

## ***Taxation statistics 2010–11***

### **Table 1: Partnership returns**

#### **Selected items for income years 1989–90 to 2010–11 <sup>1</sup>**

**Notes:**

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

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

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

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

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

1 The statistics for the 2010–11 income year were sourced from 2011 partnership income tax returns processed by 31 October 2012. The statistics are not necessarily complete. The statistics for earlier income years reported in this table may not match the statistics reported in previous editions of Taxation statistics because the statistics for these income years have been updated in this edition. For further information please refer to the 'Source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2010–11*.

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
Part & Trust records	no.	129,270	567,465	579,990	589,560	599,505	595,175	582,240
<b>Business income</b>								
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	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	n.a	n.a	n.a	n.a
Gross RPS income-PP	no.	n.a	n.a	n.a	n.a	n.a	5	n.a
	\$	n.a	n.a	n.a	n.a	n.a	74,723	n.a
Gross RPS income-NPP	no.	n.a	n.a	n.a	n.a	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	1,040	1,615
	\$	n.a	n.a	n.a	n.a	n.a	92,615,100	145,526,514
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	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	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	n.a	n.a	n.a	n.a
Assessable government industry payments-NPP	no.	n.a	n.a	n.a	n.a	n.a	5	5
	\$	n.a	n.a	n.a	n.a	n.a	1,000	1,000
Other business income-PP	no.	5	5	5	15	15	30	50
	\$	-129,717	-164,654	58,181	497,423	1,252,751	1,897,709	2,546,024
Other business income-NPP	no.	5	5	5	15	35	80	150
	\$	-1,800,796	1,625,052	1,025,708	2,229,053	4,341,926	11,845,666	27,325,301
Total business income-PP	no.	20	35	153,150	153,550	156,220	152,695	148,555
	\$	414,954	710,835	13,122,092,184	14,339,776,961	15,368,145,012	15,898,931,284	17,064,524,066
Total business income-NPP	no.	79,440	337,500	358,555	369,045	386,410	383,850	375,925
	\$	13,321,833,772	55,662,896,640	63,284,604,975	66,731,960,870	71,482,093,941	74,834,233,088	76,973,249,952
Total business income	no.	79,455	337,525	478,420	489,940	509,295	504,615	493,370
	\$	13,322,248,726	55,663,607,475	76,406,697,159	81,071,737,831	86,850,238,953	90,733,164,372	94,037,774,018

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**Table 1: Partnership returns**
**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
<b>Business expenses</b>								
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	n.a	n.a	n.a	n.a
Contractor/subcontractor & commission expenses	no.	17,840	66,190	117,815	114,425	111,830	105,680	100,405
	\$	749,666,847	1,760,035,498	3,143,858,612	3,233,351,042	3,118,847,818	3,248,234,671	3,237,209,858
Superannuation expenses	no.	8,755	47,485	58,920	97,250	116,450	111,435	107,455
	\$	18,709,300	112,268,518	372,001,267	245,265,474	284,992,027	304,391,595	390,319,235
Cost of sales	no.	43,845	191,550	256,070	275,095	289,165	285,280	275,455
	\$	4,710,840,578	19,145,911,300	27,540,042,962	30,176,521,607	32,508,927,694	32,995,282,183	32,366,839,291
Bad debts	no.	2,070	8,650	10,750	10,810	11,390	11,590	11,950
	\$	23,030,599	107,176,627	158,820,579	125,645,310	124,498,416	120,767,409	117,729,175
Lease expenses	no.	18,680	64,895	65,825	62,045	64,335	60,900	58,995
	\$	218,415,226	740,011,098	781,831,476	740,424,960	688,534,313	662,968,823	705,504,261
Rent expenses	no.	32,660	127,535	151,810	155,635	159,275	153,390	150,695
	\$	398,883,788	1,794,764,182	2,238,289,303	2,436,645,659	2,400,511,835	2,453,894,167	2,491,343,037
Total interest expenses	no.	61,695	244,025	280,005	282,365	289,400	286,105	281,030
	\$	1,076,818,615	3,415,066,451	3,597,127,621	3,271,463,715	2,906,006,779	3,130,192,987	3,336,341,565
Total royalty expenses	no.	n.a	n.a	3,240	3,375	3,440	3,280	3,245
	\$	n.a	n.a	39,251,970	51,164,628	59,557,576	88,878,327	90,750,526
Depreciation expenses	no.	86,350	357,350	429,300	444,895	463,320	463,610	453,085
	\$	649,821,386	2,453,491,138	2,806,893,116	3,130,511,397	3,126,624,414	3,355,365,562	3,662,007,091
Motor vehicle expenses	no.	76,775	318,220	380,865	394,335	409,225	403,890	389,610
	\$	452,521,489	1,817,804,077	2,180,793,734	2,288,514,539	2,410,524,007	2,426,792,452	2,372,666,935
Repairs & maintenance	no.	68,710	277,965	331,615	340,895	351,885	348,745	340,065
	\$	392,258,543	1,353,227,650	1,555,473,989	1,712,687,658	1,832,894,706	1,846,754,083	1,915,876,702
Other expenses	no.	40	55	471,095	490,230	509,170	506,335	495,540
	\$	1,317,682	2,068,281	23,171,904,533	24,114,876,055	24,919,512,097	27,295,602,769	30,311,407,543
Total expenses	no.	40	55	176,355	497,095	516,595	514,065	503,495
	\$	4,665,923	5,603,053	30,819,091,598	71,527,160,607	74,373,368,903	77,927,626,323	80,997,807,657
Income reconciliation adjustments	no.	n.a	n.a	n.a	5	5	n.a	5
	\$	n.a	n.a	n.a	14,564	5,570	n.a	14,249
Expense reconciliation adjustments	no.	n.a	n.a	n.a	5	5	5	5
	\$	n.a	n.a	n.a	154	-7,557	723	814

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## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
<b>Net business income</b>								
Net business income or loss-PP-profit	no.	5	15	73,695	80,495	85,460	79,140	78,375
	\$	71,525	338,516	2,192,311,582	2,713,337,755	2,937,388,629	2,980,293,155	3,547,908,906
Net business income or loss-PP-loss	no.	20	30	86,055	80,570	78,565	82,460	79,440
	\$	-632,047	-969,292	-1,590,590,662	-1,316,761,907	-1,234,469,893	-1,460,933,433	-1,456,050,089
Net business income or loss-NPP-profit	no.	62,805	269,590	278,630	288,375	303,305	302,930	295,405
	\$	2,055,667,027	9,182,527,260	9,763,738,313	10,143,707,098	12,447,495,148	13,409,718,825	13,224,795,021
Net business income or loss-NPP-loss	no.	17,835	72,520	82,235	83,205	85,295	83,695	82,545
	\$	-429,687,979	-1,658,544,009	-1,816,344,690	-1,795,757,653	-1,570,583,911	-1,822,238,011	-2,348,452,740
Total net business income or loss	no.	80	120	182,845	497,900	516,585	513,565	502,200
	\$	-2,517,746	1,074,180	3,586,733,409	9,753,051,524	12,572,299,480	13,103,974,262	12,968,193,348
Gross PPS income	no.	21,170	96,330	96,845	100,220	105,385	110,100	107,095
	\$	1,332,593,565	5,606,137,653	5,413,585,607	5,974,640,848	6,552,405,958	7,159,778,356	6,570,590,218
RPS credit	no.	n.a	n.a	n.a	n.a	n.a	80	80
	\$	n.a	n.a	n.a	n.a	n.a	471,315	93,105
<b>Selected partnership income</b>								
Distribution from partnerships-PP-profit	no.	n.a	n.a	n.a	n.a	5	5	5
	\$	n.a	n.a	n.a	n.a	11	47,391	4,816
Distribution from partnerships-PP-loss	no.	n.a	n.a	n.a	5	5	n.a	5
	\$	n.a	n.a	n.a	-70	-15,345	n.a	-258
Distribution from partnerships-PP	no.	n.a	n.a	n.a	5	5	5	5
	\$	n.a	n.a	n.a	-70	-15,334	47,391	4,558
Distribution from partnerships-NPP-profit	no.	5	5	n.a	n.a	n.a	5	15
	\$	13,795	2,525	n.a	n.a	n.a	46,435	151,643
Distribution from partnerships-NPP-loss	no.	n.a	5	5	5	5	5	n.a
	\$	n.a	-60,790	-414	-10,445	-11,884	-13,709	n.a
Distribution from partnerships-NPP	no.	5	5	5	5	5	10	15
	\$	13,795	-58,265	-414	-10,445	-11,884	32,726	151,643
Distribution from trusts-PP-profit	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
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	n.a	n.a	n.a	n.a
Distribution from trusts-PP	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a

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**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
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	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	n.a	n.a	n.a	n.a
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	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	770	800
	\$	n.a	n.a	n.a	n.a	n.a	7,958,989	9,226,160
P&T deductions relating to distribution-NPP	no.	n.a	5	n.a	n.a	n.a	2,360	2,555
	\$	n.a	3,801	n.a	n.a	n.a	28,049,312	25,596,600
Total P&T deductions relating to distribution	no.	n.a	5	n.a	n.a	n.a	3,100	3,325
	\$	n.a	3,801	n.a	n.a	n.a	36,008,301	34,822,760
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	n.a	n.a	n.a	n.a
Gross interest	no.	36,720	166,395	192,015	198,065	203,310	211,125	213,000
	\$	258,502,773	1,069,482,674	827,044,427	643,822,790	593,235,082	547,194,716	705,133,613
Dividends unfranked	no.	3,020	16,025	15,955	17,315	20,965	21,635	21,945
	\$	2,828,174	17,787,602	11,699,630	14,112,863	26,655,524	26,171,082	26,372,054
Dividends franked	no.	3,665	15,750	15,250	16,795	19,245	20,560	21,295
	\$	6,897,208	50,226,796	31,459,141	41,915,522	50,241,464	90,920,373	103,156,770
Gross (or total) dividends	no.	5,345	25,010	25,590	27,420	31,615	33,410	34,325
	\$	9,725,382	68,014,398	43,158,771	56,028,385	76,896,988	117,091,455	129,528,824
Imputation credit primary	no.	3,655	15,690	15,165	16,705	19,125	20,415	21,170
	\$	4,379,412	31,535,238	19,846,381	26,475,695	31,576,095	41,918,075	56,600,116
Other Australian income	no.	2,615	9,840	10,290	10,410	10,850	9,410	8,690
	\$	63,018,100	199,160,611	178,741,671	165,926,958	168,542,668	280,530,364	112,827,733
<b>Rental income</b>								
Gross rent	no.	20	15	63,400	81,540	111,140	111,785	109,985
	\$	196,786	268,402	1,599,349,403	2,098,596,770	3,158,012,688	3,252,837,839	3,264,401,078
Rental interest deductions	no.	10	5	10	50,055	52,720	53,165	53,030
	\$	99,924	161,649	200,185	1,263,235,869	979,633,841	972,925,502	1,022,490,528

