

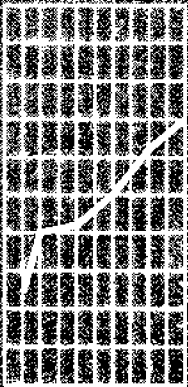


1996-97

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Taxation Revenue

Australia



NOTES

TERMINOLOGY

By convention, the consolidated total of transactions of general government and public trading enterprises is referred to as government throughout this publication (e.g. the term *Commonwealth Government* refers to the consolidated total of Commonwealth general government and public trading enterprises). It would be more precise to label this total 'non-financial public sector', as it excludes transactions of government-owned financial institutions. See Scope in the Explanatory Notes for further explanation.

RECENT PUBLICATION

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

This paper provides information on significant developments in Government Finance Statistics (GFS) which include:

- the planned adoption in GFS of accrual accounting principles;
- changes to the 'headline' deficit measures used in GFS;
- changes in the treatment of central borrowing authorities and universities;
- extension of the scope of GFS to include public financial enterprises;
- the harmonisation of GFS with the whole of government accounts; and
- joint collection of data by the Australian Bureau of Statistics (ABS) and the Commonwealth Grants Commission.

INQUIRIES

For further information about statistics in this publication and related unpublished statistics, contact Anthony Krauss on Canberra (02) 6252 5739 or Frances Pollard on Canberra (02) 6252 5834 or any ABS State Office.

For information about other ABS statistics and services, please refer to the back of this publication.

W. McLennan
Australian Statistician

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SUMMARY OF FINDINGS

ANALYSIS OF RESULTS

Total taxation revenue collected in Australia rose 7.7%, from \$151,364 million in 1995-96 to \$162,961 million in 1996-97, reflecting growth in all major taxation categories, although revenues from some specific taxes fell, for example, taxes on agricultural production and levies on statutory authorities.

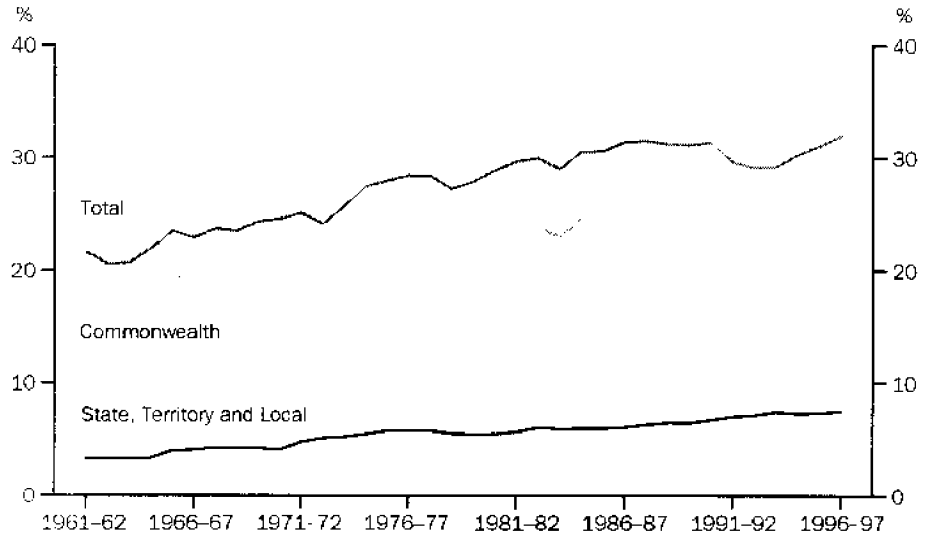
The main components of total taxation collected are shown in the following table.

MAJOR COMPONENTS OF TOTAL TAXATION

	1995-96	1996-97p	Change	Contribution to total taxes 1996-97
	\$m	\$m	%	%
Taxes on income				
Levied on individuals	60 602	66 278	9.4	40.7
Levied on enterprises	19 280	21 706	12.6	13.3
Employers' payroll taxes				
General taxes (payroll taxes)	7 103	7 632	7.4	4.7
Fringe benefits tax	2 938	3 062	4.2	1.9
Taxes on property				
Taxes on immovable property	6 973	7 298	4.7	4.5
Taxes on financial and capital transactions	6 153	7 065	14.8	4.3
Taxes on the provision of goods and services				
Sales tax	12 970	13 293	2.5	8.2
Excises and levies	13 975	14 334	2.6	8.8
Taxes on international trade	3 129	3 296	5.3	2.0
Taxes on gambling	3 310	3 500	5.7	2.1
Taxes on the use of goods and performance of activities				
Motor vehicle taxes	3 511	3 618	3.0	2.2
Franchise taxes	4 903	5 221	6.5	3.2
Fees and fines	2 608	2 941	12.8	1.8
Total	151 364	162 961	7.7	100.0

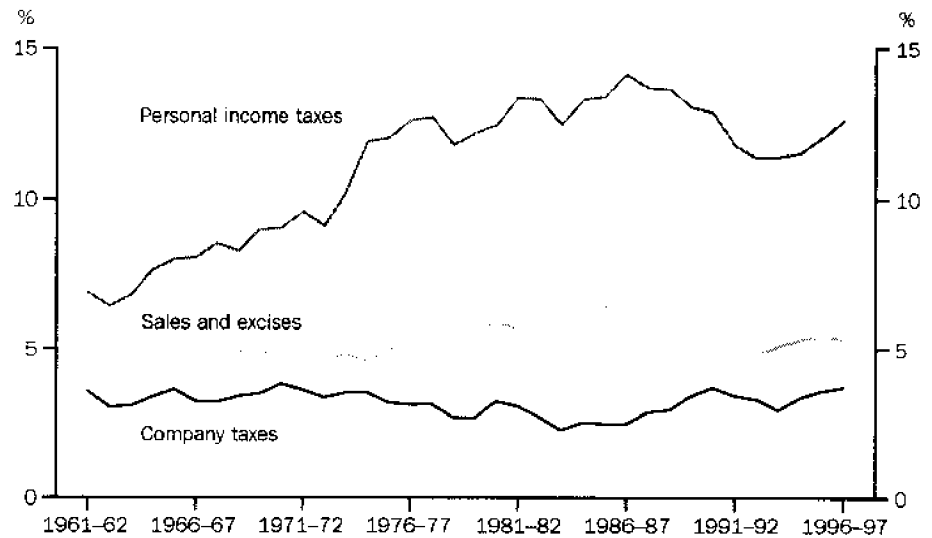
Total taxation revenue, as a percentage of Gross Domestic Product (GDP), increased from 31.0% in 1995-96 to 32.0% in 1996-97. Taxation revenue, as a percentage of GDP, for the Commonwealth Government increased from 23.7% in 1995-96 to 24.5% in 1996-97 while State, Territory and local government taxation revenue increased from 7.3% in 1995-96 to 7.5% in 1996-97.

