



TAXATION REVENUE AUSTRALIA

EMBARGO: 11:30AM (CANBERRA TIME) FRI 14 APR 2000

CONTENTS

	<i>page</i>
Notes	2
Summary of findings	3
 TABLES	
1 All levels of government	6
2 Taxation, by level of government	7
3 Commonwealth government	8
4 State and local governments combined	9
5 State governments	10
 ADDITIONAL INFORMATION	
Explanatory notes	11

- For further information about these and related statistics, contact Anthony Krauss or Donna Nicholson on Canberra 02 6252 5739, or the National Information Service on 1300 135 070.

NOTES

ABOUT THIS PUBLICATION

This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes for 1998–99.

TERMINOLOGY

Within government finance statistics (GFS), the consolidated total of transactions of general government, public non-financial corporations (PNFC) and public financial corporations (PFC) sector is referred to as total public sector. The term government in this publication refers to the total public sector. Wherever the term 'State' is used, this term includes the two Territories. Therefore, 'State and local' refers to 'State, Territory and local' and 'State' refers to 'State and Territory'.

CHANGES IN THIS ISSUE

This is the first presentation of taxation revenue statistics on an accrual accounting basis and only data for 1998–99 are published in this issue. It should be noted that these data are not directly comparable with previously published cash-based statistics for years prior to 1998–99. In addition, indirect taxes paid by public corporations are now separately identified and this makes it possible to consolidate out indirect taxes paid by public corporations. Consequently, the accrual based taxation revenue statistics for the total public sector differ from the cash based series where the consolidated total public sector statistics were equivalent to statistics for the general government sector. Taxation revenue statistics for general government can be derived from the intra-sector taxation revenue figures in this publication. For further information regarding the implementation of accrual accounting, refer to paragraphs 2–5 of the Explanatory Notes. Also, refer to the publication *Information Paper: Accruals-based Government Finance Statistics* (Cat. no. 5517.0) published on 13 March 2000.

SYMBOLS AND OTHER USAGES

ABS	Australian Bureau of Statistics
ASNA	Australian System of National Accounts
ETF	Economic Type Framework
GDP	gross domestic product
GFS	government finance statistics
LPG	liquid petroleum gas
PFC	public financial corporation
PNFC	public non-financial corporation
n.e.c.	not elsewhere classified
n.p.	not published
p	preliminary

W. McLennan
Australian Statistician

SUMMARY OF FINDINGS

TOTAL TAXATION REVENUE

Components

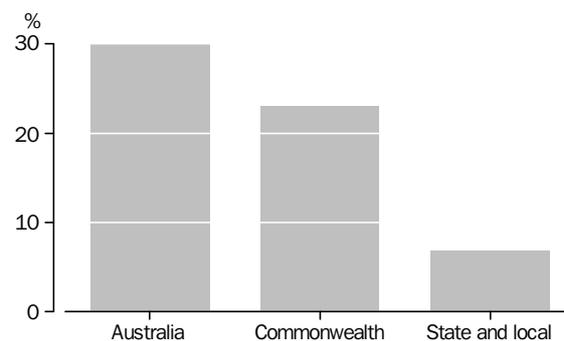
Total taxation revenue collected in Australia during 1998–99 was \$177,884 million. The main components of total taxation collected are shown in the following table.

MAJOR COMPONENTS OF TOTAL TAXATION

	1998–99p	Contribution to total taxes
	\$m	%
Taxes on income		
Levied on individuals	76 898	43.2
Levied on enterprises	23 890	13.4
Employers' payroll taxes		
General taxes (payroll taxes)	7 904	4.4
Other employers' labour force taxes	3 114	1.8
Taxes on property		
Taxes on immovable property	8 487	4.8
Taxes on financial and capital transactions	8 245	4.6
Taxes on provision of goods and services		
Sales tax	15 083	8.5
Excises and levies	12 968	7.3
Taxes on international trade	3 645	2.0
Taxes on gambling	4 164	2.3
Taxes on the use of goods and performance of activities		
Motor vehicle taxes	3 921	2.2
Franchise taxes	5 632	3.2
Other taxes	3 933	2.2
Total	177 884	100.0

Proportion of gross domestic product (GDP)

