deductions relating to Australian investment income	no.	77,895	75,065
	\$	7,084,011,942	8,085,766,803
Forestry managed investment scheme deduction	no.	505	415
	\$	181,613,123	6,675,972
Other deductions	no.	173,185	169,645
	\$	12,385,034,762	13,256,525,889
Net Australian income or loss	no.	701,405	676,400
	\$	115,108,262,271	129,525,788,306

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Capital gains and capital losses²						
Net capital gain	no.	3,620	8,475	11,100	15,775	25,490
	\$	154,596,769	292,984,394	447,071,075	950,399,782	1,665,256,518
Net capital losses carried forward to later income years	no.	n.a.	n.a.	n.a.	5	0
	\$	n.a.	n.a.	n.a.	9,423	0
Total current year capital losses applied	no.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	2,577
Capital gains tax small business net roll-over	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign income, net income, tax losses and Landcare & water tax offset						
Attributed foreign income – Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income – Section 404 country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Attributed foreign income – Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	20
	\$	n.a.	n.a.	n.a.	n.a.	205,736
Attributed foreign income – FIF/FLP income	no.	n.a.	n.a.	n.a.	n.a.	75
	\$	n.a.	n.a.	n.a.	n.a.	1,371,382
Gross other assessable foreign source income	no.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	57,441
Net other assessable foreign source income	no.	1,170	4,275	5,835	8,650	11,295
	\$	11,765,348	183,966,661	241,864,912	609,408,609	790,624,912
Foreign tax credits	no.	n.a.	n.a.	2,285	5,410	7,855
	\$	n.a.	n.a.	1,792,950	7,917,592	5,927,656
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Capital gains and capital losses²						
Net capital gain	no.	23,510	31,590	41,410	52,325	53,380
	\$	1,222,556,019	2,642,860,471	3,408,441,741	8,253,370,484	5,505,297,365
Net capital losses carried forward to later income years	no.	10	35	21,505	27,220	32,465
	\$	1,189,158	3,543,806	3,435,807,308	4,485,977,352	5,436,078,002
Total current year capital losses applied	no.	5	5	11,920	15,080	18,710
	\$	1,201	142,940	474,262,926	1,094,369,169	2,223,007,727
Capital gains tax small business net roll-over	no.	n.a.	n.a.	n.a.	330	315
	\$	n.a.	n.a.	n.a.	44,434,094	39,300,622
Foreign income, net income, tax losses and Landcare & water tax offset						
Attributed foreign income – Listed country	no.	n.a.	n.a.	n.a.	65	105
	\$	n.a.	n.a.	n.a.	3,672,497	4,264,579
Attributed foreign income – Section 404 country	no.	n.a.	n.a.	n.a.	10	15
	\$	n.a.	n.a.	n.a.	252,175	986,501
Attributed foreign income – Unlisted country	no.	15	20	10	15	20
	\$	197,370	1,050,865	210,650	215,166	155,909
Attributed foreign income – FIF/FLP income	no.	65	60	45	40	40
	\$	774,489	2,814,532	4,928,007	4,456,830	115,352,148
Gross other assessable foreign source income	no.	0	5	5	55	24,435
	\$	0	11,505	6,488,434	124,906,190	3,575,967,931
Net other assessable foreign source income	no.	12,460	15,700	17,900	21,675	24,110
	\$	545,999,146	1,007,686,955	1,272,015,891	2,797,157,365	2,215,942,601
Foreign tax credits	no.	8,260	12,155	15,455	19,345	20,500
	\$	9,401,572	9,440,337	49,785,003	76,214,190	96,588,805
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	no.	n.a.	5	220	50	30
	\$	n.a.	1,073	25,175,130	1,419,703	3,087,656

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Capital gains and capital losses²						
Net capital gain	no.	62,880	66,100	64,105	54,295	69,795
	\$	11,068,579,125	7,321,717,066	5,631,760,998	5,286,466,516	10,115,534,567
Net capital losses carried forward to later income years	no.	31,530	36,770	44,380	53,725	56,210
	\$	5,709,460,214	6,533,541,705	13,709,505,760	36,041,710,687	40,638,305,663
Total current year capital losses applied	no.	23,810	155	n.a.	n.a.	n.a.
	\$	3,395,741,882	7,868,543	n.a.	n.a.	n.a.
Capital gains tax small business net roll-over	no.	495	n.a.	n.a.	n.a.	n.a.
	\$	44,751,865	n.a.	n.a.	n.a.	n.a.
Foreign income, net income, tax losses and Landcare & water tax offset						
Attributed foreign income – Listed country	no.	100	75	120	90	35
	\$	81,048	2,838,911	821,988	335,473	302,090
Attributed foreign income – Section 404 country	no.	5	15	15	25	10
	\$	5,448,875	1,773,903	2,978,585	2,305,163	1,751,592
Attributed foreign income – Unlisted country	no.	25	25	20	25	20
	\$	130,185	700,938	4,233,969	15,351,026	16,442,034
Attributed foreign income – FIF/FLP income	no.	60	65	75	85	120
	\$	274,051,452	68,135,153	67,303,090	31,758,912	66,159,510
Gross other assessable foreign source income	no.	28,625	33,535	36,980	41,535	46,090
	\$	4,311,141,967	5,174,479,889	5,622,442,515	7,383,234,223	10,614,092,607
Net other assessable foreign source income	no.	28,095	33,015	36,350	40,930	45,500
	\$	2,917,980,672	3,127,860,031	3,967,339,849	5,645,822,277	6,715,538,761
Foreign tax credits	no.	22,575	27,815	31,195	37,360	41,545
	\$	98,562,244	172,492,674	240,089,158	367,514,361	473,059,677
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	225
	\$	n.a.	n.a.	n.a.	n.a.	2,112,719
Tax spared foreign tax credits	no.	25	25	15	35	20
	\$	1,853,250	137,941	159,670	9,354,734	20,024