TAXATION REVENUE AS A PERCENTAGE OF GDP



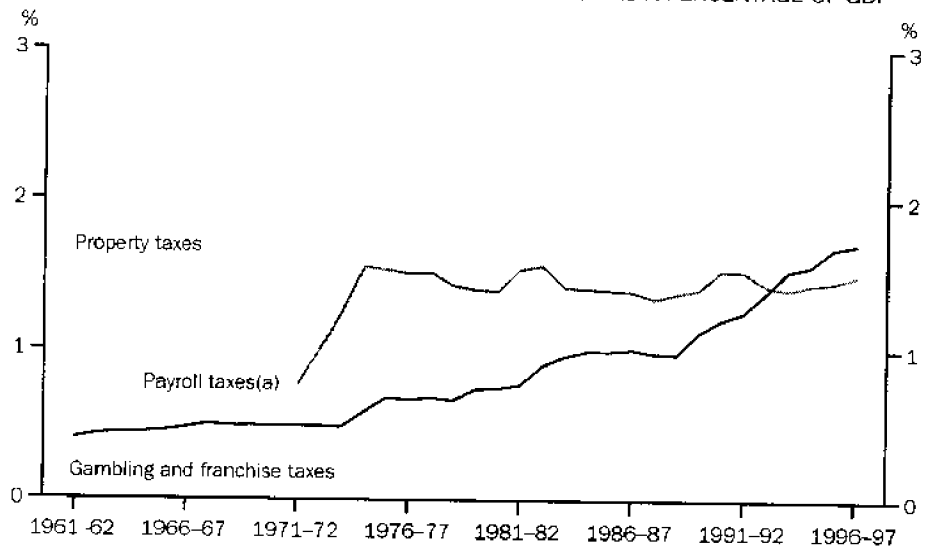
Taxes, fees and fines collected by the Commonwealth Government rose 7.9% from \$115,556 million in 1995-96 to \$124,638 million in 1996-97 and comprised 76.5% of taxation revenue from all governments. The graph below shows Commonwealth taxation revenue derived from selected taxes, as a percentage of GDP, from 1961-62 to 1996-97.

COMMONWEALTH GOVERNMENT REVENUE AS A PERCENTAGE OF GDP



Taxes, fees and fines collected by State, Territory and local governments rose 7.0% from \$35,815 million in 1995-96 to \$38,323 million in 1996-97 and comprised 23.5% of total taxation. The following graph shows percentages of State, Territory and local government taxation revenue derived from selected taxes, as a percentage of GDP, from 1961-62 to 1996-97.

STATE, TERRITORY & LOCAL GOVERNMENT TAX REVENUE AS A PERCENTAGE OF GDP



All State, Territory and local governments reported a rise in taxation revenue collected in 1996-97 compared with 1995-96. The Australian Capital Territory reported the highest growth in taxation revenue at 11.5% followed by the Northern Territory at 10.4%. Tasmania had the lowest growth in taxation revenue at 2.2%.

The annual rate of increase in State, Territory and local government taxation over the last three financial years is shown in the following table.

STATE, TERRITORY AND LOCAL GOVERNMENT TAXATION

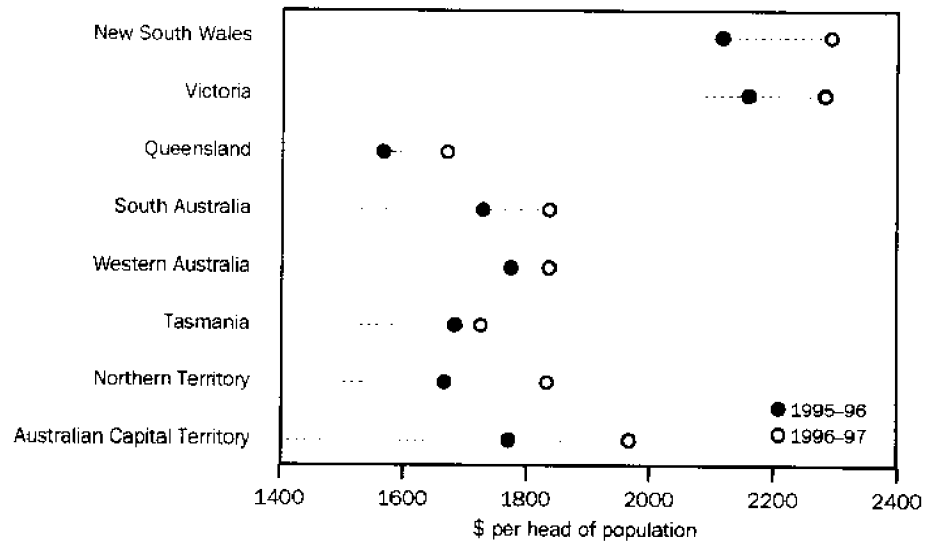
State or Territory	1993-94	1994-95	Change	1995-96	Change	1996-97p	Change
	\$m	\$m	%	\$m	%	\$m	%
New South Wales	11 848	12 270	3.6	13 212	7.7	14 358	8.7
Victoria	8 910	9 164	2.9	9 902	8.1	10 501	6.0
Queensland	4 568	4 982	9.1	5 308	6.5	5 678	7.0
South Australia	2 285	2 389	4.6	2 562	7.2	2 720	6.2
Western Australia	2 823	3 017	6.9	3 172	5.1	3 295	3.9
Tasmania	724	776	7.2	801	3.2	819	2.2
Northern Territory	238	267	12.2	309	15.7	341	10.4
Australian Capital Territory	522	540	3.4	548	1.5	611	11.5
Total	31 916	33 405	4.7	35 815	7.2	38 323	7.0

The total taxation collected by all levels of government in 1996-97 amounted to \$8,813 per head of mean population, a rise of 7.3% over the previous year. The Commonwealth government component amounted to \$6,740 per head of mean population (a rise of 7.5%) and the State, Territory and local government component was \$2,073 per head of population (a rise of 6.6%).

ANALYSIS OF RESULTS *continued*

The graph below shows the amount of State, Territory and local government taxation collected per head of mean population for each State and Territory during 1995-96 and 1996-97.

STATE, TERRITORY AND LOCAL GOVERNMENT TAXES(a)



(a) Based on mean population figures published in 'Australian Demographic Statistics, March Quarter 1997' (Cat. no. 3101.0).

MAJOR FACTORS AFFECTING TAXATION REVENUE IN 1996-97

Taxation revenue in a particular year can be affected for different reasons. These include:

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

Major factors affecting taxation revenue in 1996-97 are outlined below. This information has been derived from budget statements published for the Commonwealth Government and State and Territory Governments.

Commonwealth Government

111 Personal income tax

The 9.5% increase in personal income tax collections from \$58,618 million in 1995-96 to \$64,184 million in 1996-97 reflected growth in employment and average weekly earnings as well as an increase in the medicare levy rate from 1.5% to 1.7% for the purpose of buying back firearms from the public. The medicare levy accounted for \$4,060 million of personal income tax in 1996-97 compared with \$3,350 million in 1995-96.

