

## ***Taxation statistics 2010–11***

### **Table 3C: Partnership returns**

#### **Selected items, by fine industry<sup>1</sup>, 2010–11 income year<sup>2</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 industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes. 'Other' includes partnerships that did not state their industry and those whose stated industry was unknown.

2 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. For further information, please refer to the 'source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2010–11*.

### Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>

Page 2 of 19

**Taxation statistics 2010–11**

**Table 3C: Partnership returns**

**Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>**

<b>Other deductions, foreign income and total net income</b>	<b>Part &amp; Trust records</b>	<b>Investment income deductions-Australia</b>	<b>Forestry managed investment scheme deduction</b>	<b>Other deductions</b>	<b>Net Australian income or loss</b>
	no.	no.	\$	no.	\$
Sugar and Confectionery Manufacturing	55	0	0	n.a	n.a
Other Food Product Manufacturing	125	0	0	n.a	n.a
Beverage Manufacturing	395	5	11,573	n.a	n.a
Textile Manufacturing	25	0	0	n.a	n.a
Leather Tanning, Fur Dressing and Leather Product Manufacturing	110	0	0	n.a	n.a
Textile Product Manufacturing	510	0	0	n.a	n.a
Knitted Product Manufacturing	15	0	0	n.a	n.a
Clothing and Footwear Manufacturing	810	5	14,070	n.a	n.a
Log Sawmilling and Timber Dressing	230	5	98,015	n.a	n.a
Other Wood Product Manufacturing	810	5	12,142	n.a	n.a
Pulp, Paper and Paperboard Manufacturing	20	0	0	n.a	n.a
Converted Paper Product Manufacturing	50	0	0	n.a	n.a
Printing and Printing Support Services	855	5	9,754	n.a	n.a
Reproduction of Recorded Media	15	0	0	n.a	n.a
Petroleum and Coal Product Manufacturing	20	0	0	n.a	n.a
Basic Chemical Manufacturing	5	0	0	n.a	n.a
Basic Polymer Manufacturing	15	5	9,194	n.a	n.a
Fertiliser and Pesticide Manufacturing	35	0	0	n.a	n.a
Pharmaceutical and Medicinal Product Manufacturing	15	5	217	n.a	n.a
Cleaning Compound and Toiletry Preparation Manufacturing	90	0	0	n.a	n.a
Other Basic Chemical Product Manufacturing	15	0	0	n.a	n.a
Polymer Product Manufacturing	285	5	15,574	n.a	n.a
Natural Rubber Product Manufacturing	20	0	0	n.a	n.a
Glass and Glass Product Manufacturing	140	0	0	n.a	n.a
Ceramic Product Manufacturing	150	0	0	n.a	n.a
Cement, Lime, Plaster and Concrete Product Manufacturing	225	5	3,159	n.a	n.a
Other Non-Metallic Mineral Product Manufacturing	120	0	0	n.a	n.a
Basic Ferrous Metal Manufacturing	160	5	64,824	n.a	n.a
Basic Ferrous Metal Product Manufacturing	40	0	0	n.a	n.a
Basic Non-Ferrous Metal Manufacturing	15	0	0	n.a	n.a
Basic Non-Ferrous Metal Product Manufacturing	25	0	0	n.a	n.a

### Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>

Page 4 of 19

### Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>

Page 5 of 19

**Taxation statistics 2010–11**

**Table 3C: Partnership returns**

**Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>**

<b>Other deductions, foreign income and total net income</b>	<b>Part &amp; Trust records</b>	<b>Investment income deductions-Australia</b>	<b>Forestry managed investment scheme deduction</b>	<b>Other deductions</b>	<b>Net Australian income or loss</b>
	no.	no.	\$	no.	\$
Recreational Goods Retailing	2,595	10	84,289	n.a	n.a
Clothing, Footwear and Personal Accessory Retailing	3,025	5	5,651	n.a	n.a
Department Stores	60	0	0	n.a	n.a
Pharmaceutical and Other Store-Based Retailing	6,380	10	177,053	n.a	n.a
Non-Store Retailing	1,555	5	24,907	n.a	n.a
Retail Commission-Based Buying and/or Selling	460	5	29,353	n.a	n.a
<b>Total retail trade</b>	<b>26,600</b>	<b>75</b>	<b>706,122</b>	<b>5</b>	<b>184,712</b>
<b>Accommodation and food services</b>					
Accommodation	4,600	30	849,251	n.a	n.a
Cafes, Restaurants and Takeaway Food Services	13,025	25	109,818	n.a	n.a
Pubs, Taverns and Bars	845	5	187,390	n.a	n.a
Clubs (Hospitality)	20	0	0	n.a	n.a
<b>Total accommodation and food services</b>	<b>18,490</b>	<b>60</b>	<b>1,146,459</b>	<b>5</b>	<b>10,797</b>
<b>Transport, postal and warehousing</b>					
Road Freight Transport	7,805	15	95,561	n.a	n.a
Road Passenger Transport	3,320	20	189,829	n.a	n.a
Rail freight or passenger transport	20	0	0	n.a	n.a
Water Freight Transport	40	0	0	n.a	n.a
Water Passenger Transport	40	0	0	n.a	n.a
Air and Space Transport	75	5	35,000	n.a	n.a
Scenic and Sightseeing Transport	430	5	15,393	n.a	n.a
Pipeline and Other Transport	135	0	0	n.a	n.a
Postal and Courier Pick-up and Delivery Services	2,240	5	63,827	n.a	n.a
Water Transport Support Services	90	0	0	n.a	n.a
Airport Operations and Other Air Transport Support Services	25	5	57,874	n.a	n.a
Other Transport Support Services	495	5	2,487	n.a	n.a
Warehousing and Storage Services	320	5	52	n.a	n.a
<b>Total transport, postal and warehousing</b>	<b>15,035</b>	<b>50</b>	<b>460,023</b>	<b>5</b>	<b>42,581</b>
<b>Information media and telecommunications</b>					

### Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>

Page 7 of 19

**Taxation statistics 2010–11**

**Table 3C: Partnership returns**

**Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>**

<b>Other deductions, foreign income and total net income</b>	<b>Part &amp; Trust records</b>	<b>Investment income deductions-Australia</b>	<b>Forestry managed investment scheme deduction</b>	<b>Other deductions</b>	<b>Net Australian income or loss</b>
	no.	no.	\$	no.	\$
Property income - rent	5	0	0	n.a	n.a
Property income - interest	5	0	0	n.a	n.a
Property income - other	n.a	n.a	0	n.a	n.a
Real Estate Services	3,120	60	2,071,679	n.a	n.a
<b>Total rental, hiring and realestate services</b>	<b>48,010</b>	<b>965</b>	<b>25,448,850</b>	<b>20</b>	<b>154,781</b>
<b>Professional, scientific and technical services</b>					
Scientific Research Services	120	5	54,821	n.a	n.a
Architectural, Engineering and Technical Services	4,865	20	266,819	n.a	n.a
Legal and Accounting Services	3,775	25	302,596	n.a	n.a
Advertising Services	635	0	0	n.a	n.a
Market Research and Statistical Services	115	5	90	n.a	n.a
Management and Related Consulting Services	2,295	20	164,401	n.a	n.a
Veterinary Services	325	5	10,370	n.a	n.a
Other Professional, Scientific and Technical Services	1,090	5	11,816	n.a	n.a
Computer System Design and Related Services	1,695	5	462	n.a	n.a
<b>Total professional, scientific and technical services</b>	<b>14,915</b>	<b>70</b>	<b>811,375</b>	<b>5</b>	<b>3,778</b>
<b>Administrative and support services</b>					
Employment Services	395	n.a	n.a	n.a	n.a
Travel Agency and Tour Arrangement Services	330	n.a	n.a	n.a	n.a
Other Administrative Services	955	n.a	n.a	n.a	n.a
Building Cleaning, Pest Control and Gardening Services	11,165	n.a	n.a	n.a	n.a
Packaging Services	85	n.a	n.a	n.a	n.a
<b>Total administrative and support services</b>	<b>12,930</b>	<b>25</b>	<b>155,000</b>	<b>5</b>	<b>9,237</b>
<b>Public administration and safety</b>					
<b>Total public administration and safety</b>	<b>505</b>	<b>5</b>	<b>11,661</b>	<b>0</b>	<b>0</b>
<b>Education and training</b>					
Preschool Education	65	n.a	n.a	n.a	n.a
School Education	25	n.a	n.a	n.a	n.a



