

## ***Taxation statistics 2010–11***

### **Table 1: International Tax**

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

##### **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 company, individual, super fund, partnership and trust tax returns processed by 31 October 2012. The statistics are not necessarily complete. The statistics for previous 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 company statistics' section in the relevant chapter of Taxation statistics 2010–11.

2 In the 2009–10 income year the label 'Net foreign employment/pension/annuity no undeducted purchase price (UPP)' was removed. New label 'Net foreign pension or annuity income without an undeducted purchase price(UPP)' was added.

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## Table 1 : International Tax

### Selected international items for income years 1989-90 to 2010-11 income years

|   |     | 1989-90       | 1990-91       | 1991-92       | 1992-93       | 1993-94       |
|---|-----|---------------|---------------|---------------|---------------|---------------|
| <b>Companies</b>  |     |               |               |               |               |               |
| Total number of companies   | no. | 420,500       | 433,030       | 448,140       | 468,285       | 500,785       |
| Net foreign income  | no. | 3,645         | 3,520         | 3,765         | 4,305         | 5,195         |
|   | \$  | 3,117,771,024 | 1,280,480,212 | 1,723,099,491 | 4,303,551,944 | 2,831,770,993 |
| Gross payments subject to foreign resident withholding            | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Interest expenses overseas  | no. | n.a.          | n.a.          | 3,345         | 3,385         | 3,500         |
|   | \$  | n.a.          | n.a.          | 7,111,324,317 | 6,113,055,166 | 5,697,066,121 |
| Lease expenses overseas   | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Attributed Foreign Income (AFI)                                   |     |               |               |               |               |               |
| Listed country  | no. | n.a.          | n.a.          | n.a.          | n.a.          | 0             |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | 0             |
| Section 404 country   | no. | n.a.          | n.a.          | n.a.          | n.a.          | 0             |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | 0             |
| Unlisted country  | no. | n.a.          | n.a.          | n.a.          | n.a.          | 75            |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | 122,947,926   |
| <b>Individuals</b>  |     |               |               |               |               |               |
| Individual records  | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Assessable foreign source income                                  | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Exempt foreign employment income                                  | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Foreign tax credits   | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Other net foreign source income                                   | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Net foreign employment/pension/annuity no UPP <sup>2</sup>        | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Net foreign pension or annuity income without an UPP <sup>2</sup> | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Net foreign pension/annuity income with UPP                       | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |

# **Taxation statistics 2010-11**

## **Table 1 : International Tax**

### **Selected international items for income years 1989-90 to 2010-11 income years**

|   |     | 1994-95       | 1995-96       | 1996-97       | 1997-98       | 1998-99       |
|---|-----|---------------|---------------|---------------|---------------|---------------|
| <b>Companies</b>  |     |               |               |               |               |               |
| Total number of companies   | no. | 536,625       | 561,580       | 594,300       | 620,960       | 648,460       |
| Net foreign income  | no. | 5,275         | 6,050         | 6,475         | 6,965         | 7,580         |
|   | \$  | 4,476,114,963 | 4,599,789,074 | 4,188,727,517 | 5,028,954,406 | 6,921,232,255 |
| Gross payments subject to foreign resident withholding            | no. | n.a.          | 0             | 0             | 0             | 0             |
|   | \$  | n.a.          | 0             | 0             | 0             | 0             |
| Interest expenses overseas  | no. | 3,710         | 3,875         | 5,895         | 6,455         | 6,220         |
|   | \$  | 6,728,590,522 | 8,506,753,391 | 9,782,588,381 | 9,831,301,477 | 9,798,979,969 |
| Lease expenses overseas   | no. | n.a.          | 460           | 1,360         | 1,650         | 1,640         |
|   | \$  | n.a.          | 105,349,380   | 190,507,208   | 134,538,972   | 254,132,102   |
| Attributed Foreign Income (AFI)                                   |     |               |               |               |               |               |
| Listed country  | no. | 0             | 0             | 15            | 100           | 100           |
|   | \$  | 0             | 0             | 6,983,758     | 57,046,621    | 43,655,537    |
| Section 404 country   | no. | 0             | 0             | 0             | 115           | 170           |
|   | \$  | 0             | 0             | 0             | 151,812,418   | 204,157,962   |
| Unlisted country  | no. | 85            | 110           | 120           | 120           | 150           |
|   | \$  | 111,335,047   | 229,704,883   | 244,660,416   | 177,247,661   | 373,161,262   |
| <b>Individuals</b>  |     |               |               |               |               |               |
| Individual records  | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Assessable foreign source income                                  | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Exempt foreign employment income                                  | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Foreign tax credits   | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Other net foreign source income                                   | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Net foreign employment/pension/annuity no UPP <sup>2</sup>        | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Net foreign pension or annuity income without an UPP <sup>2</sup> | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Net foreign pension/annuity income with UPP                       | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|   | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |