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Capital gains and capital losses²						
Net capital gain	no.	83,010	93,685	111,250	106,600	51,865
	\$	21,125,355,949	37,799,073,013	61,920,598,320	34,569,536,228	7,619,609,258
Net capital losses carried forward to later income years	no.	51,790	48,670	45,135	51,455	78,465
	\$	36,896,397,090	28,884,415,074	23,527,879,164	39,230,161,372	152,798,622,313
Total current year capital losses applied	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital gains tax small business net roll-over	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign income, net income, tax losses and Landcare & water tax offset						
Attributed foreign income – Listed country	no.	40	880	485	710	140
	\$	2,765,078	9,510,097	3,330,120	6,540,601	2,069,754
Attributed foreign income – Section 404 country	no.	5	195	150	255	260
	\$	1,495,583	5,906,163	124,188,782	90,956,963	46,848,962
Attributed foreign income – Unlisted country	no.	20	50	65	65	35
	\$	15,234,571	11,383,549	320,278,625	111,034,300	38,144,966
Attributed foreign income – FIF/FLP income	no.	135	220	285	270	240
	\$	101,346,403	247,363,614	237,202,262	105,932,449	169,406,514
Gross other assessable foreign source income	no.	54,345	59,870	65,390	65,815	60,850
	\$	12,284,663,691	13,908,682,874	26,010,380,709	29,700,070,341	25,698,907,106
Net other assessable foreign source income	no.	53,740	59,240	64,715	65,040	60,650
	\$	9,184,532,804	10,337,837,658	19,873,429,222	20,940,498,258	6,991,910,082
Foreign tax credits	no.	47,115	54,090	53,020	50,700	47,570
	\$	649,146,594	855,039,907	1,021,747,945	1,195,509,218	1,176,213,666
Australian franking credits from a New Zealand company	no.	1,100	620	385	500	390
	\$	6,888,180	2,922,533	877,044	35,332,642	36,433,283
Tax spared foreign tax credits	no.	30	30	20	15	15
	\$	152,482	1,425,066	40,432	433,995	268,339

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Capital gains and capital losses²			
Net capital gain	no.	54,435	51,385
	\$	9,904,132,252	9,516,317,663
Net capital losses carried forward to later income years	no.	84,420	85,595
	\$	170,048,587,128	167,679,417,634
Total current year capital losses applied	no.	n.a.	n.a.
	\$	n.a.	n.a.
Capital gains tax small business net roll-over	no.	n.a.	n.a.
	\$	n.a.	n.a.
Foreign income, net income, tax losses and Landcare & water tax offset			
Attributed foreign income – Listed country	no.	110	100
	\$	5,160,292	1,366,723
Attributed foreign income – Section 404 country	no.	215	175
	\$	24,809,805	28,348,019
Attributed foreign income – Unlisted country	no.	35	30
	\$	58,487,692	70,514,407
Attributed foreign income – FIF/FLP income	no.	225	n.a.
	\$	175,571,588	n.a.
Gross other assessable foreign source income	no.	59,090	54,750
	\$	24,657,829,100	28,870,442,086
Net other assessable foreign source income	no.	58,970	54,655
	\$	17,042,561,008	18,774,271,069
Foreign tax credits	no.	47,595	42,780
	\$	813,183,769	883,222,124
Australian franking credits from a New Zealand company	no.	820	765
	\$	1,261,145	15,737,576
Tax spared foreign tax credits	no.	10	10
	\$	6,818	16,248