121 Company income tax

The 8.3% increase in company income tax from \$17,510 million in 1995-96 to \$18,966 million in 1996-97 was mainly due to an increase in company income as well as an increase in the company income tax rate from 33% to 36% announced in the 1995-96 budget.

122 Income tax paid by superannuation funds

The 58.8% increase in superannuation funds tax collections resulted from an increase in the earnings of superannuation funds and growth in the contributions to these funds.

132 Interest withholding tax

The 34.7% decrease in this category was due to the inclusion of a single large payment of interest withholding tax received in 1995-96 which was not repeated in 1996-97.

22 Selective taxes (stevedoring industry charges)

The fall to nil revenue received reflects the cessation of the levy on stevedoring employers due to the completion of repayments of loans taken out by the Stevedoring Industry Finance Committee in 1984 to fund waterfront redundancies.

231 Fringe benefits tax

The increase in this category reflects a rise in the value of benefits provided to employees.

43 Taxes on international trade

The rise in this category reflects the increase in the total value of imports as well as changes to the tariff concession system and policy by-law system, partly offset by continuing tariff rate reductions.

534 Departure tax

This tax was replaced by the International Passenger Movement Charge from 1 January 1995.

State and Territory governments

Employers' payroll taxes

Payroll taxes increased in all States and Territories due to growth in wages and employment during 1996–97. The expansion of the tax base to include employer superannuation contributions within the definition of the taxable payroll also contributed to the increase in tax revenue.

31 Taxes on immovable property

Revenue from taxes on immovable property increased in all States and Territories except Tasmania where the decrease was attributable to lower land tax receipts.

311 Land taxes

Growth in receipts in New South Wales, Victoria and Western Australia in 1996–97 was primarily due to a rise in land values for taxable property. In addition, the rate of land tax was increased from 1.5% to 1.65% in New South Wales during 1996–97. Growth also occurred in Queensland, due mainly to land value increases and increased compliance activity in 1996–97. The rise in South Australia was due to the introduction of land tax payments for government entities that are in the Tax Equivalent Regime. The decrease in land tax receipts for Tasmania reflected the abolition of land taxes for principal residences and rural land as announced in the 1995–96 Budget.

332 Financial institution transactions taxes

Debits tax is levied on debits to accounts where cheque drawing facilities are available. The growth in revenue in Queensland was due to general economic growth and standardising the rates, from 1 October 1996, to the levels applying in New South Wales, Victoria and South Australia.

334–336 Stamp duties

The rise in Victoria reflects increased stamp duty receipts associated with the privatisation of electricity undertakings and a strengthening property market. The rise in New South Wales is due largely to duty on contracts and conveyancing resulting from the growth in the property market.

443 Taxes on gambling machines

In the last few years in New South Wales, revenue has grown rapidly in line with the expansion of betting options and improved marketing by clubs. In 1996-97, revenue for New South Wales was in line with historical patterns. In Victoria the increased revenue in 1996-97 reflects the continuation of strong growth since the introduction of gaming machines in July 1992 and the payment by Tattersalls of a negotiated annual gaming licence fee. In South Australia, increased revenue from gaming machines in licensed clubs and hotels reflected increased activity and a new tax structure for gaming machines introduced in 1996-97 based on net gambling revenue. The increase in gaming machine tax revenue for Queensland was due to greater gaming machine activity.

444 Casino taxes

The growth in casino tax revenue in New South Wales during 1996-97 reflects the first full year of operation of the temporary Sydney Harbour Casino which was opened on 13 September 1995. In Victoria, the increase in 1996-97 reflected strong revenue growth of the casino and an additional licence fee payment to be made in instalments over three years in return for the Government agreeing to an increase in the number of tables in the permanent Crown Casino which opened in March 1997. The decline in casino tax receipts for Western Australia and the Australian Capital Territory is due to increasing competition for the 'premium player' from other casinos. Casino tax receipts for Queensland increased despite the impact of competition from other forms of gambling and the establishment of casinos in other jurisdictions. In Tasmania, casino taxes increased significantly, reflecting continuing substantial growth in gaming machine gross profit and the progressive tax rate applied.

445 Race betting taxes

Revenue from race betting taxes fell in Western Australia due to reduced race betting turnover.

522 Petroleum products franchise taxes

These taxes rose in New South Wales as a result of Consumer Price Index indexation and the growth in fuel consumption. The increase in Western Australia was due to a growth in consumption of petrol and diesel fuel.

Note: See Appendix on Future treatment of Commonwealth 'safety net' tax arrangements. The data for the years in this publication are not affected by these arrangements.

523 *Tobacco franchise taxes*

Tobacco franchise taxes increased for all States and Territories. Licence fee revenue increased as a result of taxes coming into line across States and reduced ability to pay lower taxes in other jurisdictions. Revenue in Queensland rose in response to an increase in the licence fee from 75% to 100% of the price of tobacco products sold by wholesalers or purchased by retailers effective from 11 September 1996. The increase in the licence fee rate brings Queensland's licence fee substantially into line with other States and Territories. In other States and Territories, the receipts reflected growth in the tax base arising from indexation of the Commonwealth excise and wholesale prices and movements in price levels for tobacco products.

Note: See Appendix on Future treatment of Commonwealth 'safety net' tax arrangements.

53 *Other taxes on use of goods, etc.*

The 1995-96 and 1996-97 revenue represents electricity franchise fees, payable by electricity distributors whether privately or publicly owned, which were first applied in mid-1995 and were designed to obtain economic rent arising in the non-contestable market segments.

1

ALL LEVELS OF GOVERNMENT

Type of tax	1991-92	1992-93	1993-94	1994-95	Actual	Preliminary
	\$m	\$m	\$m	\$m	1995-96	1996-97
1 Taxes on income						
11 Income taxes levied on individuals	46 830	47 528	50 571	54 635	60 602	66 278
12 Income taxes levied on enterprises	14 494	15 049	13 939	17 415	19 280	21 706
13 Income taxes levied on non-residents	903	827	1 008	1 060	1 489	1 238
<i>Total</i>	62 227	63 404	65 518	73 109	81 370	89 222
2 Employers' payroll taxes						
21 General taxes (payroll tax)	5 904	5 803	6 035	6 588	7 103	7 632
22 Selective taxes (stevedoring industry charges)	54	45	40	64	14	-
23 Other employers' labour force taxes	1 288	1 305	1 381	2 691	2 965	3 105
<i>Total</i>	7 247	7 153	7 455	9 343	10 081	10 736
3 Taxes on property						
31 Taxes on immovable property(a)	6 533	6 698	6 718	6 748	6 973	7 298
33 Taxes on financial and capital transactions	4 479	4 899	5 993	5 920	6 153	7 065
<i>Total</i>	11 012	11 597	12 712	12 668	13 126	14 363
4 Taxes on provision of goods and services						
41 General taxes (sales tax)	9 113	9 252	10 414	11 624	12 970	13 293
42 Excise and levies						
421 Crude oil and LPG(b)	64	116	62	27	13	9
422-425 Other excises	9 417	9 560	10 751	11 973	12 835	13 282
426 Agricultural production taxes	735	633	647	692	669	616
427 Levies on statutory corporations	423	469	491	518	457	427
<i>Total</i>	10 639	10 778	11 961	13 210	13 975	14 334
43 Taxes on international trade	3 350	3 336	3 231	3 479	3 129	3 296
44 Taxes on gambling	2 012	2 231	2 576	2 960	3 310	3 500
45 Taxes on insurance	1 298	1 430	1 574	1 659	1 734	1 784
<i>Total</i>	26 412	27 026	29 746	32 932	35 118	36 207
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes	2 498	2 802	3 130	3 391	3 511	3 618
52 Franchise taxes	2 842	3 394	3 999	4 197	4 903	5 221
53 Other	254	272	447	451	647	653
<i>Total</i>	5 594	6 468	7 577	8 039	9 060	9 492
9 Fees and fines						
91-93 Compulsory fees	1 766	1 699	1 689	1 881	2 025	2 304
94 Fines	537	541	548	534	583	637
<i>Total</i>	2 303	2 240	2 238	2 415	2 608	2 941
Taxes, fees and fines	114 796	117 889	125 246	138 507	151 364	162 961