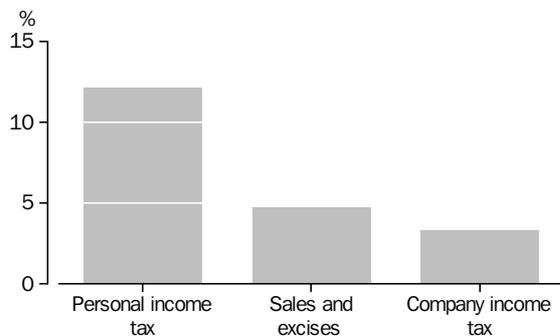
Total taxation revenue, as a percentage of GDP, in 1998–99 was 30.0%. Taxation revenue, as a percentage of GDP, in 1998–99 for the Commonwealth was 23.1% while State and local taxation revenue was 6.9%.



SUMMARY OF FINDINGS *continued*

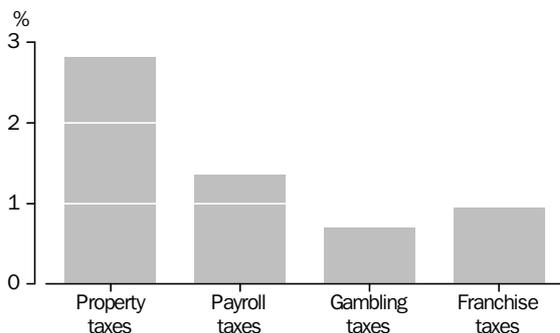
COMMONWEALTH REVENUE

Commonwealth Government taxation revenue, including taxes received from other levels of government, during 1998–99 was \$137,345 million and comprised 77.2% of taxation revenue from all governments. The graph below shows Commonwealth taxation revenue derived from selected taxes, as a percentage of GDP, for 1998–99.



STATE AND LOCAL REVENUE

State and local government taxation revenue, including taxes received from other levels of government, during 1998–99 was \$40,775 million and comprised 22.9% of total taxation. The following graph shows percentages of State and local government taxation revenue derived from selected taxes, as a percentage of GDP, for 1998–99.



SUMMARY OF FINDINGS *continued*

PER CAPITA TAXATION

The amount of taxation per head of resident population, by jurisdiction, is shown in the following table.

	1998-99p
Level of government	\$
.....	
State and local	
New South Wales	2 555
Victoria	2 203
Queensland	1 599
South Australia	1 904
Western Australia	2 027
Tasmania	1 695
Northern Territory	1 929
Australian Capital Territory	1 973
Average	2 150
Commonwealth	7 241
Australia	9 391
.....	

1

ALL LEVELS OF GOVERNMENT

1998–99p

\$m

1 Taxes on income		
11	Income taxes levied on individuals	76 898
12	Income taxes levied on enterprises(a)	23 890
13	Income taxes levied on nonresidents	1 079
	<i>Total</i>	<i>101 867</i>
2 Employers' payroll taxes		
21	General taxes (payroll tax)	7 904
23	Other employers' labour force taxes	3 114
	<i>Total</i>	<i>11 019</i>
3 Taxes on property		
31	Taxes on immovable property	8 487
33	Taxes on financial and capital transactions	8 245
	<i>Total</i>	<i>16 732</i>
4 Taxes on provision of goods and services		
41	General taxes (sales tax)	15 083
42	Excises and levies	
421	Crude oil and LPG	9 544
422–425	Other excises	2 633
426	Agricultural production taxes	791
	<i>Total</i>	<i>12 968</i>
43	Taxes on international trade	3 645
44	Taxes on gambling	4 164
45	Taxes on insurance	2 012
	<i>Total</i>	<i>37 871</i>
5 Taxes on the use of goods and performance of activities		
51	Motor vehicle taxes	3 921
52	Franchise taxes	5 632
53	Other	842
	<i>Total</i>	<i>10 395</i>
	Total	177 884

(a) Amounts collected under petroleum resource rent taxes are included in Category 12 (Income taxes levied on enterprises).