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**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
Capital works deductions	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Other rental deductions	no.	10	15	15	96,825	100,235	100,600	99,925
	\$	112,314	153,274	146,846	1,263,983,859	1,166,816,123	1,214,988,412	1,207,193,794
Net rent	no.	18,910	95,875	41,170	108,595	111,440	112,195	110,120
	\$	182,622,198	656,893,586	289,032,856	850,019,421	1,013,532,172	1,064,970,818	1,034,823,770
Net rent-profit	no.	12,630	65,510	28,275	77,720	80,315	79,030	76,235
	\$	263,294,378	1,152,997,538	485,073,727	1,216,566,082	1,324,679,893	1,379,113,322	1,368,772,528
Net rent-loss	no.	6,280	30,360	12,895	30,875	31,130	33,165	33,885
	\$	-80,672,180	-496,103,952	-196,040,871	-366,546,661	-311,147,721	-314,142,504	-333,948,758
<b>Tax Withheld</b>								
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	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	n.a	n.a	n.a	n.a
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	n.a	n.a	n.a	n.a
Imputation credit subsidiary	no.	535	3,160	4,110	4,495	5,445	5,580	5,525
	\$	262,711	1,703,654	54,418,450	2,812,845	3,123,441	3,425,909	3,972,340
Credit for TFN amounts withheld from int & div	no.	n.a	n.a	860	770	745	705	675
	\$	n.a	n.a	212,329	208,812	201,385	137,841	260,828
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	n.a	n.a	n.a	n.a
Share of PPS credit	no.	425	2,235	1,310	1,390	1,610	1,540	1,480
	\$	3,462,775	14,249,707	292,909,200	8,490,564	17,348,094	12,988,416	10,764,042
Share of RPS credit	no.	n.a	n.a	n.a	n.a	n.a	15	10
	\$	n.a	n.a	n.a	n.a	n.a	82,961	5,557
PPS credit	no.	15	20	94,685	97,585	102,930	105,315	102,600
	\$	69,928	117,515	17,725,939,634	664,399,573	724,835,072	818,753,006	758,114,529
PPS assessment credit	no.	10	25	4,260	98,460	104,060	106,320	103,485
	\$	221,184	1,398,448	25,234,994	666,854,991	742,100,669	831,334,127	768,031,337
TFN amounts withheld from gross interest	no.	n.a	n.a	13,055	10,120	9,820	10,965	11,395
	\$	n.a	n.a	4,098,729	2,111,215	1,909,850	2,411,655	2,772,511
TFN amounts withheld from dividends	no.	n.a	n.a	860	755	1,110	1,070	920
	\$	n.a	n.a	780,208	2,202,662	96,980	101,517	112,401

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**Table 1: Partnership returns**
**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
<b>Other deductions, foreign income and total net income</b>								
Investment income deductions-	no.	2,865	17,640	16,710	15,745	15,305	14,635	15,065
Australia	\$	39,612,976	195,625,613	98,372,119	92,764,055	89,741,129	57,257,344	97,379,627
Forestry managed investment	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
scheme deduction	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Other deductions	no.	4,990	22,260	17,515	18,405	17,990	17,700	16,975
	\$	144,203,024	1,106,518,027	207,646,550	262,791,562	177,996,051	172,305,483	144,825,496
Net Australian income or loss	no.	107,330	474,840	535,395	562,240	580,325	576,365	563,020
	\$	1,959,864,186	8,246,233,276	9,600,919,566	11,131,232,410	14,195,848,580	14,893,054,953	14,730,243,472
Net capital gain	no.	3,565	10,540	12,095	35	n.a	n.a	n.a
	\$	71,182,394	251,111,077	179,244,494	123,922	n.a	n.a	n.a
AFI-Broad exemption listed	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
country	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
AFI-Limited exemption listed	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
country	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
AFI-Unlisted country	no.	n.a	n.a	n.a	n.a	15	5	10
	\$	n.a	n.a	n.a	n.a	1,762,254	464,746	3,169,022
AFI-FIF/FLP income	no.	n.a	n.a	n.a	n.a	20	10	10
	\$	n.a	n.a	n.a	n.a	66,211	20,094	14,850
Gross other assessable foreign	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
source income	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Net other assessable foreign	no.	455	3,720	2,655	2,880	3,260	3,090	3,065
source income	\$	899,081	39,420,026	57,169,209	11,646,482	128,651,831	92,212,292	61,420,232
Foreign tax credits	no.	n.a	n.a	1,595	1,970	2,235	2,110	2,520
	\$	n.a	n.a	209,827	515,011	369,149	438,104	722,938
Australian franking credits from a	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
NZ company	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Total net income calc	no.	107,340	474,855	535,430	562,270	580,355	576,390	563,040
	\$	1,960,763,267	8,285,653,302	9,658,088,775	11,142,878,892	14,326,328,876	14,985,752,085	14,794,847,576
<b>Taxation of financial</b>								
TOFA total gains	no.	n.a	n.a	n.a	n.a	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: Partnership returns**

### **Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
TOFA total losses	no.	n.a	n.a	n.a	n.a	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	n.a	n.a	n.a	n.a
TOFA gains from unrealised movements in value of financial	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
<b>Key financial information</b>								
Current assets	no.	70,225	289,470	330,750	339,825	351,700	348,150	337,475
	\$	4,353,568,099	16,836,677,657	18,797,273,078	20,461,666,859	21,226,993,465	21,885,251,730	22,833,436,063
Total assets	no.	75,205	310,485	369,645	376,805	389,070	386,035	374,750
	\$	15,036,466,616	58,792,898,581	67,367,962,586	73,294,066,637	76,543,298,479	81,130,853,138	84,903,794,271
Current liabilities	no.	59,105	232,910	257,345	261,860	267,555	263,205	256,745
	\$	5,083,067,307	17,027,956,024	18,727,595,515	20,564,383,794	20,496,297,551	20,943,370,966	21,212,040,386
Total liabilities	no.	62,215	247,370	285,915	291,575	299,765	297,275	290,530
	\$	9,577,911,317	39,399,201,278	43,068,728,950	45,450,275,156	45,873,767,850	47,617,822,775	49,984,115,837
Proprietors' funds	no.	71,075	302,955	363,690	371,425	384,175	381,370	369,885
	\$	6,340,058,552	21,610,560,252	26,472,983,365	33,014,618,006	32,289,433,271	34,380,192,585	36,143,580,439
<b>Business and professional</b>								
Opening stock	no.	38,415	170,745	209,385	219,580	228,040	228,875	224,390
	\$	1,138,390,679	5,039,894,561	6,715,533,539	6,314,579,583	6,738,409,047	7,106,950,669	7,076,961,492
Purchases & other costs	no.	n.a	n.a	5	10	5	5	5
	\$	n.a	n.a	599,623	1,939,048	400,687	420,312	759,714
Closing stock	no.	40,450	174,245	214,210	224,995	232,890	231,740	225,220
	\$	1,227,126,216	5,001,661,637	6,004,244,947	6,458,175,716	7,016,315,525	7,094,725,536	7,111,290,976
Depreciable assets purchased	no.	54,285	200,785	227,765	239,075	258,005	252,865	235,600
	\$	1,126,916,618	3,862,548,766	14,319,346,833	4,895,521,560	5,273,815,868	5,101,798,823	5,327,946,638
Depreciable assets sold	no.	21,495	71,190	85,250	91,725	99,375	94,780	90,110
	\$	328,636,133	848,974,549	2,068,225,198	1,215,914,643	1,517,249,548	1,515,018,659	1,511,228,897
Trade debtors	no.	20,935	88,975	100,275	105,595	109,890	108,135	106,845
	\$	549,862,816	2,519,829,635	2,783,191,695	3,030,978,250	3,391,522,223	3,468,423,701	3,757,034,356
Trade creditors	no.	37,155	147,390	163,155	168,825	172,235	168,160	165,420
	\$	1,112,558,577	3,032,979,962	3,006,734,047	3,319,267,253	3,336,335,070	3,385,732,528	3,475,494,526
Total salary & wage expenses	no.	44,005	166,010	187,365	189,500	193,330	189,140	184,225
	\$	1,277,484,231	5,069,699,363	6,046,192,989	6,581,312,269	6,946,654,866	7,182,181,618	7,180,241,984



# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
Payments to related entities	no.	12,880	49,850	57,370	59,890	61,410	59,425	57,930
	\$	213,718,015	892,959,158	1,384,276,315	1,273,665,189	1,218,777,851	1,217,148,890	1,406,501,718
Intangible depreciating assets 1st deducted	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Other depreciating assets 1st deducted	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Termination value-intangible dep assets	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Termination value-other dep assets	no.	n.a	n.a	n.a	n.a	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	n.a	n.a	n.a	n.a
S40-880 deduction	no.	n.a	n.a	n.a	n.a	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.	5	5	5	15	25	50	95
	\$	99,157	117,694	16,942	300,258	448,620	1,025,135	1,858,087
Small business and general business tax break	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Fringe benefit employee contributions	no.	n.a	n.a	n.a	n.a	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	645	215	470	480	535
	\$	n.a	n.a	15,822,385	35,263,339	13,128,329	5,480,323	7,445,301
Royalty expenses overseas	no.	n.a	n.a	140	60	60	60	55
	\$	n.a	n.a	7,781,062	3,215,772	6,566,420	10,957,819	18,690,126
Land degradation expenses	no.	n.a	n.a	125	5	n.a	n.a	n.a
	\$	n.a	n.a	339,033	18,000	n.a	n.a	n.a
Deduction-environmental protection expenses	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Environmental protection expenses	no.	n.a	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a	n.a
<b>Small business entity</b>								
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	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	n.a	n.a	n.a	n.a