(a) Partly estimated.

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

2

ALL LEVELS OF GOVERNMENT — PER HEAD OF MEAN POPULATION

	1991-92	1992-93	1993-94	1994-95	Actual 1995-96	Preliminary 1996-97
	\$	\$	\$	\$	\$	\$
Commonwealth	4 980	5 003	5 201	5 779	6 271	6 740
State, Territory and local						
New South Wales	1 767	1 813	1 947	1 991	2 117	2 293
Victoria	1 649	1 785	1 980	2 019	2 161	2 285
Queensland	1 223	1 326	1 418	1 509	1 573	1 673
South Australia	1 355	1 472	1 557	1 624	1 735	1 839
Western Australia	1 400	1 444	1 645	1 725	1 779	1 840
Tasmania	1 408	1 448	1 529	1 636	1 689	1 729
Northern Territory	1 105	1 214	1 356	1 476	1 671	1 836
Australian Capital Territory	1 449	1 612	1 727	1 768	1 776	1 970
Total	1 552	1 637	1 779	1 837	1 944	2 073
Australia	6 531	6 640	6 980	7 615	8 214	8 813

(a) Based on mean population figures published in 'Australian Demographic Statistics, March Quarter 1997' (Cat. no. 3101.0).

3

ALL LEVELS OF GOVERNMENT — DIRECT AND INDIRECT TAXATION(a)

	1991-92	1992-93	1993-94	1994-95	Actual 1995-96	Preliminary 1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
DIRECT TAXES, FEES AND FINES						
Commonwealth						
Taxes on income	62 236	63 409	65 518	73 116	81 378	89 222
Other	203	207	255	283	324	367
Total	62 439	63 616	65 773	73 399	81 702	89 589
State, Territory and local	2 076	2 244	2 483	2 656	2 771	2 883
Total(b)	64 506	65 855	68 257	76 047	84 466	92 473
INDIRECT TAXES, FEES AND FINES						
Commonwealth	25 092	25 216	27 556	31 710	33 855	35 049
State, Territory and local	25 199	26 819	29 432	30 749	33 044	35 439
Total	50 291	52 035	56 988	62 459	66 899	70 488

(a) See Explanatory Notes, paragraph 3, for definition of direct and indirect taxes.

(b) Totals do not add due to the consolidation of inter-governmental taxes.

4

TAXATION BY LEVEL OF GOVERNMENT

					Actual	Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	(\$m)					
Commonwealth	87 530	88 830	93 329	105 109	115 556	124 638
State and Territory						
New South Wales	8 972	9 312	10 177	10 534	11 230	12 313
Victoria	6 001	6 502	7 397	7 756	8 615	9 174
Queensland	2 941	3 292	3 634	3 964	4 214	4 554
South Australia	1 596	1 751	1 869	1 950	2 100	2 234
Western Australia	1 925	2 010	2 376	2 535	2 659	2 751
Tasmania	545	561	599	645	659	672
Northern Territory	163	183	210	237	278	308
Australian Capital Territory	429	483	522	540	548	611
Total	22 572	24 095	26 784	28 160	30 304	32 618
Local						
New South Wales	1 599	1 616	1 670	1 736	1 982	(a)2 046
Victoria	1 362	1 493	1 513	1 409	1 287	(a)1 327
Queensland	809	879	934	1 018	1 094	(a)1 125
South Australia	381	403	416	439	462	(a)485
Western Australia	409	428	447	482	513	(a)544
Tasmania	117	123	125	131	142	(a)146
Northern Territory	26	27	28	30	31	(a)33
Total	4 703	4 968	5 133	5 244	5 511	5 705
Total taxation(b)	114 796	117 889	125 246	138 507	151 364	162 961
	(%)					
Commonwealth	76.2	75.4	74.5	75.9	76.3	76.5
State and Territory	19.7	20.4	21.4	20.3	20.0	20.0
Local	4.1	4.2	4.1	3.8	3.6	3.5
(a) Estimated.						
(b) Totals do not add due to the consolidation of inter-governmental taxes.						

Type of tax	1991-92	1992-93	1993-94	1994-95	Actual 1995-96	Preliminary 1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
1 Taxes on income						
11 Income taxes levied on individuals						
111-113 Personal income tax	45 603	46 148	48 988	52 743	58 619	64 185
115 Prescribed payments by individuals	1 084	1 181	1 335	1 594	1 630	1 671
119 Other income levied on individuals	143	199	248	297	354	421
Total	46 830	47 528	50 571	54 635	60 602	66 278
12 Income taxes levied on enterprises						
121 Company income tax(a)	13 269	13 429	12 632	15 370	17 510	18 966
122 Income tax paid by superannuation funds	1 139	1 522	1 191	1 913	1 634	2 595
124 Prescribed payments by enterprises	94	103	116	139	142	145
Total	14 502	15 054	13 939	17 422	19 287	21 706
13 Income taxes levied on non-residents						
131 Dividend withholding tax	50	88	84	108	150	163
132 Interest withholding tax	651	557	467	433	795	519
133 Other income tax levied on non-residents	202	182	458	519	543	556
Total	903	827	1 008	1 060	1 489	1 238
Total	62 236	63 409	65 518	73 116	81 378	89 222
2 Employers' payroll taxes						
22 Selective taxes (stevedoring industry charges)	54	45	40	64	14	—
23 Other employers' labour force taxes						
231 Fringe benefits tax	1 288	1 305	1 376	2 678	2 938	3 062
232 Superannuation guarantee charge	—	—	5	13	26	42
Total	1 288	1 305	1 381	2 691	2 965	3 105
Total	1 343	1 350	1 421	2 754	2 978	3 104
3 Taxes on property						
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	3	1	—	—	—	—
333 Government borrowing guarantee levies	12	19	10	8	8	11
Total	15	19	11	8	8	11
4 Taxes on provision of goods and services						
41 General taxes	9 113	9 252	10 414	11 624	12 970	13 293
42 Excises and levies						
421-425 Excises	9 481	9 676	10 813	12 000	12 848	13 291
426 Agricultural production taxes	723	618	633	679	656	603
Total	10 204	10 294	11 446	12 679	13 505	13 893
43 Taxes on international trade	3 350	3 336	3 231	3 479	3 129	3 296
44 Taxes on gambling	—	—	5	9	10	3
Total	22 667	22 882	25 097	27 792	29 613	30 486
5 Taxes on use of goods and performance activities						
51 Motor vehicle taxes	19	21	24	29	35	26
53 Other	219	206	382	385	362	398
Total	238	227	406	414	397	424
9 Fees and fines						
91-93 Compulsory fees						
912 Aviation en route charges	433	286	237	268	291	317
914 Light dues and Navigation Act charges	43	41	44	43	42	47
918-939 Other fees	539	599	565	691	821	1 002
Total	1 016	926	846	1 002	1 155	1 365
94 Fines	15	16	32	23	27	27
Total	1 032	942	877	1 024	1 182	1 392
Taxes, fees and fines(b)	87 530	88 830	93 329	105 109	115 556	124 638