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Other deductions, foreign income and total net income	Part & Trust records	Investment income deductions-Australia	Forestry managed investment scheme deduction	Other deductions	Net Australian income or loss
	no.	no.	\$	no.	\$
Tertiary Education	445	n.a	n.a	5	17,759
Adult, Community and Other Education	1,940	n.a	n.a	30	88,679
Educational Support Services	55	n.a	n.a	0	0
<b>Total education and training</b>	<b>2,535</b>	<b>5</b>	<b>21,137</b>	<b>40</b>	<b>112,778</b>
<b>Health care and social assistance</b>					
Hospitals	60	n.a	n.a	0	0
Medical Services	1,110	n.a	n.a	15	128,690
Pathology and Diagnostic Imaging Services	80	n.a	n.a	0	0
Allied Health Services	2,190	n.a	n.a	30	132,068
Other Health Care Services	30	n.a	n.a	0	0
Residential Care Services	145	n.a	n.a	5	812,351
Child Care Services	445	n.a	n.a	15	66,171
Other Social Assistance Services	140	n.a	n.a	5	1,550
<b>Total health care and social assistance</b>	<b>4,200</b>	<b>25</b>	<b>406,344</b>	<b>65</b>	<b>1,140,830</b>
<b>Arts and recreation services</b>					
Museum Operation	40	n.a	n.a	5	1,405
Parks and Gardens Operations	70	n.a	n.a	5	1,850
Creative and Performing Arts Activities	1,810	n.a	n.a	45	71,576
Sports and Physical Recreation Activities	645	n.a	n.a	15	116,814
Horse and Dog Racing Activities	515	n.a	n.a	15	48,496
Amusement and Other Recreation Activities	360	n.a	n.a	5	115,138
Gambling Activities	255	n.a	n.a	5	3,375
<b>Total arts and recreation services</b>	<b>3,695</b>	<b>15</b>	<b>199,813</b>	<b>78</b>	<b>358,654</b>
<b>Other services</b>					
Automotive Repair and Maintenance	7,705	20	197,608	140	749,702
Machinery and Equipment Repair and Maintenance	2,275	5	6,546	35	39,938
Other Repair and Maintenance	765	5	21,378	10	12,719
Personal Care Services	3,380	5	30,106	55	291,104
Funeral, Crematorium and Cemetery Services	95	0	0	5	3,190
Other Personal Services	2,445	5	2,485	50	101,245
Religious Services	30	0	0	0	0
Civic, Professional and Other Interest Group Services	685	15	258,908	50	332,716

**Taxation statistics 2010–11**

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	no.	no.	\$	no.	\$
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	5	0	0	n.a	n.a
<b>Total other services</b>	<b>17,385</b>	<b>50</b>	<b>517,031</b>	<b>5</b>	<b>25,619</b>
<b>Other</b>	<b>25,375</b>	<b>865</b>	<b>8,674,854</b>	<b>10</b>	<b>282,420</b>
<b>Total all industries</b>	<b>369,999</b>	<b>3,565</b>	<b>214,912,757</b>	<b>180</b>	<b>1,640,314</b>

# Taxation statistics 2010–11

## Table 3C: Partnership returns

### Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>

Other deductions, foreign income and total net income	Gross other assessable foreign source income		Net other assessable foreign source income		Foreign tax credits		Total net income calc	
	no.	\$	no.	\$	no.	\$	no.	\$
<b>Agriculture, forestry and fishing</b>								
Nursery and Floriculture Production	5	565	5	380	5	63	1,145	23,578,258
Mushroom and Vegetable Growing	10	7,615	10	7,091	10	922	3,000	147,211,997
Fruit and Tree Nut Growing	40	106,515	35	106,278	30	4,650	8,385	20,337,962
Sheep, Beef Cattle and Grain Farming	620	1,036,187	615	256,350	500	37,688	60,850	1,790,031,954
Other Crop Growing	25	8,718	25	8,616	20	549	4,595	59,300,347
Dairy Cattle Farming	45	25,929	45	25,929	40	1,776	7,910	343,304,576
Poultry Farming	5	3,614	5	3,614	5	123	630	41,358,496
Deer Farming	0	0	0	0	0	0	100	-289,808
Other Livestock Farming	15	16,521	15	-116,841	15	1,081	3,570	-76,952,666
Aquaculture	5	375	5	375	5	23	395	8,594,822
Forestry and Logging	5	1,190	5	1,163	5	83	1,250	7,066,075
Fishing	5	1,404	5	1,320	5	247	1,445	73,482,308
Hunting and Trapping	0	0	0	0	0	0	130	2,343,957
Forestry Support Services	0	0	0	0	0	0	155	6,906,762
Agriculture and Fishing Support Services	10	3,204	10	3,204	10	210	3,070	74,969,170
<b>Total agriculture, forestry and fishing</b>	<b>790</b>	<b>1,211,837</b>	<b>780</b>	<b>297,479</b>	<b>640</b>	<b>47,415</b>	<b>96,635</b>	<b>2,521,244,210</b>
<b>Mining</b>								
Coal Mining	n.a	n.a	n.a	n.a	n.a	n.a	15	30,132,082
Oil and Gas Extraction	n.a	n.a	n.a	n.a	n.a	n.a	15	582,182
Metal Ore Mining	n.a	n.a	n.a	n.a	n.a	n.a	70	859,232,253
Construction Material Mining	n.a	n.a	n.a	n.a	n.a	n.a	145	13,554,565
Other Non-Metallic Mineral Mining and Quarrying	n.a	n.a	n.a	n.a	n.a	n.a	100	1,017,521
Exploration	n.a	n.a	n.a	n.a	n.a	n.a	40	1,953,056
Other Mining Support Services	n.a	n.a	n.a	n.a	n.a	n.a	80	31,195,147
<b>Total mining</b>	<b>5</b>	<b>478,434</b>	<b>5</b>	<b>246,188</b>	<b>5</b>	<b>43,744</b>	<b>465</b>	<b>937,666,806</b>
<b>Manufacturing</b>								
Meat and Meat Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	115	14,046,950
Seafood Processing	n.a	n.a	n.a	n.a	n.a	n.a	25	741,592
Dairy Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	50	15,324,414
Fruit and Vegetable Processing	n.a	n.a	n.a	n.a	n.a	n.a	90	3,888,101
Oil and Fat Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	30	21,233,242
Grain Mill and Cereal Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	35	1,947,670
Bakery Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	1,380	76,675,544