**Taxation statistics 2010–11**

**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
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	n.a n.a	n.a n.a
<b>Entrepreneurs tax offset</b>								
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	n.a n.a	n.a n.a
Small business entity aggregate turnover	no. \$	n.a n.a	n.a n.a	n.a n.a	n.a n.a	n.a n.a	n.a n.a	n.a n.a
National rental affordability scheme tax offset entitlement	no. \$	n.a n.a	n.a n.a	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: Partnership returns**

### **Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
Part & Trust records	no.	565,370	550,700	530,860	526,230	507,150	493,935
<b>Business income</b>							
Gross payments where ABN not quoted-PP	no.	n.a	n.a	n.a	n.a	155	90
	\$	n.a	n.a	n.a	n.a	6,216,582	4,411,311
Gross payments where ABN not quoted-NPP	no.	n.a	n.a	n.a	n.a	1,060	530
	\$	n.a	n.a	n.a	n.a	79,084,841	41,808,302
Gross RPS income-PP	no.	5	6,670	6,800	6,130	n.a	n.a
	\$	111,776	827,678,969	877,006,682	816,409,911	n.a	n.a
Gross RPS income-NPP	no.	n.a	2,765	2,695	2,425	5	n.a
	\$	n.a	308,072,195	367,559,021	325,280,065	59,304	n.a
Gross RPS income	no.	2,325	5	n.a	n.a	n.a	n.a
	\$	242,434,706	66,750	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	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	n.a	n.a
Assessable government industry payments-PP	no.	5	26,335	27,470	30,580	34,740	34,970
	\$	24,408	151,372,536	156,658,388	193,214,650	297,436,039	320,774,006
Assessable government industry payments-NPP	no.	n.a	5,000	3,990	4,020	12,750	13,145
	\$	n.a	86,998,852	82,147,410	117,899,964	438,516,495	405,753,531
Other business income-PP	no.	180	140,885	135,320	132,345	129,105	125,705
	\$	12,638,515	16,570,815,150	16,002,535,137	16,468,141,390	19,983,179,963	23,384,618,604
Other business income-NPP	no.	455	307,105	296,605	293,310	324,970	316,360
	\$	87,928,938	84,094,483,627	87,369,486,915	95,783,870,212	105,238,030,241	116,086,232,557
Total business income-PP	no.	145,710	144,690	139,110	136,020	129,660	126,265
	\$	17,042,057,157	17,552,346,349	17,036,200,207	17,477,709,093	20,286,432,617	23,709,803,921
Total business income-NPP	no.	360,630	353,065	339,790	336,035	326,620	317,540
	\$	77,113,565,470	92,389,637,007	95,128,094,282	104,329,448,048	105,750,728,510	116,528,945,479
Total business income	no.	476,455	468,165	451,070	444,885	429,520	418,360
	\$	94,155,622,627	109,941,983,356	112,164,294,489	121,807,157,141	126,037,161,127	140,238,749,400

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
<b>Business expenses</b>							
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	n.a	n.a
Contractor/subcontractor & commission expenses	no.	93,840	94,530	96,415	97,670	97,005	98,625
	\$	3,017,202,065	3,497,444,800	3,713,574,945	4,296,935,361	4,181,414,824	5,637,145,601
Superannuation expenses	no.	102,145	101,075	97,720	95,335	92,475	91,740
	\$	415,421,877	470,106,482	526,031,916	595,843,992	674,755,120	753,813,781
Cost of sales	no.	263,315	258,295	245,085	237,820	230,105	224,835
	\$	31,477,063,722	32,791,798,299	33,134,355,172	36,061,067,139	36,212,868,762	40,872,708,279
Bad debts	no.	11,740	12,310	11,855	11,905	11,855	11,585
	\$	127,104,482	151,822,707	131,306,761	142,208,837	165,572,831	169,660,961
Lease expenses	no.	57,740	59,490	60,155	58,390	53,625	50,105
	\$	732,561,382	795,647,501	852,482,138	825,815,504	821,484,505	721,876,447
Rent expenses	no.	141,105	138,720	130,500	125,880	119,545	116,140
	\$	2,407,756,517	2,485,074,302	2,432,569,624	2,483,844,409	2,584,281,446	2,691,461,244
Total interest expenses	no.	269,465	263,970	250,550	244,485	236,985	230,150
	\$	3,082,573,851	3,113,111,192	3,268,272,708	3,765,543,930	4,253,917,309	4,129,590,243
Total royalty expenses	no.	3,145	3,065	2,900	2,855	2,680	2,600
	\$	89,440,180	236,284,061	157,528,452	397,783,531	176,255,238	207,195,037
Depreciation expenses	no.	435,780	431,170	414,210	406,490	385,480	368,290
	\$	3,568,330,113	3,942,619,524	4,199,079,950	4,437,483,137	4,404,913,049	4,665,539,250
Motor vehicle expenses	no.	370,905	366,925	352,895	346,395	331,685	321,315
	\$	2,308,526,178	2,332,491,295	2,267,436,761	2,388,310,992	2,317,573,917	2,271,756,058
Repairs & maintenance	no.	327,335	324,015	311,010	303,065	291,400	283,675
	\$	1,920,606,609	1,958,625,218	2,028,231,929	2,104,045,971	2,123,608,113	2,398,199,288
Other expenses	no.	478,520	468,940	452,030	445,640	429,770	419,215
	\$	32,006,825,791	44,782,625,989	45,349,452,743	49,628,604,222	52,613,351,556	55,360,189,013
Total expenses	no.	486,685	477,120	459,850	453,335	437,550	426,760
	\$	81,153,412,956	96,557,651,383	98,060,323,126	107,127,471,292	110,529,996,201	119,879,135,264
Income reconciliation adjustments	no.	5	20	22,235	19,680	18,160	23,045
	\$	1,047,147	39,752	-205,772,730	-245,323,403	299,772,662	375,650,812
Expense reconciliation adjustments	no.	10	35	55,925	57,540	53,460	60,985
	\$	-100,220	-217,818	-742,374,426	-814,427,513	-889,166,911	-1,360,507,141

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
<b>Net business income</b>							
Net business income or loss-PP-profit	no.	75,865	73,790	71,315	67,245	74,170	77,085
	\$	3,106,923,135	3,069,276,807	2,742,855,855	2,613,872,552	3,910,265,932	5,242,532,472
Net business income or loss-PP-loss	no.	77,860	78,400	75,170	75,620	61,250	55,395
	\$	-1,473,532,112	-1,593,306,907	-1,566,551,900	-1,980,408,480	-1,547,985,494	-1,409,122,214
Net business income or loss-NPP-profit	no.	288,060	282,995	274,240	271,655	262,185	257,145
	\$	13,722,443,732	15,593,866,199	15,302,733,407	17,085,021,311	16,054,335,963	18,859,942,026
Net business income or loss-NPP-loss	no.	75,455	71,795	67,380	66,720	65,455	61,960
	\$	-2,468,408,042	-2,818,285,144	-3,351,951,126	-3,831,647,785	-3,494,704,392	-3,317,792,109
Total net business income or loss	no.	485,050	475,440	458,245	452,075	434,910	424,380
	\$	12,887,426,713	14,251,550,051	13,127,072,870	13,886,433,460	14,921,554,621	19,375,560,175
Gross PPS income	no.	102,360	100,785	96,790	93,845	5	n.a
	\$	6,430,069,373	7,800,782,101	7,308,900,936	8,105,601,958	146,278	n.a
RPS credit	no.	55	285	185	50	n.a	n.a
	\$	132,971	170,972	192,457	511,701	n.a	n.a
<b>Selected partnership income</b>							
Distribution from partnerships-PP-profit	no.	1,590	1,585	1,490	1,440	1,500	1,530
	\$	53,985,446	68,500,648	85,251,731	60,087,637	68,867,927	83,874,848
Distribution from partnerships-PP-loss	no.	900	905	815	785	640	515
	\$	-13,408,504	-14,224,246	-16,053,319	-15,931,034	-15,339,756	-12,974,039
Distribution from partnerships-PP	no.	2,490	2,490	2,305	2,225	2,140	2,045
	\$	40,576,942	54,276,402	69,198,412	44,156,603	53,528,171	70,900,809
Distribution from partnerships-NPP-profit	no.	5,530	4,970	4,740	4,560	4,350	4,135
	\$	209,687,598	190,499,654	238,741,610	296,237,362	270,830,376	351,799,317
Distribution from partnerships-NPP-loss	no.	1,010	960	925	965	890	790
	\$	-19,558,676	-48,707,829	-154,605,300	-379,012,701	-53,353,108	-29,256,760
Distribution from partnerships-NPP	no.	6,540	5,930	5,665	5,520	5,240	4,925
	\$	190,128,922	141,791,825	84,136,310	-82,775,339	217,477,268	322,542,557
Distribution from trusts-PP-profit	no.	220	855	205	200	2,575	4,355
	\$	4,049,340	5,796,941	7,129,291	5,731,671	10,240,049	30,554,432
Distribution from trusts-PP-loss	no.	15	10	10	10	5	5
	\$	-370,179	-31,340	-68,324	-238,496	-208,157	-38,677
Distribution from trusts-PP	no.	240	865	215	210	2,580	4,360
	\$	3,679,161	5,765,601	7,060,967	5,493,175	10,031,892	30,515,755

