

Taxation statistics 2010–11

Table 2: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2010–11¹

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 fund income tax returns processed by 31 October 2012. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2010–11*. The statistics for the 1989–90 to 2009–10 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.

² New label added to 2010–11 tax return.

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		1999–2000	2000–01	2001–02	2002–03	2003–04	2004–05
Number of funds	No.	166,505	206,065	220,860	243,390	269,320	286,655
Section B: Income							
Net capital gain	No.	64,175	78,915	75,155	56,800	76,095	108,195
	\$	1,150,566,900	810,611,203	859,222,716	698,886,417	1,290,628,230	2,330,721,053
Gross rent and other leasing and hiring income	No.	24,830	30,425	31,945	35,110	39,350	42,315
	\$	450,393,540	577,884,737	646,742,653	762,541,841	903,935,841	1,050,239,273
Gross interest	No.	139,145	174,075	184,530	203,105	229,645	248,390
	\$	667,252,743	936,957,481	848,007,106	1,014,233,139	1,318,460,461	1,688,761,712
Forestry managed investment scheme income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross foreign income	No.	33,840	54,910	68,495	80,000	93,065	113,010
	\$	29,768,480	63,867,859	93,277,188	131,180,619	176,589,966	179,678,638
Net foreign income	No.	34,705	55,160	68,640	80,030	93,115	113,075
	\$	33,715,407	48,550,396	90,601,044	129,683,297	174,119,291	174,394,119
Australian franking credits from a New Zealand company	No.	n.a.	n.a.	n.a.	n.a.	835	705
	\$	n.a.	n.a.	n.a.	n.a.	8,804,871	2,124,863
Transfers from foreign funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	80
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	3,636,935
Gross payments where ABN not quoted	No.	n.a.	455	600	325	155	200
	\$	n.a.	659,755	648,158	459,586	459,094	572,726
Gross distribution from partnerships	No.	1,270	1,835	2,160	2,515	2,910	3,160
	\$	10,444,213	16,842,883	22,850,939	29,742,089	41,690,354	48,162,522
Unfranked dividend amount	No.	n.a.	85,800	86,465	100,950	111,520	120,995
	\$	n.a.	124,589,186	90,967,374	126,864,839	135,439,732	190,601,618
Franked dividend amount	No.	n.a.	129,695	138,935	148,465	162,780	175,970
	\$	n.a.	826,476,341	788,145,299	1,032,965,971	1,566,127,181	2,287,048,081
Dividend franking credit	No.	n.a.	129,740	138,980	148,485	162,795	175,985
	\$	n.a.	421,323,435	336,451,255	440,624,739	669,352,428	978,418,751
Gross dividends	No.	104,515	35	n.a.	n.a.	n.a.	n.a.
	\$	829,505,640	68,387	n.a.	n.a.	n.a.	n.a.

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Selected items for self managed superannuation funds for income years 1999–2000 to 2010–11¹

