



2004-05

5506.0

# TAXATION REVENUE

AUSTRALIA

EMBARGO: 11.30AM (CANBERRA TIME) WED 29 MAR 2006

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## INQUIRIES

For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070 or Jonathan Sim on Canberra (02) 6252 5735.

# NOTES

**ABOUT THIS PUBLICATION** This publication contains statistics of taxation revenue collected by all levels of government in Australia for the period 1999-2000 to 2004-05. 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 provided in the relevant tables.

**CHANGES IN THIS ISSUE** As announced in December 2005 (refer to *Government Finance Statistics, Australia, Quarterly, September 2005*, Catalogue No. 5519.0.55.001), the ABS has introduced a change in the treatment of Fringe Benefits Tax (FBT). These amounts are now classified as part of compensation of employees in the National Accounts, and as part of taxes on income in GFS. Therefore FBT no longer appears as an Employer Payroll tax in this publication.

In previous releases, FBT was the sole component of intergovernmental taxes between the Commonwealth and other levels of government. As a result of the attribution of FBT to income, rather than production, intergovernmental taxes now appear as nil in Tables 2 and 3.

This changed treatment also results in a change in the level of Fringe Benefits Tax revenue through the accruals time series. Prior to this change, FBT paid to the Commonwealth by agencies and departments in the general government sector was consolidated in the Commonwealth results. As a result of this change, and consistent with GFS consolidation procedures, all FBT revenues are now recorded as coming from the household sector. As a result the FBT revenue series is at a higher level, because consolidation does not impact on the level of taxes being paid from the household sector to the Commonwealth.

**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
- 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

Dennis Trewin  
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' payrolls, 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 \$21,266 million, 8.3%, between 2003-04 and 2004-05. Taxes on income increased by \$17,265 million and taxes on the provision of goods and services increased \$2,939 million.

### TOTAL TAXATION REVENUE

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05
	\$m	\$m	\$m	\$m	\$m	\$m
<b>COMMONWEALTH GOVERNMENT</b>						
Taxes on income	118 227	124 602	123 065	134 432	145 709	162 974
Employers' payroll taxes	97	121	156	253	381	292
Taxes on property	10	12	12	13	13	14
Taxes on the provision of goods and services	34 365	50 186	53 883	59 371	62 646	64 997
Taxes on the use of goods and performance of activities	453	670	722	757	811	854
<i>Total taxation revenue</i>	<i>153 153</i>	<i>175 591</i>	<i>177 838</i>	<i>194 827</i>	<i>209 560</i>	<i>229 131</i>
<b>STATE GOVERNMENTS</b>						
Taxes on income	—	—	—	—	—	—
Employers' payroll taxes	8 951	9 503	9 671	10 163	10 839	11 996
Taxes on property	12 090	12 411	12 434	14 166	16 683	16 043
Taxes on the provision of goods and services	6 576	5 987	6 548	6 977	7 275	7 865
Taxes on the use of goods and performance of activities	10 276	4 776	4 689	5 100	5 597	5 745
<i>Total taxation revenue</i>	<i>37 893</i>	<i>32 677</i>	<i>33 342</i>	<i>36 406</i>	<i>40 394</i>	<i>41 648</i>
<b>LOCAL GOVERNMENTS</b>						
Taxes on income	—	—	—	—	—	—
Employers' payroll taxes	—	—	—	—	—	—
Taxes on property	6 017	6 390	6 758	7 224	7 673	8 146
Taxes on the provision of goods and services	—	—	—	—	—	—
Taxes on the use of goods and performance of activities	—	—	—	—	—	—
<i>Total taxation revenue</i>	<i>6 017</i>	<i>6 390</i>	<i>6 758</i>	<i>7 224</i>	<i>7 673</i>	<i>8 146</i>
<b>ALL LEVELS OF GOVERNMENT</b>						
Taxes on income	118 227	124 602	123 065	134 432	145 709	162 974
Employers' payroll taxes	8 781	9 336	9 522	10 093	10 865	11 906
Taxes on property	18 112	18 812	19 202	21 402	24 368	24 194
Taxes on the provision of goods and services	40 941	56 173	60 431	66 348	69 922	72 861
Taxes on the use of goods and performance of activities	10 727	5 445	5 411	5 854	6 405	6 598
<b>Total taxation revenue</b>	<b>196 789</b>	<b>214 369</b>	<b>217 631</b>	<b>238 129</b>	<b>257 268</b>	<b>278 534</b>

— nil or rounded to zero (including null cells)

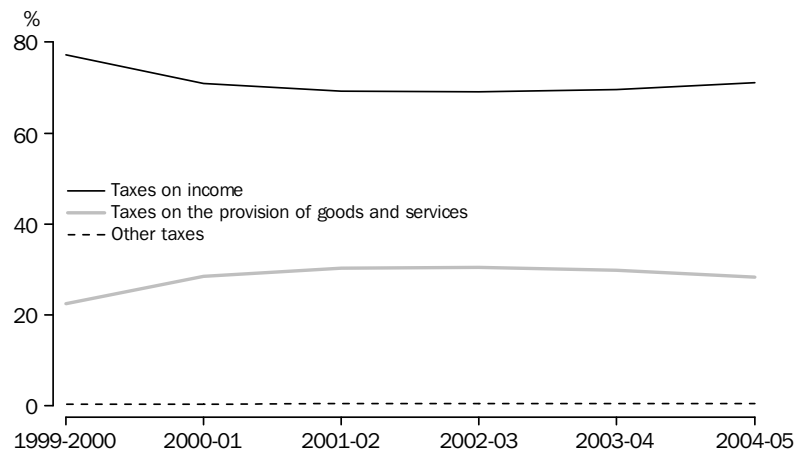
Taxes on income totalled \$162,974 million in 2004-05 and comprised 58.5% of total taxation revenue for all levels of government. Taxes on the provision of goods and services, including goods and services tax (GST), totalled \$72,861 million in 2004-05 and comprised 26.2% of total taxation revenue for 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 9.3% from \$209,560 million in 2003-04 to \$229,131 million in 2004-05. In 2004-05, Commonwealth taxation represented 82.3% of taxation revenue for all levels of government. The following graph shows the changing proportions of different taxation revenue categories to total taxation revenue for the Commonwealth government. In ABS government finance statistics GST is recorded as a Commonwealth government tax. The impact of the introduction of the GST in 2000-01 can be seen in the graph below.