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Total allowable prior year losses deducted in income year – PP	no.	n.a.	n.a.	5	5	5
	\$	n.a.	n.a.	22,709	157,793	176,761
Total allowable prior year losses deducted in income year – NPP	no.	5	10	15	25	45
	\$	980,056	2,388,508	1,934,166	3,387,775	4,509,192
Losses available to be carried forward to following income years – PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – NPP	no.	5	5	5	5	5
	\$	478,632	99,335	74,408	18,954	87,135
Total net income or loss prior to tax losses deducted	no.	80,545	251,120	270,275	305,525	318,620
	\$	1,718,661,847	5,807,424,733	5,979,162,232	7,851,360,030	9,012,436,479
Tax losses deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total net income or loss	no.	80,545	251,120	270,275	305,525	318,620
	\$	1,718,661,847	5,807,424,733	5,979,162,232	7,851,360,030	9,012,436,479
Landcare and water facility tax offset claimed	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld						
PPS credit	no.	n.a.	n.a.	8,580	9,315	9,680
	\$	n.a.	n.a.	2,820,316,562	77,354,421	85,066,682
RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Total allowable prior year losses deducted in income year – PP	no.	4,940	6,540	6,575	7,300	6,975
	\$	575,078,578	739,361,697	799,827,079	877,139,907	689,426,850
Total allowable prior year losses deducted in income year – NPP	no.	44,365	59,055	63,715	68,785	61,160
	\$	6,039,037,033	7,993,358,304	7,745,480,407	7,396,328,244	4,545,213,292
Losses available to be carried forward to following income years – PP	no.	n.a.	n.a.	n.a.	5	5,365
	\$	n.a.	n.a.	n.a.	33,992,498	742,286,192
Losses available to be carried forward to following income years – NPP	no.	5	10	15	30	43,530
	\$	1,206,221	25,858,001	25,813,598	50,789,864	7,223,863,141
Total net income or loss prior to tax losses deducted	no.	348,610	381,890	421,590	456,960	467,230
	\$	15,679,746,484	20,887,947,188	32,083,192,201	43,345,688,308	43,075,834,095
Tax losses deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total net income or loss	no.	348,610	381,890	421,590	456,960	467,230
	\$	15,679,746,484	20,887,947,188	32,083,192,201	43,345,688,308	43,075,834,095
Landcare and water facility tax offset claimed	no.	n.a.	n.a.	n.a.	n.a.	15
	\$	n.a.	n.a.	n.a.	n.a.	6,564
Landcare and water facility tax offset brought forward from prior years	no.	n.a.	n.a.	n.a.	n.a.	20
	\$	n.a.	n.a.	n.a.	n.a.	377,556
Tax withheld						
PPS credit	no.	10,390	11,535	12,655	14,065	15,045
	\$	106,584,412	110,315,608	123,777,549	150,294,776	169,699,261
RPS credit	no.	10	25	25	40	30
	\$	34,462	22,792	34,717	50,131	74,344
Tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Total allowable prior year losses deducted in income year – PP	no.	7,030	5	n.a.	n.a.	n.a.
	\$	590,317,080	151,058	n.a.	n.a.	n.a.
Total allowable prior year losses deducted in income year – NPP	no.	59,165	40	n.a.	n.a.	n.a.
	\$	133,526,124,381	706,512	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – PP	no.	6,500	5	n.a.	n.a.	n.a.
	\$	947,325,135	265,899	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – NPP	no.	50,505	25	n.a.	n.a.	n.a.
	\$	7,945,285,024	87,562,354	n.a.	n.a.	n.a.
Total net income or loss prior to tax losses deducted	no.	472,205	469,135	473,595	493,460	524,165
	\$	56,013,122,625	56,262,732,015	60,043,916,337	70,177,415,867	89,328,816,322
Tax losses deducted	no.	n.a.	44,035	50,965	50,465	53,365
	\$	n.a.	1,943,438,066	2,253,470,348	2,265,213,283	2,481,823,028
Tax losses carried forward to later income years	no.	n.a.	75,070	85,455	92,625	99,695
	\$	n.a.	11,676,681,265	12,522,669,951	15,289,016,201	15,173,340,855
Total net income or loss	no.	472,205	445,560	446,685	467,035	496,550
	\$	56,013,122,625	54,319,293,949	57,790,445,989	67,912,202,584	86,846,993,294
Landcare and water facility tax offset claimed	no.	15	15	15	5	n.a.
	\$	18,426	94,703	10,855	2,924	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	20	15	15	15	30
	\$	209,122	181,367	32,430	678,495	316,235
Tax withheld						
PPS credit	no.	15,130	n.a.	n.a.	n.a.	n.a.
	\$	197,834,376	n.a.	n.a.	n.a.	n.a.
RPS credit	no.	20	n.a.	n.a.	n.a.	n.a.
	\$	24,942	n.a.	n.a.	n.a.	n.a.
Tax withheld where ABN not quoted	no.	n.a.	240	90	80	80
	\$	n.a.	668,339	228,310	268,985	425,874
Credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Total allowable prior year losses deducted in income year – PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total allowable prior year losses deducted in income year – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Losses available to be carried forward to following income years – NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total net income or loss prior to tax losses deducted	no.	560,995	596,890	637,175	673,030	689,965
	\$	115,779,726,679	143,214,063,385	196,614,795,747	184,434,955,251	117,971,333,567
Tax losses deducted	no.	54,140	58,815	62,895	66,465	67,065
	\$	2,753,958,512	3,059,737,052	3,481,833,081	3,325,738,988	3,972,623,177
Tax losses carried forward to later income years	no.	107,990	120,135	126,800	138,090	153,195
	\$	14,561,813,581	16,260,541,229	18,671,902,098	22,623,356,053	45,571,720,037
Total net income or loss	no.	532,865	566,745	605,585	639,470	654,400
	\$	113,025,768,167	140,154,326,333	193,132,962,666	181,109,216,263	113,998,710,390
Landcare and water facility tax offset claimed	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	20	20	20	25	45
	\$	300,830	1,840,595	2,721,448	161,624	108,499
Tax withheld						
PPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld where ABN not quoted	no.	70	65	40	45	60
	\$	209,446	288,360	162,629	129,744	139,549
Credit for tax withheld – foreign resident withholding	no.	20	45	55	55	60
	\$	1,070,539	478,299	628,914	2,219,898	1,206,231

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Total allowable prior year losses deducted in income year – PP	no.	n.a.	n.a.
	\$	n.a.	n.a.
Total allowable prior year losses deducted in income year – NPP	no.	n.a.	n.a.
	\$	n.a.	n.a.
Losses available to be carried forward to following income years – PP	no.	n.a.	n.a.
	\$	n.a.	n.a.
Losses available to be carried forward to following income years – NPP	no.	n.a.	n.a.
	\$	n.a.	n.a.
Total net income or loss prior to tax losses deducted	no.	702,995	677,895
	\$	142,320,246,053	157,932,343,763
Tax losses deducted	no.	74,400	72,840
	\$	13,325,923,850	6,691,446,046
Tax losses carried forward to later income years	no.	158,950	146,315
	\$	39,595,064,226	37,260,604,072
Total net income or loss	no.	662,510	638,555
	\$	128,994,322,203	151,240,897,717
Landcare and water facility tax offset claimed	no.	n.a.	n.a.
	\$	n.a.	n.a.
Landcare and water facility tax offset brought forward from prior years	no.	155	195
	\$	339,264	277,405
Tax withheld			
PPS credit	no.	n.a.	n.a.
	\$	n.a.	n.a.
RPS credit	no.	n.a.	n.a.
	\$	n.a.	n.a.
Tax withheld where ABN not quoted	no.	70	45
	\$	258,933	5,938,955
Credit for tax withheld – foreign resident withholding	no.	80	70
	\$	5,521,701	874,264

