

**TAXATION REVENUE**

AUSTRALIA

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For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070 or Mark Patton on Canberra (02) 6252 7589.

NOTES

ABOUT THIS PUBLICATION This publication contains statistics of taxation revenue collected by all levels of government in Australia for the period 2000-01 to 2005-06. The taxation revenue statistics presented are for the general government sector and include taxes received from public corporations (i.e. government owned/controlled corporations). The amount of taxes received from these corporations is shown in the relevant tables.

CHANGES IN THIS ISSUE The population estimates used to calculate taxation per capita in this publication have changed from mean population estimates (mean of five quarters of estimated resident population) to estimated resident population as at 31 December. The estimated resident population method has been adopted to ensure consistency with other ABS outputs. There is no discernible impact on the taxation per capita data as a result of this change.

This publication contains an Appendix on adjusted measures of government revenue, which provides analytical measures designed to facilitate an understanding of the level of government at which revenue is used rather than simply collected. This Appendix commences on page 26.

TERMINOLOGY In this publication, the term 'state' includes the two territories. Therefore, 'state' refers to 'state and territory' and 'state and local' refers to 'state, territory and local'.



ABBREVIATIONS

- ABS Australian Bureau of Statistics
- ERP estimated resident population
- FBT Fringe Benefits Tax
- GDP gross domestic product
- GFS Government Finance Statistics
- GST goods and services tax
- n.e.c. not elsewhere classified
- PAYG pay-as-you-go tax

Brian Pink
Australian Statistician

SUMMARY OF FINDINGS

TOTAL TAXATION REVENUE

Summary

A distinctive feature of the Australian federal system is that the Commonwealth Government levies and collects all income tax, from individuals as well as from enterprises. It also collects a portion of other taxes, including taxes on the provision of goods and services. The revenue base of state governments consists of taxes on property, on employers' payroll, and on the provision and use of goods and services. The sole source of taxation revenue for local governments is taxes on property.

Total taxation revenue collected in Australia rose \$19,257 million, 6.9%, between 2004-05 and 2005-06. Taxes on income increased by \$13,222 million and taxes on the provision of goods and services increased \$3,133 million.

TOTAL TAXATION REVENUE

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m	\$m
COMMONWEALTH GOVERNMENT						
Taxes on income	124 602	123 065	134 432	145 709	162 974	176 199
Employers' payroll taxes	121	156	253	381	292	369
Taxes on property	12	12	13	13	14	14
Taxes on the provision of goods and services	50 186	53 883	59 371	62 646	64 997	67 822
Taxes on the use of goods and performance of activities	670	722	757	811	854	819
Total taxation revenue	175 591	177 838	194 827	209 560	229 131	245 223
STATE GOVERNMENTS						
Taxes on income	—	—	—	—	—	—
Employers' payroll taxes	9 503	9 671	10 162	10 839	11 996	13 087
Taxes on property	12 413	12 434	14 166	16 683	16 043	16 937
Taxes on the provision of goods and services	5 987	6 552	6 990	7 275	7 865	8 173
Taxes on the use of goods and performance of activities	4 776	4 685	5 100	5 597	5 745	6 038
Total taxation revenue	32 679	33 341	36 418	40 394	41 649	44 235
LOCAL GOVERNMENTS						
Taxes on income	—	—	—	—	—	—
Employers' payroll taxes	—	—	—	—	—	—
Taxes on property	6 303	6 668	7 224	7 673	8 306	8 920
Taxes on the provision of goods and services	—	—	—	—	—	—
Taxes on the use of goods and performance of activities	—	—	—	—	—	—
Total taxation revenue	6 303	6 668	7 224	7 673	8 306	8 920
ALL LEVELS OF GOVERNMENT						
Taxes on income	124 602	123 064	134 432	145 707	162 972	176 194
Employers' payroll taxes	9 323	9 509	10 076	10 862	11 898	13 035
Taxes on property	18 720	19 106	21 395	24 360	24 356	25 863
Taxes on the provision of goods and services	56 173	60 435	66 360	69 922	72 861	75 994
Taxes on the use of goods and performance of activities	5 445	5 407	5 854	6 404	6 598	6 855
Total taxation revenue	214 264	217 520	238 118	257 255	278 685	297 942

— nil or rounded to zero (including null cells)

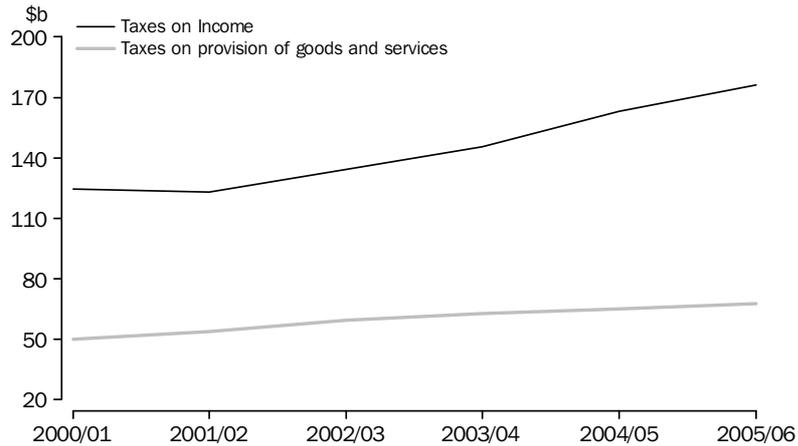
Taxes on income totalled \$176,194 million in 2005-06 and comprised 59.1% of total taxation revenue for all levels of government. Taxes on the provision of goods and services, including goods and services tax (GST), totalled \$75,994 million in 2005-06 and comprised 25.5% of total taxation revenue for all levels of government.

SUMMARY OF FINDINGS *continued*

*Commonwealth
Government Taxation
Revenue*

Commonwealth Government taxation revenue (including taxes from other levels of government and Commonwealth public corporations) rose 7.0% from \$229,131 million in 2004-05 to \$245,223 million in 2005-06. In 2005-06, Commonwealth taxation represented 82.3% of taxation revenue for all levels of government. The following graph shows the level of taxation revenue for the two main sources of taxation revenue for the Commonwealth Government. In ABS government finance statistics GST is recorded as a Commonwealth Government tax.

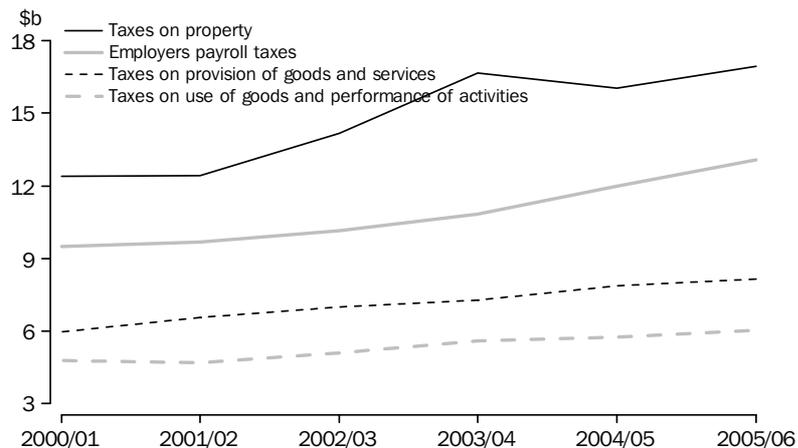
COMMONWEALTH GOVERNMENT TAXATION REVENUE



*State Government
Taxation Revenue*

State government taxation revenue (including taxes from other levels of government and public corporations) increased 6.2% from \$41,649 million in 2004-05 to \$44,235 million in 2005-06. Taxes on property were the largest taxation revenue source (38.3%) for state governments in 2005-06, followed by employers' payroll taxes at 29.6%. The following graph shows the level of taxation revenue for the major sources of taxation revenue for the state governments.

STATE GOVERNMENT TAXATION REVENUE



*Local Government
Taxation Revenue*

Local government taxation revenue increased 7.4% from \$8,306 million in 2004-05 to \$8,920 million in 2005-06. Taxes on property are the sole source of taxation revenue for local governments.

SUMMARY OF FINDINGS *continued*

Major Components of Total Taxation Revenue

Income taxes levied on individuals in 2005-06 represented 39.8% of total taxation revenue.

In comparison income taxes levied on enterprises represented 18.9%.

GST revenue represented 13.1% of total taxation revenue for all levels of government.

MAJOR COMPONENTS OF TOTAL TAXATION, All levels of government

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	%	%	%	%	%	%
Taxes on income						
Income taxes levied on individuals	37.9	41.4	39.7	39.9	40.3	39.8
Income taxes levied on enterprises(a)	19.7	14.6	16.3	16.3	17.8	18.9
Income taxes levied on non-residents(b)	0.6	0.5	0.5	0.4	0.4	0.4
Employers payroll taxes						
General taxes (payroll tax)	4.3	4.3	4.1	4.1	4.2	4.3
Other employers labour force taxes	0.1	0.1	0.1	0.1	0.1	0.1
Taxes on property						
Taxes on immovable property	4.2	4.3	4.4	4.5	4.6	4.5
Taxes on financial and capital transactions	4.6	4.5	4.6	5.0	4.2	4.2
Taxes on provision of goods and services						
General taxes (sales tax)	0.9	0.4	0.4	0.4	0.4	0.4
Goods and services tax (GST)	11.1	12.6	13.1	13.3	12.7	13.1
Excises and levies	9.2	9.4	9.1	8.5	8.2	7.7
Taxes on international trade	2.1	2.4	2.3	2.2	2.0	1.7
Taxes on gambling	1.7	1.7	1.6	1.6	1.5	1.5
Taxes on insurance	1.1	1.3	1.3	1.3	1.3	1.2
Taxes on the use of goods and performance of activities						
Motor vehicle taxes	1.9	2.0	2.0	2.0	1.9	1.9
Franchise taxes	0.2	—	—	—	—	—
Other	0.5	0.5	0.5	0.5	0.4	0.4
Total	100.0	100.0	100.0	100.0	100.0	100.0

— nil or rounded to zero (including null cells)

(a) Amounts collected under petroleum resource rent taxes are included in income taxes levied on enterprises

(b) From 2001-02, withholding taxes on non-residents are no longer separately identifiable under the PAYG system. The values for 2001-02 and subsequent years are estimates based on methodologies developed by the Balance of Payments area within the ABS.

MAJOR FACTORS AFFECTING TAXATION REVENUE

The amount of taxation revenue collected in a particular year can be affected by a number of factors, including:

- a change in the rate of a tax or levy;
- the introduction or abolition of a tax or levy;
- one-off special payments;
- additional or fewer collection periods during the financial year;
- changes to payment arrangements; and
- other factors such as economic conditions, population growth, etc.

Major factors affecting taxation revenue in 2005-06 are outlined below. This information has been derived from budget outcomes and annual reports published for the Commonwealth and state governments.