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
Distribution from trusts-NPP-profit	no.	9,605	10,935	11,035	10,490	12,715	11,960
	\$	146,419,995	135,147,157	167,274,601	389,452,366	380,126,752	427,023,139
Distribution from trusts-NPP-loss	no.	20	5	5	5	n.a	n.a
	\$	-171,061	-17,310	-1,583	-2,512	n.a	n.a
Distribution from trusts-NPP	no.	9,625	10,940	11,040	10,490	12,715	11,960
	\$	146,248,934	135,129,847	167,273,018	389,449,854	380,126,752	427,023,139
P&T deductions relating to distribution-PP	no.	780	800	740	695	675	665
	\$	9,716,814	9,915,086	9,428,345	9,388,556	9,983,206	11,569,933
P&T deductions relating to distribution-NPP	no.	2,610	2,895	3,040	3,035	3,155	3,035
	\$	30,369,031	34,952,248	32,005,384	32,245,315	32,928,780	40,099,602
Total P&T deductions relating to distribution	no.	3,355	3,655	3,740	3,695	3,795	3,665
	\$	40,085,845	44,867,334	41,433,729	41,633,871	42,911,986	51,669,535
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	n.a	n.a
Gross interest	no.	204,625	185,955	171,980	165,400	166,570	153,235
	\$	679,396,204	568,457,920	556,590,183	620,660,266	827,290,417	1,069,815,474
Dividends unfranked	no.	21,875	21,690	22,800	30,825	27,825	22,960
	\$	24,727,411	27,645,038	32,029,129	36,374,190	40,701,514	39,361,228
Dividends franked	no.	22,820	32,435	32,070	35,545	45,265	44,870
	\$	119,831,950	133,259,895	130,291,326	112,409,289	187,433,708	190,114,325
Gross (or total) dividends	no.	34,775	43,830	43,285	43,980	55,500	53,440
	\$	144,559,361	160,904,933	162,320,455	148,783,479	228,135,222	229,475,553
Imputation credit primary	no.	22,735	32,330	31,980	35,475	45,245	44,845
	\$	66,725,982	73,592,171	72,802,915	62,516,166	95,975,576	81,324,600
Other Australian income	no.	8,365	7,350	6,610	6,620	7,455	7,230
	\$	114,343,067	97,985,960	99,928,149	158,282,364	130,894,290	129,052,689
<b>Rental income</b>							
Gross rent	no.	108,030	104,810	100,120	98,665	83,520	82,540
	\$	3,373,957,882	3,417,692,447	3,381,474,658	3,540,533,432	3,481,615,763	3,693,977,575
Rental interest deductions	no.	51,865	50,280	48,225	48,285	42,935	42,960
	\$	959,234,925	852,603,225	789,356,967	842,322,230	869,154,073	872,750,388

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
Capital works deductions	no.	n.a	n.a	n.a	n.a	17,365	18,440
	\$	n.a	n.a	n.a	n.a	129,703,975	146,655,316
Other rental deductions	no.	98,305	95,630	91,810	90,880	80,340	79,540
	\$	1,245,962,664	1,205,981,781	1,191,256,476	1,260,096,581	1,184,879,855	1,253,852,582
Net rent	no.	108,090	105,090	100,535	99,310	83,850	83,165
	\$	1,168,382,166	1,259,432,901	1,280,454,884	1,307,000,017	1,297,818,053	1,420,719,289
Net rent-profit	no.	77,065	77,070	74,500	72,965	61,000	61,590
	\$	1,450,449,182	1,509,188,388	1,496,563,723	1,550,114,673	1,535,887,562	1,654,542,577
Net rent-loss	no.	31,030	28,020	26,035	26,340	22,850	21,575
	\$	-282,067,016	-249,755,487	-216,108,839	-243,114,656	-238,069,509	-233,823,288
<b>Tax Withheld</b>							
Tax withheld where ABN not quoted	no.	n.a	n.a	n.a	n.a	740	255
	\$	n.a	n.a	n.a	n.a	2,382,763	1,038,563
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	n.a	n.a
Credit for tax withheld where ABN not quoted	no.	n.a	n.a	n.a	n.a	75	40
	\$	n.a	n.a	n.a	n.a	376,886	129,696
Imputation credit subsidiary	no.	5,900	6,380	6,660	6,140	6,685	6,590
	\$	4,332,610	5,500,034	5,815,977	5,395,177	6,109,776	4,842,247
Credit for TFN amounts withheld from int & div	no.	795	740	760	615	690	600
	\$	172,835	230,990	261,602	279,872	427,468	484,720
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	n.a	n.a
Share of PPS credit	no.	1,315	1,225	1,150	1,120	n.a	n.a
	\$	9,627,780	9,864,356	10,733,715	12,046,936	n.a	n.a
Share of RPS credit	no.	5	10	10	5	n.a	n.a
	\$	11,327	25,884	24,698	12,489	n.a	n.a
PPS credit	no.	98,145	95,355	92,890	90,275	5	n.a
	\$	754,130,396	803,032,321	838,541,660	925,786,960	1,360	n.a
PPS assessment credit	no.	98,910	95,845	90,835	16,370	n.a	n.a
	\$	762,751,521	809,792,918	826,232,976	180,650,014	n.a	n.a
TFN amounts withheld from gross interest	no.	9,425	7,475	6,905	6,855	6,385	4,750
	\$	2,484,704	2,042,057	2,146,718	3,262,260	2,225,486	1,914,564
TFN amounts withheld from dividends	no.	1,070	955	1,235	1,845	1,470	1,255
	\$	102,949	121,049	181,894	282,796	238,084	169,706

**Taxation statistics 2010–11**

**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
<b>Other deductions, foreign income and total net income</b>							
Investment income deductions-	no.	14,595	14,110	12,635	11,370	10,980	9,290
Australia	\$	95,418,393	72,107,734	54,075,029	61,364,908	71,087,031	61,388,161
Forestry managed investment	no.	n.a	n.a	n.a	n.a	n.a	n.a
scheme deduction	\$	n.a	n.a	n.a	n.a	n.a	n.a
Other deductions	no.	16,480	16,345	15,590	14,630	14,835	14,755
	\$	408,652,999	303,561,654	124,872,778	274,829,042	197,330,971	123,660,348
Net Australian income or loss	no.	545,115	533,925	514,280	508,375	488,940	478,395
	\$	14,897,310,215	16,328,351,793	15,406,469,993	16,162,576,362	17,851,859,662	22,920,211,996
Net capital gain	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
AFI-Broad exemption listed	no.	n.a	25	20	30	25	25
country	\$	n.a	57,833	213,324	136,048	38,610	3,049
AFI-Limited exemption listed	no.	n.a	n.a	5	5	5	5
country	\$	n.a	n.a	102	380,838	459,186	5,486,139
AFI-Unlisted country	no.	5	5	5	5	5	5
	\$	6,749,338	9,081,425	15,131,241	18,204,640	30,906,079	23,207,225
AFI-FIF/FLP income	no.	5	5	5	5	10	10
	\$	670,569	866,441	890,919	905,276	1,313,190	1,048,635
Gross other assessable foreign	no.	n.a	5	3,500	3,450	3,865	4,240
source income	\$	n.a	103	50,833,542	373,834,895	659,259,229	537,268,093
Net other assessable foreign	no.	2,920	3,420	3,455	3,365	3,790	4,180
source income	\$	50,413,225	53,813,896	44,192,288	31,793,586	231,432,941	342,115,251
Foreign tax credits	no.	2,325	3,055	2,935	2,630	3,135	3,465
	\$	10,116,121	6,583,306	2,983,039	2,628,666	38,473,880	79,411,250
Australian franking credits from a	no.	n.a	n.a	n.a	n.a	n.a	n.a
NZ company	\$	n.a	n.a	n.a	n.a	n.a	n.a
Total net income calc	no.	545,125	533,940	514,290	508,375	488,960	478,410
	\$	14,955,143,347	16,392,171,388	15,466,897,867	16,213,996,750	18,116,009,668	23,292,072,295
<b>Taxation of financial</b>							
TOFA total gains	no.	n.a	n.a	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: Partnership returns**
**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
TOFA total losses	no.	n.a	n.a	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	n.a	n.a
TOFA gains from unrealised movements in value of financial	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
<b>Key financial information</b>							
Current assets	no.	320,615	319,310	302,630	292,770	292,455	283,515
	\$	22,710,488,399	25,842,372,956	25,834,412,685	30,356,536,494	34,965,350,850	38,110,676,251
Total assets	no.	354,820	357,060	340,130	328,415	328,410	319,285
	\$	86,503,950,973	101,183,997,047	101,977,266,574	119,754,081,655	135,518,874,677	140,153,688,576
Current liabilities	no.	243,155	239,400	226,105	219,560	247,135	239,110
	\$	19,492,569,100	22,517,217,370	22,848,710,519	26,401,582,083	30,275,778,128	31,754,233,094
Total liabilities	no.	277,145	273,690	259,925	252,285	269,800	261,150
	\$	49,909,830,920	57,482,875,949	57,305,994,814	73,300,855,467	81,853,066,039	84,094,233,920
Proprietors' funds	no.	349,725	350,680	333,630	321,360	320,445	312,705
	\$	38,364,234,511	41,434,703,417	42,840,563,412	48,062,287,800	60,627,092,377	58,309,826,281
<b>Business and professional</b>							
Opening stock	no.	214,595	212,010	198,765	190,045	178,305	171,650
	\$	6,758,655,119	7,465,646,254	8,535,804,584	8,526,369,506	10,286,438,980	9,645,499,870
Purchases & other costs	no.	20	193,645	194,080	191,900	190,870	191,035
	\$	4,777,752	27,802,435,902	29,380,695,908	33,276,818,984	32,724,237,329	38,206,479,810
Closing stock	no.	214,280	209,465	196,925	187,020	177,785	170,830
	\$	6,718,042,077	7,572,657,713	8,332,074,450	9,609,520,544	12,554,082,408	10,649,588,975
Depreciable assets purchased	no.	218,815	216,510	201,070	197,355	172,575	10
	\$	7,930,227,309	10,221,252,594	8,139,682,005	6,759,703,580	7,357,465,632	260,992
Depreciable assets sold	no.	82,700	80,205	71,755	67,130	54,470	30
	\$	1,456,348,375	2,368,556,162	4,240,047,714	4,511,613,356	1,732,746,727	7,732,713
Trade debtors	no.	102,305	100,275	93,885	95,890	92,980	70,370
	\$	3,436,681,823	4,096,492,156	4,078,775,248	5,338,059,650	6,140,896,015	5,844,275,877
Trade creditors	no.	156,645	153,805	144,675	138,730	134,680	99,440
	\$	3,333,646,179	3,743,599,813	3,824,543,740	4,511,063,425	4,709,933,284	4,695,811,541
Total salary & wage expenses	no.	175,095	170,665	162,435	154,105	144,055	137,855
	\$	7,127,455,764	7,716,097,851	8,598,294,841	9,106,624,398	11,423,916,925	9,980,438,562

