

Taxation statistics 2010–11

Fund tax

Detailed tables index

			APRA funds		
			Table 1	Table 3	Table 4
			Multi-year	By taxable income	By total income
	Item	Label			
Number of funds	na	na	X	X	X
Type of funds	7	A-I	X		
Section B: Income					
Net capital gain	10	A	X	X	X
Gross rent and other leasing and hiring income	10	B	X		
Gross interest	10	C	X	X	X
Forestry managed investment scheme income	10	X	X		
Gross foreign income	10	D1	X	X	X
Net foreign income	10	D	X	X	X
Australian franking credits from a New Zealand company	10	E	X		
Transfers from foreign funds	10	F	X		
Gross payments where ABN not quoted	10	H	X		
Gross distribution from partnerships	10	I	X		
Unfranked dividend amount	10	J	X	X	X
Franked dividend amount	10	K	X	X	X
Dividend franking credit	10	L	X	X	X
Gross trust distributions	na	na			
Trust distributions unfranked amount	10	N	X	X	X
Trust distributions franked amount	10	O	X	X	X
Trust distributions franking credit	10	P	X	X	X
Trust distributions other amounts	10	Q	X	X	X
Assessable employer contributions	10	R1	X	X	X
Assessable personal contributions	10	R2	X	X	X
No-TFN quoted contributions	10	R3	X		
Contributions excluded by trustee	10	R4	X		
Pre 1 July 1988 funding credits	10	R5	X		
Transfer of liability to life insurance company or PST	10	R6	X		
Assessable contributions	10	R	X	X	X
Other income	10	S	X	X	X
Assessable income due to changed tax status of fund	10	T	X		
Net non-arm's length private company dividends	na	na			
Net non-arm's length trust distributions	na	na			
Net other non-arm's length income	na	na			
Net non-arm's length income (subject to 45% tax rate)	10	U	X		
Total assessable income	10	V	X	X	X

Taxation statistics 2010–11

Fund tax

Detailed tables index

			Self-managed superannuation funds		
			Table 2	Table 3	Table 4
			Multi- year	By taxable income	By total income
	Item	Label			
Number of funds	na	na	X	X	X
Type of funds					
Section B: Income					
Net capital gain	10	A	X	X	X
Gross rent and other leasing and hiring income	10	B	X	X	X
Gross interest	10	C	X	X	X
Forestry managed investment scheme income	10	X	X		
Gross foreign income	10	D1	X	X	X
Net foreign income	10	D	X	X	X
Australian franking credits from a New Zealand company	10	E	X		
Transfers from foreign funds	10	F	X		
Gross payments where ABN not quoted	10	H	X		
Gross distribution from partnerships	10	I	X	X	X
Unfranked dividend amount	10	J	X	X	X
Franked dividend amount	10	K	X	X	X
Dividend franking credit	10	L	X	X	X
Gross trust distributions	10	M	X	X	X
Trust distributions unfranked amount	na	na			
Trust distributions franked amount	na	na			
Trust distributions franking credit	na	na			
Trust distributions other amounts	na	na			
Assessable employer contributions	10	R1	X	X	X
Assessable personal contributions	10	R2	X	X	X
No-TFN quoted contributions	10	R3	X		
Contributions excluded by trustee	na	na	X		
Pre 1 July 1988 funding credits	na	na	X		
Transfer of liability to life insurance company or PST	10	R6	X		
Assessable contributions	10	R	X	X	X
Other income	10	S	X	X	X
Assessable income due to changed tax status of fund	10	T	X		
Net non-arm's length private company dividends	10	U1	X		
Net non-arm's length trust distributions	10	U2	X		
Net other non-arm's length income	10	U3	X		
Net non-arm's length income (subject to 45% tax rate)	10	U	X		
Total assessable income	10	V	X	X	X

Taxation statistics 2010–11

Fund tax

Detailed tables index

			APRA funds		
			Table 1	Table 3	Table 4
			Multi-year	By taxable income	By total income
	Item	Label			
Section C: Deductions					
Exempt current pension income	11	K	X	X	X
Interest expenses within Australia	11	A	X		
Interest expenses overseas	11	B	X		
Salary and wages	11	C	X		
Capital works deductions	11	D	X		
Deduction for decline in value of depreciating assets	11	E	X		
Small business and general business tax break	11	P	X		
Death or disability premiums	11	F	X	X	X
Death benefit increase	11	G	X		
Approved auditor fee	na	na			
Investment expenses	11	I	X		X
Management and administration expenses	11	J	X	X	X
Forestry managed investment scheme deduction	11	U	X		
Other deductions	11	L	X	X	X
Tax losses deducted	11	M	X		
Total deductions	11	N	X		
Taxable income or loss	11	O	X	X	X
Section D: Income tax calculation statement					
Taxable income	12	A	X	X	X
No-TFN quoted contributions tax	12	J	X		
Gross tax	12	B	X	X	X
Credit: foreign income tax offset	12	C1	X	X	X
Credit: rebates and tax offsets	12	C2	X		
Total rebates/tax offsets	12	C	X		
Net tax (see box 4.2 in the fund chapter)			X	X	X
Section 102AAM interest charge	12	E	X		
Credit: interest on early payments	12	F1	X		
Credit: foreign resident withholding	12	F2	X		
Credit: ABN/TFN not quoted (non-individual)	12	F3	X	X	X
Credit: refundable franking credits	12	F4	X	X	X
Credit: no-TFN tax offset	12	F5	X		
Credit: interest on no-TFN tax offset	12	F6	X		
Credit: refundable National rental affordability scheme tax offset	12	F7	X		
Credit: TFN amounts withheld from payments from closely held trusts	12	F8	X		
PAYG instalments raised	12	G	X	X	X
Supervisory levy					
Total amount due or refundable	12	I	X	X	X