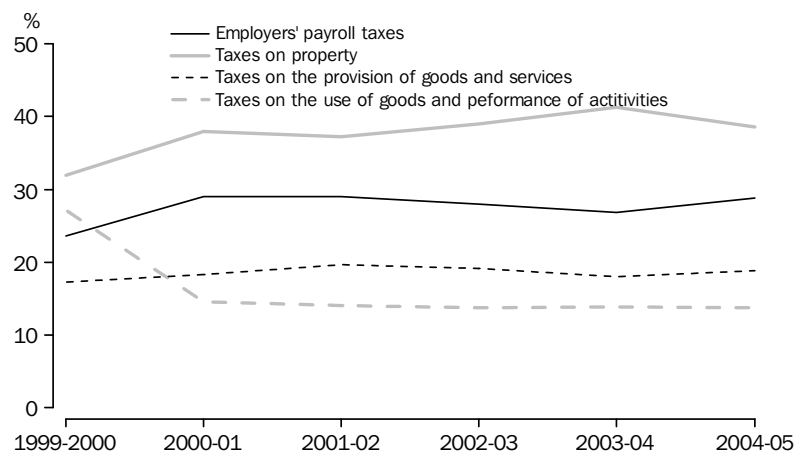
PERCENTAGE OF COMMONWEALTH GOVERNMENT TAXATION REVENUE



*State Government  
Taxation Revenue*

State government taxation revenue including taxes from other levels of government and on public corporations (but excluding GST revenue - which is recorded in GFS as a grant from the Commonwealth to the states) increased 3.1% from \$40,394 million in 2003-04 to \$41,648 million in 2004-05. Taxes on property were the single largest taxation revenue source (38.5%) for state governments in 2004-05, followed by employers' payroll taxes at 28.8%. The following graph shows the changing proportions of the different taxation revenue categories to total taxation revenue for the state governments.

PERCENTAGE OF STATE GOVERNMENT TAXATION REVENUE



*Local Government  
Taxation Revenue*

Local government taxation revenue increased 6.2% from \$7,673 million in 2003-04 to \$8,146 million in 2004-05. Taxes on property are the sole source of taxation revenue for local governments.

## SUMMARY OF FINDINGS *continued*

### Major Components of Total Taxation

Income taxes levied on individuals in 2004-05 represented 40.3% of total taxation revenue for all levels of government.

GST revenue represented 12.7% of total taxation revenue for all levels of government.

Excises and levies represented a further 8.2% of total taxation revenue.

### MAJOR COMPONENTS OF TOTAL TAXATION, All levels of government

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05
	%	%	%	%	%	%
<b>Taxes on income</b>						
Income taxes levied on individuals	44.5	37.9	41.4	39.7	39.9	40.3
Income taxes levied on enterprises(a)	15.0	19.7	14.6	16.3	16.3	17.8
Income taxes levied on non-residents(b)	0.6	0.6	0.5	0.5	0.4	0.4
<b>Employers payroll taxes</b>						
General taxes (payroll tax)	4.4	4.3	4.3	4.1	4.1	4.2
Selective payroll taxes (stevedoring industry charges)	—	—	—	—	—	—
Other employers labour force taxes	—	0.1	0.1	0.1	0.1	0.1
<b>Taxes on property</b>						
Taxes on immovable property	4.3	4.2	4.4	4.4	4.5	4.5
Taxes on financial and capital transactions	4.9	4.5	4.4	4.6	5.0	4.2
<b>Taxes on provision of goods and services</b>						
General taxes (sales tax)	7.9	0.9	0.4	0.4	0.4	0.4
Goods and services tax (GST)	—	11.1	12.6	13.1	13.3	12.7
Excises and levies	7.6	9.2	9.4	9.1	8.5	8.2
Taxes on international trade	1.9	2.1	2.4	2.3	2.2	2.0
Taxes on gambling	2.2	1.7	1.7	1.6	1.6	1.5
Taxes on insurance	1.1	1.1	1.3	1.3	1.3	1.3
<b>Taxes on the use of goods and performance of activities</b>						
Motor vehicle taxes	2.0	1.9	2.0	2.0	2.0	1.9
Franchise taxes	3.0	0.2	—	—	—	—
Other	0.5	0.5	0.5	0.5	0.5	0.4
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

— 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 2004-05 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 \$9.6 billion or 9.4% reflecting a \$9.8 billion increase in personal income tax.

## SUMMARY OF FINDINGS *continued*

### *Commonwealth Government continued*

#### TAXES ON INCOME *continued*

- Fringe benefits tax (which is now treated in all periods of the time series as a tax on individuals rather than a tax on employers) fell by \$166 million or 4.6%.
- Company income tax rose \$7.1 billion or 18.8% due to stronger income growth and profitability.
- Income tax paid by superannuation funds increased by \$596 million or 13.3%.

#### TAXES ON EMPLOYERS' PAYROLL AND LABOUR FORCE

- Other employer labour force taxes (comprising the superannuation guarantee charge) fell \$89 million from \$381 million to \$292 million.

#### TAXES ON THE PROVISION OF GOODS AND SERVICES

- Goods and services tax revenue rose almost \$1.4 billion or 4.0%.
- Revenue from excises and levies rose \$909 million or 4.2%.
- General taxes on the provision of goods and services (other than GST) increased by \$162 million or 16.2%.

### *State Governments*

#### TAXES ON EMPLOYERS' PAYROLL AND LABOUR FORCE

- The taxes on employers' payrolls and labour force increased in 2004-05 by \$1,157 million or 10.7%. Tax revenue from employers' payroll taxes increased across all states. The largest increase occurred in New South Wales where an increase of \$476 million was recorded. Victoria and Queensland also recorded increases in excess of \$100 million.