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

(b) Excludes income taxes paid by public trading enterprises amounting to \$822, \$831, \$865, \$772, \$1,211, \$1,202 for the years 1991-92, 1992-93, 1993-94, 1994-95, 1995-96 and 1996-97 respectively.

Type of tax	Actual					Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employer's payroll taxes	5 904	5 803	6 035	6 588	7 103	7 632
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	1 774	1 492	1 389	1 373	1 483	1 614
312 Municipal rates	4 458	4 712	4 857	4 935	5 197	5 384
313-319 Other	302	495	472	440	294	301
Total	6 533	6 698	6 718	6 748	6 973	7 298
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	1 388	1 484	1 755	1 831	1 904	1 983
333 Government borrowing guarantee levies	49	53	61	83	76	85
334 Stamp duties on conveyances	1 464	1 476	1 953	1 832	2 120	2 711
335-336 Other stamp duties	1 564	1 866	2 214	2 166	2 044	2 275
Total	4 464	4 879	5 983	5 912	6 145	7 054
Total	10 997	11 578	12 701	12 660	13 118	14 352
4 Taxes on provision of goods and services						
42 Excises and levies						
426 Agricultural production taxes	12	15	14	13	13	13
427 Levies on statutory corporations	423	469	491	518	457	427
Total	436	484	505	531	470	440
44 Taxes on gambling						
441 Taxes on government lotteries	534	511	543	607	613	594
442 Taxes on private lotteries	331	325	323	337	339	316
443 Taxes on gambling machines	315	502	753	1 015	1 256	1 506
444 Casino taxes	97	115	149	232	367	419
445 Race betting taxes	646	683	703	662	643	651
449 Taxes on gambling n.e.c.	90	94	100	98	83	11
Total	2 012	2 231	2 571	2 951	3 300	3 497
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	382	399	409	443	482	499
452 Third party insurance taxes	141	152	205	226	236	242
459 Taxes on insurance n.e.c.	774	879	960	990	1 016	1 043
Total	1 298	1 430	1 574	1 659	1 734	1 784
Total	3 745	4 144	4 649	5 140	5 504	5 721
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	626	750	872	987	1 052	1 148
513 Drivers' licences	184	187	241	299	295	212
514-516 Other	1 668	1 844	1 994	2 076	2 129	2 232
Total	2 479	2 781	3 106	3 362	3 476	3 592
52 Franchise taxes						
521 Gas franchise taxes	15	15	18	18	17	22
522 Petroleum products franchise taxes	1 128	1 174	1 346	1 427	1 531	1 570
523 Tobacco franchise taxes	1 085	1 575	1 975	2 067	2 621	2 855
524 Liquor franchise taxes	615	630	661	685	735	774
Total	2 842	3 394	3 999	4 197	4 903	5 221
53 Other	35	66	66	66	285	256
Total	5 356	6 241	7 171	7 625	8 664	9 069
9 Fees and fines						
91-93 Compulsory fees	750	773	845	879	869	939
94 Fines	522	525	516	512	556	610
Total	1 272	1 298	1 361	1 391	1 426	1 549
Taxes, fees and fines	27 275	29 063	31 916	33 405	35 815	38 323

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21-23 Employers' payroll taxes	2 344	1 761	642	394	496	135	46	87	5 904
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	826	465	228	76	132	28	—	19	1 774
312 Municipal rates	1 500	1 281	715	365	390	111	25	72	4 458
313-319 Other	109	50	101	4	19	15	—	3	302
Total	2 434	1 797	1 044	444	541	154	25	94	6 533
33 Taxes on financial and capital transactions									
332 Financial institutions' taxes	583	409	67	132	130	33	11	22	1 388
333 Government borrowing guarantee levies	22	—	17	3	—	7	—	—	49
334 Stamp duties on conveyances	902	527	—	—	—	35	—	—	1 464
335-336 Other stamp duties	316	227	485	176	269	13	18	60	1 564
Total	1 823	1 163	568	311	400	88	29	83	4 464
Total	4 257	2 960	1 612	755	941	242	54	176	10 997
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	10	—	2	—	—	—	12
427 Levies on statutory corporations	16	258	11	42	83	13	—	—	423
Total	16	258	22	42	85	13	—	—	436
44 Taxes on gambling									
441 Taxes on government lotteries	197	—	182	83	68	—	—	4	534
442 Taxes on private lotteries	2	300	—	1	—	22	—	6	331
443 Taxes on gambling machines	295	—	5	—	—	—	—	15	315
444 Casino taxes	—	—	39	17	29	9	3	—	97
445 Race betting taxes	286	192	77	40	31	10	5	6	646
449 Taxes on gambling n.e.c.	67	21	—	—	—	1	—	—	90
Total	846	513	303	141	128	42	7	31	2 012
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	141	160	—	40	36	4	—	—	382
452 Third party insurance taxes	126	—	—	13	—	2	—	—	141
459 Taxes on insurance n.e.c.	396	148	88	68	46	14	3	10	774
Total	664	308	88	121	82	21	3	10	1 298
Total	1 526	1 080	413	303	295	76	11	41	3 745
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	176	196	84	61	75	20	5	9	626
513 Drivers' licences	31	76	20	25	21	5	2	5	184
514-516 Other	687	234	414	119	120	45	11	37	1 668
Total	893	506	519	206	217	70	17	52	2 479
52 Franchise taxes									
521 Gas franchise taxes	6	—	—	8	—	—	—	—	15
522 Petroleum products franchise taxes	446	372	—	86	131	46	23	24	1 128
523 Tobacco franchise taxes	388	268	159	92	108	34	18	16	1 085
524 Liquor franchise taxes	211	153	108	44	63	17	10	10	615
Total	1 052	793	267	230	302	97	51	51	2 842
53 Other	17	5	5	4	—	—	4	—	35
Total	1 962	1 304	790	440	519	167	71	102	5 356
9 Fees and fines									
91-93 Compulsory fees	292	86	231	45	45	35	3	15	750
94 Fines	190	173	62	41	38	8	3	7	522
Total	482	258	292	86	82	43	6	23	1 272
Taxes, fees and fines	10 571	7 363	3 750	1 977	2 334	663	188	429	27 275

