

## ***Taxation statistics 2010–11***

### **Table 5C: Trust returns**

#### **Selected items, by trust type, 2010–11 income year<sup>1</sup>**

**Notes:**

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

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

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

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

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

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

2 Includes trusts that did not state their industry, whose stated industry was unknown.

***Taxation statistics 2010–11***

**Table 5C: Trust returns**

**Selected items, by trust type, 2010–11 income year<sup>1</sup>**

Other deductions, foreign income, capital gains, tax offsets and total net income	Number of trusts	Deductions relating to Australian investment income		Other deductions	
	no.	no.	\$	no.	\$
Discretionary trust-main source from investment	285,740	44,460	1,132,948,379	104,595	1,741,585,465
Discretionary trust-main source from trading	232,430	4,200	107,865,683	13,305	202,033,111
Unit trust	81,185	3,600	2,156,791,632	15,925	4,517,251,469
Deceased estate	46,275	11,935	32,619,701	20,015	62,576,472
Discretionary trust-main source from service-management	38,095	1,130	18,829,736	3,785	53,192,473
Other fixed trust	17,995	5,655	51,696,674	6,225	205,877,521
Hybrid trust	9,685	1,390	799,460,373	3,290	171,583,447
Public unit trust-unlisted	4,790	2,265	3,119,754,523	2,005	4,932,560,191
Cash management unit trust	595	70	52,073,638	130	26,614,918
Public unit trust-listed	350	70	569,299,200	90	1,035,198,621
Other <sup>2</sup>	12,480	285	44,427,264	280	308,052,201
<b>Total</b>	<b>729,620</b>	<b>75,065</b>	<b>8,085,766,803</b>	<b>169,645</b>	<b>13,256,525,889</b>

***Taxation statistics 2010–11***

**Table 5C: Trust returns**

**Selected items, by trust type, 2010–11 income year<sup>1</sup>**

Other deductions, foreign income, capital gains, tax offsets and total net income	Net Australian income or loss		Net capital gain		Gross other assessable foreign source income	
	no.	\$	no.	\$	no.	\$
Discretionary trust-main source from investment	262,640	34,058,426,164	27,470	4,110,491,697	30,405	421,811,607
Discretionary trust-main source from trading	223,005	19,936,286,063	8,425	987,645,269	3,925	133,091,986
Unit trust	76,855	19,264,767,342	3,810	1,886,888,529	1,890	4,017,682,110
Deceased estate	44,595	1,567,998,398	7,705	332,581,121	11,090	21,487,895
Discretionary trust-main source from service-management	35,845	3,730,362,654	1,385	152,287,618	970	16,554,162
Other fixed trust	17,335	815,727,697	1,010	94,472,624	2,670	21,522,016
Hybrid trust	9,135	1,550,576,120	745	127,031,746	820	130,337,879
Public unit trust-unlisted	4,500	43,876,703,073	610	1,775,691,663	2,685	22,844,395,166
Cash management unit trust	550	1,353,104,963	30	923,840	45	56,844
Public unit trust-listed	330	2,999,849,284	35	42,244,972	75	1,103,262,847
Other <sup>2</sup>	1,610	371,986,548	165	6,058,584	175	160,239,574
<b>Total</b>	<b>676,400</b>	<b>129,525,788,306</b>	<b>51,385</b>	<b>9,516,317,663</b>	<b>54,750</b>	<b>28,870,442,086</b>

***Taxation statistics 2010–11***

**Table 5C: Trust returns**

**Selected items, by trust type, 2010–11 income year<sup>1</sup>**

Other deductions, foreign income, capital gains, tax offsets and total net income	Net other assessable foreign source income		Foreign tax credits		Total net income or loss prior to tax losses deducted	
	no.	\$	no.	\$	no.	\$
Discretionary trust-main source from investment	30,355	321,686,188	23,650	31,286,899	263,415	38,496,300,824
Discretionary trust-main source from trading	3,940	56,064,736	2,725	6,016,890	223,120	20,981,605,294
Unit trust	1,910	1,749,141,983	1,310	101,013,141	77,020	22,907,754,204
Deceased estate	11,050	20,386,454	8,975	1,346,456	44,785	1,920,983,706
Discretionary trust-main source from service-management	970	11,883,681	710	946,245	35,875	3,894,572,809
Other fixed trust	2,665	16,994,820	2,500	2,052,279	17,355	927,202,237
Hybrid trust	820	68,833,635	660	942,547	9,165	1,746,487,773
Public unit trust-unlisted	2,660	16,099,305,224	2,030	720,514,031	4,655	61,842,186,316
Cash management unit trust	45	53,725	35	1,996	550	1,354,082,538
Public unit trust-listed	75	281,667,299	40	17,491,555	335	3,334,869,513
Other <sup>2</sup>	170	148,253,324	140	1,610,084	1,615	526,298,549
<b>Total</b>	<b>54,655</b>	<b>18,774,271,069</b>	<b>42,780</b>	<b>883,222,124</b>	<b>677,895</b>	<b>157,932,343,763</b>

***Taxation statistics 2010–11***

**Table 5C: Trust returns**

**Selected items, by trust type, 2010–11 income year<sup>1</sup>**

Other deductions, foreign income, capital gains, tax offsets and total net income	Tax losses deducted		Tax losses carried forward to later income years		Net capital losses carried forward to later income years	
	no.	\$	no.	\$	no.	\$
Discretionary trust-main source from investment	23,335	959,927,702	55,065	6,663,983,156	47,240	6,817,354,429
Discretionary trust-main source from trading	32,645	1,570,688,206	55,970	8,765,673,997	16,485	1,612,191,730
Unit trust	10,185	1,228,389,238	23,075	9,846,772,987	6,250	16,126,594,399
Deceased estate	745	16,767,891	1,075	58,060,702	7,080	272,658,012
Discretionary trust-main source from service-management	3,545	116,799,840	6,250	553,087,744	2,980	278,149,593
Other fixed trust	595	53,543,358	1,350	590,644,698	1,760	126,238,055
Hybrid trust	1,045	50,093,778	2,165	361,464,197	1,045	152,448,330
Public unit trust-unlisted	490	2,557,089,482	865	7,718,515,799	2,405	137,238,373,892
Cash management unit trust	50	2,318,608	105	7,866,532	60	6,434,242
Public unit trust-listed	30	128,428,146	90	2,363,041,809	75	4,390,596,927
Other <sup>2</sup>	175	7,399,797	305	331,492,451	205	658,378,025
<b>Total</b>	<b>72,840</b>	<b>6,691,446,046</b>	<b>146,315</b>	<b>37,260,604,072</b>	<b>85,595</b>	<b>167,679,417,634</b>