

Taxation statistics 2010–11

Table 2A: Partnership returns

Selected items, by net Australian income, 2010–11 income year¹

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 partnership income tax returns processed by 31 October 2012. The statistics are not necessarily complete. For further information, please refer to the 'Source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2010–11*.

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Business income, expense and reconciliation items, by net Australian income		Loss/nil	\$1 - \$19,999	\$20,000 - \$49,999	\$50,000 - \$99,999	\$100,000 & more	Total
Number of partnerships	no.	101,800	89,900	71,215	57,525	49,560	370,000
Business income							
Gross payments where ABN not quoted-PP	no.	50	45	20	5	5	125
	\$	707,340	986,368	1,530,321	139,989	969,982	4,334,000
Gross payments where ABN not quoted-NPP	no.	90	195	85	40	20	425
	\$	3,278,215	42,118,800	8,868,635	6,502,446	8,905,838	69,673,934
Gross payments subject to foreign resident withholding-PP	no.	n.a	n.a	n.a	n.a	n.a	5
	\$	n.a	n.a	n.a	n.a	n.a	464,985
Gross payments subject to foreign resident withholding-NPP	no.	n.a	n.a	n.a	n.a	n.a	30
	\$	n.a	n.a	n.a	n.a	n.a	2,215,415
Assessable government industry payments-PP	no.	14,315	5,490	6,170	6,195	9,270	41,440
	\$	102,273,313	25,120,638	34,565,969	45,420,490	130,388,828	337,769,238
Assessable government industry payments-NPP	no.	2,235	1,780	3,155	3,980	3,455	14,605
	\$	61,730,348	15,496,957	22,034,715	29,756,761	121,201,518	250,220,299
Other business income-PP	no.	40,430	16,610	12,825	10,825	13,585	94,275
	\$	5,614,406,930	1,597,633,636	2,288,629,357	3,193,004,807	10,852,639,414	23,546,314,144
Other business income-NPP	no.	43,800	53,020	51,155	42,565	33,295	223,835
	\$	15,624,060,173	5,973,641,746	9,495,954,724	12,883,870,467	82,138,405,788	126,115,932,898
Total business income-PP	no.	40,880	16,715	12,870	10,850	13,600	94,910
	\$	5,717,387,583	1,623,740,642	2,324,725,647	3,238,601,464	10,984,463,210	23,888,918,546
Total business income-NPP	no.	43,970	53,255	51,265	42,635	33,340	224,470
	\$	15,689,107,910	6,031,318,825	9,527,590,737	12,920,373,705	82,269,732,764	126,438,123,941
Total business income	no.	78,350	66,900	60,765	50,675	43,930	300,620
	\$	21,406,495,493	7,655,059,467	11,852,316,384	16,158,975,169	93,254,195,974	150,327,042,487

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Business income, expense and reconciliation items, by net Australian income		Loss/nil	\$1 - \$19,999	\$20,000 - \$49,999	\$50,000 - \$99,999	\$100,000 & more	Total
Business expenses							
Foreign resident withholding expenses	no.	40	25	30	15	15	135
	\$	1,783,163	580,732	997,522	478,978	3,065,164	6,905,559
Contractor/subcontractor & commission expenses	no.	19,315	11,455	15,275	16,475	18,165	80,680
	\$	1,216,971,441	294,063,802	377,583,803	611,867,025	5,476,767,128	7,977,253,199
Superannuation expenses	no.	11,350	6,895	11,585	15,335	22,480	67,645
	\$	124,049,786	42,069,672	69,320,765	109,608,679	729,621,575	1,074,670,477
Cost of sales	no.	48,100	29,970	31,100	27,270	25,335	161,770
	\$	10,459,632,784	2,714,552,416	3,899,258,650	4,964,658,517	28,634,045,807	50,672,148,174
Bad debts	no.	1,285	780	1,120	1,505	3,140	7,830
	\$	37,050,944	5,232,582	7,324,617	8,291,877	122,009,248	179,909,268
Lease expenses	no.	4,695	2,290	3,060	3,260	4,810	18,115
	\$	184,988,776	27,093,440	38,369,492	49,911,452	278,958,106	579,321,266
Rent expenses	no.	17,330	12,560	16,050	14,580	17,510	78,030
	\$	630,029,629	266,851,700	412,704,454	453,408,586	1,476,890,838	3,239,885,207
Total interest expenses	no.	48,545	24,540	29,675	29,340	29,420	161,520
	\$	2,435,176,396	380,696,480	423,436,106	512,942,493	2,018,160,862	5,770,412,337
Total royalty expenses	no.	470	380	415	360	620	2,245
	\$	42,080,375	4,448,753	5,562,419	6,593,629	1,122,312,595	1,180,997,771
Depreciation expenses	no.	73,355	51,880	52,560	46,285	39,535	263,615
	\$	1,501,929,782	441,871,154	521,848,041	627,414,161	2,314,897,669	5,407,960,807
Motor vehicle expenses	no.	53,415	42,395	47,790	41,260	31,330	216,190
	\$	349,151,720	244,548,736	392,469,336	438,866,387	574,853,700	1,999,889,879
Repairs & maintenance	no.	57,990	32,445	36,345	33,060	32,965	192,810
	\$	625,495,053	171,856,057	245,256,205	303,534,226	954,058,653	2,300,200,194

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Business income, expense and reconciliation items, by net Australian income		Loss/nil	\$1 - \$19,999	\$20,000 - \$49,999	\$50,000 - \$99,999	\$100,000 & more	Total
All other expenses	no.	85,850	63,160	60,015	50,335	43,630	302,990
	\$	8,613,743,119	2,720,387,961	3,565,586,872	4,668,682,948	30,627,373,187	50,195,774,087
Total expenses	no.	87,940	66,830	60,670	50,610	43,895	309,945
	\$	26,222,082,495	7,314,263,779	9,959,788,381	12,756,257,936	74,333,404,430	130,585,797,021
Reconciliation adjustments							
Income reconciliation adjustments	no.	4,155	2,715	3,405	4,000	5,895	20,165
	\$	-532,344,489	-27,808,803	5,515,192	-4,300,681	424,705,108	-134,233,673
Expense reconciliation adjustments	no.	11,580	6,685	8,660	9,390	14,530	50,845
	\$	-296,103,242	111,637,738	74,077,754	80,881,244	98,198,623	68,692,117
Net Business Income							
Net business income or loss-PP-profit	no.	830	13,040	11,035	9,740	12,940	47,580
	\$	13,003,900	104,150,401	319,312,882	610,265,160	2,971,558,406	4,018,290,749
Net business income or loss-PP-loss	no.	44,970	3,630	2,110	1,305	790	52,805
	\$	-2,168,307,502	-54,670,874	-42,195,608	-31,644,107	-36,390,506	-2,333,208,597
Net business income or loss-NPP-profit	no.	5,145	48,760	50,665	42,260	32,955	179,790
	\$	105,007,540	445,280,656	1,703,484,536	2,890,792,063	17,051,275,232	22,195,840,027
Net business income or loss-NPP-loss	no.	44,150	2,045	715	455	465	47,830
	\$	-3,599,341,691	-25,288,628	-17,817,830	-12,415,929	-42,358,465	-3,697,222,543
Total net business income or loss	no.	87,925	64,150	60,940	50,800	44,065	307,880
	\$	-5,649,936,118	469,471,555	1,962,783,980	3,457,062,867	19,944,216,007	20,183,598,291