**Taxation statistics 2010–11**

**Table 3C: Partnership returns**

**Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>**

<b>Other deductions, foreign income and total net income</b>	<b>Gross other assessable foreign source income</b>		<b>Net other assessable foreign source income</b>		<b>Foreign tax credits</b>		<b>Total net income calc</b>	
	no.	\$	no.	\$	no.	\$	no.	\$
Sugar and Confectionery Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	50	18,125,152
Other Food Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	125	21,464,916
Beverage Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	385	4,085,275
Textile Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	25	632,570
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	105	2,397,059
Textile Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	500	22,266,563
Knitted Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	15	534,015
Clothing and Footwear Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	785	23,966,634
Log Sawmilling and Timber Dressing	n.a	n.a	n.a	n.a	n.a	n.a	225	4,232,804
Other Wood Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	785	40,265,657
Pulp, Paper and Paperboard Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	20	785,394
Converted Paper Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	45	3,686,804
Printing and Printing Support Services	n.a	n.a	n.a	n.a	n.a	n.a	830	44,952,257
Reproduction of Recorded Media	n.a	n.a	n.a	n.a	n.a	n.a	15	205,493
Petroleum and Coal Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	20	1,677,243
Basic Chemical Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	5	567,617
Basic Polymer Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	15	1,903,335
Fertiliser and Pesticide Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	35	1,874,573
Pharmaceutical and Medicinal Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	15	672,442
Cleaning Compound and Toiletry Preparation Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	85	5,283,436
Other Basic Chemical Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	15	3,843,208
Polymer Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	280	22,747,046
Natural Rubber Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	15	1,763,874
Glass and Glass Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	135	5,456,003
Ceramic Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	135	1,795,373
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	215	16,896,916
Other Non-Metallic Mineral Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	115	8,588,597
Basic Ferrous Metal Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	155	10,551,987
Basic Ferrous Metal Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	40	2,585,158
Basic Non-Ferrous Metal Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	15	453,187
Basic Non-Ferrous Metal Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	25	-310,292

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<b>Other deductions, foreign income and total net income</b>	<b>Gross other assessable foreign source income</b>		<b>Net other assessable foreign source income</b>		<b>Foreign tax credits</b>		<b>Total net income calc</b>	
	no.	\$	no.	\$	no.	\$	no.	\$
Iron and Steel Forging	n.a	n.a	n.a	n.a	n.a	n.a	10	735,438
Structural Metal Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	645	57,717,645
Metal Container Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	190	8,225,997
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a	n.a	n.a	n.a	n.a	n.a	170	11,021,444
Other Fabricated Metal Product Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	780	52,873,455
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	345	22,815,779
Other Transport Equipment Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	375	11,384,970
Professional and Scientific Equipment Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	245	22,133,410
Computer and Electronic Equipment Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	95	3,839,051
Electrical Equipment Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	105	5,256,752
Domestic Appliance Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	25	1,479,222
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	40	7,510,846
Specialised Machinery and Equipment Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	385	23,246,265
Other Machinery and Equipment Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	70	4,533,441
Furniture Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	850	40,443,611
Other Manufacturing	n.a	n.a	n.a	n.a	n.a	n.a	675	24,616,310
<b>Total manufacturing</b>	<b>20</b>	<b>829,914</b>	<b>20</b>	<b>-125,582</b>	<b>10</b>	<b>94,159</b>	<b>11,965</b>	<b>705,641,445</b>
<b>Electricity, gas, water and waste services</b>								
Electricity Generation	n.a	n.a	n.a	n.a	0	0	20	53,300,735
Other Electricity	n.a	n.a	n.a	n.a	0	0	5	298,473,093
Gas Supply	n.a	n.a	n.a	n.a	0	0	35	2,366,732
Water Supply, Sewerage and Drainage Services	n.a	n.a	n.a	n.a	0	0	105	-577,079,726
Waste Collection Services	n.a	n.a	n.a	n.a	0	0	335	19,814,499
Waste Treatment, Disposal and Remediation Services	n.a	n.a	n.a	n.a	0	0	235	26,867,976
<b>Total electricity, gas, water and waste services</b>	<b>5</b>	<b>18</b>	<b>5</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>735</b>	<b>-176,256,691</b>
<b>Construction</b>								
Residential Building Construction	15	38,231	15	28,784	10	4,865	8,355	134,031,878

