

TAXATION REVENUE

AUSTRALIA

EMBARGO: 11.30AM (CANBERRA TIME) TUES 19 APR 2005

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For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070 or Robert Bourke 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 1998-99 to 2003-04. 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.

TERMINOLOGY Wherever the term 'state' is used, this term 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

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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 \$19,103 million, 8.0%, between 2002-03 and 2003-04. Taxes on income increased by \$10,789 million and taxes on the provision of goods and services increased \$3,574 million.

TOTAL TAXATION REVENUE

	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
	\$m	\$m	\$m	\$m	\$m	\$m
COMMONWEALTH GOVERNMENT						
Taxes on income	104 060	114 520	120 861	119 032	131 278	142 067
Employers' payroll taxes	3 376	3 521	3 577	3 831	3 085	3 658
Taxes on property	5	10	12	12	13	13
Taxes on the provision of goods and services	33 246	34 365	50 186	53 883	59 371	62 646
Taxes on the use of goods and performance of activities	412	453	670	722	757	811
Total taxation revenue	141 100	152 869	175 306	177 481	194 504	209 195
STATE GOVERNMENTS						
Taxes on income	—	—	—	—	—	—
Employers' payroll taxes	8 447	8 951	9 503	9 675	10 158	10 839
Taxes on property	10 716	12 090	12 411	12 434	14 166	16 683
Taxes on the provision of goods and services	6 172	6 576	5 987	6 548	6 977	7 275
Taxes on the use of goods and performance of activities	10 100	10 276	4 776	4 685	5 105	5 597
Total taxation revenue	35 435	37 893	32 677	33 342	36 406	40 394
LOCAL GOVERNMENTS						
Taxes on income	—	—	—	—	—	—
Employers' payroll taxes	—	—	—	—	—	—
Taxes on property	5 725	6 017	6 394	6 758	7 215	7 663
Taxes on the provision of goods and services	—	—	—	—	—	—
Taxes on the use of goods and performance of activities	—	—	—	—	—	—
Total taxation revenue	5 725	6 017	6 394	6 758	7 215	7 663
ALL LEVELS OF GOVERNMENT						
Taxes on income	104 060	114 520	120 861	119 032	131 278	142 067
Employers' payroll taxes	11 444	12 107	12 702	13 097	12 796	14 027
Taxes on property	16 438	18 105	18 809	19 192	21 383	24 346
Taxes on the provision of goods and services	39 419	40 941	56 173	60 431	66 348	69 922
Taxes on the use of goods and performance of activities	10 511	10 727	5 445	5 407	5 859	6 405
Total taxation revenue	181 873	196 400	213 990	217 160	237 664	256 767

— nil or rounded to zero (including null cells)

SUMMARY OF FINDINGS *continued*

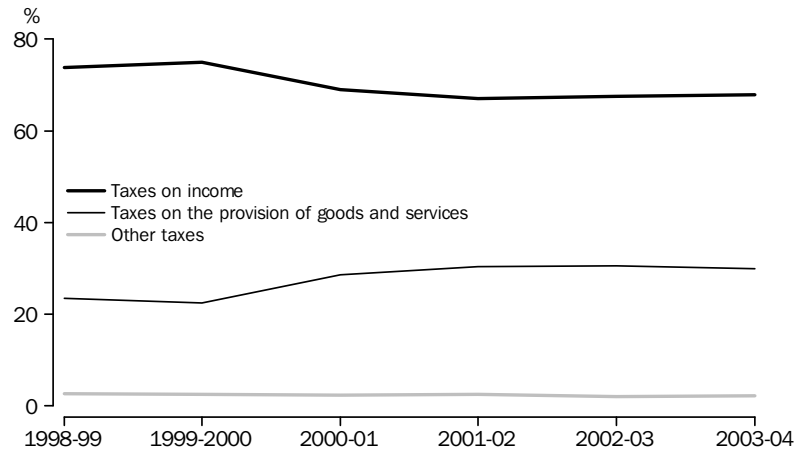
Summary continued

Taxes on income totalled \$142,067 million in 2003-04 and comprised 55.3% of total taxation revenue for all levels of government. Taxes on the provision of goods and services, including goods and services tax (GST), totalled \$69,922 million in 2003-04 and comprised 27.2% of total taxation revenue for all levels of government.

*Commonwealth
Government Taxation
Revenue*

Commonwealth government taxation revenue, including taxes from other levels of government and Commonwealth public corporations, rose 7.6% from \$194,504 million in 2002-03 to \$209,195 million in 2003-04. In 2003-04, Commonwealth taxation represented 81.5% 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 since the introduction of accrual accounting in ABS statistics in 1998-99. In ABS government finance statistics (GFS) and taxation revenue statistics, GST is recorded as a Commonwealth government tax.