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
Payments to related entities	no.	55,755	54,485	44,325	40,965	34,060	32,650
	\$	1,298,320,209	1,345,121,304	1,847,819,923	2,007,946,027	2,477,544,375	1,754,081,294
Intangible depreciating assets 1st deducted	no.	n.a	n.a	n.a	n.a	n.a	2,770
	\$	n.a	n.a	n.a	n.a	n.a	92,348,600
Other depreciating assets 1st deducted	no.	n.a	n.a	n.a	n.a	n.a	127,020
	\$	n.a	n.a	n.a	n.a	n.a	19,885,555,518
Termination value-intangible dep assets	no.	n.a	n.a	n.a	n.a	n.a	2,090
	\$	n.a	n.a	n.a	n.a	n.a	87,264,414
Termination value-other dep assets	no.	n.a	n.a	n.a	n.a	n.a	76,285
	\$	n.a	n.a	n.a	n.a	n.a	3,906,695,047
Deduction for project pool	no.	n.a	n.a	n.a	n.a	n.a	625
	\$	n.a	n.a	n.a	n.a	n.a	7,685,811
S40-880 deduction	no.	n.a	n.a	n.a	n.a	n.a	895
	\$	n.a	n.a	n.a	n.a	n.a	7,149,563
PPS income net of expenses	no.	350	91,100	72,600	78,655	5	n.a
	\$	8,524,497	3,286,326,445	2,502,767,886	3,097,718,751	87,884	n.a
Small business and general business tax break	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
Fringe benefit employee contributions	no.	5	870	1,025	895	1,000	855
	\$	59,450	9,590,444	9,983,587	6,251,939	13,137,208	4,653,983
Interest expenses overseas	no.	505	605	550	540	635	605
	\$	4,388,724	7,351,306	18,360,570	8,611,392	23,091,563	28,602,858
Royalty expenses overseas	no.	55	65	60	65	55	55
	\$	24,844,399	36,882,213	5,236,484	38,510,157	51,810,280	55,609,787
Land degradation expenses	no.	n.a	n.a	n.a	n.a	n.a	1,620
	\$	n.a	n.a	n.a	n.a	n.a	14,631,350
Deduction-environmental protection expenses	no.	n.a	n.a	n.a	n.a	n.a	445
	\$	n.a	n.a	n.a	n.a	n.a	1,495,924
Environmental protection expenses	no.	730	855	725	550	420	5
	\$	3,212,160	5,165,702	5,066,719	2,482,723	1,856,094	766
<b>Small business entity</b>							
Deduction for low cost assets (less than \$1,000)	no.	n.a	n.a	n.a	n.a	n.a	31,230
	\$	n.a	n.a	n.a	n.a	n.a	78,931,747
Deduction for general pool assets (less than 25 years)	no.	n.a	n.a	n.a	n.a	n.a	64,790
	\$	n.a	n.a	n.a	n.a	n.a	1,054,831,744

**Taxation statistics 2010–11**

**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
Deduction for long life pool assets (25 years or more)	no.	n.a	n.a	n.a	n.a	n.a	12,545
	\$	n.a	n.a	n.a	n.a	n.a	64,004,137
<b>Entrepreneurs tax offset</b>							
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	n.a	n.a
Small business entity aggregate turnover	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
National rental affordability scheme tax offset entitlement	no.	n.a	n.a	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: Partnership returns**

### **Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Part & Trust records	no.	482,095	474,685	466,910	457,700	448,795	436,415
<b>Business income</b>							
Gross payments where ABN not quoted-PP	no.	180	175	145	125	115	115
	\$	63,351,133	65,716,994	71,526,681	71,499,528	62,922,876	50,012,516
Gross payments where ABN not quoted-NPP	no.	785	720	625	520	420	475
	\$	97,330,636	63,520,588	59,235,076	38,035,203	48,482,552	117,141,536
Gross RPS income-PP	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
Gross RPS income-NPP	no.	n.a	n.a	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	n.a	n.a
Gross payments subject to foreign resident withholding-PP	no.	n.a	n.a	5	5	5	5
	\$	n.a	n.a	13,228	11,178	208,567	621,680
Gross payments subject to foreign resident withholding-NPP	no.	n.a	n.a	15	25	25	30
	\$	n.a	n.a	541,582	106,044,482	1,220,468	1,785,096
Assessable government industry payments-PP	no.	36,900	38,110	37,610	38,140	41,835	43,345
	\$	346,684,237	360,399,445	360,982,223	395,667,582	471,749,291	569,409,763
Assessable government industry payments-NPP	no.	14,005	13,860	14,225	13,435	14,420	14,770
	\$	644,528,063	633,222,542	565,846,175	319,210,050	345,639,118	404,425,911
Other business income-PP	no.	122,310	120,190	117,320	114,330	110,920	108,380
	\$	20,842,177,498	20,725,249,090	21,644,527,539	21,480,831,679	20,591,340,864	22,784,317,268
Other business income-NPP	no.	307,420	301,770	295,345	288,215	280,325	271,755
	\$	119,056,634,172	123,959,577,131	116,684,407,259	121,844,803,971	133,944,759,374	145,827,846,255
Total business income-PP	no.	123,010	120,760	117,790	114,765	111,490	108,970
	\$	21,251,173,327	21,146,881,264	22,075,651,928	21,942,133,753	21,121,631,298	23,397,675,996
Total business income-NPP	no.	308,925	302,945	296,315	288,865	280,800	272,270
	\$	106,705,853,220	124,645,888,847	119,776,508,064	122,274,683,274	134,252,071,932	146,318,574,893
Total business income	no.	407,685	399,935	391,020	381,210	370,580	359,840
	\$	127,957,026,547	145,792,770,111	141,852,159,992	144,216,817,027	155,373,703,230	169,716,250,889

**Taxation statistics 2010–11**
**Table 1: Partnership returns**
**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Business expenses</b>							
Foreign resident withholding expenses	no.	n.a	n.a	35	5	15	5
	\$	n.a	n.a	3,960,376	20,667,326	261,597	41,045
Contractor/subcontractor & commission expenses	no.	98,480	100,590	98,075	98,125	94,400	93,140
	\$	5,153,787,239	5,450,371,002	5,623,009,142	6,450,493,034	6,370,763,974	7,733,740,881
Superannuation expenses	no.	92,100	95,505	91,395	88,120	85,095	82,030
	\$	836,953,248	880,417,652	923,817,695	1,002,302,591	1,115,476,704	1,132,908,873
Cost of sales	no.	221,085	215,520	211,530	206,210	199,955	192,545
	\$	42,723,934,866	47,378,761,607	51,622,245,823	52,192,252,488	59,372,423,727	65,043,577,887
Bad debts	no.	10,980	10,525	9,880	9,450	9,040	8,775
	\$	177,857,815	157,542,224	139,455,112	158,523,578	127,009,252	157,687,329
Lease expenses	no.	45,645	41,750	38,290	32,390	29,800	27,875
	\$	655,952,441	575,031,186	549,912,284	534,445,937	597,323,983	724,604,865
Rent expenses	no.	112,870	110,425	107,900	102,550	98,880	96,235
	\$	2,766,461,732	2,845,403,753	2,961,217,619	3,032,245,794	3,143,979,829	3,290,352,558
Total interest expenses	no.	224,660	219,480	215,285	210,745	206,205	199,975
	\$	4,141,982,263	4,501,679,239	4,700,088,521	5,169,766,795	5,627,328,752	6,255,775,781
Total royalty expenses	no.	2,625	2,840	2,695	2,700	2,470	2,465
	\$	732,214,505	856,438,439	796,566,589	807,182,444	862,492,370	921,439,359
Depreciation expenses	no.	359,295	352,185	344,750	335,830	326,025	313,970
	\$	4,780,328,962	4,876,255,982	4,987,020,476	5,105,087,722	5,166,493,847	5,462,458,887
Motor vehicle expenses	no.	310,650	301,635	292,170	281,225	270,990	260,660
	\$	2,267,338,773	2,235,398,143	2,290,066,813	2,360,727,780	2,298,876,938	2,378,301,186
Repairs & maintenance	no.	275,625	267,600	259,145	250,085	240,890	231,155
	\$	2,226,645,609	2,289,147,306	2,267,225,500	2,306,262,064	2,288,151,322	2,413,785,007
Other expenses	no.	409,195	401,780	393,355	383,980	374,045	362,065
	\$	56,698,807,676	57,651,771,378	45,534,749,487	48,172,026,148	50,774,752,093	55,287,887,153
Total expenses	no.	416,865	409,430	401,160	391,815	381,905	369,835
	\$	123,162,235,034	129,699,263,655	122,399,334,914	127,313,228,691	137,744,546,312	150,802,475,706
Income reconciliation adjustments	no.	26,635	27,170	27,420	27,240	26,445	25,000
	\$	471,325,490	519,065,538	40,328,415	-34,381,530	1,801,893,090	2,029,023,774
Expense reconciliation adjustments	no.	63,065	62,790	62,520	60,370	58,380	57,120
	\$	239,109,585	-1,528,233,215	-832,265,766	-236,168,292	-1,216,695,797	-1,507,022,396

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Net business income</b>							
Net business income or loss-PP-profit	no.	64,085	65,035	61,915	55,630	47,700	50,070
	\$	3,936,967,237	3,459,812,256	3,439,839,796	2,996,807,027	2,799,025,161	3,401,671,267
Net business income or loss-PP-loss	no.	65,385	61,890	62,285	65,975	70,820	64,965
	\$	-2,099,912,091	-2,028,134,304	-2,152,558,664	-2,559,289,038	-3,236,861,884	-3,229,114,154
Net business income or loss-NPP-profit	no.	249,105	243,750	235,650	228,420	222,355	215,040
	\$	19,885,881,781	17,467,553,038	18,231,606,158	19,324,581,671	21,645,294,384	22,561,998,711
Net business income or loss-NPP-loss	no.	61,925	61,800	63,860	63,820	62,630	60,595
	\$	-3,123,870,828	-3,796,322,361	-3,316,135,576	-3,091,986,963	-2,904,051,276	-3,280,299,623
Total net business income or loss	no.	414,400	407,085	398,945	389,700	380,000	367,755
	\$	18,599,821,807	15,103,059,899	16,202,926,682	16,670,356,587	18,303,573,672	19,456,295,727
Gross PPS income	no.	n.a	n.a	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	n.a	n.a
<b>Selected partnership income</b>							
Distribution from partnerships-PP-profit	no.	1,315	1,230	1,090	975	840	830
	\$	68,645,551	58,387,406	71,175,827	48,485,745	43,002,303	50,022,289
Distribution from partnerships-PP-loss	no.	625	540	540	520	545	485
	\$	-16,500,711	-15,274,037	-20,982,501	-21,851,442	-22,129,043	-45,217,224
Distribution from partnerships-PP	no.	1,940	1,770	1,625	1,495	1,385	1,315
	\$	52,144,840	43,113,369	50,193,326	26,634,303	20,873,260	4,805,065
Distribution from partnerships-NPP-profit	no.	3,880	3,620	3,285	3,065	2,850	2,585
	\$	454,395,935	351,812,396	298,464,887	341,172,670	384,516,862	366,428,222
Distribution from partnerships-NPP-loss	no.	705	665	665	680	665	680
	\$	-29,776,640	-28,016,095	-27,726,948	-27,270,054	-47,980,332	-82,386,276
Distribution from partnerships-NPP	no.	4,585	4,285	3,950	3,745	3,515	3,265
	\$	424,619,295	323,796,301	270,737,939	313,902,616	336,536,530	284,041,946
Distribution from trusts-PP-profit	no.	3,220	170	150	155	115	115
	\$	8,652,959	6,519,616	4,170,567	10,578,292	4,538,372	5,508,479
Distribution from trusts-PP-loss	no.	5	5	5	5	10	10
	\$	-85,699	-198,428	-28,432	-37,144	-224,094	-283,748
Distribution from trusts-PP	no.	3,225	175	150	160	125	125
	\$	8,567,260	6,321,188	4,142,135	10,541,148	4,314,278	5,224,731

