

Taxation statistics 2010–11

Table 5A: Trust returns

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

Notes:

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

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

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

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

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

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

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

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Number of trusts	Assessable government industry payments - PP		Assessable government industry payments - NPP	
		no.	no. \$	no.	\$
Discretionary trust - main source from investment	285,740	415	4,692,375	480	46,226,972
Discretionary trust - main source from trading	232,430	9,890	162,996,163	13,160	432,188,291
Unit trust	81,185	355	10,636,143	1,610	405,471,098
Deceased estate	46,275	95	326,890	10	20,667
Discretionary trust - main source from service-management	38,095	95	1,320,956	720	35,163,771
Other fixed trust	17,995	30	1,241,325	85	7,359,012
Hybrid trust	9,685	30	513,140	145	14,149,762
Public unit trust - unlisted	4,790	10	175,700	10	195,800
Cash management unit trust	595	5	59,947	10	175,030
Public unit trust - listed	350	5	38,182	5	70,001,706
Other ²	12,480	5	7,837	5	381,143
Total	729,620	10,920	182,008,658	16,240	1,011,333,252

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Other business income - PP		Other business income - NPP		Total business income - PP	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	2,640	659,169,822	38,215	19,162,391,560	2,650	663,987,045
Discretionary trust - main source from trading	19,285	12,806,428,791	176,770	141,234,479,595	19,365	12,969,607,531
Unit trust	1,145	1,511,122,750	36,750	102,632,322,983	1,150	1,521,808,893
Deceased estate	595	60,808,706	490	88,136,907	600	61,138,103
Discretionary trust - main source from service-management	475	117,197,162	27,060	14,106,252,351	480	118,860,129
Other fixed trust	100	90,009,244	2,055	4,185,031,646	100	91,250,569
Hybrid trust	100	98,183,642	3,320	7,366,698,570	100	98,696,782
Public unit trust - unlisted	15	28,280,826	495	4,387,120,378	15	28,456,526
Cash management unit trust	5	1,611,728	185	132,960,912	5	1,671,675
Public unit trust - listed	5	2,710,578	120	5,617,215,800	5	2,748,760
Other ²	35	5,365,239	410	1,158,120,951	35	5,478,942
Total	24,400	15,380,888,488	285,870	300,070,731,653	24,515	15,563,704,955

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Total business income - NPP		Total business income		Contractor, sub-contractor and commission expenses	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	38,310	19,210,672,366	40,375	19,874,659,411	4,300	264,831,758
Discretionary trust - main source from trading	177,005	141,680,046,912	191,135	154,649,654,443	56,070	5,800,869,412
Unit trust	36,805	103,044,090,091	37,720	104,565,898,984	10,000	2,645,870,241
Deceased estate	500	88,349,345	1,070	149,487,448	180	3,769,174
Discretionary trust - main source from service-management	27,105	14,143,108,199	27,370	14,261,968,328	5,025	477,110,575
Other fixed trust	2,060	4,193,174,848	2,135	4,284,425,417	560	119,303,556
Hybrid trust	3,320	7,381,110,765	3,395	7,479,807,547	955	261,014,525
Public unit trust - unlisted	495	4,387,316,178	510	4,415,772,704	65	26,343,189
Cash management unit trust	190	133,135,942	195	134,807,617	40	3,889,036
Public unit trust - listed	120	5,687,217,506	125	5,689,966,266	20	5,687,436
Other ²	425	1,160,235,898	460	1,165,714,840	70	25,805,165
Total	286,335	301,108,458,050	304,495	316,672,163,005	77,275	9,634,494,067

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Superannuation expenses		Cost of sales		Bad debts	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	7,515	234,154,041	8,695	8,584,767,363	655	23,201,214
Discretionary trust - main source from trading	93,735	2,646,029,271	95,665	67,895,677,538	11,565	173,770,043
Unit trust	19,780	1,325,342,805	16,360	50,547,764,232	4,000	224,903,295
Deceased estate	130	1,553,577	435	48,973,977	5	63,044
Discretionary trust - main source from service-management	13,725	525,773,636	3,945	1,618,210,665	675	9,061,928
Other fixed trust	1,010	54,766,407	895	1,513,522,069	170	16,664,501
Hybrid trust	1,830	132,417,536	1,295	3,182,055,976	315	10,793,905
Public unit trust - unlisted	90	3,701,452	80	142,648,612	45	94,742,681
Cash management unit trust	55	1,639,839	70	43,793,294	5	27,881
Public unit trust - listed	40	1,235,087	45	349,507,359	5	18,642,844
Other ²	105	32,203,732	170	74,330,173	15	43,918,710
Total	138,025	4,958,817,383	127,650	134,001,251,258	17,455	615,790,046

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Lease expenses		Rent expenses		Total interest expenses	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	1,170	41,940,260	5,205	317,548,723	23,800	1,853,473,177
Discretionary trust - main source from trading	15,055	487,404,560	75,320	4,656,764,810	123,430	4,240,213,751
Unit trust	3,855	247,356,322	18,720	2,933,089,373	22,950	7,551,492,322
Deceased estate	25	605,016	110	1,934,247	240	5,855,024
Discretionary trust - main source from service-management	1,985	104,165,860	9,090	761,983,671	13,955	410,689,369
Other fixed trust	200	7,651,128	940	120,186,182	1,295	634,451,864
Hybrid trust	395	23,896,662	1,725	225,713,571	2,045	165,128,632
Public unit trust - unlisted	40	5,068,069	90	11,467,094	270	4,186,169,453
Cash management unit trust	10	351,542	60	2,670,789	90	3,143,360
Public unit trust - listed	10	2,813,181	30	2,636,542	75	923,669,180
Other ²	25	10,222,184	125	54,972,082	200	273,279,075
Total	22,770	931,474,784	111,415	9,088,967,084	188,350	20,247,565,207