2

TAXATION, By Level of Government

1998-99p

.....
 VALUE (\$m)

Commonwealth	137 345
Less Intergovernmental taxes	123
<i>Tax revenue net of intergovernmental taxes</i>	137 222
State	
New South Wales	13 804
Victoria	9 097
Queensland	4 497
South Australia	2 362
Western Australia	3 190
Tasmania	646
Northern Territory	336
Australian Capital Territory	612
<i>Total</i>	34 542
Less intergovernmental taxes	116
<i>Tax revenue net of intergovernmental taxes</i>	34 426
Local	
New South Wales	2 577
Victoria	1 286
Queensland	1 120
South Australia	481
Western Australia	583
Tasmania	152
Northern Territory	36
<i>Total</i>	6 236
Total	177 884

.....
 PROPORTION OF TAXES (%)

Commonwealth	77.1
State	19.4
Local	3.5

.....

1998–99p

\$m

1 Taxes on income		
11	Income taxes levied on individuals	
111–113	Personal income tax	72 281
115	Prescribed payments by individuals	2 576
119	Other income levied on individuals	2 041
	<i>Total</i>	76 898
12	Income taxes levied on enterprises	
121	Company income tax(a)	19 797
122	Income tax paid by superannuation funds	3 870
124	Prescribed payments by enterprises	224
	<i>Total</i>	23 891
13	Income taxes levied on non-residents	
131	Dividend withholding tax	179
132	Interest withholding tax	540
133	Other income taxes levied on non-residents	360
	<i>Total</i>	1 079
	<i>Total</i>	101 868
2 Employers' payroll taxes		
23	Other employers' labour force taxes	
231	Fringe benefits tax	3 226
232	Superannuation guarantee charge	10
	<i>Total</i>	3 236
3 Taxes on property		
333	Government borrowing guarantee levies	5
4 Taxes on provision of goods and services		
41	General taxes (sales tax)	15 083
42	Excises and levies	
421–425	Excises	12 177
426	Agricultural production taxes	791
	<i>Total</i>	12 968
43	Taxes on international trade	3 645
44	Taxes on gambling	3
	<i>Total</i>	31 698
5 Taxes on use of goods and performance of activities		
51	Motor vehicle taxes	20
53	Other	518
	<i>Total</i>	538
	Total(b)	137 345
	Taxes received from public corporations(b)	2 034
	Taxes received from other levels of government	123

(a) Amounts collected under petroleum resource rent taxes are included in Category 121 (Company income tax).

(b) General government taxation can be calculated by adding to total taxes the taxes received from public corporations.

4

STATE AND LOCAL GOVERNMENTS COMBINED—1998–99p

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
2	Taxes on employers' payroll and labour force									
21–23	Employers' payroll taxes	3 393	2 145	903	518	722	142	79	115	8 017
3	Taxes on property									
31	Taxes on immovable property									
311	Land taxes	948	369	232	67	178	27	—	30	1 851
312	Municipal Rates	2 577	1 286	1 120	481	582	151	36	100	6 334
313–319	Other	26	73	142	10	29	18	—	4	303
	<i>Total</i>	3 551	1 728	1 494	558	789	196	36	134	8 488
33	Taxes on financial and capital transactions									
332	Financial institutions' transactions taxes	879	592	207	148	235	43	21	34	2 159
334	Stamp duties on conveyances	1 899	1 246	630	227	443	38	33	58	4 573
335–336	Other stamp duties	704	401	169	58	127	16	10	22	1 507
	<i>Total</i>	3 482	2 238	1 007	434	804	97	64	114	8 240
	<i>Total</i>	7 034	3 967	2 501	991	1 593	293	100	248	16 727
4	Taxes on provision of goods and services									
44	Taxes on gambling									
441	Taxes on government lotteries	278	—	190	82	85	—	12	5	652
442	Taxes on private lotteries	16	333	—	—	—	20	—	8	377
443	Taxes on gambling machines	812	820	259	188	1	—	—	31	2 111
444	Casino taxes	120	155	89	20	48	40	14	4	490
445	Race betting taxes	190	135	84	54	39	8	2	12	524
449	Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
	<i>Total</i>	1 419	1 447	622	345	172	69	28	59	4 161
45	Taxes on insurance									
451	Insurance companies' contributions to fire brigades	269	176	—	55	57	7	—	—	563
452	Third party insurance taxes	16	77	21	46	—	2	—	—	162
459	Taxes on insurance n.e.c.	566	282	160	113	110	19	8	29	1 287
	<i>Total</i>	850	535	181	215	167	28	8	29	2 012
	<i>Total</i>	2 269	1 982	803	560	339	97	35	88	6 173
5	Taxes on use of goods and performance of activities									
51	Motor vehicle taxes									
512	Stamp duty on vehicle registration	444	408	167	103	138	28	13	18	1 318
514–516	Other	1 055	440	539	169	241	68	16	54	2 583
	<i>Total</i>	1 499	847	706	272	379	96	28	73	3 901
52	Franchise taxes									
521	Gas taxes	3	—	—	8	—	—	—	—	11
522	Petroleum products taxes(a)	619	433	–116	144	280	47	46	32	1 484
523	Tobacco taxes	1 046	700	620	289	357	104	60	42	3 217
524	Liquor taxes	313	206	192	58	102	19	16	15	921
	<i>Total</i>	1 981	1 339	696	498	739	169	122	88	5 632
53	Other	205	104	6	2	—	—	7	—	324
	<i>Total</i>	3 685	2 290	1 408	773	1 118	265	157	161	9 858
	Total(b)	16 381	10 383	5 616	2 843	3 772	797	372	612	40 775
	Taxes received from public corporations(b)	341	72	67	111	45	22	3	14	672
	Taxes received from other levels of government	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	116