**Taxation statistics 2010-11**

**Table 1 : International Tax**

**Selected international items for income years 1989-90 to 2010-11 income years**

|   |     | 1999-00        | 2000-01        | 2001-02        | 2002-03        | 2003-04        |
|---|-----|----------------|----------------|----------------|----------------|----------------|
| <b>Companies</b>  |     |                |                |                |                |                |
| Total number of companies   | no. | 682,105        | 713,040        | 734,755        | 752,605        | 769,525        |
| Net foreign income  | no. | 8,020          | 9,655          | 11,165         | 12,610         | 13,720         |
|   | \$  | 7,483,247,036  | 5,535,259,126  | 5,083,862,702  | 4,471,198,784  | 4,845,235,473  |
| Gross payments subject to foreign resident withholding            | no. | 0              | 0              | 0              | 0              | 0              |
|   | \$  | 0              | 0              | 0              | 0              | 0              |
| Interest expenses overseas  | no. | 6,675          | 7,365          | 7,865          | 11,805         | 8,560          |
|   | \$  | 13,639,750,334 | 19,182,676,951 | 16,706,159,683 | 14,142,779,024 | 15,736,128,302 |
| Lease expenses overseas   | no. | 1,775          | 1,565          | 1,620          | 1,820          | 1,415          |
|   | \$  | 178,283,599    | 186,130,743    | 501,451,376    | 540,784,111    | 234,021,218    |
| Attributed Foreign Income (AFI)                                   |     |                |                |                |                |                |
| Listed country  | no. | 125            | 110            | 290            | 65             | 60             |
|   | \$  | 95,356,642     | 85,496,566     | 271,076,655    | 95,246,842     | 97,547,585     |
| Section 404 country   | no. | 165            | 185            | 205            | 170            | 135            |
|   | \$  | 388,730,756    | 269,239,500    | 246,570,172    | 310,142,567    | 427,929,962    |
| Unlisted country  | no. | 135            | 750            | 255            | 130            | 95             |
|   | \$  | 433,257,880    | 1,588,528,944  | 577,988,662    | 503,186,611    | 273,273,113    |
| <b>Individuals</b>  |     |                |                |                |                |                |
| Individual records  | no. | 10,751,410     | 10,933,145     | 11,093,975     | 11,350,160     | 11,662,875     |
| Assessable foreign source income                                  | no. | 669,315        | 731,900        | 831,365        | 915,295        | 943,490        |
|   | \$  | 1,746,589,220  | 1,901,128,331  | 1,851,715,819  | 2,007,711,319  | 2,161,761,148  |
| Exempt foreign employment income                                  | no. | 18,095         | 19,810         | 22,270         | 22,795         | 25,045         |
|   | \$  | 802,989,545    | 992,735,743    | 1,212,504,740  | 1,185,851,193  | 1,179,228,206  |
| Foreign tax credits   | no. | 332,215        | 411,705        | 481,465        | 570,475        | 628,080        |
|   | \$  | 108,466,157    | 134,264,917    | 131,598,564    | 136,410,653    | 150,199,020    |
| Other net foreign source income                                   | no. | 538,345        | 626,660        | 734,690        | 823,750        | 849,530        |
|   | \$  | 626,988,920    | 744,276,220    | 799,860,245    | 870,904,977    | 957,915,599    |
| Net foreign employment/pension/annuity no UPP <sup>2</sup>        | no. | 69,830         | 55,935         | 51,800         | 53,840         | 54,965         |
|   | \$  | 503,990,623    | 498,690,768    | 505,493,911    | 543,679,001    | 564,057,278    |
| Net foreign pension or annuity income without an UPP <sup>2</sup> | no. | n.a.           | n.a.           | n.a.           | n.a.           | n.a.           |
|   | \$  | n.a.           | n.a.           | n.a.           | n.a.           | n.a.           |
| Net foreign pension/annuity income with UPP                       | no. | 77,760         | 58,950         | 53,805         | 54,050         | 56,180         |
|   | \$  | 468,557,107    | 415,183,433    | 407,138,920    | 421,349,746    | 410,245,598    |

# **Taxation statistics 2010-11**

## **Table 1 : International Tax**

### **Selected international items for income years 1989-90 to 2010-11 income years**

|   |     | 2004-05        | 2005-06        | 2006-07        | 2007-08        |
|---|-----|----------------|----------------|----------------|----------------|
| <b>Companies</b>  |     |                |                |                |                |
| Total number of companies   | no. | 791,410        | 811,570        | 833,790        | 844,735        |
| Net foreign income  | no. | 15,595         | 17,035         | 17,375         | 16,725         |
|   | \$  | 5,537,831,719  | 6,520,232,354  | 8,886,598,377  | 10,386,207,294 |
| Gross payments subject to foreign resident withholding            | no. | 725            | 805            | 935            | 1,010          |
|   | \$  | 146,408,478    | 491,004,009    | 716,904,537    | 919,527,126    |
| Interest expenses overseas  | no. | 8,970          | 10,190         | 9,435          | 9,745          |
|   | \$  | 20,204,535,421 | 27,411,855,735 | 35,018,939,887 | 38,549,428,726 |
| Lease expenses overseas   | no. | 1,485          | 1,550          | 1,425          | 1,435          |
|   | \$  | 395,388,264    | 420,004,520    | 309,579,612    | 430,163,176    |
| Attributed Foreign Income (AFI)                                   |     |                |                |                |                |
| Listed country  | no. | 55             | 135            | 105            | 140            |
|   | \$  | 97,969,205     | 72,979,067     | 86,718,345     | 307,681,791    |
| Section 404 country   | no. | 100            | 130            | 150            | 195            |
|   | \$  | 174,221,328    | 265,205,229    | 492,967,497    | 998,157,674    |
| Unlisted country  | no. | 95             | 110            | 120            | 140            |
|   | \$  | 644,542,751    | 711,746,482    | 985,054,224    | 402,347,351    |
| <b>Individuals</b>  |     |                |                |                |                |
| Individual records  | no. | 11,946,065     | 12,208,760     | 12,562,515     | 12,994,080     |
| Assessable foreign source income                                  | no. | 1,014,775      | 1,069,880      | 1,107,095      | 1,100,500      |
|   | \$  | 2,372,235,033  | 2,672,389,365  | 3,276,516,867  | 3,538,452,973  |
| Exempt foreign employment income                                  | no. | 25,040         | 26,420         | 28,170         | 28,725         |
|   | \$  | 1,278,094,064  | 1,365,073,575  | 1,630,647,403  | 1,763,501,410  |
| Foreign tax credits   | no. | 684,270        | 761,405        | 772,735        | 742,335        |
|   | \$  | 178,849,949    | 224,957,333    | 245,085,504    | 267,283,528    |
| Other net foreign source income                                   | no. | 910,810        | 963,555        | 1,004,660      | 1,003,110      |
|   | \$  | 1,068,604,167  | 1,332,878,340  | 1,694,020,116  | 2,057,106,839  |
| Net foreign employment/pension/annuity no UPP <sup>2</sup>        | no. | 58,895         | 63,050         | 63,895         | 64,970         |
|   | \$  | 637,901,986    | 689,938,175    | 744,433,120    | 787,849,691    |
| Net foreign pension or annuity income without an UPP <sup>2</sup> | no. | n.a.           | n.a.           | n.a.           | n.a.           |
|   | \$  | n.a.           | n.a.           | n.a.           | n.a.           |
| Net foreign pension/annuity income with UPP                       | no. | 59,725         | 61,005         | 60,205         | 56,745         |
|   | \$  | 445,130,068    | 449,385,498    | 455,954,399    | 428,052,703    |