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Credit for interest on early payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of PPS credit	no.	395	1,255	1,485	1,595	1,555
	\$	10,978,119	12,865,996	590,426,096	18,836,102	37,880,536
Share of RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends	no.	1,495	5,560	8,085	11,280	15,320
	\$	5,070,349	36,605,837	2,107,881,796	66,096,699	73,860,717
Share of credit for TFN amounts withheld from interest and dividends	no.	n.a.	n.a.	3,320	3,490	4,130
	\$	n.a.	n.a.	1,482,782	1,286,468	1,537,710
Share of credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	n.a.	n.a.	11,495	10,635	10,460
	\$	n.a.	n.a.	7,816,708	4,890,923	4,265,765
TFN amounts withheld from dividends	no.	n.a.	n.a.	1,550	1,770	3,325
	\$	n.a.	n.a.	3,475,338	8,510,042	864,116
Taxation of financial arrangements						
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Credit for interest on early payments	no.	10	15	25	30	25
	\$	44,199	330	22,197	13,775	2,688
Share of PPS credit	no.	1,685	1,805	1,855	1,890	1,975
	\$	17,169,406	17,219,457	19,468,771	21,464,820	24,890,092
Share of RPS credit	no.	25	20	15	30	15
	\$	73,316	39,855	10,413	315,952	10,677
Share of credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of franking credit from franked dividends	no.	17,945	20,715	25,300	31,955	35,915
	\$	166,627,847	273,699,895	503,025,235	342,031,392	434,310,828
Share of credit for TFN amounts withheld from interest and dividends	no.	4,425	5,130	5,945	7,045	7,215
	\$	1,685,918	2,439,345	2,840,104	4,577,911	4,487,287
Share of credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	11,885	13,895	14,205	14,760	14,345
	\$	6,035,668	8,110,103	8,256,316	7,915,609	9,792,987
TFN amounts withheld from dividends	no.	3,550	3,590	4,310	4,455	5,805
	\$	895,446	914,125	1,061,429	1,194,257	1,503,050
Taxation of financial arrangements						
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Credit for interest on early payments	no.	25	50	30	45	35
	\$	9,748	15,707	79,768	171,236	48,656
Share of PPS credit	no.	1,885	n.a.	n.a.	n.a.	n.a.
	\$	27,093,295	n.a.	n.a.	n.a.	n.a.
Share of RPS credit	no.	15	n.a.	n.a.	n.a.	n.a.
	\$	54,287	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where ABN not quoted	no.	n.a.	145	130	80	160
	\$	n.a.	231,643	220,368	1,093,946	920,759
Share of franking credit from franked dividends	no.	39,910	46,685	49,155	48,415	49,225
	\$	451,505,350	600,632,579	587,825,109	941,353,749	1,635,320,287
Share of credit for TFN amounts withheld from interest and dividends	no.	6,950	6,350	6,240	6,570	7,515
	\$	5,477,441	5,467,720	4,225,061	5,555,623	7,436,062
Share of credit for tax withheld – foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TFN amounts withheld from gross interest	no.	14,940	13,395	11,400	11,830	13,420
	\$	10,600,435	11,696,337	9,130,705	11,717,631	17,063,102
TFN amounts withheld from dividends	no.	9,345	5,880	4,955	6,025	6,485
	\$	2,735,175	2,108,482	1,502,848	1,840,828	1,917,179
Taxation of financial arrangements						
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Credit for interest on early payments	no.	25	40	40	30	40
	\$	3,763	225,544	153,296	22,388	9,106
Share of PPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Share of credit for tax withheld where ABN not quoted	no.	160	220	190	220	155
	\$	399,193	530,789	451,116	463,740	334,916
Share of franking credit from franked dividends	no.	54,425	58,140	61,875	61,690	62,045
	\$	1,949,991,217	2,310,710,352	2,775,895,657	2,917,396,688	3,415,527,183
Share of credit for TFN amounts withheld from interest and dividends	no.	8,385	8,255	8,990	9,950	8,025
	\$	9,200,824	12,211,799	15,434,418	13,280,734	7,320,983
Share of credit for tax withheld – foreign resident withholding	no.	n.a.	280	305	330	335
	\$	n.a.	1,057,137	1,372,438	52,422,176	10,999,543
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.	n.a.	150	100
	\$	n.a.	n.a.	n.a.	143,484	87,713
TFN amounts withheld from gross interest	no.	14,780	15,210	16,860	17,760	15,265
	\$	15,255,969	17,478,612	22,222,350	27,037,315	20,880,287
TFN amounts withheld from dividends	no.	5,540	4,910	4,885	5,585	5,335
	\$	1,934,509	2,678,764	3,177,995	3,120,992	2,830,834
Taxation of financial arrangements						
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in the value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Credit for interest on early payments	no.	20	25
	\$	5,314	11,246
Share of PPS credit	no.	n.a.	n.a.
	\$	n.a.	n.a.
Share of RPS credit	no.	n.a.	n.a.
	\$	n.a.	n.a.
Share of credit for tax withheld where ABN not quoted	no.	130	105
	\$	1,225,404	189,453
Share of franking credit from franked dividends	no.	56,405	54,035
	\$	2,641,752,182	2,794,094,325
Share of credit for TFN amounts withheld from interest and dividends	no.	7,165	6,185
	\$	6,437,976	6,019,228
Share of credit for tax withheld – foreign resident withholding	no.	325	310
	\$	10,680,806	12,681,081
Share of credits for tax withheld from managed investment trust fund payments	no.	n.a.	n.a.
	\$	n.a.	n.a.
TFN amounts withheld from gross interest	no.	13,650	14,075
	\$	14,898,775	18,538,567
TFN amounts withheld from dividends	no.	6,230	5,930
	\$	3,194,296	3,088,374
Taxation of financial arrangements			
Total TOFA gains	no.	30	1,905
	\$	109,116,875	40,904,590,858
Total TOFA losses	no.	20	1,170
	\$	27,720,785	21,795,964,817
TOFA transitional balancing adjustment	no.	10	75
	\$	-16,917,158	-1,048,557,183
TOFA gains from unrealised movements in the value of financial arrangements	no.	5	30
	\$	7,039,775	1,467,788,280