		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Number of funds	No.	304,910	342,295	364,620	381,525	392,890	391,165
Section B: Income							
Net capital gain	No.	127,055	161,785	166,980	62,675	63,510	60,300
	\$	3,740,771,095	6,379,358,264	6,373,854,439	1,606,764,579	2,224,662,573	2,434,142,489
Gross rent and other leasing and hiring income	No.	45,260	50,265	59,445	63,020	67,820	70,480
	\$	1,200,765,414	1,437,402,545	2,217,884,426	2,585,179,591	2,961,841,192	3,280,395,714
Gross interest	No.	266,265	293,010	324,715	346,245	360,245	365,640
	\$	2,052,616,545	2,715,702,101	4,667,076,266	4,941,505,713	3,806,717,319	5,352,922,309
Forestry managed investment scheme income	No.	n.a.	n.a.	335	535	690	500
	\$	n.a.	n.a.	4,953,760	6,481,792	7,800,871	6,959,110
Gross foreign income	No.	130,210	148,685	165,900	161,570	165,105	156,270
	\$	250,152,044	517,878,238	653,061,450	741,750,724	354,198,421	452,084,718
Net foreign income	No.	130,240	148,745	165,675	161,385	164,850	156,085
	\$	245,897,296	513,802,377	631,612,428	734,778,882	350,118,361	427,338,295
Australian franking credits from a New Zealand company	No.	655	575	725	535	650	765
	\$	2,303,004	3,591,617	276,450	226,151	276,432	232,874
Transfers from foreign funds	No.	105	135	60	55	50	50
	\$	6,728,661	16,141,479	6,760,002	14,523,252	4,964,423	2,873,861
Gross payments where ABN not quoted	No.	115	155	205	165	135	135
	\$	178,800	258,399	590,131	607,369	423,794	379,132
Gross distribution from partnerships	No.	3,360	3,670	4,120	4,070	4,230	4,030
	\$	53,796,810	61,934,331	96,943,187	96,948,318	106,119,415	121,930,243
Unfranked dividend amount	No.	135,330	149,255	166,955	169,485	181,165	187,545
	\$	205,887,981	267,493,407	309,941,488	331,546,092	423,112,559	558,698,570
Franked dividend amount	No.	189,120	206,100	227,090	239,075	249,390	246,340
	\$	2,845,873,866	3,774,139,056	3,707,730,773	4,020,536,841	3,724,958,638	6,280,263,230
Dividend franking credit	No.	189,145	206,115	227,095	239,020	249,335	246,290
	\$	1,217,370,203	1,616,197,033	1,585,939,441	1,720,884,399	1,594,380,242	2,688,610,768
Gross dividends	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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Selected items for self managed superannuation funds for income years 1999–2000 to 2010–11¹

		1999–2000	2000–01	2001–02	2002–03	2003–04	2004–05
Gross trust distributions	No.	72,235	96,615	105,850	114,190	128,030	142,685
	\$	761,326,358	938,375,360	1,032,252,128	1,270,520,521	1,503,784,634	1,821,674,537
Gross payments subject to foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.	n.a.	530
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	351,706
Assessable contributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable employer contributions	No.	110,555	131,460	136,545	146,160	157,370	162,135
	\$	3,282,434,806	3,622,384,382	3,969,802,641	4,504,426,471	4,655,848,132	4,792,946,072
Assessable personal contributions	No.	15,220	17,435	19,270	21,360	26,755	30,230
	\$	423,093,662	483,976,562	597,228,646	720,681,346	892,708,884	1,102,254,665
No TFN quoted contributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Contributions excluded by trustee	No.	505	710	695	570	605	520
	\$	31,844,419	44,853,400	49,144,085	41,813,271	56,493,041	47,481,525
Pre 1 July 1988 funding credits	No.	60	75	60	50	55	55
	\$	5,164,265	3,608,280	3,632,929	2,103,444	3,114,710	3,778,467
Transfer of liability to life insurance company or PST	No.	190	170	135	110	65	50
	\$	3,675,664	6,101,433	3,900,343	199,932,282	797,828	440,919
Other income	No.	21,055	26,995	30,080	23,880	28,625	29,005
	\$	221,660,328	208,928,330	278,897,646	212,158,804	276,738,222	280,139,864
Assessable income due to changed tax status of fund	No.	5	10	20	20	25	20
	\$	10,589	543,201	2,242,541	3,415,312	4,519,522	6,648,552
Net private company dividends and other excessive non-arm's length income	No.	45	45	60	65	75	75
	\$	1,907,652	676,321	1,690,586	3,526,913	6,608,989	2,634,738
Net non-arm's length private company dividends	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net non-arms length trust distributions	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net other non-arms length income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Net non-arm's length income (subject to 45% tax rate)	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Gross trust distributions	No.	158,315	176,255	201,510	200,970	206,105	199,100
	\$	2,118,656,218	2,657,901,181	3,326,020,172	2,806,373,451	2,571,478,988	3,053,303,227
Gross payments subject to foreign resident withholding	No.	340	250	n.a.	n.a.	n.a.	n.a.
	\$	350,312	241,326	n.a.	n.a.	n.a.	n.a.
Assessable contributions	No.	n.a.	n.a.	236,880	241,760	242,460	241,045
	\$	n.a.	n.a.	14,402,698,718	14,051,579,731	8,900,217,581	9,046,206,941
Assessable employer contributions	No.	172,245	187,955	197,235	203,860	205,360	202,925
	\$	7,317,297,561	10,711,933,576	9,714,337,286	9,675,568,337	6,347,421,472	6,305,507,742
Assessable personal contributions	No.	43,005	67,630	61,905	59,475	56,665	58,215
	\$	2,466,869,095	5,792,177,105	4,687,928,943	4,374,817,623	2,552,799,331	2,740,773,260
No TFN quoted contributions	No.	n.a.	n.a.	100	140	35	10
	\$	n.a.	n.a.	1,426,191	1,449,930	323,230	153,771
Contributions excluded by trustee	No.	345	370	n.a.	n.a.	n.a.	n.a.
	\$	35,620,433	117,273,673	n.a.	n.a.	n.a.	n.a.
Pre 1 July 1988 funding credits	No.	45	55	n.a.	n.a.	n.a.	n.a.
	\$	1,471,806	11,852,661	n.a.	n.a.	n.a.	n.a.
Transfer of liability to life insurance company or PST	No.	55	40	55	45	45	40
	\$	492,048	1,995,309	529,193	275,266	348,695	278,924
Other income	No.	31,720	36,480	39,015	38,620	41,280	43,025
	\$	309,260,645	481,585,267	511,823,392	402,291,394	520,152,900	297,526,255
Assessable income due to changed tax status of fund	No.	10	20	60	70	65	50
	\$	148,588	1,537,865	1,469,023	5,301,579	932,249	174,399
Net private company dividends and other excessive non-arm's length income	No.	65	55	n.a.	n.a.	n.a.	n.a.
	\$	1,437,445	2,887,465	n.a.	n.a.	n.a.	n.a.
Net non-arm's length private company dividends	No.	n.a.	n.a.	10	10	25	25
	\$	n.a.	n.a.	2,603,645	79,951	1,286,585	3,558,069
Net non-arms length trust distributions	No.	n.a.	n.a.	50	45	55	40
	\$	n.a.	n.a.	1,666,790	475,358	883,115	268,296
Net other non-arms length income	No.	n.a.	n.a.	45	40	30	20
	\$	n.a.	n.a.	979,229	772,808	510,296	48,380
Net non-arm's length income (subject to 45% tax rate)	No.	n.a.	n.a.	110	95	115	80
	\$	n.a.	n.a.	5,249,664	1,328,117	2,679,996	3,874,745