PERCENTAGE OF COMMONWEALTH GOVERNMENT TAXATION REVENUE

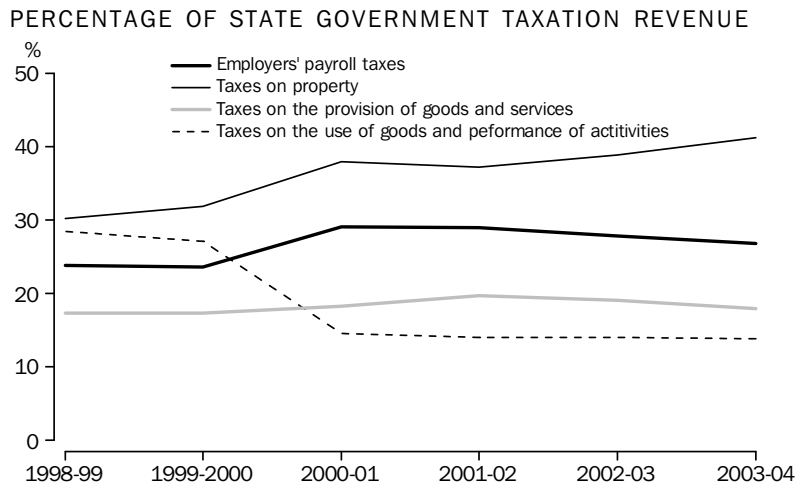


*State Government
Taxation Revenue*

State government taxation revenue (excluding GST revenue - which is recorded in GFS as a grant from the Commonwealth to the states - but including taxes from other levels of government and on public corporations) increased 11.0% from \$36,406 million in 2002-03 to \$40,394 million in 2003-04. Taxes on property were the single largest taxation revenue source (41.3%) for state governments in 2003-04, followed by employers' payroll taxes at 26.8%. The following graph shows the changing proportions of the different taxation revenue categories to total taxation revenue for the state governments since the introduction of accrual accounting in ABS statistics in 1998-99.

SUMMARY OF FINDINGS *continued*

*State Government
Taxation Revenue continued*



*Local Government
Taxation Revenue*

Local government taxation revenue increased 6.2% from \$7,215 million in 2002-03 to \$7,663 million in 2003-04. Taxes on property are the sole source of taxation revenue for local governments.

*Major Components of
Total Taxation*

Income taxes levied on individuals in 2003-04 represented 38.5% of total taxation revenue for all levels of government.

GST revenue represented 13.3% of total taxation revenue for all levels of government.

Excises and levies represented a further 8.5% of total taxation revenue.

SUMMARY OF FINDINGS *continued*

MAJOR COMPONENTS OF TOTAL TAXATION, All levels of government

	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
	%	%	%	%	%	%
Taxes on income						
Income taxes levied on individuals	42.6	42.7	36.2	39.7	38.5	38.5
Income taxes levied on enterprises(a)	14.0	15.0	19.7	14.6	16.3	16.4
Income taxes levied on non-residents(b)	0.6	0.6	0.6	0.5	0.5	0.4
Employers payroll taxes						
General taxes (payroll tax)	4.5	4.4	4.3	4.3	4.1	4.1
Selective payroll taxes (stevedoring industry charges)	—	—	—	—	—	—
Other employers labour force taxes	1.8	1.7	1.6	1.7	1.2	1.4
Taxes on property						
Taxes on immovable property	4.4	4.3	4.2	4.4	4.4	4.5
Taxes on financial and capital transactions	4.6	4.9	4.6	4.5	4.6	5.0
Taxes on provision of goods and services						
General taxes (sales tax)	8.3	8.0	0.9	0.4	0.4	0.4
Goods and services tax (GST)	—	—	11.1	12.6	13.2	13.3
Excises and levies	8.0	7.6	9.2	9.4	9.1	8.5
Taxes on international trade	2.0	1.9	2.2	2.4	2.3	2.2
Taxes on gambling	2.3	2.3	1.7	1.7	1.6	1.6
Taxes on insurance	1.1	1.1	1.1	1.3	1.3	1.3
Taxes on the use of goods and performance of activities						
Motor vehicle taxes	2.2	2.0	1.9	2.0	2.0	2.0
Franchise taxes	3.1	3.0	0.2	—	—	—
Other	0.5	0.5	0.5	0.5	0.5	0.5
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 IN 2003-04

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 2003-04 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 \$7.5 billion or 8.2%. This increase is largely due to a \$5.5 billion growth in income tax withholding receipts.
- Company income tax rose \$2.4 billion or 6.9% because of increased company profitability.