# **Taxation statistics 2010-11**

## **Table 1 : International Tax**

### **Selected international items for income years 1989-90 to 2010-11 income years**

|   |     | 2008-09        | 2009-10        | 2010-11        |
|---|-----|----------------|----------------|----------------|
| <b>Companies</b>  |     |                |                |                |
| Total number of companies   | no. | 839,315        | 834,125        | 788,985        |
| Net foreign income  | no. | 14,810         | 13,380         | 12,725         |
|   | \$  | 10,723,846,624 | 7,554,500,568  | 11,495,267,317 |
| Gross payments subject to foreign resident withholding            | no. | 950            | 1,060          | 1,025          |
|   | \$  | 1,289,583,839  | 1,263,600,142  | 478,783,586    |
| Interest expenses overseas  | no. | 9,760          | 10,335         | 9,720          |
|   | \$  | 36,840,864,278 | 27,817,690,562 | 31,221,195,531 |
| Lease expenses overseas   | no. | 1,380          | 1,690          | 1,400          |
|   | \$  | 607,715,107    | 1,004,401,695  | 812,517,733    |
| Attributed Foreign Income (AFI)                                   |     |                |                |                |
| Listed country  | no. | 50             | 50             | 55             |
|   | \$  | 75,054,336     | 191,559,803    | 30,667,524     |
| Section 404 country   | no. | 200            | 190            | 205            |
|   | \$  | 975,770,746    | 742,475,728    | 1,198,613,600  |
| Unlisted country  | no. | 160            | 135            | 155            |
|   | \$  | 449,143,029    | 476,994,978    | 882,069,715    |
| <b>Individuals</b>  |     |                |                |                |
| Individual records  | no. | 12,908,185     | 12,843,180     | 12,637,625     |
| Assessable foreign source income                                  | no. | 993,275        | 927,795        | 857,550        |
|   | \$  | 3,526,631,476  | 3,335,074,841  | 3,190,646,057  |
| Exempt foreign employment income                                  | no. | 24,840         | 7,885          | 5,510          |
|   | \$  | 1,898,135,008  | 409,815,457    | 305,788,083    |
| Foreign tax credits   | no. | 651,010        | 624,605        | 568,500        |
|   | \$  | 244,395,182    | 464,342,189    | 485,547,864    |
| Other net foreign source income                                   | no. | 887,730        | 830,275        | 761,205        |
|   | \$  | 1,788,475,179  | 1,305,276,090  | 1,251,530,754  |
| Net foreign employment/pension/annuity no UPP <sup>2</sup>        | no. | 65,055         | 60             | 0              |
|   | \$  | 877,482,263    | 369,930        | 0              |
| Net foreign pension or annuity income without an UPP <sup>2</sup> | no. | n.a.           | 53,405         | 53,485         |
|   | \$  | n.a.           | 463,892,348    | 435,908,142    |
| Net foreign pension/annuity income with UPP                       | no. | 53,835         | 51,280         | 53,485         |
|   | \$  | 434,686,851    | 373,025,794    | 435,908,142    |

**Taxation statistics 2010-11**

**Table 1 : International Tax**

**Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 1989-90     | 1990-91     | 1991-92     | 1992-93     | 1993-94     |
|--|-----|-------------|-------------|-------------|-------------|-------------|
| <b>APRA Superannuation Funds</b>                       |     |             |             |             |             |             |
| APRA Fund records                                      | no. | 90,975      | 76,895      | 81,200      | 89,415      | 98,660      |
| Net foreign income                                     | no. | 2,460       | 2,700       | 3,515       | 5,365       | 9,165       |
|  | \$  | 218,541,897 | 260,846,625 | 461,685,164 | 704,421,850 | 656,747,327 |
| Gross foreign income                                   | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Gross payments subject to foreign resident withholding | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Interest expenses overseas                             | no. | n.a.        | n.a.        | 140         | 140         | 110         |
|  | \$  | n.a.        | n.a.        | 1,343,926   | 2,598,960   | 701,665     |
| Attributed Foreign Income (AFI)                        |     |             |             |             |             |             |
| Listed country   | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Section 404 country                                    | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Unlisted country                                       | no. | n.a.        | n.a.        | n.a.        | n.a.        | 5           |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | 409         |
| FIF/FLP income   | no. | n.a.        | n.a.        | n.a.        | n.a.        | 50          |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | 137,748     |
| <b>Self-managed Superannuation Funds</b>               |     |             |             |             |             |             |
| SMSF records   | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Net foreign income                                     | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Gross foreign income                                   | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Gross payments subject to foreign resident withholding | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Interest expenses overseas                             | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Attributed Foreign Income (AFI)                        |     |             |             |             |             |             |
| Listed country   | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Section 404 country                                    | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| Unlisted country                                       | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
| FIF/FLP income   | no. | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.        | n.a.        |