#### TAXES ON PROPERTY

- Taxes on property fell \$640 million or 3.8% reflecting an increase in taxes on immovable property being outweighed by a decrease in taxes on financial and capital transactions.
- Taxes on immovable property increased by \$624 million or 16.4% with \$524 million of the increase due to increased revenue from land taxes.
- Stamp duty on conveyances decreased by \$875 million and accounted for almost 70% of the \$1,264 million decrease from taxes on financial and capital transactions.
- Taxation revenue from other stamp duties on financial and capital transactions decreased by \$378 million or 25.0% with decreases recorded across all states.

#### TAXES ON THE PROVISION OF GOODS AND SERVICES

- Taxes on the provision of goods and services increased by \$590 million or 8.1% with \$366 million of the increase occurring in New South Wales.
- Taxes on gambling increased by \$273 million or 6.8%, with increases being experienced in all states except the ACT.
- Taxes on insurance rose \$271 million or 8.4%. \$247 million of the increase occurred in New South Wales.

#### TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES

- Taxes on the use of goods and performance of activities increased across all states with the exception of New South Wales, where they fell \$105 million.

## SUMMARY OF FINDINGS *continued*

State Governments  
*continued*

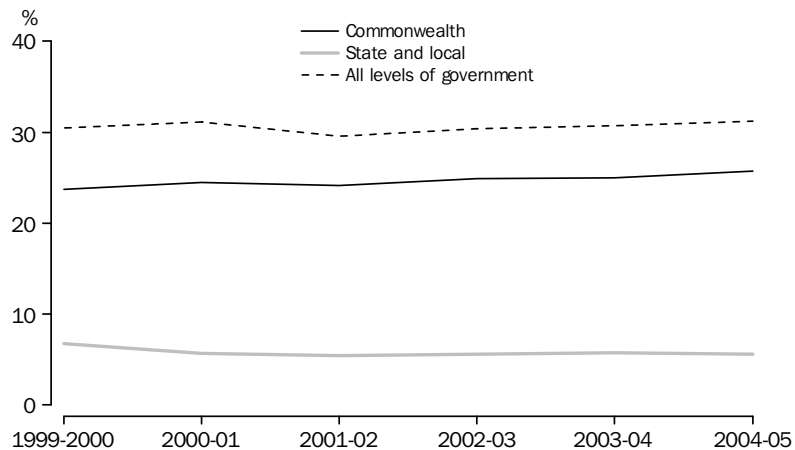
TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES *continued*

- Revenue from motor vehicle taxes increased by \$286 million or 5.6% with increases being recorded across all states.

TAXATION AS A  
PROPORTION OF GROSS  
DOMESTIC PRODUCT  
(GDP)

Total taxation revenue as a percentage of GDP increased from 30.7% to 31.2%. Taxation revenue for the Commonwealth Government as a percentage of GDP rose from 25.0% to 25.7%, while total taxation revenue from state and local governments fell from 5.7% of GDP in 2003-04 to 5.6% in 2004-05.

TAXATION REVENUE AS A PERCENTAGE OF GDP



PER CAPITA TAXATION

On average, Australian residents each paid \$13,781 in tax in 2004-05, up 7.0% on the previous year.

The Commonwealth Government taxation per capita rose by 8.1% from \$10,486 in 2003-04 to \$11,336 in 2004-05.

State and territory governments and local councils charged residents an average of \$2,462 a year in property taxes, stamp duty, gambling taxes, payroll and other taxes in 2004-05. This was up from \$2,404 in 2003-04.

Of the individual states and territories the ACT recorded the only decrease in taxation per capita. Its taxation per capita fell \$135 or 5.8% from \$2,328 in 2003-04 to \$2,193 in 2004-05.

New South Wales taxation per capita was \$2,645 in 2004-05, up 1.7% from 2003-04.

Taxation per capita in the Northern Territory rose \$191 or 12% between 2003-04 to 2004-05, from \$1,593 to \$1,784.

## SUMMARY OF FINDINGS *continued*

### PER CAPITA TAXATION *continued*

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

### TAXATION PER CAPITA(a)

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05
	\$	\$	\$	\$	\$	\$
<b>Level of Government</b>						
State and Local						
New South Wales	2 678	2 376	2 339	2 479	2 601	2 645
Victoria	2 379	2 123	2 176	2 285	2 457	2 520
Queensland	1 760	1 529	1 671	1 864	2 127	2 179
South Australia	2 144	1 818	1 836	2 019	2 282	2 387
Western Australia	2 174	1 886	1 908	2 139	2 506	2 582
Tasmania	1 781	1 499	1 475	1 558	1 698	1 817
Northern Territory	2 013	1 307	1 392	1 497	1 593	1 784
Australian Capital Territory	2 201	2 014	1 808	2 120	2 328	2 193
Average	2 305	2 025	2 053	2 207	2 404	2 462
Commonwealth Government	8 043	9 106	9 106	9 860	10 486	11 336
<b>All levels of government</b>	<b>10 334</b>	<b>11 117</b>	<b>11 143</b>	<b>12 052</b>	<b>12 873</b>	<b>13 781</b>

(a) Estimated Residential Population data used in this table is sourced from Australian Demographic Statistics, June 2005, (ABS cat. no 3101.0). Details of the calculations are in paragraphs 14 and 15 of the Explanatory Notes section.