SUMMARY OF FINDINGS *continued*

Commonwealth Government *continued*

TAXES ON INCOME *continued*

- Income tax paid by superannuation funds increased by \$870 million or 24.1%, due mainly to the one-off decision by the Commonwealth to extinguish \$610 million of existing superannuation liabilities.

TAXES ON EMPLOYERS PAYROLL AND LABOUR FORCE

- Other employer labour force taxes rose \$573 million or 18.6%, reflecting a \$445 million (15.7%) increase in fringe benefits tax combined with a \$128 million (50.6%) increase in the superannuation guarantee levy charge. The growth in fringe benefits tax is partly due to the updated assessment of liabilities in respect of employee benefit arrangements and other similar schemes. This resulted in a one-off reduction in revenue in 2002-03. The increases in the superannuation guarantee charge have resulted in increased audit activity.

TAXES ON THE PROVISION OF GOODS AND SERVICES

- Goods and services tax revenue rose almost \$2.9 billion or 9.2%.
- Revenue from excises rose \$258 million or 1.2%.
- General taxes on provision of goods and services (other than GST revenue) increased by \$106 million or 11.8%, largely driven by a largely \$74 million increase in luxury car tax.

State Governments

TAXES ON EMPLOYERS PAYROLL AND LABOUR FORCE

- The taxes on employers' payroll and labour force increased in 2003-04 by \$681 million or 6.7%. Tax revenue from employers' payroll taxes increased across all states with the exception of the Northern Territory where they fell for the second consecutive year. The largest increase occurred in New South Wales where an increase of \$230 million or 5.6% was recorded. Queensland and Western Australia also recorded increases in excess of \$100 million.

TAXES ON PROPERTY

- Taxes on property increased across all states by \$2,517 million or 17.8% reflecting similar percentage increases in taxes on immovable property and taxes on financial and capital transactions.
- Taxes on immovable property increased by \$627 million or 19.7% with \$506 million of the increase due to increased revenue from land taxes.
- Stamp duty on conveyances increased by \$1,682 million and accounted for almost 90% of the \$1,890 million increase from taxes on financial and capital transactions. Revenue from stamp duty on conveyances increased in all states.
- Taxation revenue from other stamp duties on financial and capital transactions increased by \$169 million or 12.5% with increases recorded across all states except New South Wales.

TAXES ON THE PROVISION OF GOODS AND SERVICES

- Taxes on the provision of goods and services increased by \$298 million or 4.2%.
- Taxes on gambling increased by \$197 million or 5.1% across all states

SUMMARY OF FINDINGS *continued*

State Governments *continued*

TAXES ON THE PROVISION OF GOODS AND SERVICES *continued*

- \$154 million (or just under half the increase in total state revenue from taxes on the provision of goods and services) of the increase came from taxes on gambling machines.
- Taxes on insurance rose \$99 million or 3.2% with increases occurring in all states except New South Wales.

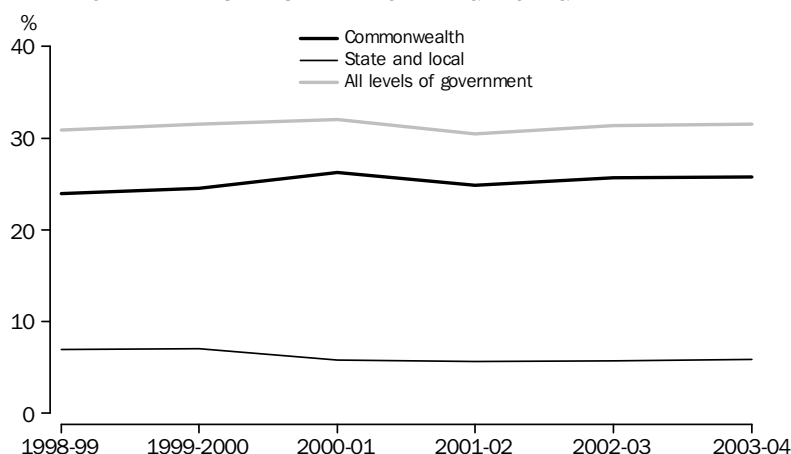
TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES

- Taxes on use of goods and performance of activities increased across most states. Almost ninety percent of the \$492 million or 9.6% increase was due to an increase in motor vehicle taxes, which rose \$436 million.