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		1999–2000	2000–01	2001–02	2002–03	2003–04	2004–05
Total assessable income	No.	160,350	199,685	213,810	234,720	259,940	276,995
	\$	8,193,770,008	9,019,600,862	9,565,750,668	10,950,731,285	13,449,225,866	16,761,331,787
Section C: Deductions							
Exempt current pension income	No.	9,760	14,430	17,710	21,410	26,950	34,340
	\$	441,666,943	656,756,242	721,387,119	905,113,349	1,470,263,578	2,474,570,384
Interest expenses within Australia	No.	4,270	6,875	8,760	10,175	12,500	13,830
	\$	2,714,514	4,478,075	9,843,202	12,705,575	14,164,065	18,851,028
Interest expenses overseas	No.	70	105	90	110	175	200
	\$	97,201	217,423	115,288	104,780	217,112	221,211
Total salary & wage expenses	No.	70	110	105	100	105	120
	\$	911,120	2,276,495	2,271,966	2,212,886	2,157,548	3,755,185
Capital works deductions	No.	n.a.	3,350	4,130	4,570	5,315	5,835
	\$	n.a.	11,857,640	16,129,601	16,850,353	19,854,325	22,993,176
Deduction for decline in value of depreciating assets	No.	12,760	16,515	15,170	16,330	17,910	18,985
	\$	74,265,819	79,296,817	54,312,319	49,596,594	48,645,305	49,533,389
Small business and general business tax break	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Death or disability premiums	No.	n.a.	17,770	21,745	25,570	30,370	34,455
	\$	n.a.	41,501,671	54,762,389	78,825,762	85,445,030	106,137,348
Death benefit increase	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Approved auditor fee	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Investment expenses	No.	n.a.	31,775	40,825	47,490	58,850	67,975
	\$	n.a.	87,819,082	132,226,895	183,570,090	234,473,539	298,928,216
Management and administration expenses	No.	n.a.	103,645	131,295	156,880	190,925	214,730
	\$	n.a.	199,436,480	275,680,561	342,387,626	458,479,236	565,940,497
Forestry managed investment scheme deduction	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Total assessable income	No.	294,705	326,405	353,655	374,550	386,760	385,905
	\$	23,786,209,539	36,434,284,394	37,851,325,503	33,326,857,251	27,200,837,533	33,555,832,162
Section C: Deductions							
Exempt current pension income	No.	44,385	54,545	111,665	137,170	155,415	169,940
	\$	3,783,197,091	6,094,247,410	11,847,944,369	10,518,903,795	10,552,920,334	15,700,506,832
Interest expenses within Australia	No.	18,315	23,485	29,560	31,435	26,985	24,860
	\$	33,538,995	48,686,140	84,312,823	118,524,611	148,524,356	233,051,427
Interest expenses overseas	No.	245	300	780	855	785	730
	\$	434,803	399,411	1,904,746	2,566,488	3,134,362	5,023,092
Total salary & wage expenses	No.	100	110	n.a.	n.a.	n.a.	n.a.
	\$	4,824,550	4,697,889	n.a.	n.a.	n.a.	n.a.
Capital works deductions	No.	6,020	6,385	6,810	7,010	7,480	7,895
	\$	24,095,504	26,609,690	29,215,276	31,705,480	34,330,119	38,494,162
Deduction for decline in value of depreciating assets	No.	19,975	21,410	22,045	22,735	23,845	24,580
	\$	51,364,699	54,725,037	57,489,075	61,601,032	67,994,870	73,343,967
Small business and general business tax break	No.	n.a.	n.a.	n.a.	105	80	50
	\$	n.a.	n.a.	n.a.	516,897	577,621	147,739
Death or disability premiums	No.	38,420	42,080	46,260	50,930	56,700	58,870
	\$	124,576,727	147,336,963	176,412,330	212,919,837	258,723,953	287,377,490
Death benefit increase	No.	n.a.	n.a.	290	330	435	460
	\$	n.a.	n.a.	11,050,655	6,986,673	11,216,631	10,214,478
Approved auditor fee	No.	n.a.	n.a.	134,880	168,055	191,010	202,150
	\$	n.a.	n.a.	91,098,808	110,819,131	118,621,679	118,660,242
Investment expenses	No.	75,375	86,305	97,760	102,515	108,275	109,915
	\$	408,627,296	512,553,077	608,410,192	512,967,550	511,972,639	532,897,683
Management and administration expenses	No.	233,725	258,865	280,845	293,725	304,030	300,500
	\$	673,116,356	802,789,462	787,011,313	753,341,939	749,240,038	715,048,214
Forestry managed investment scheme deduction	No.	n.a.	n.a.	875	935	625	560
	\$	n.a.	n.a.	13,473,779	15,718,296	4,502,954	3,479,415