Type of 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									
21-23 Employers' payroll taxes	2 322	1 664	654	390	504	132	46	90	5 803
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	549	481	209	75	128	27	—	23	1 492
312 Municipal rates	1 511	1 421	763	387	408	117	26	78	4 712
313-319 Other	122	224	107	3	19	15	—	5	495
Total	2 181	2 126	1 080	465	554	160	26	106	6 698
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	657	410	72	140	136	35	11	23	1 484
333 Government borrowing guarantee levies	16	—	17	—	13	7	—	—	53
334 Stamp duties on conveyances	905	530	—	—	—	41	—	—	1 476
335-336 Other stamp duties	363	317	573	207	290	15	27	73	1 866
Total	1 941	1 256	662	348	440	98	39	96	4 879
Total	4 122	3 383	1 742	813	994	258	65	202	11 578
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	12	—	2	—	—	—	15
427 Levies on statutory corporations	30	284	14	43	84	13	—	—	469
Total	30	284	27	43	86	13	—	—	484
44 Taxes on gambling									
441 Taxes on government lotteries	211	—	158	78	59	—	—	4	511
442 Taxes on private lotteries	6	290	—	1	—	22	—	8	325
443 Taxes on gambling machines	306	95	85	—	—	—	—	17	502
444 Casino taxes	—	—	42	19	37	9	2	6	115
445 Race betting taxes	310	198	80	39	34	11	5	6	683
449 Taxes on gambling n.e.c.	76	17	—	—	—	1	—	—	94
Total	909	601	365	136	131	43	7	40	2 231
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	150	164	—	43	36	7	—	—	399
452 Third party insurance taxes	133	4	—	13	—	2	—	—	152
459 Taxes on insurance n.e.c.	439	181	105	72	51	15	5	12	879
Total	722	348	105	127	86	24	5	12	1 430
Total	1 661	1 233	496	307	303	80	12	53	4 144
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	228	223	108	67	88	21	5	11	750
513 Drivers' licences	35	77	23	24	16	6	2	5	187
514-516 Other	739	317	440	130	127	40	11	40	1 844
Total	1 002	618	570	222	231	66	18	56	2 781
52 Franchise taxes									
521 Gas franchise taxes	6	—	—	9	—	—	—	1	15
522 Petroleum products franchise taxes	468	350	—	128	137	45	22	23	1 174
523 Tobacco franchise taxes	585	360	271	145	129	41	22	22	1 575
524 Liquor franchise taxes	236	140	108	47	62	17	7	12	630
Total	1 294	851	378	329	328	103	52	58	3 394
53 Other	38	7	6	4	—	—	12	—	66
Total	2 334	1 475	955	554	558	169	81	115	6 241
9 Fees and fines									
91-93 Compulsory fees	289	80	257	46	42	37	4	16	773
94 Fines	200	161	66	44	36	8	3	8	525
Total	489	241	324	90	79	45	6	24	1 298
Taxes, fees and fines	10 928	7 995	4 171	2 154	2 438	684	210	483	29 063

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers' payroll and labour force									
21-23 Employers' payroll taxes	2 425	1 702	691	391	549	131	50	95	6 035
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	519	409	203	77	122	29	—	29	1 389
312 Municipal rates	1 561	1 448	792	399	428	119	27	83	4 857
313-319 Other	77	239	114	4	18	16	—	4	472
Total	2 158	2 096	1 109	480	569	163	27	116	6 718
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	772	540	89	127	150	36	15	27	1 755
333 Government borrowing guarantee levies	13	—	—	27	14	6	—	—	61
334 Stamp duties on conveyances	1 233	675	—	—	—	46	—	—	1 953
335-336 Other stamp duties	461	345	642	233	423	16	30	62	2 214
Total	2 479	1 560	730	387	588	105	45	89	5 983
Total	4 637	3 656	1 839	868	1 156	268	72	205	12 701
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	12	—	2	—	—	—	14
427 Levies on statutory corporations	31	287	10	43	107	13	—	—	491
Total	31	287	22	43	109	13	—	—	505
44 Taxes on gambling									
441 Taxes on government lotteries	235	—	171	75	56	—	—	4	543
442 Taxes on private lotteries	7	286	—	1	—	22	—	7	323
443 Taxes on gambling machines	348	259	127	—	—	—	—	19	753
444 Casino taxes	—	—	49	23	52	12	3	12	149
445 Race betting taxes	313	202	86	41	39	11	6	6	703
449 Taxes on gambling n.e.c.	85	14	—	—	—	1	—	—	100
Total	988	761	434	140	147	45	9	47	2 571
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	159	162	—	42	40	6	—	—	409
452 Third party insurance taxes	130	59	—	13	—	2	—	—	205
459 Taxes on insurance n.e.c.	438	232	121	74	59	17	5	14	960
Total	726	453	121	130	99	25	5	14	1 574
Total	1 745	1 501	577	313	355	83	14	61	4 649
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	264	260	126	76	106	22	6	12	872
513 Drivers' licences	71	93	24	19	22	4	2	5	241
514-516 Other	779	383	468	135	133	44	11	43	1 994
Total	1 113	735	618	230	261	70	20	60	3 106
52 Franchise taxes									
521 Gas franchise taxes	7	—	—	10	—	—	—	1	18
522 Petroleum products franchise taxes	496	470	—	144	139	47	23	26	1 346
523 Tobacco franchise taxes	633	446	367	192	212	63	31	31	1 975
524 Liquor franchise taxes	261	144	112	42	64	17	8	13	661
Total	1 397	1 060	479	388	416	127	63	70	3 999
53 Other	34	9	6	3	—	—	13	—	66
Total	2 544	1 805	1 103	620	676	197	96	130	7 171
9 Fees and fines									
91-93 Compulsory fees	308	82	293	50	50	36	3	21	845
94 Fines	189	165	63	42	36	9	2	9	516
Total	497	246	357	93	86	45	6	31	1 361
Taxes, fees and fines	11 848	8 910	4 568	2 285	2 823	724	238	522	31 916