# Taxation statistics 2010–11

## Table 3C: Partnership returns

### Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>

Other deductions, foreign income and total net income	Gross other assessable foreign source income		Net other assessable foreign source income		Foreign tax credits		Total net income calc	
	no.	\$	no.	\$	no.	\$	no.	\$
Non-Residential Building Construction	5	10,006	5	10,006	5	536	1,370	-4,684,245
Heavy and Civil Engineering Construction	5	134	5	78	0	0	1,180	323,008,465
Land Development and Site Preparation Services	10	9,704	10	9,704	10	728	5,015	339,232,547
Building Structure Services	5	3,866	5	3,612	5	273	6,105	365,908,654
Building Installation Services	15	549,958	15	549,951	15	91,902	9,750	606,463,125
Building Completion Services	20	185,548	20	28,269	15	790	16,660	905,007,195
Other Construction Services	10	23,081	10	2,252	5	239	5,520	236,201,042
<b>Total construction</b>	<b>85</b>	<b>820,528</b>	<b>80</b>	<b>632,656</b>	<b>65</b>	<b>99,332</b>	<b>53,950</b>	<b>2,905,168,661</b>
<b>Wholesale trade</b>								
Agricultural Product Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	1,110	42,210,790
Mineral, Metal and Chemical Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	430	35,318,654
Timber and Hardware Goods Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	550	129,448,506
Specialised Industrial Machinery and Equipment Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	265	-11,694,065
Other Machinery and Equipment Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	550	94,917,572
Motor Vehicle and Motor Vehicle Parts Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	520	35,798,541
Grocery, Liquor and Tobacco Product Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	1,290	105,689,713
Textile, Clothing and Footwear Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	395	23,769,563
Pharmaceutical and Toiletry Goods Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	130	9,133,523
Furniture, Floor Covering and Other Goods Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	1,075	68,223,152
Commission-Based Wholesaling	n.a	n.a	n.a	n.a	n.a	n.a	450	26,463,641
<b>Total wholesale trade</b>	<b>15</b>	<b>23,449,134</b>	<b>20</b>	<b>2,334,074</b>	<b>10</b>	<b>4,003</b>	<b>6,765</b>	<b>559,279,590</b>
<b>Retail trade</b>								
Motor Vehicle Retailing	0	0	0	0	n.a	n.a	580	40,810,347
Motor Vehicle Parts and Tyre Retailing	0	0	0	0	n.a	n.a	610	41,638,496
Fuel Retailing	5	230	5	230	n.a	n.a	665	41,945,400
Supermarket and Grocery Stores	5	1,208	5	1,165	n.a	n.a	2,365	113,802,662
Specialised Food Retailing	5	155	5	155	n.a	n.a	3,955	213,316,298
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	5	314,548	5	314,548	n.a	n.a	1,475	68,539,097
Electrical and Electronic Goods Retailing	5	920	5	920	n.a	n.a	870	46,564,222
Hardware, Building and Garden Supplies Retailing	5	84,961	5	14,285	n.a	n.a	1,720	87,303,666