Commonwealth Government

TAXES ON INCOME

- Income taxes levied on individuals rose by \$6,485 million or 5.8% reflecting a \$5,876 million increase in personal income tax.

SUMMARY OF FINDINGS *continued*

Commonwealth Government continued

TAXES ON INCOME *continued*

- Company income tax rose \$6,408 million or 14.4% due to stronger income growth and profitability.

TAXES ON EMPLOYERS' PAYROLL

- The superannuation guarantee charge rose \$77 million to \$369 million, an increase of 26.4%

TAXES ON THE PROVISION OF GOODS AND SERVICES

- Goods and services tax revenue rose \$3,411 million or 9.6%.

State Governments

TAXES ON EMPLOYERS' PAYROLL

- The taxes on employers' payrolls increased in 2005-06 by \$1,091 million or 9.1%. Tax revenue from employers' payroll taxes increased across all states. The largest increase occurred in New South Wales where an increase of \$344 million was recorded. Victoria and Queensland also recorded increases of \$257 million and \$243 million respectively.

TAXES ON PROPERTY

- Taxes on property rose \$894 million or (5.6%) as a result of a \$1,327 million rise in stamp duties on conveyances, offset by a fall of \$622 million in financial institutions transactions taxes.
- Tax revenue from stamp duties on conveyances increased across all states except New South Wales and South Australia. The largest increase occurred in Western Australia where an increase of \$721 million was recorded.

TAXES ON THE PROVISION OF GOODS AND SERVICES

- Taxes on the provision of goods and services increased by \$308 million, a rise of 3.9%.
- Taxes on gambling increased by \$238 million or 5.5%, with most of this increase coming from taxes on gaming machines.

TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES

- Revenue from motor vehicle taxes increased by \$154 million or 2.8%

TAXATION REVENUE AS A PROPORTION OF GROSS DOMESTIC PRODUCT (GDP)

Total taxation revenue as a proportion of GDP decreased from 31.1% in 2004-05 to 30.8% in 2005-06. As a percentage of GDP, taxation revenue for the Commonwealth Government fell from 25.6% to 25.4%, while taxation revenue for state and local governments fell from 5.6% to 5.5% in 2005-06.

PER CAPITA TAXATION

In 2005-06 taxation per capita was \$14,551, an increase of 5.5% from 2004-05.

The Commonwealth Government taxation per capita rose by 5.6% from \$11,340 in 2004-05 to \$11,976 in 2005-06.

The taxation per capita for state and local governments combined was \$2,594, an increase of 5.0% from \$2,471 in 2004-05.

SUMMARY OF FINDINGS *continued*

PER CAPITA TAXATION *continued*

All of the states and territories recorded increases in taxation per capita. Western Australia recorded the highest taxation per capita, \$3,015, and Tasmania the lowest at \$1,860.

Taxation per capita by jurisdiction is shown in the table below.

TAXATION PER CAPITA (a)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$	\$	\$	\$	\$	\$
LEVEL OF GOVERNMENT						
State and Local						
New South Wales	2 362	2 324	2 478	2 601	2 647	2 721
Victoria	2 124	2 177	2 285	2 458	2 539	2 651
Queensland	1 530	1 671	1 864	2 127	2 187	2 287
South Australia	1 818	1 836	2 019	2 281	2 394	2 433
Western Australia	1 886	1 908	2 147	2 506	2 600	3 015
Tasmania	1 499	1 475	1 558	1 697	1 818	1 860
Northern Territory	1 319	1 373	1 498	1 595	1 783	2 137
Australian Capital Territory	2 016	1 809	2 121	2 331	2 195	2 386
Average	2 022	2 048	2 208	2 404	2 471	2 594
Commonwealth Government	9 111	9 106	9 862	10 487	11 340	11 976
All levels of government	11 118	11 138	12 054	12 874	13 792	14 551

(a) Estimated Resident Population data used in this table is sourced from Australian Demographic Statistics, (cat. no 3101.0). Details of the calculations are in paragraphs 13 and 14 of the Explanatory Notes section.

TAXATION, All levels of Government

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on Income						
Income taxes levied on individuals	81 166	90 144	94 639	102 622	112 223	118 708
Income taxes levied on enterprises(a)	42 221	31 781	38 696	41 988	49 651	56 388
Income taxes levied on non-residents(b)	1 215	1 138	1 098	1 097	1 097	1 097
<i>Total</i>	124 602	123 064	134 432	145 707	162 972	176 194
Employers payroll taxes						
General taxes (payroll tax)	9 202	9 353	9 823	10 481	11 607	12 666
Selective payroll taxes (stevedoring industry charges)	—	—	—	—	—	—
Other employers labour force taxes	121	156	253	381	292	369
<i>Total</i>	9 323	9 509	10 076	10 862	11 898	13 035
Taxes on property						
Taxes on immovable property	8 970	9 422	10 394	11 469	12 726	13 488
Taxes on financial and capital transactions	9 750	9 684	11 001	12 891	11 629	12 375
<i>Total</i>	18 720	19 106	21 395	24 360	24 356	25 863
Taxes on provision of goods and services						
General taxes (sales tax)	1 976	791	896	1 002	1 164	1 202
Goods and services tax (GST)	23 854	27 389	31 257	34 121	35 473	38 884
Excises and levies						
Crude oil and LPG	12 447	12 793	13 337	13 529	14 350	14 073
Other excises	6 572	6 837	7 450	7 539	7 631	7 854
Agricultural production taxes	453	553	589	607	589	610
Levies on statutory corporations	295	311	272	231	292	273
<i>Total</i>	19 768	20 494	21 648	21 907	22 861	22 809
Taxes on international trade	4 606	5 214	5 573	5 622	5 548	4 988
Taxes on gambling	3 568	3 711	3 843	4 040	4 313	4 551
Taxes on insurance	2 403	2 836	3 144	3 231	3 502	3 560
<i>Total</i>	56 173	60 435	66 360	69 922	72 861	75 994
Taxes on the use of goods and performance of activities						
Motor vehicle taxes	4 033	4 291	4 685	5 125	5 415	5 566
Franchise taxes	325	7	4	5	5	5
Other	1 088	1 109	1 165	1 274	1 178	1 283
<i>Total</i>	5 445	5 407	5 854	6 404	6 598	6 855
Total	214 264	217 520	238 118	257 255	278 685	297 942

— nil or rounded to zero (including null cells)

(a) Amounts collected under petroleum resource rent taxes are included in income taxes levied on enterprises.

(b) From 2001-02, withholding taxes on non-resident taxes are no longer separately identifiable under the PAYG system. The values shown for 2001-02 and subsequent years are estimates based on methodologies developed by Balance of Payments area within ABS.

TAXATION, By Level of Government

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m	\$m
.....						
Commonwealth Government	175 591	177 838	194 827	209 560	229 131	245 223
Less intergovernmental taxes	—	1	1	1	3	5
<i>Tax revenue net of intergovernmental taxes</i>	175 591	177 838	194 826	209 559	229 128	245 218
State Government						
New South Wales	13 343	13 216	14 161	15 010	15 330	15 917
Victoria	8 590	8 840	9 334	10 132	10 415	10 885
Queensland	4 256	4 815	5 598	6 676	6 952	7 396
South Australia	2 197	2 193	2 431	2 806	2 940	2 979
Western Australia	2 892	2 945	3 400	4 122	4 314	5 195
Tasmania	548	529	564	631	686	703
Northern Territory	215	223	247	264	301	377
Australian Capital Territory	639	579	684	753	712	782
<i>Total</i>	32 679	33 341	36 418	40 394	41 649	44 235
Less intergovernmental taxes	301	320	343	363	390	423
<i>Tax revenue net of intergovernmental taxes</i>	32 378	33 022	36 075	40 030	41 259	43 812
Local Government						
New South Wales	2 089	2 153	2 354	2 432	2 529	2 613
Victoria	1 543	1 676	1 827	2 001	2 259	2 519
Queensland	1 254	1 329	1 421	1 518	1 655	1 807
South Australia	546	589	642	684	738	785
Western Australia	669	706	754	801	869	928
Tasmania	159	167	176	184	199	207
Northern Territory	43	48	50	53	57	62
<i>Total</i>	6 303	6 668	7 224	7 673	8 306	8 920
Total	214 264	217 520	238 118	257 255	278 685	297 942

— nil or rounded to zero (including null cells)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on income						
Income taxes levied on individuals						
Personal income tax	76 910	86 085	91 477	98 979	108 748	114 624
Prescribed payments by individuals	514	27	7	—	—	—
Fringe benefits tax	3 741	4 032	3 154	3 642	3 476	4 084
Other income tax levied on individuals	—	—	—	—	—	—
<i>Total</i>	81 166	90 144	94 639	102 622	112 223	118 708
Income taxes levied on enterprises						
Company income tax	37 524	28 439	35 079	37 503	44 570	50 978
Income tax paid by superannuation funds	4 652	3 341	3 617	4 487	5 083	5 416
Prescribed payments by enterprises	45	2	—	—	—	—
<i>Total</i>	42 221	31 782	38 696	41 990	49 654	56 394
Income taxes levied on non-residents						
Dividend withholding tax	142	95	79	79	79	79
Interest withholding tax	704	660	641	642	642	642
Other income taxes levied on non-residents	369	383	377	376	376	376
<i>Total</i>	1 215	1 138	1 098	1 097	1 097	1 097
<i>Total</i>	124 602	123 065	134 432	145 709	162 974	176 199
Employers payroll taxes						
Other employers labour force taxes						
Superannuation guarantee charge	121	156	253	381	292	369
<i>Total</i>	121	156	253	381	292	369
Taxes on property						
Taxes on financial and capital transactions						
Financial institutions transactions taxes	—	—	—	—	—	—
Government borrowing guarantee levies	12	12	13	13	14	14
<i>Total</i>	12	12	13	13	14	14
Taxes on the provision of goods and services						
General taxes (sales taxes)						
General taxes (sales taxes)	1 976	791	896	1 002	1 164	1 202
Goods and services tax (GST)	23 854	27 389	31 257	34 121	35 473	38 884
Excises and levies						
Crude oil and LPG	12 447	12 793	13 337	13 529	14 350	14 073
Other excises	6 572	6 837	7 450	7 539	7 631	7 854
Agricultural production taxes	451	550	586	603	584	610
Levies on statutory corporations	281	309	272	231	247	211
<i>Total</i>	19 751	20 489	21 645	21 903	22 812	22 748
Taxes on international trade						
Taxes on international trade	4 606	5 214	5 573	5 622	5 548	4 988
Taxes on gambling						
Taxes on gambling	—	—	—	—	—	—
Taxes on insurance						
Taxes on insurance	—	—	—	—	—	—
<i>Total</i>	50 186	53 883	59 371	62 646	64 997	67 822
Other	670	722	757	811	854	819
Total	175 591	177 838	194 827	209 560	229 131	245 223
Taxes received from public corporations						
Taxes received from public corporations	2 591	2 206	1 902	2 238	2 228	2 292
Taxes received from other levels of government						
Taxes received from other levels of government	—	1	1	1	3	5