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Key financial information						
All current assets	no.	35,315	105,315	143,700	161,900	175,305
	\$	9,488,885,916	25,171,346,331	32,954,867,890	39,685,486,423	45,705,929,618
Total assets	no.	36,085	107,100	148,835	167,165	180,730
	\$	24,411,562,177	63,389,761,465	88,232,586,210	110,330,070,108	135,530,923,872
Trade creditors	no.	21,215	63,115	75,140	82,605	86,140
	\$	1,939,360,664	4,402,580,129	5,464,563,550	6,591,482,791	7,608,982,678
All current liabilities	no.	34,020	101,005	133,535	150,010	161,355
	\$	10,229,507,914	30,245,424,463	41,640,276,959	49,515,027,415	56,462,071,594
Total liabilities	no.	35,395	104,990	143,940	161,715	174,670
	\$	16,591,452,677	50,313,289,709	68,901,320,911	85,660,241,383	95,916,225,757
Proprietors' funds	no.	32,170	102,005	143,505	161,690	175,375
	\$	7,408,964,839	12,482,916,604	20,843,072,397	25,808,337,350	38,920,106,066
Business and professional items						
Opening stock	no.	11,860	38,720	49,030	54,555	56,990
	\$	1,500,079,388	4,760,394,801	6,045,933,585	7,267,201,855	10,631,465,125
Purchases & other costs	no.	n.a.	n.a.	n.a.	5	5
	\$	n.a.	n.a.	n.a.	497,988	2,788,891
Closing stock	no.	12,055	38,985	49,780	55,990	58,825
	\$	1,655,582,287	4,565,167,105	6,250,069,252	9,529,675,696	11,437,333,617
Trade debtors	no.	13,590	42,645	50,020	55,690	58,435
	\$	2,396,869,982	3,966,299,856	5,249,043,771	6,625,840,406	7,841,936,342
Total salary and wage expenses	no.	22,365	68,035	86,830	95,985	100,790
	\$	2,747,598,511	8,423,055,593	11,251,430,151	12,971,368,949	14,024,649,705
Payments to associated persons	no.	13,385	41,240	54,700	60,915	64,010
	\$	539,608,777	1,771,091,677	2,378,689,913	2,660,424,596	2,904,956,196
Depreciable assets purchased	no.	18,710	53,735	65,940	74,010	80,625
	\$	830,598,727	1,916,183,987	2,427,797,209	2,952,408,400	3,453,255,309

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Key financial information						
All current assets	no.	192,910	206,360	220,490	241,755	249,505
	\$	51,282,592,180	59,232,190,086	62,639,582,331	75,157,091,374	82,700,313,780
Total assets	no.	199,165	213,665	228,375	250,840	259,110
	\$	159,429,493,758	180,137,335,429	196,102,164,907	219,305,234,999	262,691,465,967
Trade creditors	no.	90,460	96,425	100,490	108,260	109,200
	\$	6,723,077,405	8,235,345,654	7,842,185,648	9,411,823,015	9,438,150,119
All current liabilities	no.	176,800	189,115	201,375	219,735	227,030
	\$	60,742,988,498	67,037,593,226	71,699,414,442	84,513,786,265	96,318,251,430
Total liabilities	no.	191,785	205,995	219,965	240,200	248,285
	\$	104,132,233,994	116,671,974,253	130,868,921,287	155,748,796,485	184,933,213,331
Proprietors' funds	no.	192,690	206,110	219,525	240,100	247,860
	\$	54,478,055,176	62,327,088,759	64,563,948,767	59,567,635,749	74,040,636,419
Business and professional items						
Opening stock	no.	59,520	62,650	64,740	69,175	70,295
	\$	12,420,014,696	14,040,428,824	14,064,706,211	12,917,739,965	14,400,365,174
Purchases & other costs	no.	0	5	5	75,555	80,340
	\$	0	18,975	175,896	63,291,160,111	72,146,702,284
Closing stock	no.	62,020	65,370	67,730	71,915	71,435
	\$	11,954,231,123	14,874,148,251	16,523,605,107	17,604,200,512	15,128,181,568
Trade debtors	no.	62,095	66,955	70,350	75,985	76,265
	\$	7,257,108,735	8,665,236,833	8,882,607,971	10,187,672,525	10,188,470,275
Total salary and wage expenses	no.	107,080	114,785	120,410	130,015	132,805
	\$	15,532,333,638	17,235,615,379	19,541,486,733	20,878,673,948	24,242,772,902
Payments to associated persons	no.	67,755	71,970	75,665	81,785	67,260
	\$	3,139,952,469	3,426,336,849	3,623,134,507	4,004,088,279	3,913,337,985
Depreciable assets purchased	no.	85,440	88,690	91,915	98,350	95,105
	\$	4,097,931,746	4,637,670,226	5,122,267,370	5,672,713,870	6,789,962,868