(a) The negative petroleum safety net tax for Queensland is due to greater reimbursement payments by the Queensland government to petroleum wholesalers than this State's share of the petroleum tax.

(b) General government taxation can be calculated by adding to total taxes the taxes received from public corporations.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
2	Taxes on employers' payroll and labour force									
21–23	Employers' payroll taxes	3 393	2 145	903	518	722	142	79	115	8 017
3	Taxes on property									
31	Taxes on immovable property									
311	Land taxes	948	369	232	67	178	27	—	30	1 851
312	Municipal Rates	—	—	—	—	—	—	—	100	100
313–319	Other	26	73	142	10	29	18	—	4	303
	<i>Total</i>	974	442	374	77	208	45	—	134	2 254
33	Taxes on financial and capital transactions									
332	Financial institutions' transactions taxes	879	592	207	148	235	43	21	34	2 159
334	Stamp duties on conveyances	1 899	1 246	630	227	443	38	33	58	4 573
335–336	Other stamp duties	704	401	169	58	127	16	10	22	1 507
	<i>Total</i>	3 482	2 238	1 007	434	804	97	64	114	8 240
	<i>Total</i>	4 456	2 680	1 381	510	1 012	142	64	248	10 494
4	Taxes on provision of goods and services									
44	Taxes on gambling									
441	Taxes on government lotteries	278	—	190	82	85	—	12	5	652
442	Taxes on private lotteries	16	333	—	—	—	20	—	8	377
443	Taxes on gambling machines	812	820	259	188	1	—	—	31	2 111
444	Casino taxes	120	155	89	20	48	40	14	4	490
445	Race betting taxes	190	135	84	54	39	8	2	12	524
449	Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
	<i>Total</i>	1 419	1 447	622	345	172	69	28	59	4 161
45	Taxes on insurance									
451	Insurance companies' contributions to fire brigades	269	176	—	55	57	7	—	—	563
452	Third party insurance taxes	16	77	21	46	—	2	—	—	162
459	Taxes on insurance n.e.c.	566	282	160	113	110	19	8	29	1 287
	<i>Total</i>	850	535	181	215	167	28	8	29	2 012
	<i>Total</i>	2 269	1 982	803	560	339	97	35	88	6 173
5	Taxes on use of goods and performance of activities									
51	Motor vehicle taxes									
512	Stamp duty on vehicle registration	444	408	167	103	138	28	13	18	1 318
514–516	Other	1 055	440	540	169	241	68	16	54	2 583
	<i>Total</i>	1 499	847	707	272	379	96	28	73	3 901
52	Franchise taxes									
521	Gas taxes	3	—	—	8	—	—	—	—	11
522	Petroleum products taxes	619	433	–116	144	280	47	46	32	1 484
523	Tobacco taxes	1 046	700	620	289	357	104	60	42	3 217
524	Liquor taxes	313	206	192	58	102	19	16	15	921
	<i>Total</i>	1 981	1 339	696	498	739	169	122	88	5 632
53	Other(a)	205	104	6	2	—	—	7	—	324
	<i>Total</i>	3 685	2 290	1 409	773	1 118	265	157	161	9 858
	Total(b)	13 804	9 097	4 497	2 362	3 190	646	336	612	34 542
	Taxes received from public corporations(b)	341	72	67	111	45	21	3	14	676
	Taxes received from other levels of government	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	116