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21-23 Employers' payroll taxes	2 663	1 841	784	427	577	137	58	101	6 588
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	510	396	197	74	137	31	—	29	1 373
312 Municipal rates	1 602	1 349	863	423	458	125	29	86	4 935
313-319 Other	28	241	126	4	20	16	—	6	440
Total	2 139	1 986	1 185	501	615	171	29	121	6 748
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	794	557	108	132	159	39	17	26	1 831
333 Government borrowing guarantee levies	13	—	24	24	14	7	—	—	83
334 Stamp duties on conveyances	1 149	635	—	—	—	48	—	—	1 832
335-336 Other stamp duties	438	325	653	228	413	15	33	59	2 166
Total	2 395	1 518	786	384	587	108	50	84	5 912
Total	4 535	3 504	1 971	885	1 201	280	78	206	12 660
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	30	309	11	44	110	14	—	—	518
Total	30	309	24	44	110	14	—	—	531
44 Taxes on gambling									
441 Taxes on government lotteries	246	—	207	74	71	—	4	4	607
442 Taxes on private lotteries	11	297	—	—	—	22	—	7	337
443 Taxes on gambling machines	408	384	146	55	—	—	—	23	1 015
444 Casino taxes	—	68	54	21	59	16	3	11	232
445 Race betting taxes	325	144	90	37	42	12	6	5	662
449 Taxes on gambling n.e.c.	82	15	—	—	—	1	—	—	98
Total	1 071	908	497	187	172	51	14	51	2 951
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	190	162	—	42	40	9	—	—	443
452 Third party insurance taxes	131	65	16	13	—	2	—	—	226
459 Taxes on insurance n.e.c.	434	238	140	78	63	17	6	14	990
Total	755	464	156	133	103	28	6	14	1 659
Total	1 856	1 681	676	364	385	93	19	65	5 140
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	310	305	123	86	118	26	8	13	987
513 Drivers' licences	114	106	29	14	25	3	2	5	299
514-516 Other	817	391	504	137	124	48	10	45	2 076
Total	1 241	802	655	237	267	76	21	63	3 362
52 Franchise taxes									
521 Gas franchise taxes	7	—	—	10	—	—	—	1	18
522 Petroleum products franchise taxes	512	484	—	147	185	47	25	27	1 427
523 Tobacco franchise taxes	647	439	403	185	248	76	36	33	2 067
524 Liquor franchise taxes	272	147	121	42	65	17	9	13	685
Total	1 437	1 069	523	385	497	141	71	74	4 197
53 Other									
	35	13	—	4	—	—	14	—	66
Total	2 714	1 884	1 179	626	764	217	105	136	7 625
9 Fees and fines									
91-93 Compulsory fees									
	327	85	305	46	53	36	3	22	879
94 Fines									
	176	189	66	41	37	12	3	9	512
Total	503	254	371	87	90	48	6	31	1 391
Taxes, fees and fines	12 270	9 164	4 982	2 389	3 017	776	287	540	33 405

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21-23 Employers' payroll taxes	2 846	1 994	854	476	624	142	66	102	7 103
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	575	393	226	71	159	30	—	29	1 483
312 Municipal rates	1 867	1 205	938	446	488	134	30	88	5 197
313-319 Other	26	69	145	7	23	17	—	6	294
Total	2 468	1 668	1 309	523	670	181	30	124	6 973
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	816	570	131	135	167	40	18	26	1 904
333 Government borrowing guarantee levies	11	13	—	32	13	7	—	—	76
334 Stamp duties on conveyances	1 179	896	—	—	—	45	—	—	2 120
335-336 Other stamp duties	381	312	617	221	414	15	32	53	2 044
Total	2 388	1 791	748	388	594	106	50	79	6 145
Total	4 856	3 459	2 057	911	1 264	287	80	203	13 118
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	42	328	—	43	29	14	—	—	457
Total	42	328	14	43	29	14	—	—	470
44 Taxes on gambling									
441 Taxes on government lotteries	259	—	189	71	79	—	11	4	613
442 Taxes on private lotteries	12	298	—	—	—	21	—	8	339
443 Taxes on gambling machines	449	509	164	109	—	—	—	26	1 256
444 Casino taxes	63	110	77	18	65	21	5	8	367
445 Race betting taxes	326	122	90	34	45	12	7	6	643
449 Taxes on gambling n.e.c.	70	12	—	—	—	1	—	—	83
Total	1 178	1 051	520	232	189	55	23	52	3 300
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	215	164	—	44	51	9	—	—	482
452 Third party insurance taxes	132	67	22	13	—	2	—	—	236
459 Taxes on insurance n.e.c.	422	254	150	82	68	18	6	15	1 016
Total	769	485	172	139	119	29	6	15	1 734
Total	1 989	1 864	706	414	337	98	29	67	5 504
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	314	331	140	88	125	29	12	13	1 052
513 Drivers' licences	112	106	27	14	26	2	3	5	295
514-516 Other	834	389	524	142	129	54	11	47	2 129
Total	1 260	826	691	243	280	85	26	65	3 476
52 Franchise taxes									
521 Gas franchise taxes	8	—	—	8	—	—	—	1	17
522 Petroleum products franchise taxes	539	505	—	155	221	48	34	27	1 531
523 Tobacco franchise taxes	871	591	501	212	282	83	43	39	2 621
524 Liquor franchise taxes	282	162	131	46	72	18	10	14	735
Total	1 700	1 258	632	421	575	149	87	82	4 903
53 Other	37	229	—	4	—	—	15	—	285
Total	2 998	2 313	1 323	669	855	233	128	146	8 664
9 Fees and fines									
91-93 Compulsory fees	318	95	298	51	53	29	3	21	869
94 Fines	205	177	71	41	40	11	3	9	556
Total	523	272	369	92	93	41	7	29	1 426
Taxes, fees and fines	13 212	9 902	5 308	2 562	3 172	801	309	548	35 815

Type of tax	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21-23 Employers' payroll taxes	3 123	2 111	911	489	665	148	75	110	7 632
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	641	437	239	72	165	27	—	32	1 614
312 Municipal rates	1 927	1 243	963	468	517	138	32	95	5 384
313-319 Other	23	67	155	9	26	17	—	5	301
Total	2 591	1 746	1 356	550	708	183	32	132	7 298
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	833	583	172	137	173	38	19	28	1 983
333 Government borrowing guarantee levies	19	16	—	32	13	5	—	—	85
334 Stamp duties on conveyances	1 519	1 154	—	—	—	39	—	—	2 711
335-336 Other stamp duties	508	329	662	209	434	15	35	83	2 275
Total	2 879	2 081	834	378	620	97	54	111	7 054
Total	5 470	3 827	2 190	927	1 328	280	86	243	14 352
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	45	317	—	45	5	14	—	—	427
Total	45	317	14	45	5	14	—	—	440
44 Taxes on gambling									
441 Taxes on government lotteries	245	—	186	72	76	—	10	5	594
442 Taxes on private lotteries	15	274	—	—	—	19	—	7	316
443 Taxes on gambling machines	534	626	186	133	1	—	—	26	1 506
444 Casino taxes	86	128	83	18	59	31	10	4	419
445 Race betting taxes	328	121	92	51	34	11	7	7	651
449 Taxes on gambling n.e.c.	2	8	—	—	—	1	—	—	11
Total	1 209	1 157	547	274	170	62	28	49	3 497
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	223	171	—	46	53	7	—	—	499
452 Third party insurance taxes	127	71	30	11	—	2	—	—	242
459 Taxes on insurance n.e.c.	423	260	164	83	70	19	6	16	1 043
Total	773	502	195	140	123	28	6	16	1 784
Total	2 027	1 976	755	460	298	105	34	66	5 721
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	379	349	144	88	132	29	12	15	1 148
513 Drivers' licences	57	69	25	26	23	5	3	5	212
514-516 Other	838	400	579	149	143	61	14	49	2 232
Total	1 274	818	747	262	298	94	30	69	3 592
52 Franchise taxes									
521 Gas franchise taxes	7	—	—	14	—	—	—	1	22
522 Petroleum products franchise taxes	561	507	—	159	233	47	34	30	1 570
523 Tobacco franchise taxes	952	657	544	236	292	85	48	41	2 855
524 Liquor franchise taxes	298	167	138	50	80	19	11	11	774
Total	1 818	1 331	682	459	605	150	92	83	5 221
53 Other	62	169	—	4	—	—	16	5	256
Total	3 154	2 317	1 430	725	903	244	138	157	9 069
9 Fees and fines									
91-93 Compulsory fees	364	86	318	56	57	31	4	25	939
94 Fines	222	183	75	61	44	11	4	10	610
Total	585	269	392	117	100	42	8	35	1 549
Taxes, fees and fines	14 358	10 501	5 678	2 720	3 295	819	341	611	38 323