**Taxation statistics 2010–11**

**Table 3C: Partnership returns**

**Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>**

<b>Other deductions, foreign income and total net income</b>	<b>Gross other assessable foreign source income</b>		<b>Net other assessable foreign source income</b>		<b>Foreign tax credits</b>		<b>Total net income calc</b>	
	no.	\$	no.	\$	no.	\$	no.	\$
Recreational Goods Retailing	5	57,752	5	57,752	n.a	n.a	2,535	97,505,585
Clothing, Footwear and Personal Accessory Retailing	5	8,721	5	4,937	n.a	n.a	2,945	79,935,482
Department Stores	0	0	0	0	n.a	n.a	60	2,625,274
Pharmaceutical and Other Store-Based Retailing	10	37,991	10	22,320	n.a	n.a	6,230	742,289,928
Non-Store Retailing	5	115,221	5	115,221	n.a	n.a	1,480	26,121,450
Retail Commission-Based Buying and/or Selling	5	15,790	5	15,790	n.a	n.a	430	6,154,501
<b>Total retail trade</b>	<b>45</b>	<b>637,497</b>	<b>40</b>	<b>547,323</b>	<b>25</b>	<b>114,211</b>	<b>25,920</b>	<b>1,608,552,408</b>
<b>Accommodation and food services</b>								
Accommodation	n.a	n.a	n.a	n.a	n.a	n.a	4,475	165,411,660
Cafes, Restaurants and Takeaway Food Services	n.a	n.a	n.a	n.a	n.a	n.a	12,710	439,685,985
Pubs, Taverns and Bars	n.a	n.a	n.a	n.a	n.a	n.a	830	82,877,354
Clubs (Hospitality)	n.a	n.a	n.a	n.a	n.a	n.a	20	972,466
<b>Total accommodation and food services</b>	<b>15</b>	<b>3,691,476</b>	<b>15</b>	<b>977,242</b>	<b>10</b>	<b>24,907</b>	<b>18,035</b>	<b>688,947,465</b>
<b>Transport, postal and warehousing</b>								
Road Freight Transport	10	684	10	610	n.a	n.a	7,585	385,277,189
Road Passenger Transport	15	6,000	10	5,967	n.a	n.a	3,255	116,825,984
Rail freight or passenger transport	5	161	5	161	n.a	n.a	20	-69,688,796
Water Freight Transport	0	0	0	0	n.a	n.a	40	4,292,857
Water Passenger Transport	0	0	0	0	n.a	n.a	40	-2,506,970
Air and Space Transport	5	108	5	87	n.a	n.a	70	1,030,997
Scenic and Sightseeing Transport	5	4,271	5	4,271	n.a	n.a	415	6,727,580
Pipeline and Other Transport	0	0	0	0	n.a	n.a	130	5,499,540
Postal and Courier Pick-up and Delivery Services	5	3,922	5	3,922	n.a	n.a	2,175	84,013,840
Water Transport Support Services	0	0	0	0	n.a	n.a	90	37,301,721
Airport Operations and Other Air Transport Support Services	0	0	0	0	n.a	n.a	25	3,993,322
Other Transport Support Services	5	1,680	5	-181	n.a	n.a	480	28,387,954
Warehousing and Storage Services	5	8	0	0	n.a	n.a	305	16,467,137
<b>Total transport, postal and warehousing</b>	<b>35</b>	<b>16,834</b>	<b>35</b>	<b>14,837</b>	<b>25</b>	<b>1,178</b>	<b>14,630</b>	<b>617,622,355</b>
<b>Information media and telecommunications</b>								

**Taxation statistics 2010–11**

**Table 3C: Partnership returns**

**Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>**

<b>Other deductions, foreign income and total net income</b>	<b>Gross other assessable foreign source income</b>		<b>Net other assessable foreign source income</b>		<b>Foreign tax credits</b>		<b>Total net income calc</b>	
	no.	\$	no.	\$	no.	\$	no.	\$
Newspaper, Periodical, Book and Directory Publishing	n.a	n.a	n.a	n.a	n.a	n.a	230	14,656,257
Software Publishing	n.a	n.a	n.a	n.a	n.a	n.a	10	16,731
Motion Picture and Video Activities	n.a	n.a	n.a	n.a	n.a	n.a	470	114,250,975
Sound Recording and Music Publishing	n.a	n.a	n.a	n.a	n.a	n.a	145	8,287,071
Radio Broadcasting	n.a	n.a	n.a	n.a	n.a	n.a	10	242,277
Television Broadcasting	n.a	n.a	n.a	n.a	n.a	n.a	10	229,678,484
Internet Publishing and Broadcasting	n.a	n.a	n.a	n.a	n.a	n.a	130	13,118,842
Telecommunications Services	n.a	n.a	n.a	n.a	n.a	n.a	35	5,819,512
Internet Service Providers and Web Search Portals	n.a	n.a	n.a	n.a	n.a	n.a	60	1,390,518
Data Processing, Web Hosting and Electronic Information Storage Services	n.a	n.a	n.a	n.a	n.a	n.a	75	2,498,567
Libraries and Archives	n.a	n.a	n.a	n.a	n.a	n.a	15	165,624
Other Information Services	n.a	n.a	n.a	n.a	n.a	n.a	5	20,098
<b>Total information media and telecommunications</b>	<b>10</b>	<b>5,209,222</b>	<b>10</b>	<b>5,182,137</b>	<b>5</b>	<b>269,105</b>	<b>1,195</b>	<b>390,144,956</b>
<b>Financial and insurance services</b>								
Central Banking								
Depository Financial Intermediation	0	0	0	0	0	0	30	69,690,416
Non-Depository Financing	0	0	0	0	0	0	65	1,252,488,796
Financial Asset Investing	115	13,878,461	110	12,167,777	85	76,408	1,770	162,821,630
Life Insurance	0	0	0	0	0	0	15	1,378,615
Health and General Insurance	0	0	0	0	0	0	60	4,184,099
Superannuation Funds	0	0	0	0	0	0	25	11,577,035
Auxiliary Finance and Investment Services	35	1,066,347	35	693,072	20	93,341	1,430	282,918,968
Auxiliary Insurance Services	5	220	5	220	0	0	240	34,716,934
<b>Total financial and insurance services</b>	<b>145</b>	<b>14,945,028</b>	<b>145</b>	<b>12,861,069</b>	<b>105</b>	<b>169,749</b>	<b>3,635</b>	<b>1,819,776,493</b>
<b>Rental, hiring and realestate services</b>								
Motor Vehicle and Transport Equipment Rental and Hiring	5	825	5	825	5	8	705	155,335,182
Farm Animal and Bloodstock Leasing	0	0	0	0	0	0	15	264,072
Other Goods and Equipment Rental and Hiring	10	5,215	10	5,215	10	119	3,060	324,356,842
Non-Financial Intangible Assets (Except Copyrights) Leasing	5	386,630	5	85,899	5	32,562	560	207,041,873
Property Operators	280	1,363,139	275	1,112,533	210	165,682	38,995	1,741,021,754