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Key financial information						
All current assets	no.	253,050	247,510	282,580	333,650	350,870
	\$	103,447,608,265	114,164,963,102	243,005,950,182	453,697,062,457	575,394,473,620
Total assets	no.	262,685	257,070	294,615	348,900	364,820
	\$	328,767,535,210	353,804,216,085	760,728,523,515	1,141,228,302,301	1,814,279,158,960
Trade creditors	no.	110,975	107,275	87,960	84,695	84,320
	\$	11,121,295,629	10,642,027,287	10,474,296,811	10,692,432,511	11,331,798,473
All current liabilities	no.	230,540	230,460	259,980	300,290	317,545
	\$	114,139,489,946	122,917,790,347	166,904,272,939	206,382,566,183	255,230,132,286
Total liabilities	no.	251,790	247,700	281,550	326,665	345,495
	\$	221,172,233,421	235,486,592,228	340,357,559,472	424,528,912,511	524,762,691,035
Proprietors' funds	no.	251,240	244,490	285,310	335,890	351,920
	\$	111,865,557,189	145,309,132,999	421,705,889,518	1,999,062,116,131	965,107,081,697
Business and professional items						
Opening stock	no.	70,665	68,975	66,810	65,550	66,610
	\$	15,774,584,991	19,335,953,030	20,762,820,699	282,101,390,257	34,150,178,866
Purchases & other costs	no.	81,920	80,725	80,820	82,735	87,650
	\$	79,732,712,588	73,496,661,417	81,645,533,731	88,662,487,466	92,825,808,124
Closing stock	no.	70,100	67,875	66,710	67,925	70,320
	\$	17,640,094,382	17,201,278,268	24,321,600,517	37,991,628,703	42,085,666,970
Trade debtors	no.	78,555	77,745	68,305	67,425	68,525
	\$	12,491,216,031	12,687,127,065	11,833,178,829	12,936,947,057	12,918,166,512
Total salary and wage expenses	no.	132,425	125,910	122,280	123,020	125,980
	\$	26,342,582,090	27,298,967,723	25,773,050,907	27,333,939,039	28,754,785,062
Payments to associated persons	no.	65,870	58,675	59,870	58,925	59,280
	\$	4,632,733,434	5,631,942,908	3,784,824,549	892,628,978,521	3,611,673,827
Depreciable assets purchased	no.	93,445	85,405	20	n.a.	n.a.
	\$	6,829,882,086	6,522,161,987	93,165,793	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Key financial information						
All current assets	no.	372,530	394,870	423,615	450,705	465,570
	\$	715,551,364,991	865,743,674,496	854,961,579,313	971,830,830,749	910,830,269,328
Total assets	no.	387,035	409,640	439,310	466,940	482,100
	\$	2,130,844,981,684	2,088,557,887,118	2,580,412,452,928	3,839,578,358,358	2,524,988,405,425
Trade creditors	no.	84,510	85,985	87,995	90,665	92,110
	\$	12,069,528,889	13,853,728,318	14,013,175,767	15,230,287,358	14,778,205,687
All current liabilities	no.	338,050	358,470	383,220	406,280	419,670
	\$	307,077,697,640	407,320,415,060	496,563,709,654	506,781,279,414	505,582,143,600
Total liabilities	no.	367,830	390,200	417,870	444,070	459,035
	\$	2,002,209,840,541	814,229,674,936	1,844,489,893,236	1,024,580,674,124	1,109,282,718,155
Proprietors' funds	no.	373,815	398,645	427,075	454,775	470,330
	\$	1,073,825,463,245	1,273,996,512,747	1,468,842,343,166	1,573,337,976,446	1,515,065,679,427
Business and professional items						
Opening stock	no.	69,250	72,820	75,280	77,605	79,675
	\$	40,944,245,728	47,493,131,225	59,764,485,278	53,904,955,949	60,224,432,873
Purchases & other costs	no.	92,745	94,725	100,135	105,050	107,595
	\$	113,317,590,776	221,220,675,345	203,242,419,865	528,929,802,099	215,389,665,206
Closing stock	no.	73,370	75,620	78,225	80,785	82,240
	\$	51,918,843,514	63,293,937,937	55,538,097,485	61,922,778,558	50,922,962,820
Trade debtors	no.	70,020	73,010	77,470	81,200	83,585
	\$	13,392,210,054	14,235,698,342	17,014,795,119	17,907,127,181	17,509,269,499
Total salary and wage expenses	no.	129,850	132,525	136,170	138,865	139,560
	\$	30,760,891,002	32,473,257,018	34,897,940,713	37,294,941,630	88,897,445,449
Payments to associated persons	no.	59,980	62,305	63,485	63,185	62,695
	\$	9,177,323,937	4,253,363,587	5,589,670,834	4,802,798,107	4,808,446,856
Depreciable assets purchased	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Key financial information			
All current assets	no.	478,285	463,510
	\$	725,652,736,796	694,442,145,901
Total assets	no.	494,800	479,325
	\$	2,435,464,937,660	2,389,409,062,148
Trade creditors	no.	92,755	88,620
	\$	14,518,418,278	14,290,658,582
All current liabilities	no.	430,710	416,885
	\$	478,868,116,140	436,814,655,275
Total liabilities	no.	471,080	455,805
	\$	961,497,684,883	912,309,722,038
Proprietors' funds	no.	482,910	467,480
	\$	1,460,010,078,422	1,549,658,341,477
Business and professional items			
Opening stock	no.	81,010	78,210
	\$	49,602,725,547	37,404,562,029
Purchases & other costs	no.	111,180	105,585
	\$	210,083,026,873	128,212,042,805
Closing stock	no.	83,965	79,770
	\$	45,581,469,758	30,732,110,129
Trade debtors	no.	85,740	82,675
	\$	19,102,874,313	18,976,897,389
Total salary and wage expenses	no.	140,760	136,070
	\$	39,121,947,337	41,036,356,395
Payments to associated persons	no.	63,380	61,990
	\$	6,617,933,464	4,758,521,715
Depreciable assets purchased	no.	n.a.	n.a.
	\$	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Depreciable assets sold	no.	7,440	20,210	25,310	28,815	31,135
	\$	214,072,918	452,912,588	746,808,119	821,522,121	932,898,605
PPS income – net of expenses	no.	n.a.	5	0	5	10
	\$	n.a.	-7,512	0	17,264	51,109
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 40–880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Fringe benefits employee contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	335	290	380
	\$	n.a.	n.a.	20,889,192	78,057,519	41,456,663
Royalty expenses overseas	no.	n.a.	n.a.	70	70	65
	\$	n.a.	n.a.	6,635,811	9,558,515	10,466,237
Land Degredation expenses	no.	n.a.	n.a.	1,665	505	490
	\$	n.a.	n.a.	6,647,712	3,591,658	4,825,077
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unpaid present entitlement to private company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Depreciable assets sold	no.	31,210	31,240	31,435	33,175	31,640
	\$	1,064,094,551	1,170,337,700	1,230,648,082	1,511,538,873	2,885,311,411
PPS income – net of expenses	no.	15	30	160	15,635	13,875
	\$	695,380	-281,271	-20,672,235	878,104,173	605,877,153
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Section 40–880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Fringe benefits employee contributions	no.	n.a.	5	5	19,235	21,260
	\$	n.a.	5,946	1,921	124,330,033	133,843,438
Interest expenses overseas	no.	415	460	475	585	515
	\$	52,576,190	68,853,984	35,259,851	47,595,635	117,080,559
Royalty expenses overseas	no.	65	60	50	75	65
	\$	11,754,133	11,372,967	12,579,014	11,816,087	14,338,208
Land Degredation expenses	no.	445	480	555	1,210	1,115
	\$	4,739,087	7,018,015	5,177,952	20,892,912	24,207,763
Deduction for environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unpaid present entitlement to private company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Depreciable assets sold	no.	32,120	28,340	35	n.a.	n.a.
	\$	2,234,798,264	1,860,913,505	38,608,913	n.a.	n.a.
PPS income – net of expenses	no.	15,220	n.a.	n.a.	n.a.	n.a.
	\$	854,339,195	n.a.	n.a.	n.a.	n.a.
Intangible depreciating assets first deducted	no.	n.a.	n.a.	1,615	1,550	1,705
	\$	n.a.	n.a.	78,556,665	88,991,762,154	72,983,925
Other depreciating assets first deducted	no.	n.a.	n.a.	66,040	68,150	70,770
	\$	n.a.	n.a.	10,776,449,632	5,841,848,140	96,422,445,082
Termination value of intangible depreciating assets	no.	n.a.	n.a.	1,255	1,175	1,190
	\$	n.a.	n.a.	86,508,327	100,298,861	87,007,786
Termination value of other depreciating assets	no.	n.a.	n.a.	41,065	36,890	33,505
	\$	n.a.	n.a.	4,782,989,385	4,695,557,711	28,649,681,825
Deduction for project pool	no.	n.a.	n.a.	200	145	155
	\$	n.a.	n.a.	3,021,258	2,828,315	11,054,302
Section 40–880 deduction	no.	n.a.	n.a.	1,150	1,905	2,935
	\$	n.a.	n.a.	6,291,331	16,347,435	48,154,089
Fringe benefits employee contributions	no.	20,390	22,415	18,660	19,020	19,825
	\$	130,446,641	142,930,469	117,381,629	120,656,038	131,958,315
Interest expenses overseas	no.	515	565	555	555	555
	\$	102,449,724	53,032,116	53,477,115	53,922,566	51,179,472
Royalty expenses overseas	no.	60	80	75	70	85
	\$	20,231,625	21,069,639	22,681,694	21,932,205	19,002,586
Land Degredation expenses	no.	850	780	760	730	715
	\$	18,563,885	21,485,027	16,573,124	18,006,984	16,768,501
Deduction for environmental protection expenses	no.	n.a.	n.a.	120	145	65
	\$	n.a.	n.a.	1,137,360	2,127,682	2,808,740
Unpaid present entitlement to private company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Depreciable assets sold	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
PPS income – net of expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Intangible depreciating assets first deducted	no.	1,870	1,810	1,805	1,995	2,175
	\$	76,585,704	86,638,685	93,303,178	91,318,582	121,284,896
Other depreciating assets first deducted	no.	70,575	66,680	64,615	64,935	66,805
	\$	7,184,044,353	7,379,406,538	7,470,761,692	8,262,014,647	7,879,693,370
Termination value of intangible depreciating assets	no.	1,410	1,430	1,425	1,500	1,345
	\$	122,957,020	109,900,485	85,006,704	133,658,372	113,449,594
Termination value of other depreciating assets	no.	31,365	30,015	28,760	28,485	28,065
	\$	4,033,658,074	4,210,858,216	4,728,841,532	4,950,628,637	4,208,575,681
Deduction for project pool	no.	145	155	120	150	225
	\$	5,101,067	6,114,066	5,864,990	11,745,168	22,537,579
Section 40–880 deduction	no.	4,340	5,730	7,095	8,135	8,875
	\$	99,291,432	155,356,338	223,855,228	292,340,368	363,039,147
Fringe benefits employee contributions	no.	20,550	20,690	20,470	21,470	22,780
	\$	145,354,881	140,271,454	146,595,794	154,719,397	171,342,545
Interest expenses overseas	no.	590	630	680	655	675
	\$	263,811,263	607,851,328	925,319,810	944,140,300	478,544,441
Royalty expenses overseas	no.	85	80	80	75	85
	\$	25,126,796	24,750,977	21,310,716	24,620,715	13,649,583
Land Degredation expenses	no.	705	755	700	765	835
	\$	16,160,910	16,392,658	21,710,647	20,665,535	20,037,995
Deduction for environmental protection expenses	no.	55	55	50	55	165
	\$	3,430,945	2,816,400	1,005,566	3,850,003	4,016,422
Unpaid present entitlement to private company	no.	2,920	3,980	4,605	4,945	6,220
	\$	2,755,333,367	3,816,872,950	4,927,301,096	7,915,093,816	8,403,747,692