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 981	2 540	1 156	570	833	165	81	157	9 484
Taxes on property									
Taxes on immovable property									
Land taxes	929	525	230	140	221	26	—	32	2 103
Municipal rates	2 081	1 543	1 210	545	669	159	43	105	6 356
Other	56	91	229	76	36	20	—	4	512
<i>Total</i>	3 066	2 159	1 668	762	926	205	43	141	8 971
Taxes on financial and capital transactions									
Financial institutions transactions taxes	957	640	207	160	238	49	21	42	2 314
Government borrowing guarantee levies	143	4	53	17	8	4	—	—	228
Stamp duties on conveyances	2 267	1 284	700	295	624	56	28	90	5 343
Other stamp duties	877	476	222	115	97	13	4	48	1 852
<i>Total</i>	4 243	2 404	1 181	586	967	122	54	180	9 738
<i>Total</i>	7 309	4 563	2 849	1 349	1 893	327	97	322	18 709
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	14	—	—	14
<i>Total</i>	—	—	—	3	—	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	255	—	158	73	74	—	—	5	564
Taxes on private lotteries	8	273	6	1	—	20	12	8	327
Taxes on gambling machines	729	801	279	192	—	35	7	27	2 071
Casino taxes	82	106	53	14	19	4	7	2	287
Race betting taxes	136	94	26	13	28	—	2	1	300
Taxes on gambling n.e.c.	2	3	—	—	—	1	11	—	17
<i>Total</i>	1 213	1 276	522	293	121	60	40	43	3 568
Taxes on insurance									
Insurance companies contributions to fire brigades	306	198	—	—	62	8	—	—	574
Third party insurance taxes	18	86	30	28	—	5	—	—	167
Taxes on insurance n.e.c.	701	358	208	166	156	25	12	35	1 662
<i>Total</i>	1 026	642	237	194	218	38	12	35	2 403
<i>Total</i>	2 239	1 918	759	489	339	112	52	79	5 987
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	465	429	167	102	161	30	12	20	1 387
Other	991	465	558	198	292	66	16	58	2 646
<i>Total</i>	1 456	894	726	300	453	96	29	78	4 033
Franchise taxes									
Gas taxes	3	—	—	3	—	—	—	—	6
Petroleum products taxes	76	51	—	16	22	6	—	2	174
Tobacco taxes	21	14	—	6	7	—	—	—	48
Liquor taxes	43	31	—	9	13	—	—	1	97
<i>Total</i>	143	96	—	34	42	6	—	3	325
Other	291	121	6	—	—	—	—	—	418
<i>Total</i>	1 890	1 112	732	334	496	102	29	81	4 776
Total	15 419	10 133	5 496	2 742	3 561	707	259	639	38 956
Taxes received from public corporations	760	54	279	179	179	31	3	18	1 505
Taxes received from other levels of government	96	335	39	21	28	6	2	4	531

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 014	2 559	1 188	601	900	149	92	147	9 650
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	2 146	1 676	1 281	589	706	166	48	108	6 719
Other	52	96	240	80	38	21	—	4	531
<i>Total</i>	3 200	2 287	1 751	808	969	213	48	145	9 422
Taxes on financial and capital transactions									
Financial institutions transactions taxes	254	288	200	68	112	24	10	18	972
Government borrowing guarantee levies	92	4	58	16	10	5	—	—	185
Stamp duties on conveyances	3 119	1 885	1 056	354	733	71	35	122	7 374
Other stamp duties	469	265	250	73	54	17	7	7	1 141
<i>Total</i>	3 934	2 442	1 563	511	909	116	51	146	9 672
<i>Total</i>	7 134	4 729	3 315	1 319	1 878	329	100	292	19 095
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	2	—	—	2
<i>Total</i>	—	—	—	3	—	2	—	—	5
Taxes on gambling									
Taxes on government lotteries	256	—	160	65	71	—	—	4	556
Taxes on private lotteries	8	266	7	1	—	21	8	8	318
Taxes on gambling machines	723	903	322	212	—	42	6	27	2 236
Casino taxes	80	100	53	16	16	4	6	2	277
Race betting taxes	140	98	27	16	25	—	3	2	311
Taxes on gambling n.e.c.	2	3	—	3	—	1	5	—	14
<i>Total</i>	1 209	1 370	569	312	113	67	28	43	3 711
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	35	30	—	5	—	—	179
Taxes on insurance n.e.c.	873	413	238	193	203	36	16	29	2 001
<i>Total</i>	1 239	738	273	223	267	52	16	29	2 836
<i>Total</i>	2 448	2 108	842	538	380	121	44	71	6 552
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	497	460	184	114	181	33	14	21	1 504
Other	1 047	487	596	209	312	65	22	49	2 787
<i>Total</i>	1 545	947	780	324	493	98	36	69	4 291
Franchise taxes									
Gas taxes	4	—	—	—	—	—	—	—	4
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	7	—	—	—	—	—	—	—	7
Other	209	173	5	—	—	—	—	—	387
<i>Total</i>	1 760	1 120	785	324	493	98	36	69	4 685
Total	15 356	10 516	6 130	2 782	3 651	697	272	579	39 981
Taxes received from public corporations	720	56	286	172	143	19	4	12	1 414
Taxes received from other levels of government	102	342	43	20	31	6	2	5	552

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 117	2 625	1 323	654	1 004	156	94	169	10 141
Taxes on property									
Taxes on immovable property									
Land taxes	1 136	655	279	157	260	25	—	41	2 553
Municipal rates	2 347	1 827	1 369	641	754	176	50	113	7 277
Other	58	105	255	85	39	19	—	4	565
<i>Total</i>	<i>3 542</i>	<i>2 587</i>	<i>1 902</i>	<i>883</i>	<i>1 053</i>	<i>220</i>	<i>50</i>	<i>157</i>	<i>10 394</i>
Taxes on financial and capital transactions									
Financial institutions transactions taxes	1	246	191	60	97	27	9	17	649
Government borrowing guarantee levies	115	5	55	16	10	6	—	—	207
Stamp duties on conveyances	3 677	2 116	1 382	428	929	91	43	177	8 844
Other stamp duties	566	272	279	93	49	17	6	7	1 289
<i>Total</i>	<i>4 360</i>	<i>2 639</i>	<i>1 908</i>	<i>596</i>	<i>1 085</i>	<i>142</i>	<i>58</i>	<i>201</i>	<i>10 989</i>
<i>Total</i>	<i>7 902</i>	<i>5 225</i>	<i>3 810</i>	<i>1 480</i>	<i>2 138</i>	<i>362</i>	<i>108</i>	<i>359</i>	<i>21 383</i>
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3</i>
Taxes on gambling									
Taxes on government lotteries	277	—	170	73	75	—	—	5	600
Taxes on private lotteries	7	295	11	1	—	22	27	8	372
Taxes on gambling machines	752	826	377	242	—	45	1	28	2 272
Casino taxes	80	99	53	17	16	5	1	2	274
Race betting taxes	142	102	29	7	27	—	4	2	312
Taxes on gambling n.e.c.	4	3	—	—	—	1	5	—	13
<i>Total</i>	<i>1 262</i>	<i>1 326</i>	<i>640</i>	<i>340</i>	<i>119</i>	<i>73</i>	<i>38</i>	<i>45</i>	<i>3 843</i>
Taxes on insurance									
Insurance companies contributions to fire brigades	365	250	—	—	69	15	—	—	698
Third party insurance taxes	20	96	48	34	—	3	—	—	200
Taxes on insurance n.e.c.	913	496	286	220	251	28	19	33	2 245
<i>Total</i>	<i>1 297</i>	<i>841</i>	<i>334</i>	<i>254</i>	<i>320</i>	<i>46</i>	<i>19</i>	<i>33</i>	<i>3 144</i>
<i>Total</i>	<i>2 559</i>	<i>2 167</i>	<i>974</i>	<i>597</i>	<i>439</i>	<i>118</i>	<i>56</i>	<i>78</i>	<i>6 990</i>
Taxes on use of goods and performance of activities									
Motor vehicles taxes									
Stamp duty on vehicle registration	534	498	234	126	232	33	15	24	1 695
Other	1 128	508	646	216	342	71	24	54	2 991
<i>Total</i>	<i>1 663</i>	<i>1 006</i>	<i>881</i>	<i>343</i>	<i>574</i>	<i>104</i>	<i>38</i>	<i>78</i>	<i>4 686</i>
Franchise taxes									
Gas taxes	—	—	—	—	—	—	—	—	—
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	<i>4</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4</i>
Other	253	137	17	—	—	—	—	—	408
<i>Total</i>	<i>1 919</i>	<i>1 143</i>	<i>898</i>	<i>343</i>	<i>574</i>	<i>104</i>	<i>38</i>	<i>78</i>	<i>5 097</i>
Total	16 497	11 160	7 005	3 074	4 155	740	297	684	43 611
Taxes received from public corporations	740	70	308	166	162	20	5	15	1 486
Taxes received from other levels of government	108	345	48	22	35	6	2	5	570