# Taxation statistics 2010–11

## Table 3C: Partnership returns

### Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>

Other deductions, foreign income and total net income	Gross other assessable foreign source income		Net other assessable foreign source income		Foreign tax credits		Total net income calc	
	no.	\$	no.	\$	no.	\$	no.	\$
Property income - rent	0	0	0	0	0	0	5	76,258
Property income - interest	0	0	0	0	0	0	5	68,356
Property income - other	n.a	-	n.a	-	n.a	-	n.a	-
Real Estate Services	10	39,725	10	21,243	5	1,110	3,005	202,810,584
<b>Total rental, hiring and realestate services</b>	<b>310</b>	<b>1,795,534</b>	<b>305</b>	<b>1,225,715</b>	<b>230</b>	<b>199,480</b>	<b>46,345</b>	<b>2,630,974,921</b>
<b>Professional, scientific and technical services</b>								
Scientific Research Services	5	16	5	16	5	1	110	-2,022,695
Architectural, Engineering and Technical Services	20	1,368,064	20	1,105,771	15	89,504	4,645	454,895,849
Legal and Accounting Services	20	21,566,146	20	-2,961,996	10	571,645	3,605	3,842,278,785
Advertising Services	5	796,321	5	94,049	0	0	600	39,228,532
Market Research and Statistical Services	0	0	0	0	0	0	110	7,211,662
Management and Related Consulting Services	20	25,956,350	20	15,775,529	15	3,255,278	2,150	651,505,711
Veterinary Services	5	5,000	5	5,000	0	0	315	68,053,375
Other Professional, Scientific and Technical Services	10	286,023	10	236,434	5	10,422	1,050	30,133,183
Computer System Design and Related Services	5	33,864	5	26,189	0	0	1,590	75,112,755
<b>Total professional, scientific and technical services</b>	<b>85</b>	<b>50,011,784</b>	<b>85</b>	<b>14,280,992</b>	<b>45</b>	<b>3,926,850</b>	<b>14,170</b>	<b>5,166,397,157</b>
<b>Administrative and support services</b>								
Employment Services	n.a	n.a	n.a	n.a	n.a	n.a	370	77,404,796
Travel Agency and Tour Arrangement Services	n.a	n.a	n.a	n.a	n.a	n.a	320	12,606,531
Other Administrative Services	n.a	n.a	n.a	n.a	n.a	n.a	900	64,009,075
Building Cleaning, Pest Control and Gardening Services	n.a	n.a	n.a	n.a	n.a	n.a	10,845	393,340,397
Packaging Services	n.a	n.a	n.a	n.a	n.a	n.a	80	3,521,717
<b>Total administrative and support services</b>	<b>20</b>	<b>1,591,576</b>	<b>20</b>	<b>1,069,789</b>	<b>15</b>	<b>155,996</b>	<b>12,520</b>	<b>550,882,516</b>
<b>Public administration and safety</b>								
<b>Total public administration and safety</b>	<b>5</b>	<b>1,489,205</b>	<b>5</b>	<b>1,489,205</b>	<b>0</b>	<b>0</b>	<b>485</b>	<b>19,054,552</b>
<b>Education and training</b>								
Preschool Education	n.a	n.a	n.a	n.a	n.a	n.a	65	3,305,208
School Education	n.a	n.a	n.a	n.a	n.a	n.a	25	611,633