	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05
	\$m	\$m	\$m	\$m	\$m	\$m
<b>Taxes on income</b>						
Income taxes levied on individuals	87 496	81 166	90 144	94 639	102 622	112 223
Income taxes levied on enterprises(a)	29 516	42 221	31 782	38 696	41 990	49 654
Income taxes levied on non-residents(b)	1 215	1 215	1 138	1 098	1 097	1 097
<i>Total</i>	<i>118 227</i>	<i>124 602</i>	<i>123 065</i>	<i>134 432</i>	<i>145 709</i>	<i>162 974</i>
<b>Employers payroll taxes</b>						
General taxes (payroll tax)	8 684	9 215	9 366	9 839	10 484	11 615
Selective payroll taxes (stevedoring industry charges)	—	—	—	—	—	—
Other employers labour force taxes	97	121	156	253	381	292
<i>Total</i>	<i>8 781</i>	<i>9 336</i>	<i>9 522</i>	<i>10 093</i>	<i>10 865</i>	<i>11 906</i>
<b>Taxes on property</b>						
Taxes on immovable property	8 445	9 064	9 518	10 401	11 476	12 566
Taxes on financial and capital transactions	9 667	9 748	9 684	11 001	12 891	11 628
<i>Total</i>	<i>18 112</i>	<i>18 812</i>	<i>19 202</i>	<i>21 402</i>	<i>24 368</i>	<i>24 194</i>
<b>Taxes on provision of goods and services</b>						
General taxes (sales tax)	15 644	1 976	791	896	1 002	1 164
Goods and services tax (GST)	—	23 854	27 389	31 257	34 121	35 473
<b>Excises and levies</b>						
Crude oil and LPG	11 447	12 447	12 793	13 337	13 529	14 350
Other excises	2 644	6 572	6 837	7 450	7 539	7 631
Agricultural production taxes	551	453	553	589	607	589
Levies on statutory corporations	298	295	311	272	231	292
<i>Total</i>	<i>14 940</i>	<i>19 768</i>	<i>20 494</i>	<i>21 648</i>	<i>21 907</i>	<i>22 861</i>
Taxes on international trade	3 799	4 606	5 214	5 573	5 622	5 548
Taxes on gambling	4 420	3 568	3 707	3 843	4 040	4 313
Taxes on insurance	2 139	2 403	2 836	3 132	3 231	3 502
<i>Total</i>	<i>40 941</i>	<i>56 173</i>	<i>60 431</i>	<i>66 348</i>	<i>69 922</i>	<i>72 861</i>
<b>Taxes on the use of goods and performance of activities</b>						
Motor vehicle taxes	3 911	4 033	4 291	4 685	5 126	5 415
Franchise taxes	5 819	325	7	4	5	5
Other	997	1 088	1 113	1 165	1 274	1 178
<i>Total</i>	<i>10 727</i>	<i>5 445</i>	<i>5 411</i>	<i>5 854</i>	<i>6 405</i>	<i>6 598</i>
<b>Total</b>	<b>196 789</b>	<b>214 369</b>	<b>217 631</b>	<b>238 129</b>	<b>257 268</b>	<b>278 534</b>

— 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 the ABS.

## TAXATION BY LEVEL OF GOVERNMENT

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05
	\$m	\$m	\$m	\$m	\$m	\$m
Commonwealth Government	153 153	175 591	177 838	194 827	209 560	229 131
Less intergovernmental taxes	—	—	—	—	—	—
<i>Tax revenue net of intergovernmental taxes</i>	153 153	175 591	177 838	194 827	209 560	229 131
State Government						
New South Wales	15 191	13 343	13 216	14 161	15 010	15 330
Victoria	9 789	8 590	8 840	9 334	10 132	10 415
Queensland	5 053	4 256	4 815	5 598	6 676	6 952
South Australia	2 710	2 197	2 193	2 431	2 806	2 940
Western Australia	3 422	2 892	2 945	3 388	4 122	4 314
Tasmania	690	548	529	564	631	686
Northern Territory	349	213	227	247	264	301
Australian Capital Territory	690	639	579	684	753	712
<i>Total</i>	37 893	32 677	33 342	36 406	40 394	41 648
Less intergovernmental taxes	273	288	307	328	359	383
<i>Tax revenue net of intergovernmental taxes</i>	37 620	32 389	33 035	36 078	40 034	41 265
Local Government						
New South Wales	2 083	2 176	2 243	2 354	2 432	2 539
Victoria	1 427	1 543	1 676	1 827	2 001	2 170
Queensland	1 176	1 254	1 329	1 421	1 518	1 615
South Australia	510	546	589	642	684	730
Western Australia	628	669	706	754	801	836
Tasmania	150	159	167	176	184	199
Northern Territory	42	43	48	50	53	57
<i>Total</i>	6 017	6 390	6 758	7 224	7 673	8 146
<b>Total</b>	<b>196 789</b>	<b>214 369</b>	<b>217 631</b>	<b>238 129</b>	<b>257 268</b>	<b>278 534</b>

— nil or rounded to zero (including null cells)