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		1999–2000	2000–01	2001–02	2002–03	2003–04	2004–05
Exempt S290A income	No.	95	190	145	150	n.a.	n.a.
	\$	2,003,425	4,491,493	2,158,624	3,581,844	n.a.	n.a.
Other deductions	No.	153,530	113,920	102,165	94,050	85,520	81,330
	\$	524,398,421	382,682,490	345,640,291	323,642,272	307,578,373	306,259,999
Tax losses deducted	No.	2,975	4,055	4,800	6,230	7,780	7,770
	\$	16,499,530	18,110,609	21,524,199	23,561,778	36,011,288	31,422,935
Total deductions	No.	155,285	195,425	208,270	226,250	252,840	271,955
	\$	1,066,232,637	1,495,025,950	1,639,952,797	2,142,085,191	2,678,087,227	3,879,069,952
Taxable income or loss	No.	155,810	192,030	204,490	223,780	246,160	260,200
	\$	6,762,890,909	7,524,503,415	7,925,797,052	8,808,644,631	10,771,137,013	12,882,328,871
Section E: Losses							
Tax losses carried forward to later income years	No.	7,400	10,923	14,720	16,633	17,356	18,020
	\$	64,054,807	92,259,908	114,463,969	140,748,512	138,930,359	148,541,664
Net capital losses carried forward to later income years	No.	20,725	36,968	50,746	72,977	81,414	69,184
	\$	285,578,200	644,776,796	1,079,167,165	1,862,297,695	2,181,475,475	2,022,437,849
Other information							
Intangible depreciating assets first deducted	No.	n.a.	n.a.	130	160	150	120
	\$	n.a.	n.a.	1,269,405	1,489,703	1,141,633	1,765,293
Other depreciating assets first deducted	No.	n.a.	n.a.	3,110	3,340	4,955	3,820
	\$	n.a.	n.a.	88,448,436	91,196,210	321,773,833	1,199,998,367
Termination value of intangible depreciating assets	No.	n.a.	n.a.	105	100	105	110
	\$	n.a.	n.a.	3,567,118	2,796,403	1,174,623	2,016,052
Termination value of other depreciating assets	No.	n.a.	n.a.	3,845	3,100	2,440	2,220
	\$	n.a.	n.a.	153,002,296	129,681,677	125,082,475	121,685,642
Total investments	No.	156,090	190,880	206,140	230,780	258,845	277,735
	\$	60,418,228,233	90,612,149,897	92,175,500,780	107,017,177,027	127,477,614,031	160,910,574,512
Number of members	No.	16,540,280	49,099,640	79,734,825	64,148,070	42,565,600	16,598,160
Number of payments received from non-resident superannuation funds	No.	n.a.	n.a.	n.a.	n.a.	n.a.	1,067
Attributed foreign income - listed country	No.	50	80	5	5	5	10
	\$	631,105	1,186,018	21,131	32,383	3,702	17,782