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 351	2 714	1 468	714	1 139	167	91	177	10 820
Taxes on property									
Taxes on immovable property									
Land taxes	1 355	837	313	198	280	27	—	49	3 059
Municipal rates	2 424	2 001	1 463	683	801	184	53	119	7 728
Other	59	116	269	101	119	9	—	9	682
<i>Total</i>	<i>3 838</i>	<i>2 954</i>	<i>2 045</i>	<i>982</i>	<i>1 199</i>	<i>221</i>	<i>53</i>	<i>178</i>	<i>11 469</i>
Taxes on financial and capital transactions									
Financial institutions transactions taxes	1	256	191	60	97	23	9	17	655
Government borrowing guarantee levies	132	7	70	16	10	7	—	—	241
Stamp duties on conveyances	3 918	2 446	1 863	578	1 322	123	64	192	10 507
Other stamp duties	580	294	384	119	53	23	7	18	1 477
<i>Total</i>	<i>4 631</i>	<i>3 002</i>	<i>2 507</i>	<i>773</i>	<i>1 482</i>	<i>175</i>	<i>80</i>	<i>228</i>	<i>12 879</i>
<i>Total</i>	<i>8 469</i>	<i>5 956</i>	<i>4 552</i>	<i>1 755</i>	<i>2 681</i>	<i>396</i>	<i>133</i>	<i>406</i>	<i>24 348</i>
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	4	—	—	—	—	4
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4</i>
Taxes on gambling									
Taxes on government lotteries	278	—	174	74	75	—	—	6	607
Taxes on private lotteries	7	305	11	1	—	20	12	7	364
Taxes on gambling machines	793	810	454	280	—	55	9	33	2 434
Casino taxes	81	99	56	17	22	3	9	2	290
Race betting taxes	147	107	31	7	34	—	—	1	328
Taxes on gambling n.e.c.	4	3	—	—	—	—	9	—	16
<i>Total</i>	<i>1 311</i>	<i>1 324</i>	<i>726</i>	<i>380</i>	<i>132</i>	<i>78</i>	<i>40</i>	<i>50</i>	<i>4 040</i>
Taxes on insurance									
Insurance companies contributions to fire brigades	378	294	—	—	31	30	—	—	733
Third party insurance taxes	24	103	48	38	—	3	—	—	215
Taxes on insurance n.e.c.	795	556	319	228	298	30	20	38	2 283
<i>Total</i>	<i>1 198</i>	<i>954</i>	<i>366</i>	<i>265</i>	<i>328</i>	<i>63</i>	<i>20</i>	<i>38</i>	<i>3 231</i>
<i>Total</i>	<i>2 508</i>	<i>2 278</i>	<i>1 092</i>	<i>649</i>	<i>461</i>	<i>140</i>	<i>59</i>	<i>87</i>	<i>7 275</i>
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	581	544	271	139	273	39	16	24	1 886
Other	1 212	576	701	233	368	74	18	59	3 240
<i>Total</i>	<i>1 793</i>	<i>1 120</i>	<i>971</i>	<i>372</i>	<i>641</i>	<i>112</i>	<i>34</i>	<i>83</i>	<i>5 126</i>
Franchise taxes									
Gas taxes	3	—	—	—	—	—	—	—	3
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	<i>5</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5</i>
Other	301	64	97	—	—	—	—	—	463
<i>Total</i>	<i>2 100</i>	<i>1 184</i>	<i>1 068</i>	<i>372</i>	<i>641</i>	<i>112</i>	<i>34</i>	<i>83</i>	<i>5 594</i>
Total	17 427	12 133	8 180	3 490	4 923	815	317	753	48 038
Taxes received from public corporations	860	74	323	184	172	15	5	15	1 647
Taxes received from other levels of government	109	349	52	24	37	6	4	5	587

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 826	3 045	1 663	747	1 211	187	109	185	11 972
Taxes on property									
Taxes on immovable property									
Land taxes	1 646	848	419	256	315	44	—	56	3 583
Municipal rates	2 521	2 259	1 593	738	869	199	57	124	8 360
Other	58	126	287	116	166	25	—	5	784
<i>Total</i>	4 225	3 232	2 299	1 110	1 350	268	57	185	12 726
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	266	189	60	100	23	9	17	664
Government borrowing guarantee levies	109	11	63	17	10	7	—	—	218
Stamp duties on conveyances	3 282	2 337	1 728	561	1 358	131	73	148	9 618
Other stamp duties	531	77	331	112	36	15	6	6	1 115
<i>Total</i>	3 922	2 691	2 312	751	1 505	176	88	171	11 615
<i>Total</i>	8 147	5 923	4 610	1 861	2 855	444	145	356	24 342
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	5	—	—	—	—	5
Levies on statutory corporations	—	45	—	—	—	—	—	—	45
<i>Total</i>	—	45	—	5	—	—	—	—	50
Taxes on gambling									
Taxes on government lotteries	281	—	181	75	77	—	—	6	619
Taxes on private lotteries	8	304	13	1	—	22	12	7	367
Taxes on gambling machines	895	841	520	297	—	56	12	31	2 653
Casino taxes	89	107	59	18	23	3	11	2	312
Race betting taxes	153	113	33	8	34	—	—	1	342
Taxes on gambling n.e.c.	4	4	—	—	—	—	11	—	20
<i>Total</i>	1 429	1 369	806	399	134	81	47	48	4 313
Taxes on insurance									
Insurance companies contributions to fire brigades	416	318	—	—	—	14	—	—	748
Third party insurance taxes	37	108	50	41	—	3	—	—	239
Taxes on insurance n.e.c.	992	571	321	241	299	31	21	38	2 514
<i>Total</i>	1 445	997	370	282	299	49	21	38	3 502
<i>Total</i>	2 874	2 410	1 176	686	433	130	69	86	7 865
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	570	556	267	139	303	42	17	24	1 918
Other	1 282	666	767	245	381	77	18	61	3 497
<i>Total</i>	1 852	1 222	1 033	385	684	119	36	85	5 415
Franchise taxes									
Gas taxes	2	—	—	—	—	—	—	—	2
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	5	—	—	—	—	—	—	—	5
Other	138	74	113	—	—	—	—	—	325
<i>Total</i>	1 995	1 295	1 146	385	684	119	36	85	5 745
Total	17 843	12 674	8 595	3 678	5 183	880	359	712	49 923
Taxes received from public corporations	692	107	327	218	174	17	5	17	1 557
Taxes received from other levels of government	124	353	51	24	39	7	4	5	608

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	5 169	3 302	1 903	792	1 355	211	125	204	13 061
Taxes on property									
Taxes on immovable property									
Land taxes	1 717	780	404	291	313	49	—	59	3 613
Municipal rates	2 604	2 519	1 736	785	928	207	62	142	8 982
Other	61	151	310	148	184	27	—	12	893
<i>Total</i>	4 382	3 450	2 450	1 224	1 425	283	62	213	13 488
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	22	1	6	8	1	1	3	42
Government borrowing guarantee levies	105	13	70	19	13	7	—	—	228
Stamp duties on conveyances	3 237	2 671	1 963	550	2 079	151	113	181	10 945
Other stamp duties	518	65	370	133	33	—	23	2	1 146
<i>Total</i>	3 860	2 771	2 404	707	2 134	160	138	187	12 361
<i>Total</i>	8 241	6 221	4 855	1 931	3 559	443	200	399	25 849
Taxes on the provision of goods and services									
Excises on levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	60	—	—	—	1	—	—	62
<i>Total</i>	—	60	—	—	—	1	—	—	62
Taxes on gambling									
Taxes on government lotteries	283	—	183	76	80	—	—	6	629
Taxes on private lotteries	8	316	14	—	—	24	15	7	383
Taxes on gambling machines	986	911	551	293	—	52	15	31	2 839
Casino taxes	93	114	59	21	29	3	15	2	336
Race betting taxes	146	114	34	9	36	—	—	1	340
Taxes on gambling n.e.c.	5	5	—	2	—	—	12	—	24
<i>Total</i>	1 520	1 460	841	400	146	79	57	47	4 551
Taxes on insurance									
Insurance companies contributions to fire brigades	454	344	—	—	—	14	—	—	812
Third party insurance taxes	36	113	52	40	—	4	—	—	245
Taxes on insurance n.e.c.	912	592	333	244	326	34	21	41	2 503
<i>Total</i>	1 403	1 048	385	284	326	51	21	41	3 560
<i>Total</i>	2 923	2 568	1 226	684	473	132	78	88	8 173
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	548	547	269	134	342	40	18	24	1 922
Other	1 351	695	816	223	394	81	18	66	3 645
<i>Total</i>	1 899	1 242	1 084	357	736	121	36	90	5 566
Franchise taxes									
Gas taxes	2	—	—	—	—	—	—	—	2
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	5	—	—	—	—	—	—	—	5
Other	275	71	118	—	—	—	—	—	464
<i>Total</i>	2 179	1 313	1 203	357	736	121	36	90	6 035
Total	18 512	13 404	9 187	3 765	6 123	907	439	782	53 118
Taxes received from public corporations	778	118	358	242	191	24	6	25	1 742
Taxes received from other levels of government	131	357	55	26	39	7	4	5	624

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 986	2 540	1 170	570	833	165	81	157	9 503
Taxes on property									
Taxes on immovable property									
Land taxes	929	525	230	140	221	26	—	32	2 103
Municipal rates	—	—	—	—	—	—	—	105	105
Other	56	91	185	76	36	19	—	4	467
<i>Total</i>	985	616	414	217	257	46	—	141	2 675
Taxes on financial and capital transactions									
Financial institutions transactions taxes	957	640	207	160	238	49	21	42	2 314
Government borrowing guarantee levies	143	4	53	17	8	4	—	—	228
Stamp duties on conveyances	2 267	1 284	700	295	624	56	28	90	5 343
Other stamp duties	877	476	222	115	97	13	4	48	1 852
<i>Total</i>	4 243	2 404	1 181	586	967	122	54	180	9 738
<i>Total</i>	5 228	3 020	1 595	803	1 224	168	54	322	12 413
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	14	—	—	14
<i>Total</i>	—	—	—	3	—	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	255	—	158	73	74	—	—	5	564
Taxes on private lotteries	8	273	6	1	—	20	12	8	327
Taxes on gambling machines	729	801	279	192	—	35	7	27	2 071
Casino taxes	82	106	53	14	19	4	7	2	287
Race betting taxes	136	94	26	13	28	—	2	1	300
Taxes on gambling n.e.c.	2	3	—	—	—	1	11	—	17
<i>Total</i>	1 213	1 276	522	293	121	60	40	43	3 568
Taxes on insurance									
Insurance companies contributions to fire brigades	306	198	—	—	62	8	—	—	574
Third party insurance taxes	18	86	30	28	—	5	—	—	167
Taxes on insurance n.e.c.	701	358	208	166	156	25	12	35	1 662
<i>Total</i>	1 026	642	237	194	218	38	12	35	2 403
<i>Total</i>	2 239	1 918	759	489	339	112	52	79	5 987
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	465	429	167	102	161	30	12	20	1 387
Other	991	465	558	198	292	66	16	58	2 646
<i>Total</i>	1 456	894	726	300	453	96	29	78	4 033
Franchise taxes									
Gas taxes	3	—	—	3	—	—	—	—	6
Petroleum products taxes	76	51	—	16	22	6	—	2	174
Tobacco taxes	21	14	—	6	7	—	—	—	48
Liquor taxes	43	31	—	9	13	—	—	1	97
<i>Total</i>	143	96	—	34	42	6	—	3	325
Other	291	121	6	—	—	—	—	—	418
<i>Total</i>	1 890	1 112	732	334	496	102	29	81	4 776
Total	13 343	8 590	4 256	2 197	2 892	548	215	639	32 679
Taxes received from public corporations	684	54	279	179	179	31	3	18	1 429
Taxes received from other levels of government	101	335	53	21	28	6	2	4	563