# **Taxation statistics 2010–11**

## **Table 1: Partnership returns**

### **Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

<b>Selected items</b>		<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
Distribution from trusts-NPP-profit	no.	10,775	9,140	8,475	7,745	7,140	6,400
	\$	103,105,096	108,513,995	109,112,649	115,875,275	127,529,795	133,404,009
Distribution from trusts-NPP-loss	no.	5	5	5	5	5	5
	\$	-24,593	-22,404	-11,395	-121,847	-848,092	-15,537
Distribution from trusts-NPP	no.	10,775	9,140	8,475	7,750	7,140	6,410
	\$	103,080,503	108,491,591	109,101,254	115,753,428	126,681,703	133,388,472
P&T deductions relating to distribution-PP	no.	620	570	510	475	450	410
	\$	9,737,136	9,861,948	9,074,789	8,994,731	9,446,595	8,924,225
P&T deductions relating to distribution-NPP	no.	2,815	2,645	2,350	2,055	2,015	1,740
	\$	35,282,089	34,828,070	34,649,361	38,362,605	41,679,002	44,384,298
Total P&T deductions relating to distribution	no.	3,400	3,180	2,835	2,510	2,440	2,130
	\$	45,019,225	44,690,018	43,724,150	47,357,336	51,125,597	53,308,523
Forestry managed investment scheme income	no.	n.a	n.a	n.a	n.a	n.a	225
	\$	n.a	n.a	n.a	n.a	n.a	1,988,840
Gross interest	no.	143,595	142,870	140,410	139,175	133,815	126,790
	\$	856,017,444	1,569,512,277	1,185,568,629	1,358,474,496	1,490,799,068	2,053,343,771
Dividends unfranked	no.	26,830	18,680	16,365	15,080	13,985	11,985
	\$	30,978,069	18,935,341	30,829,912	31,448,940	34,299,547	36,289,560
Dividends franked	no.	45,260	42,445	39,770	36,760	32,920	27,565
	\$	206,113,379	201,056,055	273,415,348	290,737,610	337,142,009	282,983,728
Gross (or total) dividends	no.	53,145	46,595	44,240	39,800	36,460	30,870
	\$	237,091,448	219,991,396	304,245,260	322,186,550	371,441,556	319,273,288
Imputation credit primary	no.	45,150	42,375	39,715	36,715	32,885	27,515
	\$	88,014,658	85,877,534	116,882,406	124,350,936	144,328,576	121,011,594
Other Australian income	no.	5,875	5,425	5,010	4,730	4,580	4,435
	\$	139,064,752	144,498,005	160,150,965	159,792,662	192,619,699	141,910,506
<b>Rental income</b>							
Gross rent	no.	80,470	79,135	77,275	76,890	76,555	74,805
	\$	3,899,052,221	4,138,783,350	4,341,627,926	4,640,919,613	5,118,262,952	5,549,457,591
Rental interest deductions	no.	42,415	42,270	41,670	42,040	42,170	41,555
	\$	964,322,804	1,117,380,154	1,289,029,843	1,443,837,801	1,840,337,597	2,192,052,892

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Capital works deductions	no.	19,060	20,070	20,815	21,820	22,445	22,725
	\$	154,514,123	170,785,553	183,325,300	200,459,860	253,563,420	277,818,761
Other rental deductions	no.	77,640	76,375	74,650	74,520	74,175	72,605
	\$	1,331,449,811	1,404,388,398	1,449,284,912	1,523,585,825	1,678,123,003	1,792,977,942
Net rent	no.	81,210	79,930	78,025	77,755	77,410	75,720
	\$	1,448,773,522	1,446,229,245	1,419,987,871	1,473,036,127	1,346,238,932	1,286,607,996
Net rent-profit	no.	59,755	57,660	55,460	54,560	53,210	50,945
	\$	1,720,505,013	1,782,369,076	1,827,609,223	1,934,545,954	2,037,915,533	2,144,702,548
Net rent-loss	no.	21,455	22,270	22,565	23,195	24,200	24,775
	\$	-271,731,491	-336,139,831	-407,621,352	-461,509,827	-691,676,601	-858,094,552
<b>Tax Withheld</b>							
Tax withheld where ABN not quoted	no.	210	180	160	90	70	80
	\$	965,486	751,055	637,984	460,180	320,776	392,036
Credit for tax withheld - foreign resident withholding	no.	n.a	n.a	15	15	20	25
	\$	n.a	n.a	48,689	5,824,374	103,000	238,583
Credit for tax withheld where ABN not quoted	no.	25	25	35	30	25	15
	\$	59,445	14,153	52,428	53,905	9,707	8,330
Imputation credit subsidiary	no.	5,835	5,160	4,780	4,210	3,585	2,800
	\$	6,474,900	5,508,096	7,952,535	7,566,935	10,326,513	8,341,444
Credit for TFN amounts withheld from int & div	no.	535	565	500	455	435	450
	\$	478,090	473,061	365,632	371,413	376,846	330,850
Share of credit for tax withheld foreign resident withholding	no.	n.a	n.a	n.a	50	55	40
	\$	n.a	n.a	n.a	87,449	17,834	29,667
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	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	n.a	n.a
PPS credit	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
PPS assessment credit	no.	n.a	n.a	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.	4,440	4,765	4,840	4,810	4,740	4,700
	\$	1,966,818	2,638,538	2,812,810	2,934,179	2,947,849	3,364,074
TFN amounts withheld from dividends	no.	1,625	1,530	1,150	930	770	745
	\$	256,528	243,275	322,039	273,081	181,809	184,667



# **Taxation statistics 2010–11**

## **Table 1: Partnership returns**

### **Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Other deductions, foreign income and total net income</b>							
Investment income deductions-	no.	7,880	7,605	7,295	6,360	5,970	5,685
Australia	\$	65,391,666	83,217,642	90,972,326	92,978,034	173,131,612	240,576,175
Forestry managed investment	no.	n.a	n.a	n.a	n.a	n.a	275
scheme deduction	\$	n.a	n.a	n.a	n.a	n.a	11,661,558
Other deductions	no.	14,370	14,910	15,085	15,350	16,055	16,200
	\$	122,630,576	176,729,187	168,796,632	184,027,651	270,428,058	273,143,926
Net Australian income or loss	no.	468,075	460,950	452,640	444,060	435,130	422,435
	\$	21,723,398,354	18,746,102,688	19,520,268,391	20,250,421,942	21,842,554,720	23,227,162,228
Net capital gain	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
AFI-Broad exemption listed	no.	40	5	10	50	20	25
country	\$	5,980	884	1,255,387	4,315	38,186,636	72,468,997
AFI-Limited exemption listed	no.	5	5	n.a	15	5	15
country	\$	9,312	538	n.a	130	1,799,434	7,442,306
AFI-Unlisted country	no.	5	5	5	5	5	5
	\$	22,443,296	13,430,561	12,431,912	23,109,143	143,491	182,678
AFI-FIF/FLP income	no.	5	10	10	10	10	10
	\$	150,397	119,030	162,480	188,444	234,670	248,358
Gross other assessable foreign	no.	4,500	4,490	4,420	4,135	3,825	3,190
source income	\$	300,257,737	272,320,179	329,121,887	256,493,960	277,952,617	248,160,047
Net other assessable foreign	no.	4,445	4,420	4,340	4,060	3,750	3,125
source income	\$	195,452,625	190,829,124	211,013,348	122,986,770	170,290,094	204,438,718
Foreign tax credits	no.	3,930	3,975	3,840	3,505	3,155	2,565
	\$	58,470,309	52,693,730	50,122,193	17,971,593	6,498,113	6,898,347
Australian franking credits from a	no.	n.a	40	55	60	45	35
NZ company	\$	n.a	134,323	65,710	69,856	9,016	11,223
Total net income calc	no.	468,095	460,965	452,655	444,080	435,155	422,455
	\$	21,941,459,964	18,950,617,148	19,745,197,228	20,396,780,600	22,053,218,061	23,511,954,508
<b>Taxation of financial</b>							
TOFA total gains	no.	n.a	n.a	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: Partnership returns**
**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
TOFA total losses	no.	n.a	n.a	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	n.a	n.a
TOFA gains from unrealised movements in value of financial	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
<b>Key financial information</b>							
Current assets	no.	286,260	279,295	272,600	265,900	259,925	252,035
	\$	40,015,814,712	43,541,853,732	46,603,375,458	47,990,222,451	52,312,866,161	55,171,283,456
Total assets	no.	323,560	313,950	306,165	298,915	292,360	284,060
	\$	330,365,196,669	177,890,449,533	319,340,905,470	194,087,335,243	755,747,653,406	233,468,953,197
Current liabilities	no.	239,390	233,515	228,695	222,900	216,955	210,280
	\$	34,676,907,837	36,289,009,978	39,214,184,702	45,245,772,681	46,692,833,369	49,094,889,515
Total liabilities	no.	262,640	256,280	250,820	244,600	238,900	231,615
	\$	106,706,031,000	103,237,173,677	105,395,929,480	123,596,657,779	128,368,938,952	247,416,008,432
Proprietors' funds	no.	315,810	307,330	299,520	293,815	287,075	278,565
	\$	91,221,846,789	77,428,430,217	75,541,523,834	78,332,279,281	84,127,591,988	-4,869,618,921
<b>Business and professional</b>							
Opening stock	no.	162,255	156,200	151,745	150,390	145,510	139,980
	\$	13,132,504,727	25,756,153,017	26,890,504,771	13,849,152,813	14,881,358,465	17,278,364,393
Purchases & other costs	no.	181,715	178,615	173,745	160,950	153,750	148,400
	\$	36,920,694,079	43,707,215,270	45,290,886,821	45,629,695,477	52,080,983,615	58,290,368,758
Closing stock	no.	164,315	158,960	154,925	149,780	144,230	138,395
	\$	11,859,908,306	14,716,223,854	14,000,666,853	14,910,459,680	16,190,586,979	17,250,807,388
Depreciable assets purchased	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
Depreciable assets sold	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
Trade debtors	no.	63,810	58,825	54,695	52,705	51,910	50,040
	\$	5,897,710,712	6,398,456,704	6,305,697,956	6,619,578,803	7,661,064,876	8,239,848,942
Trade creditors	no.	86,655	78,165	70,815	66,625	62,360	58,870
	\$	4,773,162,689	5,219,680,098	5,267,364,395	5,347,839,176	5,998,069,984	6,734,759,465
Total salary & wage expenses	no.	130,435	124,040	117,245	110,065	104,125	98,890
	\$	9,913,686,202	10,029,034,043	10,341,346,879	10,840,310,919	10,873,666,859	11,408,901,999