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05
	\$m	\$m	\$m	\$m	\$m	\$m
<b>Taxes on income</b>						
Income taxes levied on individuals						
Personal income tax	80 881	76 910	86 085	91 477	98 979	108 748
Prescribed payments by individuals	2 907	514	27	7	—	—
Fringe benefits tax	3 708	3 741	4 032	3 154	3 642	3 476
Other income tax levied on individuals	—	—	—	—	—	—
<i>Total</i>	<i>87 496</i>	<i>81 166</i>	<i>90 144</i>	<i>94 639</i>	<i>102 622</i>	<i>112 223</i>
Income taxes levied on enterprises						
Company income tax	26 019	37 524	28 439	35 079	37 503	44 570
Income tax paid by superannuation funds	3 245	4 652	3 341	3 617	4 487	5 083
Prescribed payments by enterprises	253	45	2	—	—	—
<i>Total</i>	<i>29 516</i>	<i>42 221</i>	<i>31 782</i>	<i>38 696</i>	<i>41 990</i>	<i>49 654</i>
Income taxes levied on non-residents						
Dividend withholding tax	312	142	95	79	79	79
Interest withholding tax	552	704	660	641	642	642
Other income taxes levied on non-residents	351	369	383	377	376	376
<i>Total</i>	<i>1 215</i>	<i>1 215</i>	<i>1 138</i>	<i>1 098</i>	<i>1 097</i>	<i>1 097</i>
<i>Total</i>	<i>118 227</i>	<i>124 602</i>	<i>123 065</i>	<i>134 432</i>	<i>145 709</i>	<i>162 974</i>
<b>Employers payroll taxes</b>						
Other employers labour force taxes						
Superannuation guarantee charge	97	121	156	253	381	292
<i>Total</i>	<i>97</i>	<i>121</i>	<i>156</i>	<i>253</i>	<i>381</i>	<i>292</i>
<b>Taxes on property</b>						
Taxes on financial and capital transactions						
Financial institutions transactions taxes	—	—	—	—	—	—
Government borrowing guarantee levies	10	12	12	13	13	14
<i>Total</i>	<i>10</i>	<i>12</i>	<i>12</i>	<i>13</i>	<i>13</i>	<i>14</i>
<b>Taxes on the provision of goods and services</b>						
General taxes (sales taxes)						
General taxes (sales taxes)	15 644	1 976	791	896	1 002	1 164
Goods and services tax (GST)	—	23 854	27 389	31 257	34 121	35 473
Excises and levies						
Crude oil and LPG	11 447	12 447	12 793	13 337	13 529	14 350
Other excises	2 644	6 572	6 837	7 450	7 539	7 631
Agricultural production taxes	551	451	550	586	603	584
Levies on statutory corporations	280	281	309	272	231	247
<i>Total</i>	<i>14 922</i>	<i>19 751</i>	<i>20 489</i>	<i>21 645</i>	<i>21 903</i>	<i>22 812</i>
Taxes on international trade						
Taxes on international trade	3 799	4 606	5 214	5 573	5 622	5 548
Taxes on gambling						
Taxes on gambling	—	—	—	—	—	—
Taxes on insurance						
Taxes on insurance	—	—	—	—	—	—
<i>Total</i>	<i>34 365</i>	<i>50 186</i>	<i>53 883</i>	<i>59 371</i>	<i>62 646</i>	<i>64 997</i>
Other	453	670	722	757	811	854
<b>Total</b>	<b>153 153</b>	<b>175 591</b>	<b>177 838</b>	<b>194 827</b>	<b>209 560</b>	<b>229 131</b>
Taxes received from public corporations	2 170	2 591	2 206	1 902	2 238	2 228
Taxes received from other levels of government	—	—	—	—	—	—

— 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	3 764	2 368	1 108	559	766	144	85	141	8 935
Taxes on property									
Taxes on immovable property									
Land taxes	900	411	220	133	195	27	—	31	1 917
Municipal rates	2 083	1 427	1 137	510	627	150	42	103	6 080
Other	24	90	203	82	32	18	—	4	452
<i>Total</i>	3 007	1 928	1 560	726	854	195	42	138	8 449
Taxes on financial and capital transactions									
Financial institutions transactions taxes	924	611	210	148	235	46	21	41	2 237
Government borrowing guarantee levies	33	4	68	21	9	4	—	—	138
Stamp duties on conveyances	2 406	1 294	767	313	585	49	34	87	5 536
Other stamp duties	830	461	200	128	87	16	4	21	1 746
<i>Total</i>	4 193	2 370	1 245	609	916	115	60	150	9 657
<i>Total</i>	7 199	4 298	2 805	1 335	1 770	310	102	287	18 106
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	—	3	15	—	—	18
<i>Total</i>	—	—	—	—	3	15	—	—	18
Taxes on gambling									
Taxes on government lotteries	277	—	185	52	86	—	—	4	604
Taxes on private lotteries	16	291	9	1	—	23	12	7	360
Taxes on gambling machines	955	933	312	211	1	41	14	36	2 503
Casino taxes	126	155	97	20	43	6	5	3	456
Race betting taxes	191	137	49	50	40	7	1	9	486
Taxes on gambling n.e.c.	5	4	—	—	—	1	1	—	10
<i>Total</i>	1 570	1 520	653	334	170	79	33	61	4 420
Taxes on insurance									
Insurance companies contributions to fire brigades	287	189	—	—	58	7	—	—	540
Third party insurance taxes	17	80	26	26	—	2	—	—	151
Taxes on insurance n.e.c.	599	310	185	153	139	20	9	31	1 447
<i>Total</i>	903	579	212	179	197	29	9	31	2 139
<i>Total</i>	2 473	2 099	865	513	370	123	41	92	6 576
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	462	418	167	97	160	28	13	20	1 365
Other	1 006	445	519	199	230	59	17	52	2 526
<i>Total</i>	1 468	863	686	297	390	86	30	72	3 891
Franchise taxes									
Gas taxes	3	—	—	5	—	—	—	—	8
Petroleum products taxes(a)	614	426	-80	145	278	58	46	32	1 521
Tobacco taxes	1 083	727	630	299	370	97	62	49	3 318
Liquor taxes	323	226	198	66	105	21	16	17	973
<i>Total</i>	2 023	1 379	749	515	753	176	125	99	5 819
Other	341	209	4	1	—	—	8	—	564
<i>Total</i>	3 832	2 451	1 439	813	1 143	262	163	170	10 274
<b>Total</b>	<b>17 268</b>	<b>11 216</b>	<b>6 217</b>	<b>3 220</b>	<b>4 049</b>	<b>840</b>	<b>391</b>	<b>690</b>	<b>43 891</b>
Taxes received from public corporations	731	59	360	191	176	40	3	26	1 585
Taxes received from other levels of government	94	336	36	21	25	6	2	4	524

— nil or rounded to zero (including null cells)

(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.