**Taxation statistics 2010-11**

**Table 1 : International Tax**

**Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 1994-95     | 1995-96     | 1996-97     | 1997-98       | 1998-99       |
|--|-----|-------------|-------------|-------------|---------------|---------------|
| <b>APRA Superannuation Funds</b>                       |     |             |             |             |               |               |
| APRA Fund records                                      | no. | 106,925     | 123,225     | 146,325     | 168,930       | 187,835       |
| Net foreign income                                     | no. | 9,375       | 14,135      | 19,395      | 25,065        | 32,155        |
|  | \$  | 499,961,927 | 726,308,943 | 937,249,935 | 2,018,276,704 | 1,420,785,462 |
| Gross foreign income                                   | no. | n.a.        | n.a.        | n.a.        | n.a.          | 26,880        |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.          | 734,158,469   |
| Gross payments subject to foreign resident withholding | no. | n.a.        | n.a.        | n.a.        | n.a.          | n.a.          |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.          | n.a.          |
| Interest expenses overseas                             | no. | 115         | 75          | 30          | 85            | 100           |
|  | \$  | 31,225,660  | 1,533,349   | 51,163      | 68,773        | 191,564       |
| Attributed Foreign Income (AFI)                        |     |             |             |             |               |               |
| Listed country   | no. | n.a.        | n.a.        | 5           | 60            | 45            |
|  | \$  | n.a.        | n.a.        | 775,881     | 5,878,433     | 501,383       |
| Section 404 country                                    | no. | n.a.        | n.a.        | 0           | 5             | 10            |
|  | \$  | n.a.        | n.a.        | 0           | 3,556         | 1,333         |
| Unlisted country                                       | no. | 15          | 5           | 10          | 5             | 20            |
|  | \$  | 13,626      | 846         | 149,744     | 15,156        | 82,663        |
| FIF/FLP income   | no. | 50          | 50          | 35          | 50            | 75            |
|  | \$  | 8,675,351   | 25,721,401  | 73,985,223  | 39,952,292    | 17,460,766    |
| <b>Self-managed Superannuation Funds</b>               |     |             |             |             |               |               |
| SMSF records   | no. | n.a.        | 4,880       | 3,885       | 3,725         | 2,570         |
| Net foreign income                                     | no. | n.a.        | 365         | 305         | 280           | 90            |
|  | \$  | n.a.        | 11,473,443  | 20,033,456  | 518,368       | 247,586       |
| Gross foreign income                                   | no. | n.a.        | n.a.        | n.a.        | n.a.          | 60            |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.          | 215,656       |
| Gross payments subject to foreign resident withholding | no. | n.a.        | n.a.        | n.a.        | n.a.          | n.a.          |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.          | n.a.          |
| Interest expenses overseas                             | no. | n.a.        | 5           | 5           | 5             | 5             |
|  | \$  | n.a.        | 25,534      | 948         | 15            | 9,158         |
| Attributed Foreign Income (AFI)                        |     |             |             |             |               |               |
| Listed country   | no. | n.a.        | n.a.        | 5           | 5             | 5             |
|  | \$  | n.a.        | n.a.        | 7,554,232   | 4,592         | 121           |
| Section 404 country                                    | no. | n.a.        | n.a.        | n.a.        | n.a.          | n.a.          |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.          | n.a.          |
| Unlisted country                                       | no. | n.a.        | n.a.        | n.a.        | n.a.          | n.a.          |
|  | \$  | n.a.        | n.a.        | n.a.        | n.a.          | n.a.          |
| FIF/FLP income   | no. | n.a.        | 5           | 0           | 0             | 0             |
|  | \$  | n.a.        | 478         | 0           | 0             | 0             |



# Taxation statistics 2010-11

## Table 1 : International Tax

### Selected international items for income years 1989-90 to 2010-11 income years

|  |     | 1999-00       | 2000-01       | 2001-02       | 2002-03       | 2003-04       |
|--|-----|---------------|---------------|---------------|---------------|---------------|
| <b>APRA Superannuation Funds</b>                       |     |               |               |               |               |               |
| APRA Fund records                                      | no. | 41,985        | 14,825        | 13,070        | 12,290        | 10,510        |
| Net foreign income                                     | no. | 9,285         | 6,275         | 6,470         | 6,665         | 6,635         |
|  | \$  | 1,026,273,432 | 1,209,662,923 | 1,600,940,166 | 2,308,959,607 | 2,561,579,714 |
| Gross foreign income                                   | no. | 8,930         | 6,040         | 6,495         | 6,680         | 6,620         |
|  | \$  | 1,168,845,906 | 1,899,249,427 | 2,557,367,968 | 3,271,037,134 | 4,223,408,809 |
| Gross payments subject to foreign resident withholding | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|  | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Interest expenses overseas                             | no. | 100           | 5             | 5             | 5             | 5             |
|  | \$  | 1,728,034     | 95,776        | 44,633        | 29,738        | 12,070        |
| Attributed Foreign Income (AFI)                        |     |               |               |               |               |               |
| Listed country   | no. | 15            | 0             | 5             | 0             | 0             |
|  | \$  | 21,268,876    | 0             | 142,758       | 0             | 0             |
| Section 404 country                                    | no. | 5             | 0             | 0             | 0             | 0             |
|  | \$  | 1,520         | 0             | 0             | 0             | 0             |
| Unlisted country                                       | no. | 10            | 5             | 0             | 5             | 0             |
|  | \$  | 798,291       | 120           | 0             | 21,640        | 0             |
| FIF/FLP income   | no. | 10            | 5             | 5             | 5             | 5             |
|  | \$  | 789,229,682   | 5,652,073     | 49,262,211    | 11,329,573    | 1,111,951     |
| <b>Self-managed Superannuation Funds</b>               |     |               |               |               |               |               |
| SMSF records   | no. | 166,505       | 206,065       | 220,860       | 243,390       | 269,320       |
| Net foreign income                                     | no. | 34,705        | 55,160        | 68,640        | 80,030        | 93,115        |
|  | \$  | 33,715,407    | 48,550,396    | 90,601,044    | 129,683,297   | 174,119,291   |
| Gross foreign income                                   | no. | 33,840        | 54,910        | 68,495        | 80,000        | 93,065        |
|  | \$  | 29,768,480    | 63,867,859    | 93,277,188    | 131,180,619   | 176,589,966   |
| Gross payments subject to foreign resident withholding | no. | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
|  | \$  | n.a.          | n.a.          | n.a.          | n.a.          | n.a.          |
| Interest expenses overseas                             | no. | 70            | 105           | 90            | 110           | 175           |
|  | \$  | 97,201        | 217,423       | 115,288       | 104,780       | 217,112       |
| Attributed Foreign Income (AFI)                        |     |               |               |               |               |               |
| Listed country   | no. | 50            | 80            | 5             | 5             | 5             |
|  | \$  | 631,105       | 1,186,018     | 21,131        | 32,383        | 3,702         |
| Section 404 country                                    | no. | 5             | 5             | 5             | 0             | 5             |
|  | \$  | 46,747        | 2,583         | 601           | 0             | 426           |
| Unlisted country                                       | no. | 25            | 15            | 5             | 30            | 5             |
|  | \$  | 250,364       | 13,880        | 43,854        | 983,773       | 2             |
| FIF/FLP income   | no. | 55            | 90            | 155           | 310           | 30            |
|  | \$  | 220,020       | 1,673,561     | 969,260       | 5,363,004     | 121,102       |