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 021	2 559	1 203	601	900	149	92	147	9 671
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	—	—	—	—	—	—	—	108	108
Other	52	96	192	80	38	20	—	4	482
<i>Total</i>	<i>1 054</i>	<i>611</i>	<i>423</i>	<i>220</i>	<i>263</i>	<i>46</i>	<i>—</i>	<i>145</i>	<i>2 761</i>
Taxes on financial and capital transactions									
Financial institutions transactions taxes	254	288	200	68	112	24	10	18	972
Government borrowing guarantee levies	92	4	58	16	10	5	—	—	185
Stamp duties on conveyances	3 119	1 885	1 056	354	733	71	35	122	7 374
Other stamp duties	469	265	250	73	54	17	7	7	1 141
<i>Total</i>	<i>3 934</i>	<i>2 442</i>	<i>1 563</i>	<i>511</i>	<i>909</i>	<i>116</i>	<i>51</i>	<i>146</i>	<i>9 672</i>
<i>Total</i>	<i>4 988</i>	<i>3 053</i>	<i>1 986</i>	<i>730</i>	<i>1 172</i>	<i>162</i>	<i>51</i>	<i>292</i>	<i>12 434</i>
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	2	—	—	2
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3</i>	<i>—</i>	<i>2</i>	<i>—</i>	<i>—</i>	<i>5</i>
Taxes on gambling									
Taxes on government lotteries	256	—	160	65	71	—	—	4	556
Taxes on private lotteries	8	266	7	1	—	21	8	8	318
Taxes on gambling machines	723	903	322	212	—	42	6	27	2 236
Casino taxes	80	100	53	16	16	4	6	2	277
Race betting taxes	140	98	27	16	25	—	3	2	311
Taxes on gambling n.e.c.	2	3	—	3	—	1	5	—	14
<i>Total</i>	<i>1 209</i>	<i>1 370</i>	<i>569</i>	<i>312</i>	<i>113</i>	<i>67</i>	<i>28</i>	<i>43</i>	<i>3 711</i>
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	35	30	—	5	—	—	179
Taxes on insurance n.e.c.	873	413	238	193	203	36	16	29	2 001
<i>Total</i>	<i>1 239</i>	<i>738</i>	<i>273</i>	<i>223</i>	<i>267</i>	<i>52</i>	<i>16</i>	<i>29</i>	<i>2 836</i>
<i>Total</i>	<i>2 448</i>	<i>2 108</i>	<i>842</i>	<i>538</i>	<i>380</i>	<i>121</i>	<i>44</i>	<i>71</i>	<i>6 552</i>
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	497	460	184	114	181	33	14	21	1 504
Other	1 047	487	596	209	312	65	22	49	2 787
<i>Total</i>	<i>1 545</i>	<i>947</i>	<i>780</i>	<i>324</i>	<i>493</i>	<i>98</i>	<i>36</i>	<i>69</i>	<i>4 291</i>
Franchise taxes									
Gas taxes	4	—	—	—	—	—	—	—	4
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	<i>7</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7</i>
Other	209	173	5	—	—	—	—	—	387
<i>Total</i>	<i>1 760</i>	<i>1 120</i>	<i>785</i>	<i>324</i>	<i>493</i>	<i>98</i>	<i>36</i>	<i>69</i>	<i>4 685</i>
Total	13 216	8 840	4 815	2 193	2 945	529	223	579	33 341
Taxes received from public corporations	620	56	285	172	143	19	4	12	1 312
Taxes received from other levels of government	109	342	58	20	31	6	2	5	588

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 128	2 625	1 334	654	1 004	156	94	169	10 162
Taxes on property									
Taxes on immovable property									
Land taxes	1 136	655	279	157	260	25	—	41	2 553
Municipal rates	—	—	—	—	—	—	—	113	113
Other	58	105	203	84	39	19	—	4	511
<i>Total</i>	<i>1 195</i>	<i>760</i>	<i>482</i>	<i>241</i>	<i>299</i>	<i>44</i>	<i>—</i>	<i>157</i>	<i>3 177</i>
Taxes on financial and capital transactions									
Financial institutions transactions taxes	1	246	191	60	97	27	9	17	649
Government borrowing guarantee levies	115	5	55	16	10	6	—	—	207
Stamp duties on conveyances	3 677	2 116	1 382	428	929	91	43	177	8 844
Other stamp duties	566	272	279	93	49	17	6	7	1 289
<i>Total</i>	<i>4 360</i>	<i>2 639</i>	<i>1 908</i>	<i>596</i>	<i>1 085</i>	<i>142</i>	<i>58</i>	<i>201</i>	<i>10 989</i>
<i>Total</i>	<i>5 555</i>	<i>3 399</i>	<i>2 389</i>	<i>838</i>	<i>1 383</i>	<i>186</i>	<i>58</i>	<i>359</i>	<i>14 166</i>
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3</i>
Taxes on gambling									
Taxes on government lotteries	277	—	170	73	75	—	—	5	600
Taxes on private lotteries	7	295	11	1	—	22	27	8	372
Taxes on gambling machines	752	826	377	242	—	45	1	28	2 272
Casino taxes	80	99	53	17	16	5	1	2	274
Race betting taxes	142	102	29	7	27	—	4	2	312
Taxes on gambling n.e.c.	4	3	—	—	—	1	5	—	13
<i>Total</i>	<i>1 262</i>	<i>1 326</i>	<i>640</i>	<i>340</i>	<i>119</i>	<i>73</i>	<i>38</i>	<i>45</i>	<i>3 843</i>
Taxes on insurance									
Insurance companies contributions to fire brigades	365	250	—	—	69	15	—	—	698
Third party insurance taxes	20	96	48	34	—	3	—	—	200
Taxes on insurance n.e.c.	913	496	286	220	251	28	19	33	2 245
<i>Total</i>	<i>1 297</i>	<i>841</i>	<i>334</i>	<i>254</i>	<i>320</i>	<i>46</i>	<i>19</i>	<i>33</i>	<i>3 144</i>
<i>Total</i>	<i>2 559</i>	<i>2 167</i>	<i>974</i>	<i>597</i>	<i>439</i>	<i>118</i>	<i>56</i>	<i>78</i>	<i>6 990</i>
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	534	498	234	126	232	33	15	24	1 695
Other	1 128	508	649	216	342	71	24	54	2 993
<i>Total</i>	<i>1 663</i>	<i>1 006</i>	<i>883</i>	<i>343</i>	<i>574</i>	<i>104</i>	<i>38</i>	<i>78</i>	<i>4 688</i>
Franchise taxes									
Gas taxes	—	—	—	—	—	—	—	—	—
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	<i>4</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4</i>
Other	253	137	17	—	—	—	—	—	408
<i>Total</i>	<i>1 919</i>	<i>1 143</i>	<i>900</i>	<i>343</i>	<i>574</i>	<i>104</i>	<i>38</i>	<i>78</i>	<i>5 100</i>
Total	14 161	9 334	5 598	2 431	3 400	564	247	684	36 418
Taxes received from public corporations	680	70	308	166	162	20	5	15	1 426
Taxes received from other levels of government	119	345	62	22	35	6	2	5	610

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 358	2 714	1 479	714	1 139	167	91	177	10 839
Taxes on property									
Taxes on immovable property									
Land taxes	1 355	837	313	198	280	27	—	49	3 059
Municipal rates	—	—	—	—	—	—	—	119	119
Other	59	116	213	100	119	9	—	9	625
<i>Total</i>	<i>1 414</i>	<i>953</i>	<i>527</i>	<i>298</i>	<i>398</i>	<i>37</i>	<i>—</i>	<i>178</i>	<i>3 804</i>
Taxes on financial and capital transactions									
Financial institutions transactions taxes	1	256	191	60	97	23	9	17	655
Government borrowing guarantee levies	132	7	70	16	10	7	—	—	241
Stamp duties on conveyances	3 918	2 446	1 863	578	1 322	123	64	192	10 507
Other stamp duties	580	294	384	119	53	23	7	18	1 477
<i>Total</i>	<i>4 631</i>	<i>3 002</i>	<i>2 507</i>	<i>773</i>	<i>1 482</i>	<i>175</i>	<i>80</i>	<i>228</i>	<i>12 879</i>
<i>Total</i>	<i>6 045</i>	<i>3 955</i>	<i>3 034</i>	<i>1 071</i>	<i>1 881</i>	<i>212</i>	<i>80</i>	<i>406</i>	<i>16 683</i>
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	4	—	—	—	—	4
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4</i>
Taxes on gambling									
Taxes on government lotteries	278	—	174	74	75	—	—	6	607
Taxes on private lotteries	7	305	11	1	—	20	12	7	364
Taxes on gambling machines	793	810	454	280	—	55	9	33	2 434
Casino taxes	81	99	56	17	22	3	9	2	290
Race betting taxes	147	107	31	7	34	—	—	1	328
Taxes on gambling n.e.c.	4	3	—	—	—	—	9	—	16
<i>Total</i>	<i>1 311</i>	<i>1 324</i>	<i>726</i>	<i>380</i>	<i>132</i>	<i>78</i>	<i>40</i>	<i>50</i>	<i>4 040</i>
Taxes on insurance									
Insurance companies contributions to fire brigades	378	294	—	—	31	30	—	—	733
Third party insurance taxes	24	103	48	38	—	3	—	—	215
Taxes on insurance n.e.c.	795	556	319	228	298	30	20	38	2 283
<i>Total</i>	<i>1 198</i>	<i>954</i>	<i>366</i>	<i>265</i>	<i>328</i>	<i>63</i>	<i>20</i>	<i>38</i>	<i>3 231</i>
<i>Total</i>	<i>2 508</i>	<i>2 278</i>	<i>1 092</i>	<i>649</i>	<i>461</i>	<i>140</i>	<i>59</i>	<i>87</i>	<i>7 275</i>
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	581	544	271	139	273	39	16	24	1 886
Other	1 212	576	704	233	368	74	18	59	3 243
<i>Total</i>	<i>1 793</i>	<i>1 120</i>	<i>974</i>	<i>372</i>	<i>641</i>	<i>112</i>	<i>34</i>	<i>83</i>	<i>5 129</i>
Franchise taxes									
Gas taxes	3	—	—	—	—	—	—	—	3
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	<i>5</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5</i>
Other	301	64	97	—	—	—	—	—	463
<i>Total</i>	<i>2 100</i>	<i>1 184</i>	<i>1 071</i>	<i>372</i>	<i>641</i>	<i>112</i>	<i>34</i>	<i>83</i>	<i>5 597</i>
Total	15 010	10 132	6 676	2 806	4 122	631	264	753	40 394
Taxes received from public corporations	778	74	322	184	172	15	5	15	1 564
Taxes received from other levels of government	116	349	67	24	37	6	4	5	626