# Taxation statistics 2010–11

## Table 3C: Partnership returns

### Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>

Other deductions, foreign income and total net income	Gross other assessable foreign source income		Net other assessable foreign source income		Foreign tax credits		Total net income calc	
	no.	\$	no.	\$	no.	\$	no.	\$
Tertiary Education	n.a	n.a	n.a	n.a	n.a	n.a	415	23,227,930
Adult, Community and Other Education	n.a	n.a	n.a	n.a	n.a	n.a	1,870	45,246,365
Educational Support Services	n.a	n.a	n.a	n.a	n.a	n.a	50	1,466,428
<b>Total education and training</b>	<b>5</b>	<b>82,081</b>	<b>5</b>	<b>82,006</b>	<b>5</b>	<b>4,996</b>	<b>2,430</b>	<b>73,857,564</b>
<b>Health care and social assistance</b>								
Hospitals	n.a	n.a	n.a	n.a	n.a	n.a	55	12,804,745
Medical Services	n.a	n.a	n.a	n.a	n.a	n.a	1,075	452,605,240
Pathology and Diagnostic Imaging Services	n.a	n.a	n.a	n.a	n.a	n.a	80	147,191,691
Allied Health Services	n.a	n.a	n.a	n.a	n.a	n.a	2,135	336,866,722
Other Health Care Services	n.a	n.a	n.a	n.a	n.a	n.a	30	643,853
Residential Care Services	n.a	n.a	n.a	n.a	n.a	n.a	145	-32,244,248
Child Care Services	n.a	n.a	n.a	n.a	n.a	n.a	425	33,088,915
Other Social Assistance Services	n.a	n.a	n.a	n.a	n.a	n.a	125	4,125,178
<b>Total health care and social assistance</b>	<b>20</b>	<b>233,710</b>	<b>20</b>	<b>209,018</b>	<b>15</b>	<b>6,278</b>	<b>4,070</b>	<b>955,082,096</b>
<b>Arts and recreation services</b>								
Museum Operation	0	0	0	0	n.a	n.a	40	442,621
Parks and Gardens Operations	5	1,349	5	1,349	n.a	n.a	70	1,881,847
Creative and Performing Arts Activities	25	6,395,639	30	5,297,719	n.a	n.a	1,730	39,011,203
Sports and Physical Recreation Activities	5	13,674,320	5	2,621,748	n.a	n.a	625	45,266,077
Horse and Dog Racing Activities	5	347	5	347	n.a	n.a	505	-247,603
Amusement and Other Recreation Activities	5	11,439	5	-15,652	n.a	n.a	350	5,891,400
Gambling Activities	5	49	5	49	n.a	n.a	250	493,728,762
<b>Total arts and recreation services</b>	<b>35</b>	<b>20,083,143</b>	<b>35</b>	<b>7,905,560</b>	<b>25</b>	<b>432,548</b>	<b>3,570</b>	<b>585,974,307</b>
<b>Other services</b>								
Automotive Repair and Maintenance	n.a	n.a	n.a	n.a	n.a	n.a	7,535	394,796,855
Machinery and Equipment Repair and Maintenance	n.a	n.a	n.a	n.a	n.a	n.a	2,205	120,402,599
Other Repair and Maintenance	n.a	n.a	n.a	n.a	n.a	n.a	755	28,392,975
Personal Care Services	n.a	n.a	n.a	n.a	n.a	n.a	3,315	106,882,658
Funeral, Crematorium and Cemetery Services	n.a	n.a	n.a	n.a	n.a	n.a	95	6,810,270
Other Personal Services	n.a	n.a	n.a	n.a	n.a	n.a	2,400	70,873,317
Religious Services	n.a	n.a	n.a	n.a	n.a	n.a	30	231,710
Civic, Professional and Other Interest Group Services	n.a	n.a	n.a	n.a	n.a	n.a	660	53,711,300

**Taxation statistics 2010–11**

**Table 3C: Partnership returns**

**Selected items, by industry<sup>1</sup>, 2010–11 income year<sup>2</sup>**

Other deductions, foreign income and total net income	Gross other assessable foreign source income		Net other assessable foreign source income		Foreign tax credits		Total net income calc	
	no.	\$	no.	\$	no.	\$	no.	\$
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	n.a	n.a	n.a	n.a	n.a	n.a	5	72,726
<b>Total other services</b>	<b>20</b>	<b>1,685,900</b>	<b>20</b>	<b>662,530</b>	<b>15</b>	<b>60,442</b>	<b>16,995</b>	<b>782,174,410</b>
<b>Other</b>	520	181,334,548	530	123,001,895	410	3,388,202	23,760	955,429,717
<b>Total all industries</b>	<b>2,185</b>	<b>309,597,403</b>	<b>2,185</b>	<b>172,894,151</b>	<b>1,660</b>	<b>9,042,593</b>	<b>358,285</b>	<b>24,297,614,938</b>