	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	2 176	1 543	1 210	545	669	159	43	105	6 449
Other	56	91	229	76	36	20	—	4	512
<i>Total</i>	3 160	2 159	1 668	762	925	205	43	141	9 064
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	2 214	1 284	700	295	624	56	26	83	5 281
Other stamp duties	930	476	222	115	97	13	4	55	1 912
<i>Total</i>	4 243	2 404	1 181	586	967	122	52	180	9 736
<i>Total</i>	7 404	4 563	2 849	1 349	1 893	327	95	322	18 800
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	—	27	2 064
Casino taxes	82	106	53	14	19	4	15	2	295
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
<b>Total</b>	<b>15 514</b>	<b>10 133</b>	<b>5 496</b>	<b>2 742</b>	<b>3 560</b>	<b>707</b>	<b>257</b>	<b>639</b>	<b>39 047</b>
Taxes received from public corporations	775	54	279	179	179	31	3	18	1 519
Taxes received from other levels of government	96	335	39	22	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	2 243	1 676	1 281	589	705	166	48	108	6 816
Other	52	96	240	80	38	21	—	4	531
<i>Total</i>	3 296	2 287	1 751	808	969	213	48	145	9 518
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	3 041	1 885	1 056	354	733	71	35	128	7 302
Other stamp duties	547	265	250	73	54	17	7	1	1 213
<i>Total</i>	3 934	2 442	1 563	511	909	116	51	146	9 672
<i>Total</i>	7 230	4 729	3 315	1 319	1 877	329	100	292	19 191
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	314
Taxes on gambling machines	723	903	322	212	—	42	—	27	2 229
Casino taxes	80	100	53	16	16	4	13	2	283
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	3 707
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	35	30	—	—	—	—	174
Taxes on insurance n.e.c.	873	413	238	193	203	41	16	29	2 006
<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	6 548
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	—	—	—	4	—	391
<i>Total</i>	1 760	1 120	785	324	493	98	40	69	4 689
<b>Total</b>	<b>15 452</b>	<b>10 516</b>	<b>6 130</b>	<b>2 782</b>	<b>3 650</b>	<b>697</b>	<b>276</b>	<b>579</b>	<b>40 078</b>
Taxes received from public corporations	709	56	285	172	143	19	4	12	1 402
Taxes received from other levels of government	102	342	43	21	31	6	2	5	553

— 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	10 142
Taxes on property									
Taxes on immovable property									
Land taxes	1 136	655	279	157	260	25	—	41	2 553
Municipal rates	2 354	1 827	1 369	641	754	176	50	113	7 283
Other	58	105	255	85	39	19	—	4	565
<i>Total</i>	3 549	2 587	1 902	883	1 053	220	50	157	10 401
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	3 623	2 116	1 382	428	929	91	43	176	8 788
Other stamp duties	621	272	279	93	49	17	6	9	1 345
<i>Total</i>	4 360	2 639	1 908	596	1 085	142	58	201	10 989
<i>Total</i>	7 909	5 225	3 810	1 480	2 138	362	108	359	21 390
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	—	—	—	3	—	—	—	—	3
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	—	28	2 271
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>	1 262	1 326	640	340	119	73	38	45	3 843
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	239	28	19	33	2 233
<i>Total</i>	1 297	841	334	254	308	46	19	33	3 132
<i>Total</i>	2 559	2 167	974	597	427	118	56	78	6 977
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	646	216	342	71	24	54	2 991
<i>Total</i>	1 663	1 006	881	343	574	104	38	78	4 686
Franchise taxes									
Gas taxes	—	—	—	—	—	—	—	—	—
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	4	—	—	—	—	—	—	—	4
Other	253	137	17	—	—	—	—	—	408
<i>Total</i>	1 919	1 143	898	343	574	104	38	78	5 097
<b>Total</b>	<b>16 504</b>	<b>11 160</b>	<b>7 005</b>	<b>3 074</b>	<b>4 143</b>	<b>740</b>	<b>297</b>	<b>684</b>	<b>43 606</b>
Taxes received from public corporations	717	70	308	166	162	20	5	15	1 463
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	2 432	2 001	1 463	683	801	184	53	119	7 735
Other	59	116	269	101	119	9	—	9	682
Total	3 845	2 954	2 045	982	1 199	221	53	178	11 477
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	3 882	2 446	1 863	578	1 322	123	64	192	10 470
Other stamp duties	616	294	384	119	53	23	7	18	1 514
Total	4 631	3 002	2 507	773	1 482	175	80	228	12 879
Total	8 476	5 956	4 552	1 755	2 681	396	133	406	24 356
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	4	—	—	—	—	4
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
Total	—	—	—	4	—	—	—	—	4
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	—	33	2 425
Casino taxes	81	99	56	17	22	3	18	2	299
Race betting taxes	147	107	31	7	34	—	—	1	328
Taxes on gambling n.e.c.	4	3	—	—	—	—	9	—	16
Total	1 311	1 324	726	380	132	78	40	50	4 040
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
Total	1 198	954	366	265	328	63	20	38	3 231
Total	2 508	2 278	1 092	649	461	140	59	87	7 275
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
Total	1 793	1 120	972	372	641	112	34	83	5 126
Franchise taxes									
Gas taxes	3	—	—	—	—	—	—	—	3
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
Total	5	—	—	—	—	—	—	—	5
Other	301	64	97	—	—	—	—	—	463
Total	2 100	1 184	1 068	372	641	112	34	83	5 594
<b>Total</b>	<b>17 435</b>	<b>12 133</b>	<b>8 180</b>	<b>3 490</b>	<b>4 923</b>	<b>815</b>	<b>317</b>	<b>753</b>	<b>48 046</b>
Taxes received from public corporations	807	74	322	184	172	15	5	15	1 593
Taxes received from other levels of government	109	349	54	21	37	6	3	5	584

— 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	2 531	2 170	1 554	729	836	199	57	124	8 200
Other	58	126	286	117	166	25	—	5	784
Total	4 235	3 144	2 259	1 101	1 317	268	57	185	12 566
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	266	189	60	100	25	9	17	666
Government borrowing guarantee levies	109	11	63	17	10	7	—	—	218
Stamp duties on conveyances	3 261	2 337	1 728	561	1 358	129	73	148	9 595
Other stamp duties	552	77	331	112	36	15	6	6	1 136
Total	3 922	2 691	2 312	751	1 505	176	88	171	11 615
Total	8 157	5 835	4 570	1 853	2 822	444	145	356	24 182
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	5	—	—	—	—	5
Levies on statutory corporations	—	45	—	—	—	—	—	—	45
Total	—	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	—	31	2 641
Casino taxes	89	107	59	18	23	3	23	2	324
Race betting taxes	153	113	33	8	34	—	—	1	342
Taxes on gambling n.e.c.	4	4	—	—	—	—	11	—	20
Total	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
Total	1 445	997	370	282	299	49	21	38	3 502
Total	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
Total	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
Total	5	—	—	—	—	—	—	—	5
Other	138	74	113	—	—	—	—	—	325
Total	1 995	1 295	1 146	385	684	119	36	85	5 745
<b>Total</b>	<b>17 853</b>	<b>12 585</b>	<b>8 555</b>	<b>3 670</b>	<b>5 150</b>	<b>879</b>	<b>359</b>	<b>712</b>	<b>49 762</b>
Taxes received from public corporations	694	107	326	218	174	17	5	16	1 557
Taxes received from other levels of government	124	353	51	24	39	—	4	5	601