TAXATION AS A PROPORTION OF GROSS DOMESTIC PRODUCT (GDP)

Total taxation revenue as a percentage of GDP increased from 31.3% to 31.6%. Taxation revenue for the Commonwealth Government as a percentage of GDP remained unchanged at 25.7%, while total taxation revenue from state and local governments rose from 5.8% of GDP in 2002-03 to 5.9% in 2003-04.

TAXATION REVENUE AS A PERCENTAGE OF GDP



PER CAPITA TAXATION

On average, Australian residents each paid \$12,841 in tax in 2003-04, up 6.8% on the previous year.

The Commonwealth Government taxation per capita rose by 6.3% from \$9,844 in 2002-03 to \$10,462 in 2003-04.

State and territory governments and local councils charged residents an average of \$2,402 a year in property taxes, stamp duty, gambling taxes, payroll and other taxes in 2003-04. This was up from \$2,206 in 2002-03.

Of the individual states and territories Western Australia recorded the largest increase in taxation per capita. Its taxation per capita rose \$364 or 17.0% from \$2,139 in 2002-03 to \$2,503 in 2003-04. Western Australia now has the second highest average taxation per capita across the eight states and territories and is second only to New South Wales.

New South Wales taxation per capita was \$2,597 in 2003-04, up 4.9% from 2002-03.

Taxation per capita in the Northern Territory rose \$99 between 2002-03 to 2003-04, from \$1,497 to \$1,582.

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)

	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
	\$	\$	\$	\$	\$	\$
Level of Government						
State and Local						
New South Wales	2 530	2 676	2 374	2 338	2 476	2 597
Victoria	2 270	2 379	2 123	2 176	2 285	2 455
Queensland	1 683	1 760	1 529	1 671	1 864	2 128
South Australia	1 952	2 144	1 818	1 836	2 018	2 278
Western Australia	2 097	2 174	1 886	1 908	2 139	2 503
Tasmania	1 711	1 781	1 508	1 475	1 558	1 698
Northern Territory	1 989	2 013	1 307	1 392	1 497	1 596
Australian Capital Territory	2 013	2 201	2 014	1 808	2 120	2 329
Average	2 186	2 305	2 025	2 052	2 206	2 402
Commonwealth Government	7 498	8 028	9 091	9 088	9 844	10 462
All levels of government	9 664	10 314	11 098	11 119	12 029	12 841

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

	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on income						
Income taxes levied on individuals	77 518	83 788	77 425	86 112	91 484	98 979
Income taxes levied on enterprises(a)	25 472	29 516	42 221	31 782	38 696	41 990
Income taxes levied on non-residents(b)	1 070	1 215	1 215	1 138	1 098	1 097
<i>Total</i>	<i>104 060</i>	<i>114 520</i>	<i>120 861</i>	<i>119 032</i>	<i>131 278</i>	<i>142 067</i>
Employers payroll taxes						
General taxes (payroll tax)	8 186	8 684	9 215	9 367	9 828	10 501
Selective payroll taxes (stevedoring industry charges)	—	—	—	—	—	—
Other employers labour force taxes	3 259	3 423	3 487	3 730	2 968	3 526
<i>Total</i>	<i>11 444</i>	<i>12 107</i>	<i>12 702</i>	<i>13 097</i>	<i>12 796</i>	<i>14 027</i>
Taxes on property						
Taxes on immovable property	8 047	8 438	9 061	9 509	10 381	11 455
Taxes on financial and capital transactions	8 391	9 667	9 748	9 684	11 001	12 891
<i>Total</i>	<i>16 438</i>	<i>18 105</i>	<i>18 809</i>	<i>19 192</i>	<i>21 383</i>	<i>24 346</i>
Taxes on provision of goods and services						
General taxes (sales tax)	15 083	15 644	1 976	791	896	1 002
Goods and services tax (GST)	—	—	23 854	27 389	31 257	34 121
Excises and levies						
Crude oil and LPG	10 797	11 447	12 447	12 793	13 337	13 529
Other excises	2 680	2 644	6 572	6 837	7 450	7 539
Agricultural production taxes	791	551	453	553	589	607
Levies on statutory corporations	271	298	295	311	272	231
<i>Total</i>	<i>14 538</i>	<i>14 940</i>	<i>19 768</i>	<i>20 494</i>	<i>21 648</i>	<i>21 907</i>
Taxes on international trade	3 643	3 799	4 606	5 214	5 573	5 622
Taxes on gambling	4 146	4 420	3 568	3 707	3 843	4 040
Taxes on insurance	2 009	2 139	2 403	2 836	3 132	3 231
<i>Total</i>	<i>39 419</i>	<i>40 941</i>	<i>56 173</i>	<i>60 431</i>	<i>66 348</i>	<i>69 922</i>
Taxes on the use of goods and performance of activities						
Motor vehicle taxes	3 921	3 911	4 033	4 291	4 690	5 126
Franchise taxes	5 688	5 819	325	13	10	12
Other	902	997	1 088	1 103	1 158	1 267
<i>Total</i>	<i>10 511</i>	<i>10 727</i>	<i>5 445</i>	<i>5 407</i>	<i>5 859</i>	<i>6 405</i>
Total	181 873	196 400	213 990	217 160	237 664	256 767

— 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 2001-02 and subsequent years are estimates based on methodologies developed by Balance of Payments area within the ABS.