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Depreciable assets sold	no.	n.a.	n.a.
	\$	n.a.	n.a.
PPS income – net of expenses	no.	n.a.	n.a.
	\$	n.a.	n.a.
Intangible depreciating assets first deducted	no.	2,170	1,775
	\$	86,018,243	83,079,895
Other depreciating assets first deducted	no.	68,140	58,155
	\$	8,389,412,636	6,855,530,707
Termination value of intangible depreciating assets	no.	1,565	1,320
	\$	127,807,963	95,870,959
Termination value of other depreciating assets	no.	28,240	25,295
	\$	4,574,551,381	5,438,098,262
Deduction for project pool	no.	245	150
	\$	16,726,296	27,565,609
Section 40–880 deduction	no.	9,265	8,485
	\$	422,377,993	431,478,071
Fringe benefits employee contributions	no.	26,125	25,790
	\$	192,807,565	197,986,632
Interest expenses overseas	no.	610	610
	\$	271,599,973	369,871,913
Royalty expenses overseas	no.	80	75
	\$	15,808,663	16,224,534
Land Degredation expenses	no.	835	775
	\$	19,339,105	16,780,737
Deduction for environmental protection expenses	no.	145	140
	\$	6,572,020	4,281,217
Unpaid present entitlement to private company	no.	8,185	7,980
	\$	12,539,443,607	12,581,884,433