**Taxation statistics 2010-11**

**Table 1 : International Tax**

**Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 2004-05       | 2005-06       | 2006-07       | 2007-08        |
|--|-----|---------------|---------------|---------------|----------------|
| <b>APRA Superannuation Funds</b>                       |     |               |               |               |                |
| APRA Fund records                                      | no. | 9,330         | 8,240         | 7,180         | 5,765          |
| Net foreign income                                     | no. | 6,565         | 6,205         | 5,505         | 4,715          |
|  | \$  | 3,824,182,514 | 3,408,431,942 | 7,305,180,198 | 8,690,911,215  |
| Gross foreign income                                   | no. | 6,550         | 6,200         | 5,495         | 4,715          |
|  | \$  | 4,724,540,976 | 4,721,846,932 | 8,702,623,739 | 11,297,708,234 |
| Gross payments subject to foreign resident withholding | no. | 70            | 0             | 5             | 0              |
|  | \$  | 14,869        | 0             | 6,777         | 0              |
| Interest expenses overseas                             | no. | 5             | 5             | 5             | 5              |
|  | \$  | 6,371         | 110,455       | 900           | 364            |
| Attributed Foreign Income (AFI)                        |     |               |               |               |                |
| Listed country   | no. | 0             | 5             | 5             | 5              |
|  | \$  | 0             | 12            | 25            | 2,060          |
| Section 404 country                                    | no. | 0             | 0             | 0             | 5              |
|  | \$  | 0             | 0             | 0             | 4,090,701      |
| Unlisted country                                       | no. | 5             | 5             | 5             | 5              |
|  | \$  | 8,564,517     | 9,000,000     | 295,150,832   | 5,238,181      |
| FIF/FLP income   | no. | 5             | 0             | 5             | 5              |
|  | \$  | 129,701       | 0             | 4,000,132     | 5,035,923      |
| <b>Self-managed Superannuation Funds</b>               |     |               |               |               |                |
| SMSF records   | no. | 286,655       | 304,910       | 342,295       | 364,350        |
| Net foreign income                                     | no. | 113,075       | 130,240       | 148,745       | 165,670        |
|  | \$  | 174,394,119   | 245,897,296   | 513,802,377   | 631,610,119    |
| Gross foreign income                                   | no. | 113,010       | 130,210       | 148,685       | 165,890        |
|  | \$  | 179,678,638   | 250,152,044   | 517,878,238   | 653,059,141    |
| Gross payments subject to foreign resident withholding | no. | 530           | 340           | 250           | n.a.           |
|  | \$  | 351,706       | 350,312       | 241,326       | n.a.           |
| Interest expenses overseas                             | no. | 200           | 245           | 300           | 780            |
|  | \$  | 221,211       | 434,803       | 399,411       | 1,904,746      |
| Attributed Foreign Income (AFI)                        |     |               |               |               |                |
| Listed country   | no. | 10            | 120           | 45            | n.a.           |
|  | \$  | 17,782        | 27,931        | 19,008        | n.a.           |
| Section 404 country                                    | no. | 0             | 40            | 20            | n.a.           |
|  | \$  | 0             | 3,544         | 7,380         | n.a.           |
| Unlisted country                                       | no. | 25            | 25            | 10            | n.a.           |
|  | \$  | 50,229        | 227,566       | 54,795        | n.a.           |
| FIF/FLP income   | no. | 35            | 40            | 40            | n.a.           |
|  | \$  | 315,049       | 395,687       | 709,343       | n.a.           |