TAXATION BY LEVEL OF GOVERNMENT

	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
	\$m	\$m	\$m	\$m	\$m	\$m
Commonwealth Government	141 100	152 869	175 306	177 481	194 504	209 195
Less intergovernmental taxes	118	98	90	101	117	132
<i>Tax revenue net of intergovernmental taxes</i>	140 982	152 771	175 215	177 380	194 387	209 063
State Government						
New South Wales	14 122	15 191	13 343	13 216	14 161	15 010
Victoria	9 255	9 789	8 590	8 840	9 334	10 132
Queensland	4 732	5 053	4 256	4 815	5 598	6 676
South Australia	2 433	2 710	2 197	2 193	2 431	2 806
Western Australia	3 270	3 422	2 892	2 945	3 388	4 122
Tasmania	658	690	548	529	564	631
Northern Territory	339	349	213	227	247	264
Australian Capital Territory	626	690	639	579	684	753
Total	35 435	37 893	32 677	33 342	36 406	40 394
Less intergovernmental taxes	265	273	288	312	337	346
<i>Tax revenue net of intergovernmental taxes</i>	35 170	37 620	32 389	33 030	36 069	40 048
Local Government						
New South Wales	2 016	2 083	2 176	2 243	2 346	2 427
Victoria	1 330	1 427	1 543	1 676	1 826	2 002
Queensland	1 124	1 176	1 254	1 329	1 421	1 515
South Australia	482	510	546	589	641	680
Western Australia	583	628	669	706	754	801
Tasmania	149	150	164	167	176	184
Northern Territory	41	42	43	48	50	54
Total	5 725	6 017	6 394	6 758	7 215	7 663
Total	181 873	196 400	213 990	217 160	237 664	256 767

	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on income						
Income taxes levied on individuals						
Personal income tax	75 080	80 881	76 910	86 085	91 477	98 979
Prescribed payments by individuals	2 438	2 907	514	27	7	—
Other income levied on individuals	—	—	—	—	—	—
<i>Total</i>	<i>77 518</i>	<i>83 788</i>	<i>77 425</i>	<i>86 112</i>	<i>91 484</i>	<i>98 979</i>
Income taxes levied on enterprises(a)						
Company income tax	21 690	26 019	37 524	28 439	35 079	37 503
Income tax paid by superannuation funds	3 570	3 245	4 652	3 341	3 617	4 487
Prescribed payments by enterprises	212	253	45	2	—	—
<i>Total</i>	<i>25 472</i>	<i>29 516</i>	<i>42 221</i>	<i>31 782</i>	<i>38 696</i>	<i>41 990</i>
Income taxes levied on non-residents(b)						
Dividend withholding tax	170	312	142	95	79	79
Interest withholding tax	540	552	704	660	641	642
Other income taxes levied on non-residents	360	351	369	383	377	376
<i>Total</i>	<i>1 070</i>	<i>1 215</i>	<i>1 215</i>	<i>1 138</i>	<i>1 098</i>	<i>1 097</i>
<i>Total</i>	<i>104 060</i>	<i>114 520</i>	<i>120 861</i>	<i>119 032</i>	<i>131 278</i>	<i>142 067</i>
Employers payroll taxes						
Other employers labour force taxes						
Fringe benefits tax	3 289	3 424	3 456	3 675	2 832	3 277
Superannuation guarantee charge	87	97	121	156	253	381
<i>Total</i>	<i>3 376</i>	<i>3 521</i>	<i>3 577</i>	<i>3 831</i>	<i>3 085</i>	<i>3 658</i>
Taxes on property						
Taxes on financial and capital transactions						
Financial institutions transactions taxes	—	—	—	—	—	—
Government borrowing guarantee levies	5	10	12	12	13	13
<i>Total</i>	<i>5</i>	<i>10</i>	<i>12</i>	<i>12</i>	<i>13</i>	<i>13</i>
Taxes on the provision of goods and services						
General taxes (sales taxes)	15 083	15 644	1 976	791	896	1 002
Goods and services tax (GST)	—	—	23 854	27 389	31 257	34 121
Excises and levies						
Crude oil and LPG	10 797	11 447	12 447	12 793	13 337	13 529
Other excises	2 680	2 644	6 572	6 837	7 450	7 539
Agricultural production taxes	791	551	451	550	586	603
Levies on statutory corporations	253	280	281	309	272	231
<i>Total</i>	<i>14 521</i>	<i>14 922</i>	<i>19 751</i>	<i>20 489</i>	<i>21 645</i>	<i>21 903</i>
Taxes on international trade	3 643	3 799	4 606	5 214	5 573	5 622
Taxes on gambling	—	—	—	—	—	—
Taxes on insurance	—	—	—	—	—	—
<i>Total</i>	<i>33 246</i>	<i>34 365</i>	<i>50 186</i>	<i>53 883</i>	<i>59 371</i>	<i>62 646</i>
Other	412	453	670	722	757	811
Total	141 100	152 869	175 306	177 481	194 504	209 195
Taxes received from public corporations	2 264	2 201	2 689	2 267	2 002	2 341
Taxes received from other levels of government	116	97	89	100	116	130