— 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	3 769	2 368	1 118	559	766	144	85	141	8 951
Taxes on property									
Taxes on immovable property									
Land taxes	900	411	220	133	195	27	—	31	1 917
Municipal rates	—	—	—	—	—	—	—	103	103
Other	24	90	163	82	32	18	—	4	413
Total	924	501	383	215	227	45	—	138	2 433
Taxes on financial and capital transactions									
Financial institutions transactions taxes	924	611	210	148	235	46	21	41	2 237
Government borrowing guarantee levies	33	4	68	21	9	4	—	—	138
Stamp duties on conveyances	2 406	1 294	767	313	585	49	34	87	5 536
Other stamp duties	830	461	200	128	87	16	4	21	1 746
Total	4 193	2 370	1 245	609	916	115	60	150	9 657
Total	5 117	2 870	1 628	825	1 143	160	60	287	12 090
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	—	3	15	—	—	18
Total	—	—	—	—	3	15	—	—	18
Taxes on gambling									
Taxes on government lotteries	277	—	185	52	86	—	—	4	604
Taxes on private lotteries	16	291	9	1	—	23	12	7	360
Taxes on gambling machines	955	933	312	211	1	41	14	36	2 503
Casino taxes	126	155	97	20	43	6	5	3	456
Race betting taxes	191	137	49	50	40	7	1	9	486
Taxes on gambling n.e.c.	5	4	—	—	—	1	1	—	10
Total	1 570	1 520	653	334	170	79	33	61	4 420
Taxes on insurance									
Insurance companies contributions to fire brigades	287	189	—	—	58	7	—	—	540
Third party insurance taxes	17	80	26	26	—	2	—	—	151
Taxes on insurance n.e.c.	599	310	185	153	139	20	9	31	1 447
Total	903	579	212	179	197	29	9	31	2 139
Total	2 473	2 099	865	513	370	123	41	92	6 576
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	462	418	167	97	160	28	13	20	1 365
Other	1 006	445	521	199	230	59	17	52	2 528
Total	1 468	863	688	297	390	86	30	72	3 893
Franchise taxes									
Gas taxes	3	—	—	5	—	—	—	—	8
Petroleum products taxes(a)	614	426	-80	145	278	58	46	32	1 521
Tobacco taxes	1 083	727	630	299	370	97	62	49	3 318
Liquor taxes	323	226	198	66	105	21	16	17	973
Total	2 023	1 379	749	515	753	176	125	99	5 819
Other	341	209	4	1	—	—	8	—	564
Total	3 832	2 451	1 442	813	1 143	262	163	170	10 276
<b>Total</b>	<b>15 191</b>	<b>9 789</b>	<b>5 053</b>	<b>2 710</b>	<b>3 422</b>	<b>690</b>	<b>349</b>	<b>690</b>	<b>37 893</b>
Taxes received from public corporations	645	59	360	191	176	40	3	26	1 499
Taxes received from other levels of government	99	336	48	21	25	6	2	4	542

— nil or rounded to zero (including null cells)

(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.

	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	2 214	1 284	700	295	624	56	26	83	5 281
Other stamp duties	930	476	222	115	97	13	4	55	1 912
<i>Total</i>	4 243	2 404	1 181	586	967	122	52	180	9 736
<i>Total</i>	5 228	3 020	1 595	803	1 224	168	52	322	12 411
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	—	27	2 064
Casino taxes	82	106	53	14	19	4	15	2	295
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
<b>Total</b>	<b>13 343</b>	<b>8 590</b>	<b>4 256</b>	<b>2 197</b>	<b>2 892</b>	<b>548</b>	<b>213</b>	<b>639</b>	<b>32 677</b>
Taxes received from public corporations	688	54	279	179	179	31	3	18	1 432
Taxes received from other levels of government	101	335	53	22	28	6	2	4	550

— 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>	1 054	611	423	220	263	46	—	145	2 761
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	3 041	1 885	1 056	354	733	71	35	128	7 302
Other stamp duties	547	265	250	73	54	17	7	1	1 213
<i>Total</i>	3 934	2 442	1 563	511	909	116	51	146	9 672
<i>Total</i>	4 988	3 053	1 986	730	1 172	162	51	292	12 434
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	314
Taxes on gambling machines	723	903	322	212	—	42	—	27	2 229
Casino taxes	80	100	53	16	16	4	13	2	283
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	3 707
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	35	30	—	—	—	—	174
Taxes on insurance n.e.c.	873	413	238	193	203	41	16	29	2 006
<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	6 548
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	—	—	—	4	—	391
<i>Total</i>	1 760	1 120	785	324	493	98	40	69	4 689
<b>Total</b>	<b>13 216</b>	<b>8 840</b>	<b>4 815</b>	<b>2 193</b>	<b>2 945</b>	<b>529</b>	<b>227</b>	<b>579</b>	<b>33 342</b>
Taxes received from public corporations	620	56	285	172	143	19	4	12	1 312
Taxes received from other levels of government	109	342	57	21	31	6	2	5	574