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Total royalty expenses		Depreciation expenses		Motor vehicle expenses	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	160	14,225,299	26,150	568,493,177	14,075	150,398,894
Discretionary trust - main source from trading	2,820	262,758,279	168,200	4,624,053,640	139,425	2,440,272,706
Unit trust	535	66,019,784	28,295	1,807,695,139	15,960	504,639,984
Deceased estate	5	45,793	610	4,714,990	280	1,350,523
Discretionary trust - main source from service-management	120	4,167,690	22,005	418,225,687	15,405	188,476,374
Other fixed trust	35	2,253,480	1,590	84,060,468	900	23,245,531
Hybrid trust	45	6,655,618	2,665	127,350,656	1,530	55,271,362
Public unit trust - unlisted	0	0	185	44,608,163	95	3,037,265
Cash management unit trust	0	0	125	2,535,841	80	1,290,506
Public unit trust - listed	5	81,555	75	22,910,906	50	1,213,261
Other ²	5	88,265	290	8,104,258	255	2,193,474
Total	3,730	356,295,763	250,195	7,712,752,925	188,065	3,371,389,880

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Repairs and maintenance		All other expenses		Total expenses	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	13,500	153,651,442	45,620	6,886,025,665	48,200	19,093,856,050
Discretionary trust - main source from trading	114,995	1,884,913,998	195,815	46,140,886,908	198,000	141,283,200,220
Unit trust	22,635	696,908,271	41,095	29,581,107,665	41,700	98,136,750,913
Deceased estate	515	4,682,436	1,040	58,101,343	1,115	131,649,144
Discretionary trust - main source from service-management	11,880	133,331,052	27,930	7,616,907,857	28,350	12,271,628,322
Other fixed trust	1,200	40,902,645	2,310	1,671,579,263	2,360	4,289,235,826
Hybrid trust	1,950	39,997,372	3,615	2,459,027,055	3,690	6,689,327,465
Public unit trust - unlisted	175	24,013,054	545	1,603,525,736	565	6,145,331,030
Cash management unit trust	75	886,555	205	36,210,070	210	96,438,713
Public unit trust - listed	55	685,267	130	1,120,204,039	135	2,449,286,657
Other ²	175	2,771,358	540	549,364,431	565	1,077,300,520
Total	167,150	2,982,743,450	318,850	97,722,940,032	324,885	291,664,004,860

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Income reconciliation adjustments		Expense reconciliation adjustments		Net business income - PP - profit	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	2,110	-263,607,840	6,675	85,106,767	1,145	95,160,162
Discretionary trust - main source from trading	18,740	-22,349,937	51,825	-23,724,601	11,665	1,824,296,689
Unit trust	4,080	-2,811,549,789	16,310	1,163,059,613	600	159,871,420
Deceased estate	50	-1,724,896	105	3,350,498	375	13,852,186
Discretionary trust - main source from service-management	1,855	-61,678,358	6,610	15,505,238	205	20,195,327
Other fixed trust	230	-20,642,299	775	8,092,015	55	9,741,848
Hybrid trust	405	-16,680,586	1,375	8,407,119	60	11,800,223
Public unit trust - unlisted	210	-2,090,734,842	315	188,742,151	10	2,010,831
Cash management unit trust	15	752,559	35	1,317,220	5	282,580
Public unit trust - listed	20	-1,652,400,226	40	-2,861,090,291	5	865,156
Other ²	15	42,774,003	35	5,384,363	20	502,187
Total	27,735	-6,897,842,211	84,090	-1,405,849,908	14,145	2,138,578,609

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Net business income - PP - loss		Net business income - NPP - profit		Net business income - NPP - loss	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	2,090	-169,147,592	24,220	2,234,071,451	22,590	-1,559,159,399
Discretionary trust - main source from trading	8,560	-916,968,904	135,125	14,931,822,497	47,910	-2,519,269,749
Unit trust	700	-138,588,435	25,965	8,949,656,292	14,635	-4,190,325,316
Deceased estate	285	-7,766,441	360	18,453,515	205	-5,112,739
Discretionary trust - main source from service-management	355	-23,135,432	21,595	2,309,220,845	6,295	-360,090,627
Other fixed trust	50	-14,174,691	1,405	488,135,469	870	-501,093,822
Hybrid trust	50	-6,687,282	2,465	914,196,173	1,160	-137,068,766
Public unit trust - unlisted	10	-4,242,920	275	782,487,464	280	-4,411,806,391
Cash management unit trust	5	-244,914	125	43,902,479	75	-3,501,492
Public unit trust - listed	5	-79,175	75	193,863,168	60	-1,467,460,031
Other ²	25	-592,341	270	152,628,929	245	-16,124,679
Total	12,125	-1,281,628,127	211,880	31,018,438,282	94,325	-15,171,013,011

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Table 5A: Trust returns

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

Business income, expense and reconciliation items	Net business income or loss from business	
	no.	\$
Discretionary trust - main source from investment	49,300	600,924,622
Discretionary trust - main source from trading	197,595	13,319,880,533
Unit trust	41,615	4,780,613,961
Deceased estate	1,185	19,426,521
Discretionary trust - main source from service-management	28,180	1,946,190,113
Other fixed trust	2,355	-17,391,196
Hybrid trust	3,710	782,240,348
Public unit trust - unlisted	570	-3,631,551,016
Cash management unit trust	210	40,438,653
Public unit trust - listed	140	-1,272,810,882
Other ²	560	136,414,096
Total	325,410	16,704,375,753