(a) As the electricity corporations in Victoria have been privatised they are now liable to pay franchise taxes.

(b) General government taxation can be calculated by adding to total taxes the taxes received from public corporations.

EXPLANATORY NOTES

INTRODUCTION

1 This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes for 1998–99 only.

CHANGES DUE TO THE INTRODUCTION OF ACCRUAL ACCOUNTING AND REVISED METHODOLOGY

2 This publication presents, for the first time, GFS taxation statistics on an accrual accounting basis. Please note that due to changes associated with the introduction of accrual accounting, data for 1998–99 have been compiled on a different methodological basis to that of previous years which are compiled under a cash accounting methodology. Consequently, data prior to 1998–99 are not directly comparable with the data for 1997–98 and earlier periods which have been compiled on a cash accounting basis.

3 Under the new accrual accounting framework, revenue statistics recorded for 1998–99 represent taxes accruing to general government during the financial year. The amount of tax revenue accruing in a period is the amount generated when the underlying transactions or events which give rise to a government's right to collect the taxes occur in that period. In practice, this is determined by the amounts due for payment when evidenced by either tax assessments, declarations or other instruments, such as sales invoices or customs declarations, which create liabilities in the form of obligations to pay on the part of taxpayers. For example, the liability to pay tax on the transfer of an asset will arise when the relevant taxation authority is notified of the change in ownership. For income tax payable to the Commonwealth government, the type of accrual basis used is the amount of self-assessed tax payable which is recorded at the time of lodgement of the tax payer's return.

4 The timing of recording of taxation revenue statistics for 1997–98 and previous periods, which are compiled on a cash accounting basis, is the time at which taxes were actually received.

5 With the introduction of accrual based GFS, indirect taxes paid by public corporations are now separately identified for jurisdictions and are eliminated on consolidation. Consequently, the coverage of the total public sector accrual based taxation revenue statistics for jurisdictions will differ to that in the cash based series where the total public sector statistics were equivalent to the statistics for the general government sector.

CONCEPTS AND DEFINITIONS

6 To assist users in understanding some aspects of the statistics presented in this and related publications, a separate manual, *Government Finance Statistics—Concepts, Sources and Methods* (Cat. no. 5514.0) is available. This manual relates to the previously used cash accounting Economic Type Framework (ETF). A new publication *Information Paper: Accrual-based Government Finance Statistics* (Cat. no. 5517.0) released on 13 March 2000 describes the implementation of accrual accounting in the GFS.

EXPLANATORY NOTES *continued*

CONCEPTS AND DEFINITIONS *continued*

7 The Information Paper outlines the major GFS concepts and two of the transaction classifications used in the compilation and presentation of the statistics in this publication:

- *Economic Type Framework* (ETF) for GFS, which is used to:
 - ♦ categorise expenses, revenues, cash flows, assets and liabilities according to their economic character to facilitate study of the macro-economic effect of government activity on the economy; and
 - ♦ provide the basic building blocks for grouping transactions which need to be incorporated into the Australian System of National Accounts (ASNA).
- *Taxes Classification*, which dissects this major form of government revenue according to type of tax collected.

CLASSIFICATION OF TAXES IN THE ETF

8 The Taxes Classification is used to classify in detail all transactions in governments' operating statements classified to the following categories:

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

9 A tax is a compulsory levy imposed by the government, mainly to raise revenue. There is usually no clear and direct link between payment of taxes and the provision of particular goods and services by government. Taxes are levied, inter alia, on income, wealth, production, sale and use of goods and services and the performance of activities. For National Accounts purposes, a distinction is made between the taxes categories listed in the previous paragraph.

10 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.