— 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	10 163
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>	1 195	760	482	241	299	44	—	157	3 177
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	3 623	2 116	1 382	428	929	91	43	176	8 788
Other stamp duties	621	272	279	93	49	17	6	9	1 345
<i>Total</i>	4 360	2 639	1 908	596	1 085	142	58	201	10 989
<i>Total</i>	5 555	3 399	2 389	838	1 383	186	58	359	14 166
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	—	—	—	3	—	—	—	—	3
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	—	28	2 271
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>	1 262	1 326	640	340	119	73	38	45	3 843
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	239	28	19	33	2 233
<i>Total</i>	1 297	841	334	254	308	46	19	33	3 132
<i>Total</i>	2 559	2 167	974	597	427	118	56	78	6 977
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>	1 663	1 006	883	343	574	104	38	78	4 688
Franchise taxes									
Gas taxes	—	—	—	—	—	—	—	—	—
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	4	—	—	—	—	—	—	—	4
Other	253	137	17	—	—	—	—	—	408
<i>Total</i>	1 919	1 143	900	343	574	104	38	78	5 100
<b>Total</b>	<b>14 161</b>	<b>9 334</b>	<b>5 598</b>	<b>2 431</b>	<b>3 388</b>	<b>564</b>	<b>247</b>	<b>684</b>	<b>36 406</b>
Taxes received from public corporations	717	70	308	166	162	20	5	15	1 463
Taxes received from other levels of government	119	345	61	22	35	6	2	5	594

— 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>	1 414	953	527	298	398	37	—	178	3 804
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	3 882	2 446	1 863	578	1 322	123	64	192	10 470
Other stamp duties	616	294	384	119	53	23	7	18	1 514
<i>Total</i>	4 631	3 002	2 507	773	1 482	175	80	228	12 879
<i>Total</i>	6 045	3 955	3 034	1 071	1 881	212	80	406	16 683
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	4	—	—	—	—	4
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	—	—	—	4	—	—	—	—	4
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	—	33	2 425
Casino taxes	81	99	56	17	22	3	18	2	299
Race betting taxes	147	107	31	7	34	—	—	1	328
Taxes on gambling n.e.c.	4	3	—	—	—	—	9	—	16
<i>Total</i>	1 311	1 324	726	380	132	78	40	50	4 040
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>	1 198	954	366	265	328	63	20	38	3 231
<i>Total</i>	2 508	2 278	1 092	649	461	140	59	87	7 275
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>	1 793	1 120	974	372	641	112	34	83	5 129
Franchise taxes									
Gas taxes	3	—	—	—	—	—	—	—	3
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	—	—	—	—	—	—	—	3
<i>Total</i>	5	—	—	—	—	—	—	—	5
Other	301	64	97	—	—	—	—	—	463
<i>Total</i>	2 100	1 184	1 071	372	641	112	34	83	5 597
<b>Total</b>	<b>15 010</b>	<b>10 132</b>	<b>6 676</b>	<b>2 806</b>	<b>4 122</b>	<b>631</b>	<b>264</b>	<b>753</b>	<b>40 394</b>
Taxes received from public corporations	807	74	322	184	172	15	5	15	1 593
Taxes received from other levels of government	116	349	68	21	37	6	3	5	623

— 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
<b>Taxes on employers payroll and labour force</b>									
Employers payroll taxes	4 834	3 045	1 674	747	1 211	192	109	185	11 996
<b>Taxes on property</b>									
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>	1 704	974	644	371	481	69	—	185	4 428
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	266	189	60	100	25	9	17	666
Government borrowing guarantee levies	109	11	63	17	10	7	—	—	218
Stamp duties on conveyances	3 261	2 337	1 728	561	1 358	129	73	148	9 595
Other stamp duties	552	77	331	112	36	15	6	6	1 136
<i>Total</i>	3 922	2 691	2 312	751	1 505	176	88	171	11 615
<i>Total</i>	5 626	3 664	2 955	1 122	1 986	245	88	356	16 043
<b>Taxes on the provision of goods and services</b>									
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	—	31	2 641
Casino taxes	89	107	59	18	23	3	23	2	324
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
<b>Taxes on use of goods and performance of activities</b>									
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
<i>Other</i>	138	74	113	—	—	—	—	—	325
<i>Total</i>	1 995	1 295	1 146	385	684	119	36	85	5 745
<b>Total</b>	<b>15 330</b>	<b>10 415</b>	<b>6 952</b>	<b>2 940</b>	<b>4 314</b>	<b>686</b>	<b>301</b>	<b>712</b>	<b>41 648</b>
Taxes received from public corporations	576	107	326	218	174	17	5	16	1 438
Taxes received from other levels of government	132	353	63	24	39	5	4	5	645

— nil or rounded to zero (including null cells)

## EXPLANATORY NOTES

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

**8** 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.

**9** 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 the provision of goods and services; and
- taxes on the use of goods and performance of activities.



## EXPLANATORY NOTES *continued*

### TAXES CLASSIFICATION *continued*

**10** These tax groups are divided into seventeen subgroups according to the 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.

### CONSOLIDATION

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

### OTHER AGGREGATES USED

**12** 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 allowance for the consumption of fixed capital (depreciation).

### INTERSTATE COMPARISONS

**13** 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

**14** The population estimates underlying the taxation per capita figures in this publication are calculated across a full twelve month period, involving the average of five quarters (end of June quarter previous year to end of June quarter current year) of Estimated Residential Population (ERP) data from *Australian Demographic Statistics* (ABS cat. no 3101.0). The total taxation revenue for each jurisdiction is then divided by the average ERP figure.

**15** The annual average taxation per capita across all states is calculated by taking the total taxation revenue for those jurisdictions and dividing it by the average ERP for Australia across the relevant five quarters (i.e. end of June quarter previous year to end of June quarter current year).

### REVISIONS

**16** 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

**17** 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.

### RELATED PUBLICATIONS

**18** Users may wish to refer to the following publications which contain related information:

**19** *Australian National Accounts: Financial Accounts* (cat. no.5232.0) - issued quarterly

**20** *Australian National Accounts: National Income, Expenditure and Product* (cat. no.5206.0) - issued quarterly

**21** *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat. no.5514.0) - September 2005

**22** *Australian System of National Accounts* (cat. no.5204.0) - issued annually

## EXPLANATORY NOTES *continued*

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RELATED PUBLICATIONS  
*continued*

**23** *Government Finance Statistics, Australia* (cat. no.5512.0) - issued annually

**24** *Government Finance Statistics, Australia, Quarterly* (cat. no.5519.0.55.001) - issued quarterly



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ISSN 0819 9361

RRP \$25.00