# Taxation statistics 2010–11

## Table 1: Partnership returns

### Selected items for income years 1989–90 to 2010–11<sup>1</sup>

Selected items		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Payments to related entities	no.	28,755	25,910	23,400	22,360	20,650	19,615
	\$	1,432,066,951	1,277,168,145	4,393,300,319	958,534,389	981,749,571	1,011,622,207
Intangible depreciating assets 1st deducted	no.	1,980	1,840	1,680	1,630	1,445	1,395
	\$	59,836,512	62,948,972	58,762,392	67,875,435	59,604,451	53,861,495
Other depreciating assets 1st deducted	no.	116,625	112,360	102,420	88,180	77,970	72,380
	\$	5,595,695,606	5,956,093,726	4,630,110,967	4,321,774,167	4,021,758,431	4,012,478,319
Termination value-intangible dep assets	no.	1,605	1,490	1,360	1,180	1,075	1,050
	\$	67,072,481	61,657,538	68,216,150	67,635,196	63,263,151	54,756,608
Termination value-other dep assets	no.	61,335	53,070	46,010	39,910	34,685	32,195
	\$	3,646,824,205	3,380,425,916	2,702,840,143	2,628,145,393	2,498,341,766	260,640,858,063
Deduction for project pool	no.	405	310	220	210	160	160
	\$	8,292,289	7,131,309	8,180,675	18,096,248	22,648,929	14,745,661
S40-880 deduction	no.	860	955	985	1,190	1,310	1,340
	\$	8,927,082	8,623,755	7,510,714	7,850,118	9,605,677	17,963,362
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	n.a	n.a
Small business and general business tax break	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
Fringe benefit employee contributions	no.	770	900	900	980	990	1,020
	\$	4,738,847	7,630,144	8,011,303	8,623,481	8,589,423	12,684,317
Interest expenses overseas	no.	570	625	600	550	585	530
	\$	11,504,939	10,157,631	12,275,359	7,028,544	15,885,813	15,987,164
Royalty expenses overseas	no.	65	65	60	60	75	70
	\$	94,724,269	90,687,795	83,120,654	160,413,783	132,811,863	141,552,873
Land degradation expenses	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
Deduction-environmental protection expenses	no.	455	335	290	295	295	280
	\$	3,111,631	1,805,920	922,748	4,724,358	1,570,083	1,551,896
Environmental protection expenses	no.	n.a	n.a	n.a	n.a	n.a	n.a
	\$	n.a	n.a	n.a	n.a	n.a	n.a
<b>Small business entity</b>							
Deduction for low cost assets (less than \$1,000)	no.	34,215	33,495	33,710	37,925	37,365	38,885
	\$	65,642,004	63,467,283	64,430,136	69,373,533	69,728,443	73,507,122
Deduction for general pool assets (less than 25 years)	no.	74,220	75,985	78,580	92,750	96,215	100,945
	\$	1,054,669,240	989,622,840	1,035,256,935	1,171,945,774	1,207,848,349	1,434,692,064

**Taxation statistics 2010–11**

**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Deduction for long life pool assets	no.	15,155	16,230	16,970	19,795	20,840	23,420
(25 years or more)	\$	44,066,048	22,034,897	24,053,915	30,840,835	33,171,386	40,761,668
<b>Entrepreneurs tax offset</b>							
Net small business entity income	no.	n.a	n.a	n.a	15,300	19,455	30,745
	\$	n.a	n.a	n.a	305,150,760	383,597,130	583,649,277
Small business entity aggregate turnover	no.	n.a	n.a	n.a	15,355	19,505	30,830
	\$	n.a	n.a	n.a	651,164,085	809,805,038	1,230,334,402
National rental affordability scheme tax offset entitlement	no.	n.a	n.a	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: Partnership returns**

### **Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
Part & Trust records	no.	415,420	398,865	370,000
<b>Business income</b>				
Gross payments where ABN not quoted-PP	no.	120	155	125
	\$	37,477,935	5,358,084	4,334,000
Gross payments where ABN not quoted-NPP	no.	445	480	425
	\$	69,122,993	147,188,420	69,673,934
Gross RPS income-PP	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
Gross RPS income-NPP	no.	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
Gross payments subject to foreign resident withholding-PP	no.	5	5	5
	\$	994,873	1,502,330	464,986
Gross payments subject to foreign resident withholding-NPP	no.	25	25	30
	\$	6,358,608	8,672,899	2,215,415
Assessable government industry payments-PP	no.	42,785	42,190	41,440
	\$	434,177,792	368,692,119	337,769,238
Assessable government industry payments-NPP	no.	15,370	15,235	14,605
	\$	342,827,729	268,392,904	250,220,299
Other business income-PP	no.	103,955	100,370	94,275
	\$	23,021,076,953	21,104,721,710	23,546,314,144
Other business income-NPP	no.	255,930	244,145	223,835
	\$	152,248,253,523	143,643,060,842	126,115,932,898
Total business income-PP	no.	104,430	100,985	94,910
	\$	23,484,699,838	21,488,673,584	23,888,918,546
Total business income-NPP	no.	256,405	244,835	224,470
	\$	152,634,727,325	144,067,160,337	126,438,123,941
Total business income	no.	340,315	325,930	300,620
	\$	176,119,427,163	165,555,833,921	150,327,042,487

**Taxation statistics 2010–11**

**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
<b>Business expenses</b>				
Foreign resident withholding expenses	no.	60	125	135
	\$	18,764,783	17,433,457	6,905,559
Contractor/subcontractor & commission expenses	no.	89,010	86,320	80,680
	\$	8,406,471,595	7,676,214,414	7,977,253,199
Superannuation expenses	no.	76,830	73,120	67,645
	\$	1,143,261,775	1,067,182,773	1,074,670,477
Cost of sales	no.	182,455	175,010	161,770
	\$	69,937,613,047	65,771,759,193	50,672,148,174
Bad debts	no.	8,610	8,115	7,830
	\$	201,199,270	205,763,518	179,909,268
Lease expenses	no.	24,530	21,310	18,115
	\$	722,318,104	610,640,605	579,321,266
Rent expenses	no.	89,020	85,085	78,030
	\$	3,323,182,669	3,308,113,793	3,239,885,207
Total interest expenses	no.	187,380	177,035	161,520
	\$	6,063,635,423	5,632,778,749	5,770,412,337
Total royalty expenses	no.	2,435	2,330	2,245
	\$	1,083,401,748	1,113,463,687	1,180,997,771
Depreciation expenses	no.	298,995	286,440	263,615
	\$	5,639,939,243	5,810,738,289	5,407,960,807
Motor vehicle expenses	no.	246,560	235,405	216,190
	\$	2,263,696,592	2,130,678,923	1,999,889,879
Repairs & maintenance	no.	219,320	209,480	192,810
	\$	2,403,552,713	2,287,794,192	2,300,200,194
Other expenses	no.	343,340	328,445	302,990
	\$	56,808,230,015	52,827,428,862	50,195,774,087
Total expenses	no.	350,885	335,860	309,945
	\$	158,000,957,240	148,480,658,294	130,585,797,021
Income reconciliation adjustments	no.	23,525	22,080	20,165
	\$	848,606,562	424,804,740	-134,233,673
Expense reconciliation adjustments	no.	93,790	93,705	50,845
	\$	-991,690,259	-563,081,667	68,692,117

**Taxation statistics 2010–11**

**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
<b>Net business income</b>				
Net business income or loss-PP-profit	no.	45,350	42,915	47,580
	\$	3,042,553,097	2,514,285,137	4,018,290,749
Net business income or loss-PP-loss	no.	65,065	63,690	52,805
	\$	-3,180,569,270	-3,230,368,169	-2,333,208,597
Net business income or loss-NPP-profit	no.	201,080	192,780	179,790
	\$	22,000,048,727	21,303,073,954	22,195,840,027
Net business income or loss-NPP-loss	no.	59,480	55,590	47,830
	\$	-3,444,989,584	-3,701,895,154	-3,697,222,543
Total net business income or loss	no.	349,040	333,730	307,880
	\$	18,419,924,801	16,890,121,810	20,183,598,291
Gross PPS income	no.	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
<b>Selected partnership income</b>				
Distribution from partnerships-PP-profit	no.	745	665	665
	\$	60,557,388	32,624,171	41,403,538
Distribution from partnerships-PP-loss	no.	495	475	355
	\$	-23,036,172	-27,648,534	-12,532,899
Distribution from partnerships-PP	no.	1,240	1,140	1,020
	\$	37,521,216	4,975,637	28,870,639
Distribution from partnerships-NPP-profit	no.	2,415	2,215	1,955
	\$	355,832,812	306,983,321	305,198,477
Distribution from partnerships-NPP-loss	no.	565	560	505
	\$	-96,097,569	-101,620,679	-38,165,432
Distribution from partnerships-NPP	no.	2,980	2,780	2,460
	\$	259,735,243	205,362,642	267,033,045
Distribution from trusts-PP-profit	no.	100	130	140
	\$	7,283,646	136,319,597	10,973,731
Distribution from trusts-PP-loss	no.	5	5	5
	\$	-44,682	-459,012	-154,447
Distribution from trusts-PP	no.	105	135	140
	\$	7,238,964	135,860,585	10,819,284