— 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 shown for 2001-02 and subsequent years are estimates based on methodologies developed by the Balance of Payments area within the ABS.

	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	3 578	2 211	1 002	538	753	144	84	124	8 433
Taxes on property									
Taxes on immovable property									
Land taxes	948	369	238	133	178	27	—	32	1 925
Municipal rates	2 012	1 330	1 089	482	582	149	41	100	5 786
Other	26	76	178	10	29	17	—	4	340
<i>Total</i>	2 986	1 774	1 504	625	790	194	41	136	8 051
Taxes on financial and capital transactions									
Financial institutions transactions taxes	879	592	207	148	235	43	21	34	2 159
Government borrowing guarantee levies	32	6	74	25	11	5	—	—	153
Stamp duties on conveyances	1 899	1 246	630	216	443	38	31	58	4 560
Other stamp duties	702	401	166	70	127	16	10	22	1 514
<i>Total</i>	3 512	2 244	1 078	459	815	103	62	114	8 387
<i>Total</i>	6 498	4 019	2 581	1 084	1 605	296	104	250	16 437
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	1	2	14	—	—	17
<i>Total</i>	—	—	—	1	2	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	278	—	182	50	85	—	—	5	600
Taxes on private lotteries	16	333	8	1	—	20	12	8	398
Taxes on gambling machines	812	820	259	188	1	34	—	31	2 145
Casino taxes	120	155	89	20	48	6	14	4	456
Race betting taxes	190	135	108	49	39	8	2	10	541
Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
<i>Total</i>	1 419	1 447	646	308	172	69	28	58	4 146
Taxes on insurance									
Insurance companies contributions to fire brigades	269	173	—	55	57	7	—	—	561
Third party insurance taxes	16	77	21	23	—	4	—	—	142
Taxes on insurance n.e.c.	566	282	160	135	110	17	8	29	1 306
<i>Total</i>	850	532	181	214	167	28	8	29	2 009
<i>Total</i>	2 270	1 979	827	523	341	111	35	87	6 172
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	444	408	167	103	138	28	13	18	1 318
Other	1 055	437	517	169	276	60	16	53	2 583
<i>Total</i>	1 499	845	684	272	414	87	28	71	3 901
Franchise taxes									
Gas taxes	3	—	—	8	—	—	—	—	11
Petroleum products taxes(a)	619	433	-65	144	280	47	46	32	1 534
Tobacco taxes	1 046	700	620	289	357	104	60	47	3 222
Liquor taxes	313	206	192	58	102	19	16	15	921
<i>Total</i>	1 981	1 339	747	498	739	169	122	93	5 688
Other	303	193	6	1	—	—	7	—	510
<i>Total</i>	3 783	2 377	1 436	772	1 153	256	157	165	10 099
Total	16 128	10 586	5 847	2 916	3 852	807	380	626	41 142
Taxes received from public corporations	711	71	450	206	169	43	3	28	1 681
Taxes received from other levels of government	93	335	32	20	24	5	2	3	515