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 834	3 045	1 674	747	1 211	192	109	185	11 996
Taxes on property									
Taxes on immovable property									
Land taxes	1 646	848	419	256	315	44	—	56	3 583
Municipal rates	—	—	—	—	—	—	—	124	124
Other	58	126	225	115	166	25	—	5	721
<i>Total</i>	<i>1 704</i>	<i>974</i>	<i>644</i>	<i>371</i>	<i>481</i>	<i>69</i>	<i>—</i>	<i>185</i>	<i>4 428</i>
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	266	189	60	100	23	9	17	664
Government borrowing guarantee levies	109	11	63	17	10	7	—	—	218
Stamp duties on conveyances	3 282	2 337	1 728	561	1 358	131	73	148	9 618
Other stamp duties	531	77	331	112	36	15	6	6	1 115
<i>Total</i>	<i>3 922</i>	<i>2 691</i>	<i>2 312</i>	<i>751</i>	<i>1 505</i>	<i>176</i>	<i>88</i>	<i>171</i>	<i>11 615</i>
<i>Total</i>	<i>5 626</i>	<i>3 664</i>	<i>2 955</i>	<i>1 122</i>	<i>1 986</i>	<i>245</i>	<i>88</i>	<i>356</i>	<i>16 043</i>
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	5	—	—	—	—	5
Levies on statutory corporations	—	45	—	—	—	—	—	—	45
<i>Total</i>	<i>—</i>	<i>45</i>	<i>—</i>	<i>5</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50</i>
Taxes on gambling									
Taxes on government lotteries	281	—	181	75	77	—	—	6	619
Taxes on private lotteries	8	304	13	1	—	22	12	7	367
Taxes on gambling machines	895	841	520	297	—	56	12	31	2 653
Casino taxes	89	107	59	18	23	3	11	2	312
Race betting taxes	153	113	33	8	34	—	—	1	342
Taxes on gambling n.e.c.	4	4	—	—	—	—	11	—	20
<i>Total</i>	<i>1 429</i>	<i>1 369</i>	<i>806</i>	<i>399</i>	<i>134</i>	<i>81</i>	<i>47</i>	<i>48</i>	<i>4 313</i>
Taxes on insurance									
Insurance companies contributions to fire brigades	416	318	—	—	—	14	—	—	748
Third party insurance taxes	37	108	50	41	—	3	—	—	239
Taxes on insurance n.e.c.	992	571	321	241	299	31	21	38	2 514
<i>Total</i>	<i>1 445</i>	<i>997</i>	<i>370</i>	<i>282</i>	<i>299</i>	<i>49</i>	<i>21</i>	<i>38</i>	<i>3 502</i>
<i>Total</i>	<i>2 874</i>	<i>2 410</i>	<i>1 176</i>	<i>686</i>	<i>433</i>	<i>130</i>	<i>69</i>	<i>86</i>	<i>7 865</i>
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	570	556	267	139	303	42	17	24	1 918
Other	1 282	666	767	245	381	77	18	61	3 497
<i>Total</i>	<i>1 852</i>	<i>1 222</i>	<i>1 033</i>	<i>385</i>	<i>684</i>	<i>119</i>	<i>36</i>	<i>85</i>	<i>5 415</i>
Franchise taxes									
Gas taxes	2	—	—	—	—	—	—	—	2
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	<i>5</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5</i>
Other	138	74	113	—	—	—	—	—	325
<i>Total</i>	<i>1 995</i>	<i>1 295</i>	<i>1 146</i>	<i>385</i>	<i>684</i>	<i>119</i>	<i>36</i>	<i>85</i>	<i>5 745</i>
Total	15 330	10 415	6 952	2 940	4 314	686	301	712	41 649
Taxes received from public corporations	588	107	326	218	174	17	5	17	1 452
Taxes received from other levels of government	132	353	63	24	39	12	4	5	653

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	5 178	3 302	1 917	792	1 355	214	125	204	13 087
Taxes on property									
Taxes on immovable property									
Land taxes	1 717	780	404	291	313	49	—	59	3 613
Municipal rates	—	—	—	—	—	—	—	142	142
Other	61	151	239	148	184	27	—	12	821
<i>Total</i>	1 777	931	643	439	497	76	—	213	4 576
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	22	1	6	8	1	1	3	42
Government borrowing guarantee levies	105	13	70	19	13	7	—	—	228
Stamp duties on conveyances	3 237	2 671	1 963	550	2 079	151	113	181	10 945
Other stamp duties	518	65	370	133	33	—	23	2	1 146
<i>Total</i>	3 860	2 771	2 404	707	2 134	160	138	187	12 361
<i>Total</i>	5 637	3 703	3 047	1 146	2 631	236	138	399	16 937
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	60	—	—	—	1	—	—	62
<i>Total</i>	—	60	—	—	—	1	—	—	62
Taxes on gambling									
Taxes on government lotteries	283	—	183	76	80	—	—	6	629
Taxes on private lotteries	8	316	14	—	—	24	15	7	383
Taxes on gambling machines	986	911	551	293	—	52	15	31	2 839
Casino taxes	93	114	59	21	29	3	15	2	336
Race betting taxes	146	114	34	9	36	—	—	1	340
Taxes on gambling n.e.c.	5	5	—	2	—	—	12	—	24
<i>Total</i>	1 520	1 460	841	400	146	79	57	47	4 551
Taxes on insurance									
Insurance companies contributions to fire brigades	454	344	—	—	—	14	—	—	812
Third party insurance taxes	36	113	52	40	—	4	—	—	245
Taxes on insurance n.e.c.	912	592	333	244	326	34	21	41	2 503
<i>Total</i>	1 403	1 048	385	284	326	51	21	41	3 560
<i>Total</i>	2 923	2 568	1 226	684	473	132	78	88	8 173
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	548	547	269	134	342	40	18	24	1 922
Other	1 351	695	819	223	394	81	18	66	3 647
<i>Total</i>	1 899	1 242	1 087	357	736	121	36	90	5 569
Franchise taxes									
Gas taxes	2	—	—	—	—	—	—	—	2
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	5	—	—	—	—	—	—	—	5
Other	275	71	118	—	—	—	—	—	464
<i>Total</i>	2 179	1 313	1 206	357	736	121	36	90	6 038
Total	15 917	10 885	7 396	2 979	5 195	703	377	782	44 235
Taxes received from public corporations	668	118	358	242	191	24	6	25	1 631
Taxes received from other levels of government	140	357	73	26	39	10	4	5	675

— nil or rounded to zero (including null cells)

EXPLANATORY NOTES

INTRODUCTION

1 This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes for the most recent 6 year period.

2 GFS taxation statistics are presented on an accrual accounting basis. Due to changes associated with the introduction of accrual accounting, data for 1998-99 and subsequent years have been compiled on a different methodological basis to that of previous years which were compiled using a cash accounting methodology. Consequently, data for 1998-99 and following years are not directly comparable with the data for 1997-98 and earlier periods.

CONCEPTS AND DEFINITIONS

3 The concepts and definitions underlying the statistics in this publication are described in detail in *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat. no. 5514.0), available on the ABS Web site, released September 2005.

4 The main purpose of the Concepts, Sources and Methods publication is to serve as a reference manual for users of GFS statistics who require a detailed understanding of the concepts, sources and methods in order to analyse and interpret the information that the statistics convey. It contains a copy of the Taxes Classification, which dissects this major form of government revenue according to the type of tax collected.

TAXES CLASSIFICATION

5 A tax is a compulsory levy imposed by the government, mainly to raise revenue. There is usually no clear and direct link between the payment of taxes and the provision of particular goods and services by government. Taxes are levied, inter alia, on income, wealth, production, sale and/or use of goods and services and the performance of activities.

6 Governments may regulate certain activities by issuing licences for which fees are payable. If the issue of such licences involves little or no work by the government then the revenue raised is deemed to be taxation revenue. However, if the government uses the issue of licences to exercise some proper regulatory function, such as checking the competency or qualifications of a would-be licensee, then the revenue raised is deemed not to be taxation revenue, but revenue from the sale of services by government unless it is clearly out of all proportion to the costs of providing the services.

7 The Taxes Classification is used to classify by detailed type all transactions in governments' operating statements which are classified to the following economic type framework categories:

- taxes on income;
- other current taxes;
- taxes on products;
- other taxes on production; and
- capital taxes.

8 The Taxes Classification has been developed to present, in a systematic way and in sufficient detail for international reporting, the relationships that exist between taxes in terms of taxation criteria adopted by the Organisation for Economic Cooperation and Development. The five groups of the Taxes Classification, which represent the broad bases on which taxes are levied in Australia, are:

- taxes on income;
- employers' payroll taxes;
- taxes on property;
- taxes on the provision of goods and services; and
- taxes on the use of goods and performance of activities.

EXPLANATORY NOTES *continued*

TAXES CLASSIFICATION

continued

9 These tax groups are divided into seventeen subgroups according to the type of entities, property, activities, goods or services being taxed. The subgroups are further subdivided into sixty classes, generally describing the specific type of tax actually collected in Australia.

CONSOLIDATION

10 To compile statistics about the financial activities of a particular level of government, or any other grouping of public sector units, transactions and debtor/creditor relationships between units within the chosen grouping (sector or subsector) have to be matched and eliminated to avoid double counting. The process of matching and eliminating these items within the chosen group is known as 'consolidation'.

OTHER AGGREGATES USED

11 Gross domestic product (GDP) is defined as the total market value of goods and services produced in Australia within a given period after deducting the cost of goods and services used up in the process of production, but before deducting allowances for the consumption of fixed capital (depreciation).

INTERSTATE COMPARISONS

12 As well as showing the variety of types of taxes levied in Australia, the tables in this publication have been designed to show the relative importance of the tax system of the Commonwealth, state and local levels of government. They have also been designed to show the extent and composition of taxation levied by each state government (including subsidiary authorities). In this latter connection, it should be noted that interstate comparison of tax collections by state or local governments separately can be misleading unless account is taken of state-to-state variations in the range of activities for which these two levels of government are responsible. In the Australian Capital Territory, for example, only a state level of government exists and a number of functions performed by it are undertaken by local government authorities elsewhere.

TAXATION PER CAPITA

13 The population estimates used to calculate the taxation per capita figures in this publication are Estimated Resident Population at 31 December each year, as published in Australian Demographic Statistics (cat. no. 3101.0). The annual average taxation per capita is calculated by dividing the total taxation revenue by the Estimated Resident Population, for each jurisdiction.

14 In previous issues of this publication the population estimates used in the per capita calculations were Mean Population Estimates (mean of five quarters of Estimated Resident Population). In practice there is little difference in the results obtained using either the Mean Population Estimates or Estimated Resident Population. The Estimated Resident Population has been adopted to ensure consistency with other ABS outputs.

REVISIONS

15 GFS data are revised on an annual basis. For this reason differences can occur between equivalent aggregates published in earlier years.

ABS DATA AVAILABLE ON REQUEST

16 More detailed information is available on request, on a fee for service basis. Inquiries should be directed to the officer whose name appears in the Inquiries section at the front of this publication.

EXPLANATORY NOTES *continued*

RELATED PUBLICATIONS

17 Users may refer to the following publications which contain related information:

- *Australian National Accounts: Financial Accounts* (cat. no.5232.0) - issued quarterly
- *Australian National Accounts: National Income, Expenditure and Product* (cat. no.5206.0) - issued quarterly
- *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat. no.5514.0) - September 2005
- *Australian System of National Accounts* (cat. no.5204.0) - issued annually
- *Government Finance Statistics, Australia* (cat. no.5512.0)- issued annually
- *Government Finance Statistics, Australia, Quarterly* (cat. no.5519.0.55.001) - issued quarterly

APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE

ADJUSTED MEASURES OF GOVERNMENT REVENUE

The taxation revenue statistics presented in this release are in accordance with the Australian system of Government Finance Statistics (GFS). This system is outlined in the *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat no 5514.0) which is consistent with the International Monetary Fund's *Government Finance Statistics Manual 2001* (IMF GFSM2001).