11 Taxes that are levied on a regular or periodic basis are deemed to be current taxes. Taxes that are levied infrequently and at irregular intervals or under exceptional circumstances are deemed to be capital taxes.

TAXES CLASSIFICATION

12 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 first 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 provision of goods and services; and
- taxes on use of goods and performance of activities.

13 These tax groups are divided into seventeen subgroups according to type of entities, property, activities, goods or services being taxed. The subgroups, which are further subdivided into sixty classes, generally describe the specific type of tax actually collected in Australia. A full description of each of the tax categories is given in the *Government Finance Statistics—Concepts, Sources and Methods* (Cat. no. 5514.0).

14 In the tables presented in this publication, tax codes are shown to enable users to quickly identify the items and their definitions from the GFS manual.

OTHER AGGREGATES USED IN THIS PUBLICATION

15 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 used up in the process of production, but before deducting allowances for the consumption of fixed capital (depreciation).

INTERSTATE COMPARISONS

16 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 its 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 currently exists and a number of functions performed by it are undertaken by local government authorities elsewhere.

REVISIONS

17 GFS are revised progressively as new or improved data become available. For this reason differences can occur between equivalent aggregates published at different times.

EXPLANATORY NOTES *continued*

UNPUBLISHED STATISTICS

18 In some cases, the ABS can make available information which is not published. This information may be made available in one or more of the following forms: photocopy; computer printout; floppy disk; CD-ROM; and clerically-extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the Inquiries section of this publication, or to Information Services in the nearest ABS office.

RELATED PUBLICATIONS

19 Users may wish to refer to the following products 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 National Accounts (Cat. no. 5204.0) — issued annually

Government Finance Statistics, Australia (Cat. no. 5512.0) — issued annually

Government Finance Statistics—Concepts, Sources and Methods (Cat. no. 5514.0) — issued January 1995

Government Financial Estimates, Australia (Cat. no. 5501.0) — issued annually

Household Expenditure Survey, Australia: The Effects of Government Benefits and Taxes on Household Income (Cat. no. 6537.0) — latest edition 1993–94, issued May 1996

Information Paper: Accruals-based Government Finance Statistics (Cat. no. 5517.0) — issued March 2000

Information Paper: Developments in Government Finance Statistics (Cat. no. 5516.0) — issued February 1997

Statistical Concepts Library (Cat. no. 1361.0.30.001) — issued annually on CD-ROM

FOR MORE INFORMATION...

- INTERNET* **www.abs.gov.au** the ABS web site is the best place to start for access to summary data from our latest publications, information about the ABS, advice about upcoming releases, our catalogue, and Australia Now—a statistical profile.
- LIBRARY* A range of ABS publications is available from public and tertiary libraries Australia-wide. Contact your nearest library to determine whether it has the ABS statistics you require, or visit our web site for a list of libraries.
- CPI INFOLINE* For current and historical Consumer Price Index data, call 1902 981 074 (call cost 75c per minute).
- DIAL-A-STATISTIC* For the latest figures for National Accounts, Balance of Payments, Labour Force, Average Weekly Earnings, Estimated Resident Population and the Consumer Price Index call 1900 986 400 (call cost 75c per minute).

INFORMATION SERVICE

Data which have been published and can be provided within five minutes are free of charge. Our information consultants can also help you to access the full range of ABS information—ABS user pays services can be tailored to your needs, time frame and budget. Publications may be purchased. Specialists are on hand to help you with analytical or methodological advice.

- PHONE* **1300 135 070**
- EMAIL* **client.services@abs.gov.au**
- FAX* 1300 135 211
- POST* Client Services, ABS, GPO Box 796, Sydney 1041

WHY NOT SUBSCRIBE?

ABS subscription services provide regular, convenient and prompt deliveries of ABS publications and products as they are released. Email delivery of monthly and quarterly publications is available.

- PHONE* 1300 366 323
- EMAIL* subscriptions@abs.gov.au
- FAX* 03 9615 7848
- POST* Subscription Services, ABS, GPO Box 2796Y, Melbourne 3001



2550600001986
ISSN 0819-9361

RRP \$15.50

© Commonwealth of Australia 2000

Produced by the Australian Bureau of Statistics