Taxation statistics 2010–11

Table 2: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2010–11¹

		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Exempt S290A income	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductions	No.	77,000	75,795	73,930	72,805	72,775	72,360
	\$	303,537,476	338,525,604	434,084,505	387,121,958	268,212,780	217,931,226
Tax losses deducted	No.	7,990	7,655	7,520	7,300	8,820	10,255
	\$	37,009,899	43,747,873	40,600,954	44,443,339	58,338,902	55,600,149
Total deductions	No.	287,665	314,290	346,760	368,800	383,055	382,285
	\$	5,444,818,543	8,076,320,101	14,183,008,825	12,778,137,026	12,788,311,238	17,991,776,116
Taxable income or loss	No.	274,560	305,830	315,555	326,335	332,055	324,555
	\$	18,341,213,921	28,357,566,618	23,663,905,672	20,555,447,156	14,414,381,882	15,569,607,703
Section E: Losses							
Tax losses carried forward to later income years	No.	17,678	18,773	19,689	28,024	35,463	31,691
	\$	160,004,754	163,906,413	215,129,064	372,931,529	342,953,527	359,101,740
Net capital losses carried forward to later income years	No.	61,603	53,934	70,889	154,385	171,685	180,572
	\$	1,828,858,446	1,754,860,453	2,546,799,881	10,333,107,783	13,116,311,679	14,707,660,108
Other information							
Intangible depreciating assets first deducted	No.	130	135	n.a.	n.a.	n.a.	n.a.
	\$	1,064,462	551,723	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	No.	3,455	3,710	n.a.	n.a.	n.a.	n.a.
	\$	88,712,177	122,852,684	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	No.	135	105	0	n.a.	n.a.	n.a.
	\$	1,950,323	3,549,232	8,500	n.a.	n.a.	n.a.
Termination value of other depreciating assets	No.	2,145	2,050	20	n.a.	n.a.	n.a.
	\$	104,663,786	1,856,875,292	2,091,021	n.a.	n.a.	n.a.
Total investments	No.	295,425	331,340	n.a.	n.a.	n.a.	n.a.
	\$	204,183,725,832	310,148,681,505	n.a.	n.a.	n.a.	n.a.
Number of members	No.	23,123,330	27,576,740	n.a.	n.a.	n.a.	n.a.
Number of payments received from non-resident superannuation funds	No.	919	1,351	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - listed country	No.	120	45	n.a.	n.a.	n.a.	n.a.
	\$	27,931	19,008	n.a.	n.a.	n.a.	n.a.