The GFS framework reflects taxation revenue collected by each level of government. The purpose of this appendix is to consider an alternative presentation of revenue which takes into account the level of government at which revenue is used rather than simply collected. The analysis considers the flows, by way of current grants, that occur between the levels of government in Australia, and the impact that this has on revenue at each of these levels. Also considered is the effect of direct and indirect transfers to households on total revenue. To aid in the understanding of these flows, the following analytical measures of revenue have been derived. Users should note that these measures are not themselves part of the GFS framework.

Adjusted taxation revenue

Adjusted taxation revenue is equal to GFS taxation revenue *collected* by each level of government, plus current grants received from higher levels of government, less current grants paid to lower levels of government. This measure is designed to give a clearer indication of the levels of government at which taxation revenue is actually used or spent. The source for a significant amount of the current grants distributed between levels of government is taxation revenue, such as the GST. However, some of the revenue distributed may have come from a source other than taxation. Further, it should be noted that some of the current grants transferred from Commonwealth to the states are Specific Purpose Payments (SPPs). Unlike the GST-related grants, these payments are 'tied' to specific policy areas or programs as agreed between the two levels of government. Similar arrangements exist between the states and local government. SPPs for current purposes are included with other current grants in deriving adjusted taxation revenue. The ABS does not have the data required to separate out SPPs from other grants.

Adjusted total revenue

Adjusted total revenue is equal to *adjusted taxation revenue* plus all other non-taxation sources of revenue. Non-taxation revenue includes revenue from sales of goods and services, property income (interest, dividends, income tax equivalents, land rents and royalties), fines, capital transfers, and current transfers other than grants. Current grants are excluded from non-taxation revenue because these have already been taken into account in deriving adjusted taxation revenue.

Adjusted total revenue less transfers to households

An important role of government is the redistribution of income, by way of direct and indirect 'benefits', to individual households. These transfers can be deducted from *adjusted total revenue* to derive adjusted total revenue less transfers to households. Direct benefits are regular cash payments made to households by government without any requirement to provide goods and services in return (for example, welfare payments). Indirect benefits are non-cash benefits and services provided by government to individual households (for example, concessions for transport and utilities, as well as natural disaster relief).

The three derived measures explained above are illustrated in the following diagram:

APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

*Adjusted total revenue less
transfers to households
continued*

GFS taxation revenue
-
Current grants to lower levels of government
+
Current grants from higher levels of government
=
Adjusted taxation revenue
+
Non-taxation revenue collected
=
Adjusted total revenue
-
Direct and indirect benefits paid to households
=
Adjusted total revenue less transfers to households

An analysis along similar lines was previously published in the March 2006 issue of Australian Economic Indicators (cat. no. 1350.0), in a feature article entitled "Recent Taxation Revenue Trends in Australia". This article included information on the introduction of The New Tax System on 1 July 2000.

ANALYSIS

Adjusted taxation revenue

Table 1 shows the derivation of adjusted taxation revenue, for all three levels of government in Australia.

APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

TABLE 1. ADJUSTED TAXATION REVENUE BY LEVEL OF GOVERNMENT, AND AS % OF GDP

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m	\$m
COMMONWEALTH						
1. Taxation revenue collected(a)	175 591	177 838	194 827	209 560	229 131	245 223
As % of GDP	25.5	24.2	24.9	24.9	25.6	25.4
As % of total tax revenue	82.0	81.8	81.8	81.5	82.2	82.3
2. Current grants to state government(b)	44 268	49 283	51 170	53 801	57 560	61 394
3. Current grants to local government	102	490	274	351	305	100
4. Current grants to multi-jurisdictional sector(c)	4 118	4 327	4 381	4 788	4 839	5 556
5. Adjusted taxation revenue =1-2-3-4(d)	127 103	123 738	139 002	150 620	166 427	178 173
As % of GDP	18.4	16.8	17.8	17.9	18.6	18.4
As % of total tax revenue	59.3	56.9	58.4	58.5	59.7	59.8
STATE						
1. Taxation revenue collected(a)	32 679	33 341	36 418	40 394	41 649	44 235
As % of GDP	4.7	4.5	4.7	4.8	4.6	4.6
As % of total tax revenue	15.3	15.3	15.3	15.7	14.9	14.8
2. Current grants from Commonwealth government	44 268	49 283	51 170	53 801	57 560	61 394
3. Current grants to local government	2 025	1 795	1 827	1 851	1 894	2 008
4. Current grants to multi-jurisdictional sector(c)	194	204	264	253	389	410
5. Adjusted taxation revenue =1+2-3-4(d)	74 728	80 625	85 497	92 091	96 926	103 211
As % of GDP	10.8	11.0	10.9	11.0	10.8	10.7
As % of total tax revenue	34.9	37.1	35.9	35.8	34.8	34.6
LOCAL						
1. Taxation revenue collected(a)	6 303	6 668	7 224	7 673	8 306	8 920
As % of GDP	0.9	0.9	0.9	0.9	0.9	0.9
As % of total tax revenue	2.9	3.1	3.0	3.0	3.0	3.0
2. Current grants from Commonwealth government	102	490	274	351	305	100
3. Current grants from state government	2 025	1 795	1 827	1 851	1 894	2 008
4. Adjusted taxation revenue =1+2+3(d)	8 430	8 953	9 325	9 875	10 505	11 028
As % of GDP	1.2	1.2	1.2	1.2	1.2	1.1
As % of total tax revenue	3.9	4.1	3.9	3.8	3.8	3.7
Gross Domestic Product(e)	689 262	735 714	781 675	840 285	896 568	966 335
Total taxation revenue collected(a)	214 264	217 520	238 118	257 255	278 685	297 942
As % of GDP	31.1	29.6	30.5	30.6	31.1	30.8

(a) According to GFSM2001.

(b) Part of the Commonwealth grants paid to states are onpassed to local government.

(c) The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or where classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category are the public universities.

(d) The sum of taxation revenue does not equal the sum of adjusted taxation revenue owing to grants paid to the multi-jurisdictional sector.

(e) As published in Australian National Accounts, December Quarter 2006 (cat. no. 5206.0).

APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

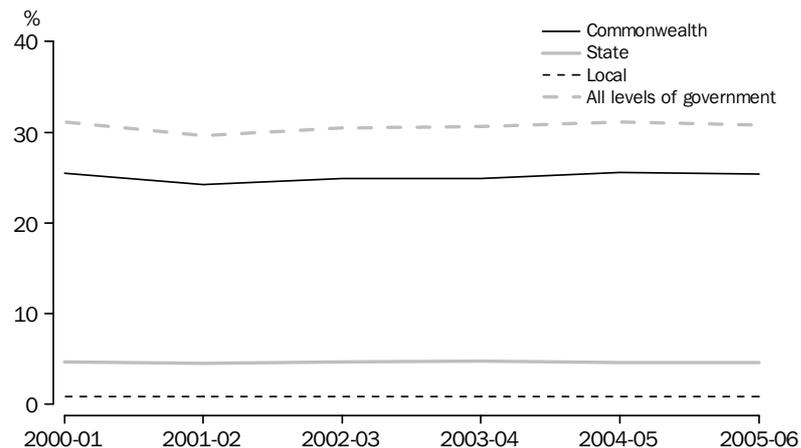
Adjusted taxation revenue continued

Taking into account taxation revenue distributed by the Commonwealth government to both state and local levels of government by way of current grants, the level of adjusted taxation revenue at the Commonwealth's disposal in 2005-06 was \$178,173 million. This represents a 7.1% increase from the previous year, compared with a 7.0% increase in directly collected taxation revenue. Adjusted taxation revenue for the Commonwealth was 59.8% of total taxation revenue in Australia in 2005-06, compared with 59.3% in 2000-01.

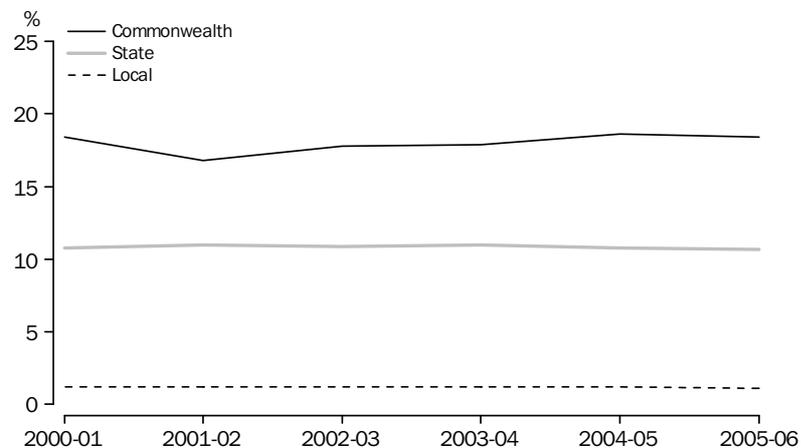
Adjusted taxation revenue at the state level of government in 2005-06 was \$103,211 million. This represents a 6.5% increase from the previous year, compared with a 6.2% increase in directly collected taxation revenue. Adjusted taxation revenue at the state level of government was 34.6% of total taxation revenue in 2005-06, compared with 34.9% in 2000-01.

The two graphs below show taxation revenue and adjusted taxation revenue as a proportion of GDP for each level of government. Graph 1 shows that in 2005-06 taxation revenue collected by the Commonwealth was equal to 25.4% of GDP whereas taxation revenue collected by states was equivalent to 4.6% of GDP. After taking into account current grants (adjusted taxation revenue in graph 2) these proportions change to 18.4% and 10.7% respectively.

GRAPH 1. TAXATION REVENUE, AUSTRALIA, As a percentage of GDP



GRAPH 2. ADJUSTED TAXATION REVENUE, As a percentage of GDP



APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

Adjusted total revenue, and
adjusted total revenue less
transfers to households

Table 2 below shows adjusted total revenue, and adjusted total revenue less transfers to households for all three levels of government.