# **Taxation statistics 2010-11**

## **Table 1 : International Tax**

### **Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 2008-09        | 2009-10       | 2010-11        |
|--|-----|----------------|---------------|----------------|
| <b>APRA Superannuation Funds</b>                       |     |                |               |                |
| APRA Fund records                                      | no. | 5,015          | 4,530         | 4,095          |
| Net foreign income                                     | no. | 4,070          | 3,485         | 3,145          |
|  | \$  | 4,659,851,936  | 7,116,236,813 | 9,043,909,395  |
| Gross foreign income                                   | no. | 4,070          | 3,525         | 3,150          |
|  | \$  | 13,632,161,604 | 9,922,641,998 | 11,167,702,880 |
| Gross payments subject to foreign resident withholding | no. | 0              | 0             | 0              |
|  | \$  | 0              | 0             | 0              |
| Interest expenses overseas                             | no. | 0              | 5             | 5              |
|  | \$  | 0              | 2             | 1,845          |
| Attributed Foreign Income (AFI)                        |     |                |               |                |
| Listed country   | no. | 5              | 5             | 5              |
|  | \$  | 659            | 16,492        | 2,867          |
| Section 404 country                                    | no. | 5              | 0             | 0              |
|  | \$  | 4              | 0             | 0              |
| Unlisted country                                       | no. | 0              | 5             | 5              |
|  | \$  | 0              | 19,366,542    | 5,592,178      |
| FIF/FLP income   | no. | 5              | 5             | 0              |
|  | \$  | 142,998,926    | 868,140       | 0              |
| <b>Self-managed Superannuation Funds</b>               |     |                |               |                |
| SMSF records   | no. | 381,525        | 392,890       | 391,165        |
| Net foreign income                                     | no. | 161,385        | 164,850       | 156,085        |
|  | \$  | 734,778,882    | 350,118,361   | 427,338,295    |
| Gross foreign income                                   | no. | 161,570        | 165,105       | 156,270        |
|  | \$  | 741,750,724    | 354,198,421   | 452,084,718    |
| Gross payments subject to foreign resident withholding | no. | n.a.           | n.a.          | n.a.           |
|  | \$  | n.a.           | n.a.          | n.a.           |
| Interest expenses overseas                             | no. | 855            | 785           | 730            |
|  | \$  | 2,566,488      | 3,134,362     | 5,023,092      |
| Attributed Foreign Income (AFI)                        |     |                |               |                |
| Listed country   | no. | n.a.           | n.a.          | n.a.           |
|  | \$  | n.a.           | n.a.          | n.a.           |
| Section 404 country                                    | no. | n.a.           | n.a.          | n.a.           |
|  | \$  | n.a.           | n.a.          | n.a.           |
| Unlisted country                                       | no. | n.a.           | n.a.          | n.a.           |
|  | \$  | n.a.           | n.a.          | n.a.           |
| FIF/FLP income   | no. | n.a.           | n.a.          | n.a.           |
|  | \$  | n.a.           | n.a.          | n.a.           |

**Taxation statistics 2010-11**

**Table 1 : International Tax**

**Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 1989-90    | 1990-91     | 1991-92     | 1992-93     | 1993-94     |
|--|-----|------------|-------------|-------------|-------------|-------------|
| <b>Partnerships</b>                          |     |            |             |             |             |             |
| Partnership records                          | no. | 129,270    | 567,465     | 579,990     | 589,560     | 599,505     |
| Gross other assessable foreign source income | no. | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
| Net other assessable foreign source income   | no. | 455        | 3,720       | 2,655       | 2,880       | 3,260       |
|  | \$  | 899,081    | 39,420,026  | 57,169,209  | 11,646,482  | 128,651,831 |
| Interest expenses overseas                   | no. | 0          | 0           | 645         | 215         | 470         |
|  | \$  | 0          | 0           | 15,822,385  | 35,263,339  | 13,128,329  |
| Attributed Foreign Income (AFI)              |     |            |             |             |             |             |
| Listed country                               | no. | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
| Section 404 country                          | no. | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
| Unlisted country                             | no. | n.a.       | n.a.        | n.a.        | n.a.        | 15          |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | 1,762,254   |
| FIF/FLP income                               | no. | n.a.       | n.a.        | n.a.        | n.a.        | 20          |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | 66,211      |
| <b>Trusts</b>                                |     |            |             |             |             |             |
| Trust records                                | no. | 99,530     | 328,725     | 338,815     | 359,205     | 374,500     |
| Gross other assessable foreign source income | no. | n.a.       | n.a.        | n.a.        | n.a.        | 5           |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | 57,441      |
| Net other assessable foreign source income   | no. | 1,170      | 4,275       | 5,835       | 8,650       | 11,295      |
|  | \$  | 11,765,348 | 183,966,661 | 241,864,912 | 609,408,609 | 790,624,912 |
| Interest expenses overseas                   | no. | 0          | 0           | 335         | 290         | 380         |
|  | \$  | 0          | 0           | 20,889,192  | 78,057,519  | 41,456,663  |
| Attributed Foreign Income (AFI)              |     |            |             |             |             |             |
| Listed country                               | no. | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
| Section 404 country                          | no. | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | n.a.        |
| Unlisted country                             | no. | n.a.       | n.a.        | n.a.        | n.a.        | 20          |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | 205,736     |
| FIF/FLP income                               | no. | n.a.       | n.a.        | n.a.        | n.a.        | 75          |
|  | \$  | n.a.       | n.a.        | n.a.        | n.a.        | 1,371,382   |