Taxation statistics 2010–11

Table 2: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2010–11¹

		1999–2000	2000–01	2001–02	2002–03	2003–04	2004–05
Attributed foreign income - section 404 country	No.	5	5	5	n.a.	0	n.a.
	\$	46,747	2,583	601	n.a.	426	n.a.
Attributed foreign income - unlisted country	No.	25	15	5	30	0	25
	\$	250,364	13,880	43,854	983,773	2	50,229
Attributed foreign income - FIF/FLP income	No.	55	90	155	310	30	35
	\$	220,020	1,673,561	969,260	5,363,004	121,102	315,049
Tax spared foreign tax credits	No.	250	470	740	605	705	735
	\$	39,844	88,149	206,093	55,608	599,616	2,296,159
Total TOFA gains	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Section D: Income tax calculation statement							
Taxable income	No.	150,965	182,540	191,735	209,705	231,910	245,520
	\$	6,830,426,108	7,564,787,521	7,968,912,871	8,862,684,596	10,815,401,917	12,931,391,301
No-TFN quoted contributions tax ²	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross tax	No.	150,965	182,525	191,735	209,705	231,900	245,515
	\$	1,027,583,419	1,138,281,986	1,198,987,717	1,333,346,387	1,627,854,876	1,944,994,454
Credit: foreign income tax offset	No.	24,960	41,285	52,640	64,230	75,465	91,495
	\$	1,576,884	2,521,079	5,058,165	6,625,368	11,006,269	12,915,208

Taxation statistics 2010–11

Table 2: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2010–11¹

		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Attributed foreign income - section 404 country	No.	40	20	n.a.	n.a.	n.a.	n.a.
	\$	3,544	7,380	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - unlisted country	No.	25	10	n.a.	n.a.	n.a.	n.a.
	\$	227,566	54,795	n.a.	n.a.	n.a.	n.a.
Attributed foreign income - FIF/FLP income	No.	40	40	n.a.	n.a.	n.a.	n.a.
	\$	395,687	709,343	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	No.	330	175	n.a.	n.a.	n.a.	n.a.
	\$	130,679	41,322	n.a.	n.a.	n.a.	n.a.
Total TOFA gains	No.	n.a.	n.a.	n.a.	n.a.	10	10
	\$	n.a.	n.a.	n.a.	n.a.	502,907	229,495
Total TOFA losses	No.	n.a.	n.a.	n.a.	n.a.	15	15
	\$	n.a.	n.a.	n.a.	n.a.	798,369	676,202
TOFA transitional balancing adjustment	No.	n.a.	n.a.	n.a.	n.a.	5	10
	\$	n.a.	n.a.	n.a.	n.a.	3,051,656	2,820,899
Section D: Income tax calculation statement							
Taxable income	No.	260,265	290,260	299,605	303,905	302,460	298,495
	\$	18,398,067,863	28,414,334,338	23,776,537,602	20,704,552,488	14,541,650,112	15,685,147,506
No-TFN quoted contributions tax ²	No.	n.a.	n.a.	n.a.	n.a.	n.a.	65
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	498,672
Gross tax	No.	260,255	290,245	299,595	303,855	302,345	298,360
	\$	2,762,565,714	4,266,144,769	3,570,276,205	3,109,883,009	2,183,141,738	2,354,247,679
Credit: foreign income tax offset	No.	105,345	117,725	123,625	108,665	107,215	98,225
	\$	17,976,363	27,730,322	32,770,786	19,244,803	11,726,524	11,793,762