TABLE 2. ADJUSTED TOTAL REVENUE, LESS TRANSFERS TO HOUSEHOLDS

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m	\$m
COMMONWEALTH						
1. Adjusted taxation revenue(a)	127 103.0	123 738	139 002	150 620	166 427	178 173
2. Non-taxation revenue(b)	10 126	12 319	11 793	12 350	12 754	15 370
3. Adjusted total revenue = 1+2	137 229	136 057	150 795	162 970	179 181	193 543
As % of GDP	19.9	18.5	19.3	19.4	20.0	20.0
4. Direct benefits to households(c)	58 992	61 662	63 607	71 897	73 989	76 997
5. Indirect benefits to households(d)	15 997	17 060	17 765	19 590	22 164	22 789
6. Adjusted total revenue, less transfers to households = 3-4-5	62 240	57 335	69 423	71 483	83 028	93 757
As % of GDP	9.0	7.8	8.9	8.5	9.3	9.7
STATE						
1. Adjusted taxation revenue(a)	74 728	80 625	85 497	92 091	96 926	103 211
2. Non-taxation revenue, excluding current grants from Commonwealth government(b)	24 442	24 175	26 230	29 834	32 717	36 948
3. Adjusted total revenue = 1+2	99 170	104 800	111 727	121 925	129 643	140 159
As % of GDP	14.4	14.2	14.3	14.5	14.5	14.5
4. Direct benefits to households(c)	690	787	738	759	1 085	1 008
5. Indirect benefits to households(d)	1 919	1 925	1 974	1 965	1 861	1 822
6. Adjusted total revenue, less transfers to households = 3-4-5	96 561	102 088	109 015	119 201	126 697	137 329
As % of GDP	14.0	13.9	13.9	14.2	14.1	14.2
LOCAL						
1. Adjusted taxation revenue(a)	8 430	8 953	9 325	9 875	10 505	11 028
2. Non-taxation revenue, excluding current current grants from Commonwealth and state governments(b)	8 381	8 930	9 394	10 084	11 243	12 062
3. Adjusted total revenue = 1+2	16 811	17 883	18 719	19 959	21 748	23 090
As % of GDP	2.4	2.4	2.4	2.4	2.4	2.4
4. Direct and indirect benefits to households(e)
5. Adjusted total revenue, less transfers to households = 3-4	16 811	17 883	18 719	19 959	21 748	23 090
As % of GDP	2.4	2.4	2.4	2.4	2.4	2.4
.. not applicable	(c) Direct benefits to households are monetary transfers.					
(a) Derived in Table 1.	(d) Indirect benefits to households are transfers 'in-kind' via goods and services.					
(b) Non-taxation revenue includes revenue from sales of goods and services, interest income, other property income (such as dividends, income tax equivalents, land rents and royalties), fines, capital revenue, and all current revenue other than grants.	(e) Local government does not make transfers of this kind to households.					

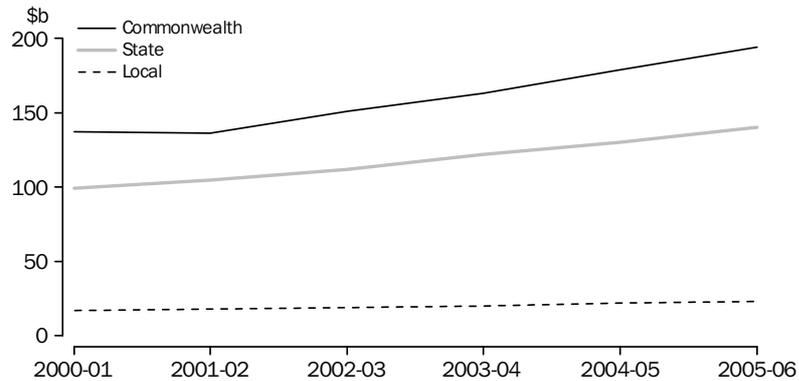
APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

Adjusted total revenue, and adjusted total revenue less transfers to households continued

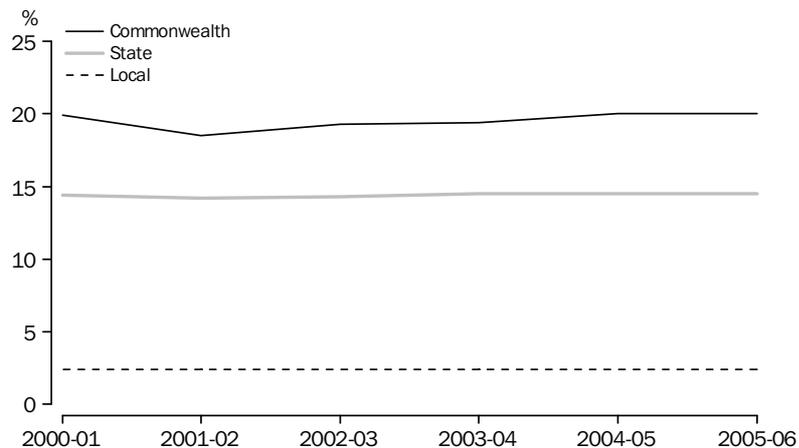
Adjusted total revenue for the Commonwealth in 2005-06 was \$193,543 million, up 8.0% from the previous year, compared with an increase of 7.1% in adjusted taxation revenue. For the state governments, adjusted total revenue in 2005-06 was \$140,159 million, an increase of 8.1%, compared with an increase of 6.5% in adjusted taxation revenue.

Graph 3 shows the adjusted total revenue for each level of government and graph 4 shows the amounts as a percentage of GDP.

GRAPH 3. ADJUSTED TOTAL REVENUE



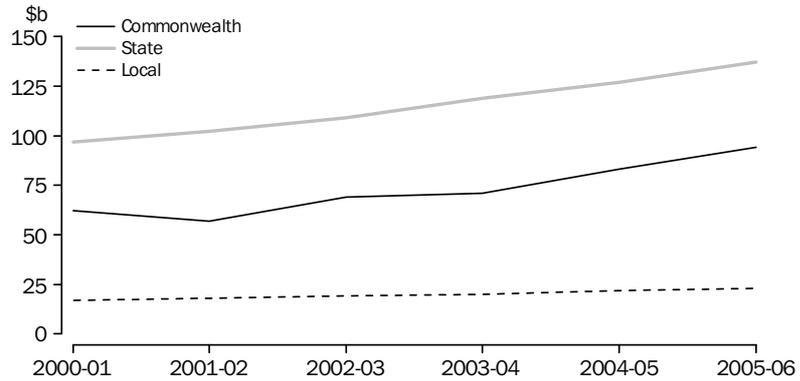
GRAPH 4. ADJUSTED TOTAL REVENUE, As a percentage of GDP



When direct and indirect transfers to households are taken into account, Commonwealth revenue falls to \$93,757 million in 2005-06 compared to \$137,329 million for all state governments. This is largely because of the income redistribution role performed by the Commonwealth through the welfare payment mechanism. In 2005-06, 51.6% of the Commonwealth's adjusted total revenue was transferred to households. This figure was 54.6% in 2000-01. In 2005-06, the Commonwealth's adjusted total revenue less transfers to households grew more quickly (12.9%) than adjusted total revenue itself (8.0%).

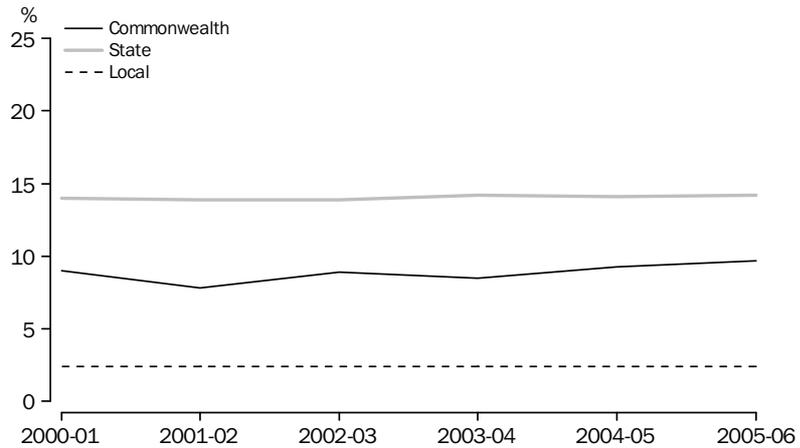
*Adjusted total revenue, and
adjusted total revenue less
transfers to households
continued*

GRAPH 5. ADJUSTED TOTAL REVENUE LESS TRANSFERS TO HOUSEHOLDS



After adjusting for transfers to households and comparing to GDP, there has been a slight upwards trend in total revenue available to Commonwealth and state governments since 2000-01. Commonwealth adjusted total revenue less transfers to households was equal to 9.0% of GDP in 2000-01 and had risen to 9.7% in 2005-06. The corresponding state measure had risen to 14.2% of GDP in 2005-06 compared to 14.0% in 2000-01.

GRAPH 6. ADJUSTED TOTAL REVENUE LESS TRANSFERS TO HOUSEHOLDS, As a percentage of GDP



GLOSSARY

Employers' payroll taxes	Taxes collected from employers, levied either as a proportion of payroll or as a fixed amount per person employed.
Excises and levies	Taxes levied on a specified good, or range of goods, intended for domestic consumption other than taxes levied exclusively on the importation of goods. Excises may be imposed at any stage of production or distribution and the assessment for tax may take into account such factors as weight, strength, quantity or value of the goods. Excises are not limited to those taxes collected under Excise Acts and include taxes on electricity, gas and agricultural production. Includes levies on statutory corporations.
Motor vehicle taxes	Taxes levied on the operation of motor vehicles whether paid by households or corporations. These imposts are treated as taxes, rather than regulatory fees, because of the significant amount of revenue they generate. Excludes taxes on third party insurance which are included in taxes on insurance.
Taxes on financial and capital transactions	Taxes on the issue, transfer, purchase and sale of securities, taxes on cheques, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property.
Taxes on gambling	Taxes levied on gambling and betting stakes. Includes taxes on lottery tickets, poker machines, casinos, racing and football pools. The taxes may be collected either from the gambler as a percentage of his/her stake or from entities providing the gambling service either as a licence fee or percentage of their gross income from gambling. Excludes taxes on individual gains from gambling.
Taxes on immovable property	Taxes levied in respect of the use or ownership of immovable property. Includes land taxes and rates.
Taxes on income	Taxes on income, profits and capital gains. Taxes on income are assessed on the actual or presumed incomes of individuals, households, corporations or non-profit institutions operating in the market. They are assessed on holdings of property, land or real estate when such holdings are used as a basis for estimating the income of their owners. Includes income and capital gains taxes levied on individuals and enterprises. Also includes income taxes levied on non-residents.
Taxes on insurance	Taxes levied specifically on insurance companies. Includes taxes levied on insurance premiums and contributions collected to finance services which reduce insurable risk.
Taxes on international trade	Taxes and stamp duties levied on specified imported or exported goods. Excludes taxes collected on imports as part of a general tax on goods, and excises applicable to both imported and domestically produced goods.
Taxes on property	Taxes on the use or ownership of property, and taxes on property transfers. Includes taxes on immovable property and taxes on financial and capital transactions.
Taxes on the provision of goods and services	Taxes levied on the production, sale, transfer, leasing or delivery of goods and rendering of services. Excludes taxes levied on the use of goods or on permission to use goods or to perform activities. From 1 July 2000 includes GST revenue receivable by the Commonwealth Government, gross of the cost of collection but net of input tax credits payable.
Taxes on use of goods and performance of activities	Taxes levied on the use of goods and taxes levied in respect of permission to perform activities. Excludes taxes levied on the value or quantity of the goods themselves which are included in Taxes on provision of goods and services.

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