**Taxation statistics 2010-11**

**Table 1 : International Tax**

**Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 1994-95     | 1995-96       | 1996-97       | 1997-98       | 1998-99       |
|--|-----|-------------|---------------|---------------|---------------|---------------|
| <b>Partnerships</b>                          |     |             |               |               |               |               |
| Partnership records                          | no. | 595,175     | 582,240       | 565,370       | 550,700       | 530,860       |
| Gross other assessable foreign source income | no. | n.a.        | n.a.          | n.a.          | 5             | 3,500         |
|  | \$  | n.a.        | n.a.          | n.a.          | 103           | 50,833,542    |
| Net other assessable foreign source income   | no. | 3,090       | 3,065         | 2,920         | 3,420         | 3,455         |
|  | \$  | 92,212,292  | 61,420,232    | 50,413,225    | 53,813,896    | 44,192,288    |
| Interest expenses overseas                   | no. | 480         | 535           | 505           | 605           | 550           |
|  | \$  | 5,480,323   | 7,445,301     | 4,388,724     | 7,351,306     | 18,360,570    |
| Attributed Foreign Income (AFI)              |     |             |               |               |               |               |
| Listed country                               | no. | n.a.        | n.a.          | n.a.          | 25            | 20            |
|  | \$  | n.a.        | n.a.          | n.a.          | 57,833        | 213,324       |
| Section 404 country                          | no. | n.a.        | n.a.          | n.a.          | n.a.          | 5             |
|  | \$  | n.a.        | n.a.          | n.a.          | n.a.          | 102           |
| Unlisted country                             | no. | 5           | 10            | 5             | 5             | 5             |
|  | \$  | 464,746     | 3,169,022     | 6,749,338     | 9,081,425     | 15,131,241    |
| FIF/FLP income                               | no. | 10          | 10            | 5             | 5             | 5             |
|  | \$  | 20,094      | 14,850        | 670,569       | 866,441       | 890,919       |
| <b>Trusts</b>                                |     |             |               |               |               |               |
| Trust records                                | no. | 399,750     | 431,355       | 460,030       | 493,350       | 502,665       |
| Gross other assessable foreign source income | no. | 0           | 5             | 5             | 55            | 24,435        |
|  | \$  | 0           | 11,505        | 6,488,434     | 124,906,190   | 3,575,967,931 |
| Net other assessable foreign source income   | no. | 12,460      | 15,700        | 17,900        | 21,675        | 24,110        |
|  | \$  | 545,999,146 | 1,007,686,955 | 1,272,015,891 | 2,797,157,365 | 2,215,942,601 |
| Interest expenses overseas                   | no. | 415         | 460           | 475           | 585           | 515           |
|  | \$  | 52,576,190  | 68,853,984    | 35,259,851    | 47,595,635    | 117,080,559   |
| Attributed Foreign Income (AFI)              |     |             |               |               |               |               |
| Listed country                               | no. | n.a.        | n.a.          | n.a.          | 65            | 105           |
|  | \$  | n.a.        | n.a.          | n.a.          | 3,672,497     | 4,264,579     |
| Section 404 country                          | no. | n.a.        | n.a.          | n.a.          | 10            | 15            |
|  | \$  | n.a.        | n.a.          | n.a.          | 252,175       | 986,501       |
| Unlisted country                             | no. | 15          | 20            | 10            | 15            | 20            |
|  | \$  | 197,370     | 1,050,865     | 210,650       | 215,166       | 155,909       |
| FIF/FLP income                               | no. | 65          | 60            | 45            | 40            | 40            |
|  | \$  | 774,489     | 2,814,532     | 4,928,007     | 4,456,830     | 115,352,148   |

# **Taxation statistics 2010-11**

## **Table 1 : International Tax**

### **Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 1999-00       | 2000-01       | 2001-02       | 2002-03       | 2003-04        |
|--|-----|---------------|---------------|---------------|---------------|----------------|
| <b>Partnerships</b>                          |     |               |               |               |               |                |
| Partnership records                          | no. | 526,230       | 507,150       | 493,935       | 482,095       | 474,685        |
| Gross other assessable foreign source income | no. | 3,450         | 3,865         | 4,240         | 4,500         | 4,490          |
|  | \$  | 373,834,895   | 659,259,229   | 537,268,093   | 300,257,737   | 272,320,179    |
| Net other assessable foreign source income   | no. | 3,365         | 3,790         | 4,180         | 4,445         | 4,420          |
|  | \$  | 31,793,586    | 231,432,941   | 342,115,251   | 195,452,625   | 190,829,124    |
| Interest expenses overseas                   | no. | 540           | 635           | 605           | 570           | 625            |
|  | \$  | 8,611,392     | 23,091,563    | 28,602,858    | 11,504,939    | 10,157,631     |
| Attributed Foreign Income (AFI)              |     |               |               |               |               |                |
| Listed country                               | no. | 30            | 25            | 25            | 40            | 5              |
|  | \$  | 136,048       | 38,610        | 3,049         | 5,980         | 884            |
| Section 404 country                          | no. | 5             | 5             | 5             | 5             | 5              |
|  | \$  | 380,838       | 459,186       | 5,486,139     | 9,312         | 538            |
| Unlisted country                             | no. | 5             | 5             | 5             | 5             | 5              |
|  | \$  | 18,204,640    | 30,906,079    | 23,207,225    | 22,443,296    | 13,430,561     |
| FIF/FLP income                               | no. | 5             | 10            | 10            | 5             | 10             |
|  | \$  | 905,276       | 1,313,190     | 1,048,635     | 150,397       | 119,030        |
| <b>Trusts</b>                                |     |               |               |               |               |                |
| Trust records                                | no. | 509,400       | 504,800       | 509,085       | 526,055       | 559,630        |
| Gross other assessable foreign source income | no. | 28,625        | 33,535        | 36,980        | 41,535        | 46,090         |
|  | \$  | 4,311,141,967 | 5,174,479,889 | 5,622,442,515 | 7,383,234,223 | 10,614,092,607 |
| Net other assessable foreign source income   | no. | 28,095        | 33,015        | 36,350        | 40,930        | 45,500         |
|  | \$  | 2,917,980,672 | 3,127,860,031 | 3,967,339,849 | 5,645,822,277 | 6,715,538,761  |
| Interest expenses overseas                   | no. | 515           | 565           | 555           | 555           | 555            |
|  | \$  | 102,449,724   | 53,032,116    | 53,477,115    | 53,922,566    | 51,179,472     |
| Attributed Foreign Income (AFI)              |     |               |               |               |               |                |
| Listed country                               | no. | 100           | 75            | 120           | 90            | 35             |
|  | \$  | 81,048        | 2,838,911     | 821,988       | 335,473       | 302,090        |
| Section 404 country                          | no. | 5             | 15            | 15            | 25            | 10             |
|  | \$  | 5,448,875     | 1,773,903     | 2,978,585     | 2,305,163     | 1,751,592      |
| Unlisted country                             | no. | 25            | 25            | 20            | 25            | 20             |
|  | \$  | 130,185       | 700,938       | 4,233,969     | 15,351,026    | 16,442,034     |
| FIF/FLP income                               | no. | 60            | 65            | 75            | 85            | 120            |
|  | \$  | 274,051,452   | 68,135,153    | 67,303,090    | 31,758,912    | 66,159,510     |