Taxation statistics 2010–11

Table 2: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2010–11¹

		1999–2000	2000–01	2001–02	2002–03	2003–04	2004–05
Credit: rebates and tax offsets	No.	98,080	34,345	25,830	10,235	7,995	7,850
	\$	226,098,640	74,985,679	43,622,536	17,553,758	15,266,859	15,124,976
Net tax	No.	140,525	192,805	206,080	226,025	250,055	265,910
	\$	766,600,096	625,141,606	775,308,370	792,302,711	830,457,261	798,706,001
Section 102AAM interest charge	No.	70	60	30	25	30	15
	\$	154,050	65,062	24,164	5,052	42,151	7,069
Credit: interest on early payments	No.	245	225	160	135	175	130
	\$	35,726	42,307	11,635	16,919	9,233	5,297
Credit: foreign resident withholding	No.	n.a.	n.a.	n.a.	n.a.	n.a.	495
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	41,739
Credit: ABN/TFN not quoted (non-individual)	No.	n.a.	455	595	35,260	43,555	45,950
	\$	n.a.	254,082	215,661	15,681,545	20,160,131	27,252,479
Credit: refundable franking credits	No.	44,285	129,570	146,505	162,730	179,225	194,220
	\$	33,443,246	435,633,621	374,998,646	516,864,551	771,124,981	1,118,250,753
Credit: no-TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: interest on no-TFN tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: refundable national rental affordability scheme tax offset	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Credit: TFN amounts withheld from payments from closely held trusts ²	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total rebates/tax offsets	No.	100,045	65,435	69,185	70,290	79,610	94,815
	\$	227,687,784	77,506,758	48,680,701	24,179,125	26,273,127	28,040,185
PAYG instalments raised	No.	46,910	97,370	106,295	123,820	151,155	165,140
	\$	237,540,383	450,381,591	588,161,848	670,647,382	818,032,449	921,559,654
Supervisory levy	No.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total amount due or refundable	No.	141,555	193,160	207,205	228,075	253,165	269,565
	\$	529,034,578	173,638,150	183,337,160	105,961,917	-7,730,885	-150,082,259

Taxation statistics 2010–11

Table 2: Fund tax

Selected items for self managed superannuation funds for income years 1999–2000 to 2010–11¹

		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Credit: rebates and tax offsets	No.	5,425	2,380	2,550	2,930	1,705	1,155
	\$	15,126,609	6,851,367	5,973,359	5,367,167	2,824,290	2,245,509
Net tax	No.	282,960	314,155	336,950	352,980	362,055	360,745
	\$	1,350,965,932	2,397,366,012	1,655,969,021	1,089,619,165	330,852,475	-667,306,586
Section 102AAM interest charge	No.	40	65	40	45	50	30
	\$	27,717	8,237	9,558	26,959	33,489	63,151
Credit: interest on early payments	No.	110	150	135	70	15	40
	\$	9,098	6,177	16,898	12,869	587	20,939
Credit: foreign resident withholding	No.	1,795	1,860	1,805	2,175	2,360	1,875
	\$	349,796	386,521	584,948	502,458	334,612	319,487
Credit: ABN/TFN not quoted (non-individual)	No.	43,525	49,110	57,500	47,220	49,145	48,590
	\$	29,839,826	41,345,922	52,782,338	34,089,138	28,704,082	32,019,787
Credit: refundable franking credits	No.	207,505	229,925	254,955	265,505	276,010	271,745
	\$	1,378,499,790	1,834,200,866	1,875,581,997	1,989,824,538	1,833,996,934	3,002,802,665
Credit: no-TFN tax offset	No.	n.a.	n.a.	n.a.	4,280	4,180	3,475
	\$	n.a.	n.a.	n.a.	3,241,492	2,757,442	4,028,139
Credit: interest on no-TFN tax offset	No.	n.a.	n.a.	n.a.	1,015	850	705
	\$	n.a.	n.a.	n.a.	764,522	683,886	622,722
Credit: refundable national rental affordability scheme tax offset	No.	n.a.	n.a.	n.a.	390	80	40
	\$	n.a.	n.a.	n.a.	2,031,609	372,677	277,023
Credit: TFN amounts withheld from payments from closely held trusts ²	No.	n.a.	n.a.	n.a.	n.a.	n.a.	190
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	197,384
Total rebates/tax offsets	No.	107,760	118,995	124,960	110,625	108,355	98,990
	\$	33,102,972	34,581,689	38,744,145	24,611,970	14,550,814	14,039,270
PAYG instalments raised	No.	178,125	194,755	212,080	218,355	212,800	196,255
	\$	1,108,176,066	1,575,080,920	1,988,429,095	2,046,772,703	1,694,214,370	1,323,634,627
Supervisory levy	No.	n.a.	n.a.	364,350	381,525	392,890	391,165
	\$	n.a.	n.a.	54,652,200	57,228,600	58,933,440	70,398,180
Total amount due or refundable	No.	287,030	318,325	364,390	381,325	392,690	391,030
	\$	212,623,117	780,566,584	-331,183,525	-934,518,300	-1,332,875,111	-1,956,511,178