**Taxation statistics 2010–11**

**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
Distribution from trusts-NPP-profit	no.	5,345	4,710	3,910
	\$	106,057,903	149,871,739	194,790,459
Distribution from trusts-NPP-loss	no.	5	5	5
	\$	-66,745	-126,359	-21,756
Distribution from trusts-NPP	no.	5,355	4,715	3,910
	\$	105,991,158	149,745,380	194,768,703
P&T deductions relating to distribution-PP	no.	390	355	300
	\$	7,919,584	6,908,133	7,232,083
P&T deductions relating to distribution-NPP	no.	1,495	1,350	1,155
	\$	35,896,161	34,401,659	33,236,592
Total P&T deductions relating to distribution	no.	1,875	1,695	1,450
	\$	43,815,745	41,309,792	40,468,675
Forestry managed investment scheme income	no.	150	150	105
	\$	6,803,304	1,331,451	1,818,971
Gross interest	no.	114,690	101,055	95,190
	\$	2,233,998,926	1,489,365,549	1,838,094,400
Dividends unfranked	no.	10,120	10,665	9,900
	\$	38,390,318	22,363,812	23,926,264
Dividends franked	no.	24,320	18,565	16,750
	\$	276,278,537	222,299,548	208,722,561
Gross (or total) dividends	no.	27,250	21,220	20,265
	\$	314,668,855	244,663,360	232,648,825
Imputation credit primary	no.	24,275	18,535	16,710
	\$	118,227,879	95,125,749	89,144,304
Other Australian income	no.	4,080	3,815	3,570
	\$	159,128,003	210,795,574	239,370,194
<b>Rental income</b>				
Gross rent	no.	72,640	70,945	67,415
	\$	5,922,992,091	6,184,053,211	6,267,400,789
Rental interest deductions	no.	40,000	38,750	36,380
	\$	2,166,542,810	2,050,400,867	2,212,912,837



# **Taxation statistics 2010–11**

## **Table 1: Partnership returns**

### **Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
Capital works deductions	no.	23,090	23,430	22,775
	\$	298,356,249	328,339,939	325,986,096
Other rental deductions	no.	70,485	68,915	65,490
	\$	1,919,624,634	2,038,606,055	2,069,329,384
Net rent	no.	73,405	71,695	68,135
	\$	1,538,510,680	1,766,607,875	1,659,136,967
Net rent-profit	no.	50,980	51,220	47,795
	\$	2,332,166,969	2,460,229,961	2,416,322,517
Net rent-loss	no.	22,420	20,475	20,340
	\$	-793,656,289	-693,622,086	-757,185,550
<b>Tax Withheld</b>				
Tax withheld where ABN not quoted	no.	80	95	60
	\$	444,988	612,196	466,391
Credit for tax withheld - foreign resident withholding	no.	25	20	35
	\$	1,006,020	222,690	201,046
Credit for tax withheld where ABN not quoted	no.	10	15	5
	\$	3,910	63,090	144
Imputation credit subsidiary	no.	2,500	1,890	1,615
	\$	4,638,981	8,899,693	19,118,608
Credit for TFN amounts withheld from int & div	no.	290	260	170
	\$	160,517	102,738	103,930
Share of credit for tax withheld foreign resident withholding	no.	25	25	25
	\$	2,247	8,214	3,548
Share of PPS credit	no.	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
PPS credit	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
PPS assessment credit	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
TFN amounts withheld from gross interest	no.	3,400	2,350	2,395
	\$	2,191,326	1,394,508	1,591,955
TFN amounts withheld from dividends	no.	635	1,005	1,105
	\$	131,048	203,450	208,145

# **Taxation statistics 2010–11**

## **Table 1: Partnership returns**

### **Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
<b>Other deductions, foreign income and total net income</b>				
Investment income deductions-	no.	5,195	4,130	3,565
Australia	\$	216,914,137	155,952,073	214,912,757
Forestry managed investment	no.	245	215	180
scheme deduction	\$	5,989,336	2,228,127	1,640,314
Other deductions	no.	17,295	16,465	15,550
	\$	327,782,722	372,401,046	364,039,921
Net Australian income or loss	no.	402,235	386,135	358,230
	\$	22,604,365,258	20,617,038,532	24,124,343,301
Net capital gain	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
AFI-Broad exemption listed	no.	10	5	5
country	\$	8,693	351	389
AFI-Limited exemption listed	no.	15	15	15
country	\$	85	57	208
AFI-Unlisted country	no.	5	5	5
	\$	61	914	306
AFI-FIF/FLP income	no.	5	5	n.a
	\$	1,305,065	1,308,017	n.a
Gross other assessable foreign	no.	2,665	2,325	2,185
source income	\$	387,215,103	401,398,981	309,597,403
Net other assessable foreign	no.	2,635	2,305	2,185
source income	\$	282,016,014	278,550,219	172,894,151
Foreign tax credits	no.	2,000	1,775	1,660
	\$	6,362,395	7,915,955	9,042,593
Australian franking credits from a	no.	20	35	25
NZ company	\$	120,984	55,986	376,583
Total net income calc	no.	402,265	386,185	358,285
	\$	22,887,816,160	20,896,954,076	24,297,614,938
<b>Taxation of financial</b>				
TOFA total gains	no.	n.a	5	30
	\$	n.a	502,240	13,619,956

**Taxation statistics 2010–11**

**Table 1: Partnership returns**

**Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
TOFA total losses	no.	n.a	10	25
	\$	n.a	499,633	41,133,980
TOFA transitional balancing	no.	n.a	5	n.a
adjustment	\$	n.a	18,005	n.a
TOFA gains from unrealised	no.	n.a	n.a	5
movements in value of financial	\$	n.a	n.a	40,596
<b>Key financial information</b>				
Current assets	no.	240,000	230,325	214,300
	\$	53,887,468,036	54,024,774,727	54,110,243,893
Total assets	no.	270,510	259,405	241,785
	\$	258,795,928,677	236,252,550,979	236,280,649,007
Current liabilities	no.	199,870	192,445	178,560
	\$	49,955,301,499	50,692,247,899	51,535,177,685
Total liabilities	no.	220,370	211,730	196,520
	\$	162,471,457,243	156,518,051,421	131,539,271,183
Proprietors' funds	no.	265,235	254,280	236,675
	\$	101,272,936,656	195,392,943,678	104,887,983,513
<b>Business and professional</b>				
Opening stock	no.	133,625	127,960	119,790
	\$	25,567,732,525	15,837,809,720	14,410,443,815
Purchases & other costs	no.	139,720	134,025	122,800
	\$	62,839,825,328	39,943,113,343	39,541,398,384
Closing stock	no.	132,165	126,495	118,230
	\$	16,373,565,382	14,887,001,181	13,586,550,141
Depreciable assets purchased	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
Depreciable assets sold	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
Trade debtors	no.	47,805	45,760	41,735
	\$	7,509,182,417	7,557,337,118	7,781,671,922
Trade creditors	no.	54,990	51,175	46,640
	\$	6,145,897,125	6,724,968,510	6,502,247,110
Total salary & wage expenses	no.	91,870	86,455	79,275
	\$	11,513,383,755	11,349,965,890	11,554,499,840

# **Taxation statistics 2010-11**

## **Table 1: Partnership returns**

### **Selected items for income years 1989-90 to 2010-11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
Payments to related entities	no.	18,505	17,425	16,325
	\$	1,003,719,592	964,482,631	926,326,885
Intangible depreciating assets 1st deducted	no.	1,365	1,230	1,030
	\$	266,114,311	65,464,951	46,833,162
Other depreciating assets 1st deducted	no.	67,475	64,025	53,285
	\$	4,509,243,601	4,639,473,193	3,185,477,307
Termination value-intangible dep assets	no.	905	960	760
	\$	59,157,723	48,530,733	59,998,719
Termination value-other dep assets	no.	29,100	27,710	23,675
	\$	2,263,820,725	2,349,114,355	2,175,027,361
Deduction for project pool	no.	200	195	140
	\$	15,917,343	17,247,815	116,681,145
S40-880 deduction	no.	1,370	1,420	1,220
	\$	24,320,959	42,150,376	41,486,436
PPS income net of expenses	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
Small business and general business tax break	no.	58,075	56,635	1,317
	\$	987,788,128	1,267,431,331	105,774,577
Fringe benefit employee contributions	no.	1,110	1,285	1,225
	\$	10,676,111	12,336,006	13,726,285
Interest expenses overseas	no.	495	465	405
	\$	10,329,869	14,556,888	11,623,086
Royalty expenses overseas	no.	80	65	70
	\$	209,663,581	232,064,287	218,114,153
Land degradation expenses	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
Deduction-environmental protection expenses	no.	380	365	340
	\$	1,441,325	9,769,613	20,547,113
Environmental protection expenses	no.	n.a	n.a	n.a
	\$	n.a	n.a	n.a
<b>Small business entity</b>				
Deduction for low cost assets (less than \$1,000)	no.	37,975	35,405	31,475
	\$	70,699,375	65,648,483	58,502,833
Deduction for general pool assets (less than 25 years)	no.	103,465	96,365	88,880
	\$	1,585,644,104	1,531,084,681	1,467,113,304

**Taxation statistics 2010–11****Table 1: Partnership returns****Selected items for income years 1989–90 to 2010–11<sup>1</sup>**

Selected items		2008-09	2009-10	2010-11
Deduction for long life pool assets	no.	24,950	24,010	23,240
(25 years or more)	\$	44,760,740	46,803,815	44,653,290
<b>Entrepreneurs tax offset</b>				
Net small business entity income	no.	30,550	28,795	25,970
	\$	576,496,983	553,586,525	504,057,402
Small business entity aggregate turnover	no.	30,645	28,920	26,075
	\$	1,226,065,328	1,163,964,527	1,051,788,823
National rental affordability	no.	5	5	10
scheme tax offset entitlement	\$	15,093	73,330	144,706