# **Taxation statistics 2010-11**

## **Table 1 : International Tax**

### **Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 2004-05        | 2005-06        | 2006-07        | 2007-08        |
|--|-----|----------------|----------------|----------------|----------------|
| <b>Partnerships</b>                          |     |                |                |                |                |
| Partnership records                          | no. | 466,910        | 457,700        | 448,795        | 436,415        |
| Gross other assessable foreign source income | no. | 4,420          | 4,135          | 3,825          | 3,190          |
|  | \$  | 329,121,887    | 256,493,960    | 277,952,617    | 248,160,047    |
| Net other assessable foreign source income   | no. | 4,340          | 4,060          | 3,750          | 3,125          |
|  | \$  | 211,013,348    | 122,986,770    | 170,290,094    | 204,438,718    |
| Interest expenses overseas                   | no. | 600            | 550            | 585            | 530            |
|  | \$  | 12,275,359     | 7,028,544      | 15,885,813     | 15,987,164     |
| Attributed Foreign Income (AFI)              |     |                |                |                |                |
| Listed country                               | no. | 10             | 50             | 20             | 25             |
|  | \$  | 1,255,387      | 4,315          | 38,186,636     | 72,468,997     |
| Section 404 country                          | no. | 0              | 15             | 5              | 15             |
|  | \$  | 0              | 130            | 1,799,434      | 7,442,306      |
| Unlisted country                             | no. | 5              | 5              | 5              | 5              |
|  | \$  | 12,431,912     | 23,109,143     | 143,491        | 182,678        |
| FIF/FLP income                               | no. | 10             | 10             | 10             | 10             |
|  | \$  | 162,480        | 188,444        | 234,670        | 248,358        |
| <b>Trusts</b>                                |     |                |                |                |                |
| Trust records                                | no. | 598,205        | 636,500        | 679,845        | 716,945        |
| Gross other assessable foreign source income | no. | 54,345         | 59,870         | 65,390         | 65,815         |
|  | \$  | 12,284,663,691 | 13,908,682,874 | 26,010,380,709 | 29,700,070,341 |
| Net other assessable foreign source income   | no. | 53,740         | 59,240         | 64,715         | 65,040         |
|  | \$  | 9,184,532,804  | 10,337,837,658 | 19,873,429,222 | 20,940,498,258 |
| Interest expenses overseas                   | no. | 590            | 630            | 680            | 655            |
|  | \$  | 263,811,263    | 607,851,328    | 925,319,810    | 944,140,300    |
| Attributed Foreign Income (AFI)              |     |                |                |                |                |
| Listed country                               | no. | 40             | 880            | 485            | 710            |
|  | \$  | 2,765,078      | 9,510,097      | 3,330,120      | 6,540,601      |
| Section 404 country                          | no. | 5              | 195            | 150            | 255            |
|  | \$  | 1,495,583      | 5,906,163      | 124,188,782    | 90,956,963     |
| Unlisted country                             | no. | 20             | 50             | 65             | 65             |
|  | \$  | 15,234,571     | 11,383,549     | 320,278,625    | 111,034,300    |
| FIF/FLP income                               | no. | 135            | 220            | 285            | 270            |
|  | \$  | 101,346,403    | 247,363,614    | 237,202,262    | 105,932,449    |

**Taxation statistics 2010-11**

**Table 1 : International Tax**

**Selected international items for income years 1989-90 to 2010-11 income years**

|  |     | 2008-09        | 2009-10        | 2010-11        |
|--|-----|----------------|----------------|----------------|
| <b>Partnerships</b>                          |     |                |                |                |
| Partnership records                          | no. | 415,420        | 398,865        | 370,000        |
| Gross other assessable foreign source income | no. | 2,665          | 2,325          | 2,185          |
|  | \$  | 387,215,103    | 401,398,981    | 309,597,403    |
| Net other assessable foreign source income   | no. | 2,635          | 2,305          | 2,185          |
|  | \$  | 282,016,014    | 278,550,219    | 172,894,151    |
| Interest expenses overseas                   | no. | 495            | 465            | 405            |
|  | \$  | 10,329,869     | 14,556,888     | 11,623,086     |
| Attributed Foreign Income (AFI)              |     |                |                |                |
| Listed country                               | no. | 10             | 5              | 5              |
|  | \$  | 8,693          | 351            | 389            |
| Section 404 country                          | no. | 15             | 15             | 15             |
|  | \$  | 85             | 57             | 208            |
| Unlisted country                             | no. | 5              | 5              | 5              |
|  | \$  | 61             | 914            | 306            |
| FIF/FLP income                               | no. | 5              | 5              | 0              |
|  | \$  | 1,305,065      | 1,308,017      | 0              |
| <b>Trusts</b>                                |     |                |                |                |
| Trust records                                | no. | 733,780        | 749,240        | 729,620        |
| Gross other assessable foreign source income | no. | 60,850         | 59,090         | 54,750         |
|  | \$  | 25,698,907,106 | 24,657,829,100 | 28,870,442,086 |
| Net other assessable foreign source income   | no. | 60,650         | 58,970         | 54,655         |
|  | \$  | 6,991,910,082  | 17,042,561,008 | 18,774,271,069 |
| Interest expenses overseas                   | no. | 675            | 610            | 610            |
|  | \$  | 478,544,441    | 271,599,973    | 369,871,913    |
| Attributed Foreign Income (AFI)              |     |                |                |                |
| Listed country                               | no. | 140            | 110            | 100            |
|  | \$  | 2,069,754      | 5,160,292      | 1,366,723      |
| Section 404 country                          | no. | 260            | 215            | 175            |
|  | \$  | 46,848,962     | 24,809,805     | 28,348,019     |
| Unlisted country                             | no. | 35             | 35             | 30             |
|  | \$  | 38,144,966     | 58,487,692     | 70,514,407     |
| FIF/FLP income                               | no. | 240            | 225            | 0              |
|  | \$  | 169,406,514    | 175,571,588    | 0              |