— 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	3 764	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	2 075	1 427	1 137	510	627	150	42	103	6 072
Other	24	90	203	82	32	18	—	4	452
<i>Total</i>	2 999	1 928	1 560	726	854	195	42	138	8 441
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>	7 192	4 298	2 805	1 335	1 770	310	102	287	18 099
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
Total	17 261	11 216	6 217	3 220	4 049	840	391	690	43 883
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	2 168	1 543	1 210	545	669	164	43	105	6 447
Other	56	91	229	76	36	19	—	4	512
<i>Total</i>	3 153	2 159	1 668	762	925	209	43	141	9 061
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>	7 396	4 563	2 849	1 349	1 893	332	95	322	18 797
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
Total	15 506	10 133	5 496	2 742	3 560	711	257	639	39 044
Taxes received from public corporations	777	54	279	179	179	31	3	18	1 521
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	96	147	9 654
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	2 236	1 676	1 281	586	705	166	48	108	6 806
Other	52	96	240	83	38	21	—	4	534
<i>Total</i>	3 289	2 287	1 751	808	969	213	48	145	9 511
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>	7 223	4 729	3 315	1 319	1 877	329	100	292	19 184
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	6	—	—	—	—	—	—	9
<i>Total</i>	7	6	—	—	—	—	—	—	13
Other	209	166	5	—	—	—	—	—	381
<i>Total</i>	1 760	1 120	785	324	493	98	36	69	4 685
Total	15 445	10 516	6 130	2 782	3 650	697	276	579	40 071
Taxes received from public corporations	717	56	285	172	143	19	4	12	1 410
Taxes received from other levels of government	104	345	43	21	31	6	2	5	558

— 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	2 620	1 323	654	1 004	156	94	169	10 137
Taxes on property									
Taxes on immovable property									
Land taxes	1 136	655	279	157	260	25	—	41	2 553
Municipal rates	2 339	1 826	1 369	638	754	176	50	113	7 265
Other	58	105	255	88	39	19	—	4	567
<i>Total</i>	3 533	2 586	1 902	882	1 053	220	50	157	10 385
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>	7 894	5 225	3 810	1 479	2 138	362	108	359	21 374
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	503	234	126	232	33	15	24	1 700
Other	1 128	508	646	216	342	71	24	54	2 991
<i>Total</i>	1 663	1 011	881	343	574	104	38	78	4 691
Franchise taxes									
Gas taxes	—	—	—	—	—	—	—	—	—
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	7	—	—	—	—	—	—	10
<i>Total</i>	4	7	—	—	—	—	—	—	10
Other	253	131	17	—	—	—	—	—	401
<i>Total</i>	1 919	1 148	898	343	574	104	38	78	5 102
Total	16 489	11 160	7 005	3 073	4 143	740	297	684	43 590
Taxes received from public corporations	813	78	308	166	162	20	5	15	1 567
Taxes received from other levels of government	111	351	48	22	35	6	2	5	579

— 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	2 419	2 002	1 459	677	801	184	54	119	7 715
Other	59	116	269	104	119	9	—	9	684
<i>Total</i>	3 833	2 955	2 041	978	1 199	221	54	178	11 459
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>	8 464	5 957	4 548	1 751	2 681	396	134	406	24 338
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	701	233	368	74	18	59	3 240
<i>Total</i>	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	7	—	—	—	—	—	—	10
<i>Total</i>	5	7	—	—	—	—	—	—	12
Other	301	57	97	—	—	—	—	—	456
<i>Total</i>	2 100	1 185	1 068	372	641	112	34	83	5 594
Total	17 422	12 134	8 176	3 486	4 923	815	318	753	48 028
Taxes received from public corporations	908	74	322	184	172	21	5	15	1 701
Taxes received from other levels of government	112	349	54	21	37	6	3	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	3 583	2 211	1 010	538	753	144	84	124	8 447
Taxes on property									
Taxes on immovable property									
Land taxes	948	369	238	133	178	27	—	32	1 925
Municipal rates	—	—	—	—	—	—	—	100	100
Other	26	76	142	10	29	17	—	4	305
Total	974	444	380	143	208	45	—	136	2 330
Taxes on financial and capital transactions									
Financial institutions transactions taxes	879	592	207	148	235	43	21	34	2 159
Government borrowing guarantee levies	32	6	74	25	11	5	—	—	153
Stamp duties on conveyances	1 899	1 246	630	216	443	38	31	58	4 560
Other stamp duties	702	401	166	70	127	16	10	22	1 514
Total	3 512	2 244	1 078	459	815	103	62	114	8 387
Total	4 486	2 689	1 458	601	1 023	147	62	250	10 716
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	1	2	14	—	—	17
Total	—	—	—	1	2	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	278	—	182	50	85	—	—	5	600
Taxes on private lotteries	16	333	8	1	—	20	12	8	398
Taxes on gambling machines	812	820	259	188	1	34	—	31	2 145
Casino taxes	120	155	89	20	48	6	14	4	456
Race betting taxes	190	135	108	49	39	8	2	10	541
Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
Total	1 419	1 447	646	308	172	69	28	58	4 146
Taxes on insurance									
Insurance companies contributions to fire brigades	269	173	—	55	57	7	—	—	561
Third party insurance taxes	16	77	21	23	—	4	—	—	142
Taxes on insurance n.e.c.	566	282	160	135	110	17	8	29	1 306
Total	850	532	181	214	167	28	8	29	2 009
Total	2 270	1 979	827	523	341	111	35	87	6 172
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	444	408	167	103	138	28	13	18	1 318
Other	1 055	437	517	169	276	60	16	53	2 584
Total	1 499	845	684	272	414	87	28	71	3 902
Franchise taxes									
Gas taxes	3	—	—	8	—	—	—	—	11
Petroleum products taxes(a)	619	433	-65	144	280	47	46	32	1 534
Tobacco taxes	1 046	700	620	289	357	104	60	47	3 222
Liquor taxes	313	206	192	58	102	19	16	15	921
Total	1 981	1 339	747	498	739	169	122	93	5 688
Other	303	193	6	1	—	—	7	—	510
Total	3 783	2 377	1 437	772	1 153	256	157	165	10 100
Total	14 122	9 255	4 732	2 433	3 270	658	339	626	35 435
Taxes received from public corporations	619	71	450	206	169	43	3	28	1 589
Taxes received from other levels of government	99	335	41	20	24	5	2	3	529