Taxation statistics 2010–11

Fund tax

Detailed tables index

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			Table 2	Table 3	Table 4
			Multi- year	By taxable income	By total income
Item	Label				
Section C: Deductions					
Exempt current pension income	11	K	X	X	X
Interest expenses within Australia	11	A	X	X	X
Interest expenses overseas	11	B	X	X	X
Salary and wages	na	na			
Capital works deductions	11	D	X	X	X
Deduction for decline in value of depreciating assets	11	E	X	X	X
Small business and general business tax break	11	P	X		
Death or disability premiums	11	F	X	X	X
Death benefit increase	11	G	X	X	X
Approved auditor fee	11	H	X	X	X
Investment expenses	11	I	X	X	X
Management and administration expenses	11	J	X	X	X
Forestry managed investment scheme deduction	11	U	X	X	X
Other deductions	11	L	X	X	X
Tax losses deducted	11	M	X	X	X
Total deductions	11	N	X		
Taxable income or loss	11	O	X	X	X
Section D: Income tax calculation statement					
Taxable income	12	A	X	X	X
No-TFN quoted contributions tax	12	J	X		
Gross tax	12	B	X	X	X
Credit: foreign income tax offset	12	C1	X	X	X
Credit: rebates and tax offsets	12	C2	X	X	X
Total rebates/tax offsets	12	C	X		
Net tax (see box 4.2 in the fund chapter)			X	X	X
Section 102AAM interest charge	12	E	X		
Credit: interest on early payments	12	F1	X		
Credit: foreign resident withholding	12	F2	X	X	X
Credit: ABN/TFN not quoted (non-individual)	12	F3	X	X	X
Credit: refundable franking credits	12	F4	X	X	X
Credit: no-TFN tax offset	12	F5	X	X	X
Credit: interest on no-TFN tax offset	12	F6	X	X	X
Credit: refundable National rental affordability scheme tax offset	12	F7	X		
Credit: TFN amounts withheld from payments from closely held trusts	12	F8	X		
PAYG instalments raised	12	G	X	X	X
Supervisory levy	12	H	X	X	X
Total amount due or refundable	12	I	X	X	X

Taxation statistics 2010–11

Fund tax

Detailed tables index

			APRA funds		
			Table 1	Table 3	Table 4
			Multi-year	By taxable income	By total income
	Item	Label			
Losses					
Tax losses carried forward to later income years	13	U	X		
Net capital losses carried forward to later income years	13	V	X	X	X
Other information					
Attributed foreign income - listed country	14	A	X		
Attributed foreign income - section 404 country	14	B	X		
Attributed foreign income - unlisted country	14	C	X		
Net assets available to pay benefits	14	F	X		
Total TOFA gains	16	H	X		
Total TOFA losses	16	I	X		
TOFA transitional balancing adjustment	16	J	X		
Selected old return items reported in the multi-year table					
Gross dividends			X		
Gross payments subject to foreign resident withholding			X		
Gross distribution from trusts			X		
Attributed foreign income			X		
Transfer of taxable contributions			X		
Exempt section 290A income			X		
Intangible depreciating assets first deducted			X		
Other depreciating assets first deducted			X		
Termination value of intangible depreciating assets			X		
Termination value of other depreciating assets			X		
Total investments			X		
Number of members	8	L	X		
Number of payments received from non-resident superannuation funds			X		
Attributed foreign income - FIF/FLP income			X		
Attributed foreign income			X		
Tax spared foreign tax credits			X		
Exempt section 274(7) contributions			X		
Exempt section 275B contributions			X		
Landcare and water facility tax offset			X		
Net private company dividends and other excessive non-arm's length income			X		
Total salary & wage expenses					

Taxation statistics 2010–11

Fund tax

Detailed tables index

			Self-managed superannuation funds		
			Table 2	Table 3	Table 4
			Multi- year	By taxable income	By total income
Item Label					
Losses					
Tax losses carried forward to later income years	13	U	X	X	X
Net capital losses carried forward to later income years	13	V	X	X	X
Other information					
Attributed foreign income - listed country	n.a.	n.a.	X ³		
Attributed foreign income - section 404 country	n.a.	n.a.	X ³		
Attributed foreign income - unlisted country	n.a.	n.a.	X ³		
Net assets available to pay benefits	n.a.	n.a.			
Total TOFA gains	16	H	X		
Total TOFA losses	16	I	X		
TOFA transitional balancing adjustment	16	J	X		
Selected old return items reported in the multi-year table					
Gross dividends			X		
Gross payments subject to foreign resident withholding			X		
Gross distribution from trusts			X		
Attributed foreign income					
Transfer of taxable contributions			X		
Exempt section 290A income			X		
Intangible depreciating assets first deducted			X		
Other depreciating assets first deducted			X		
Termination value of intangible depreciating assets			X		
Termination value of other depreciating assets			X		
Total investments			X		
Number of members					X
Number of payments received from non-resident superannuation funds			X		
Attributed foreign income - FIF/FLP income					
Attributed foreign income					
Tax spared foreign tax credits			X		
Exempt section 274(7) contributions			X		
Exempt section 275B contributions			X		
Landcare and water facility tax offset			X		
Net private company dividends and other excessive non-arm's length income			X		
Total salary & wage expenses			X		

Taxation statistics 2010–11

Fund tax

Detailed tables index

		APRA funds		
		Table 1	Table 3	Table 4
		Multi-year	By taxable income	By total income
Item	Label			

* All Item and Label descriptions refer to the item and label as per the 2011 fund income tax return and SMSF annual return.

1 MCS stands for member contributions statement.

2 ITR stands for 2011 individual income tax return.

3 Available for income years prior to 2007-08, when all superannuation funds used the Fund income tax return to report to the ATO.