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1989–90	1990–91	1991–92	1992–93	1993–94
Small Business entity depreciating assets						
Deduction for low cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for long life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs tax offset (ETO)						
ETO Small business entity aggregated turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
ETO Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1994–95	1995–06	1996–97	1997–98	1998–99
Small Business entity depreciating assets						
Deduction for low cost assets (less than \$1,000)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for long life pool assets (25 years or more)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs tax offset (ETO)						
ETO Small business entity aggregated turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
ETO Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		1999–2000	2000–01	2001–02	2002–03	2003–04
Small Business entity depreciating assets						
Deduction for low cost assets (less than \$1,000)	no.	n.a.	n.a.	8,390	10,280	11,070
	\$	n.a.	n.a.	24,334,856	30,006,738	31,637,551
Deduction for general pool assets (less than 25 years)	no.	n.a.	n.a.	16,170	20,110	22,370
	\$	n.a.	n.a.	377,508,824	411,937,590	398,605,947
Deduction for long life pool assets (25 years or more)	no.	n.a.	n.a.	2,370	2,975	3,225
	\$	n.a.	n.a.	28,337,584	15,965,019	5,847,088
Entrepreneurs tax offset (ETO)						
ETO Small business entity aggregated turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
ETO Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2004–05	2005–06	2006–07	2007–08	2008–09
Small Business entity depreciating assets						
Deduction for low cost assets (less than \$1,000)	no.	12,585	15,455	17,375	20,885	24,280
	\$	36,068,963	45,296,105	48,669,895	61,188,003	70,099,240
Deduction for general pool assets (less than 25 years)	no.	25,520	32,435	37,690	46,180	55,610
	\$	456,826,455	555,038,606	635,104,894	916,969,268	1,158,076,985
Deduction for long life pool assets (25 years or more)	no.	3,600	4,445	5,080	6,625	7,770
	\$	6,856,441	9,690,364	11,026,548	15,630,777	19,215,254
Entrepreneurs tax offset (ETO)						
ETO Small business entity aggregated turnover	no.	n.a.	4,830	6,595	8,065	9,115
	\$	n.a.	191,895,074	268,266,212	324,071,181	371,149,149
ETO Net small business entity income	no.	n.a.	4,820	6,580	8,030	9,085
	\$	n.a.	93,870,657	130,347,291	160,083,285	183,162,659

Taxation statistics 2010–11

Table 1: Trust returns

Selected items for income years 1989–90 to 2010–11^{1,2}

Selected items		2009-10	2010-11
Small Business entity depreciating assets			
Deduction for low cost assets (less than \$1,000)	no.	24,625	22,670
	\$	76,002,505	62,254,467
Deduction for general pool assets (less than 25 years)	no.	55,095	52,525
	\$	1,159,537,710	1,110,509,075
Deduction for long life pool assets (25 years or more)	no.	7,750	7,605
	\$	20,246,190	21,528,731
Entrepreneurs tax offset (ETO)			
ETO Small business entity aggregated turnover	no.	8,905	8,380
	\$	364,884,679	349,977,250
ETO Net small business entity income	no.	8,870	8,335
	\$	183,106,554	178,818,710