— 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	3 769	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
<i>Total</i>	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
<i>Total</i>	4 193	2 370	1 245	609	916	115	60	150	9 657
<i>Total</i>	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
<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	521	199	230	59	17	52	2 528
<i>Total</i>	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
<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	1 442	813	1 143	262	163	170	10 276
Total	15 191	9 789	5 053	2 710	3 422	690	349	690	37 893
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
Total	13 343	8 590	4 256	2 197	2 892	548	213	639	32 677
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	96	147	9 675
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	6	—	—	—	—	—	—	9
<i>Total</i>	7	6	—	—	—	—	—	—	13
Other	209	166	5	—	—	—	—	—	381
<i>Total</i>	1 760	1 120	785	324	493	98	36	69	4 685
Total	13 216	8 840	4 815	2 193	2 945	529	227	579	33 342
Taxes received from public corporations	620	56	285	172	143	19	4	12	1 312
Taxes received from other levels of government	111	345	57	21	31	6	2	5	579

— 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	2 620	1 334	654	1 004	156	94	169	10 158
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
Total	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
Total	4 360	2 639	1 908	596	1 085	142	58	201	10 989
Total	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	—	—	—	—	—	—	—	—	—
Total	—	—	—	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
Total	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
Total	1 297	841	334	254	308	46	19	33	3 132
Total	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	503	234	126	232	33	15	24	1 700
Other	1 128	508	649	216	342	71	24	54	2 993
Total	1 663	1 011	883	343	574	104	38	78	4 693
Franchise taxes									
Gas taxes	—	—	—	—	—	—	—	—	—
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	7	—	—	—	—	—	—	10
Total	4	7	—	—	—	—	—	—	10
Other	253	131	17	—	—	—	—	—	401
Total	1 919	1 148	900	343	574	104	38	78	5 105
Total	14 161	9 334	5 598	2 431	3 388	564	247	684	36 406
Taxes received from public corporations	717	78	308	166	162	20	5	15	1 471
Taxes received from other levels of government	122	351	61	22	35	6	2	5	603

— 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	7	—	—	—	—	—	—	10
<i>Total</i>	5	7	—	—	—	—	—	—	12
Other	301	57	97	—	—	—	—	—	456
<i>Total</i>	2 100	1 185	1 071	372	641	112	34	83	5 597
Total	15 010	10 132	6 676	2 806	4 122	631	264	753	40 394
Taxes received from public corporations	807	74	322	184	172	21	5	15	1 600
Taxes received from other levels of government	119	349	68	21	37	6	3	5	609

— 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 period from 1998-99 to 2003-04.

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. 5514.0.55.001)*, available in electronic form on the ABS Website via the Statistical Concepts Library.

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 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.

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 allowance 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 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.

14 The 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 same five quarters (i.e. end of June quarter previous year to end of June quarter current year).

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 Generally, a charge is made for providing data available on request. Data requests and other inquiries should be made to the ABS National Information and Referral Service or the officer whose name appears in the Inquiries section of this publication.

RELATED PUBLICATIONS

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

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

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

20 *Australian System of Government Finance Statistics: Concepts, Sources and Methods (cat. no.5214.0.55.001)* - available in electronic form on the ABS Website via the Statistical Concepts Library

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

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

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

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ISSN 0819 9361

RRP \$22.00