Type of tax						Actual	Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	
	\$m	\$m	\$m	\$m	\$m	\$m	
2 Taxes on employers' payroll and labour force							
21-23 Employers' payroll taxes	2 344	2 322	2 425	2 663	2 846	3 123	
3 Taxes on property							
31 Taxes on immovable property							
311 Land taxes	826	549	519	510	575	641	
313-319 Other	109	122	77	28	26	23	
Total	935	671	596	537	601	664	
33 Taxes on financial and capital transactions							
332 Financial institutions' transaction taxes	583	657	772	794	816	833	
333 Government borrowing guarantee levies	22	16	13	13	11	19	
334 Stamp duties on conveyances	902	905	1 233	1 149	1 179	1 519	
335-336 Other stamp duties	316	363	461	438	381	508	
Total	1 823	1 941	2 479	2 395	2 388	2 879	
Total	2 758	2 611	3 076	2 932	2 989	3 543	
4 Taxes on provision of goods and services							
42 Excises and levies							
427 Levies on statutory corporations	16	30	31	30	42	45	
44 Taxes on gambling							
441 Taxes on government lotteries	197	211	235	246	259	245	
442 Taxes on private lotteries	2	5	7	11	12	15	
443 Taxes on gambling machines	295	306	348	408	449	534	
444 Casino taxes	—	—	—	—	63	86	
445 Race betting taxes	286	310	313	325	326	328	
449 Taxes on gambling n.e.c.	67	76	85	82	70	2	
Total	846	909	988	1 071	1 178	1 209	
45 Taxes on insurance							
451 Insurance companies' contributions to fire brigades	141	150	159	190	215	223	
452 Third party insurance taxes	126	133	130	131	132	127	
459 Taxes on insurance n.e.c.	396	439	438	434	422	423	
Total	664	722	726	755	769	773	
Total	1 526	1 661	1 745	1 856	1 989	2 027	
5 Taxes on use of goods and performance of activities							
51 Motor vehicle taxes							
512 Stamp duty on vehicle registration	176	228	264	310	314	379	
513 Drivers' licences	31	35	71	114	112	57	
514-516 Other	687	739	779	817	834	838	
Total	893	1 002	1 113	1 241	1 260	1 274	
52 Franchise taxes							
521 Gas franchise taxes	6	6	7	7	8	7	
522 Petroleum products franchise taxes	446	468	496	512	539	561	
523 Tobacco franchise taxes	388	585	633	647	871	952	
524 Liquor franchise taxes	211	236	261	272	282	298	
Total	1 052	1 294	1 397	1 437	1 700	1 818	
53 Other							
Total	17	38	34	35	37	62	
Total	1 962	2 334	2 544	2 714	2 998	3 154	
9 Fees and fines							
91-93 Compulsory fees							
94 Fines	201	193	207	200	213	256	
Total	182	191	182	170	195	211	
Total	382	384	388	369	408	467	
Taxes, fees and fines	8 972	9 312	10 177	10 534	11 230	12 313	

Type of tax	1991-92	1992-93	1993-94	1994-95	Actual	Preliminary
	\$m	\$m	\$m	\$m	1995-96	1996-97
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	1 761	1 664	1 702	1 841	1 994	2 111
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	465	481	409	396	393	437
313-319 Other	50	224	239	241	69	67
Total	515	705	648	637	463	503
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	409	410	540	557	570	583
333 Government borrowing guarantee levies	—	—	—	—	13	16
334 Stamp duties on conveyances	527	530	675	635	896	1 154
335-336 Other stamp duties	227	317	345	325	312	329
Total	1 163	1 256	1 560	1 518	1 791	2 081
Total	1 679	1 962	2 208	2 155	2 254	2 584
4 Taxes on provision of goods and services						
42 Excises and levies						
427 Levies on statutory corporations	258	284	287	309	328	317
44 Taxes on gambling						
442 Taxes on private lotteries	300	290	286	297	298	274
443 Taxes on gambling machines	—	95	259	384	509	626
444 Casino taxes	—	—	—	68	110	128
445 Race betting taxes	192	198	202	144	122	121
449 Taxes on gambling n.e.c.	21	17	14	15	12	8
Total	513	601	761	908	1 051	1 157
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	160	164	162	162	164	171
452 Third party insurance taxes	—	4	59	65	67	71
459 Taxes on insurance n.e.c.	148	181	232	238	254	260
Total	308	348	453	464	485	502
Total	1 080	1 233	1 501	1 681	1 864	1 976
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	196	223	260	305	331	349
513 Drivers' licences	76	77	93	106	106	69
514-516 Other	234	317	383	391	389	400
Total	506	618	735	802	826	818
52 Franchise taxes						
522 Petroleum products franchise taxes	372	350	470	484	505	507
523 Tobacco franchise taxes	268	360	446	439	591	657
524 Liquor franchise taxes	153	140	144	147	162	167
Total	793	851	1 060	1 069	1 258	1 331
53 Other(a)	5	7	9	13	229	169
Total	1 304	1 475	1 805	1 884	2 313	2 317
9 Fees and fines						
91-93 Compulsory fees	50	50	60	65	66	55
94 Fines	127	119	122	130	124	130
Total	178	169	181	194	190	185
Taxes, fees and fines	6 001	6 502	7 397	7 756	8 615	9 174

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

Type of tax					Actual	Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	642	654	691	784	854	911
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	228	209	203	197	226	239
313-319 Other	96	100	104	115	124	133
Total	324	309	307	312	350	372
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	67	72	89	108	131	172
333 Government borrowing guarantee levies	17	17	—	24	—	—
334-336 Stamp duties	485	573	642	653	617	662
Total	568	662	730	786	748	834
Total	892	971	1 038	1 098	1 098	1 206
4 Taxes on provision of goods and services						
42 Excises and levies						
426 Agricultural production taxes	10	12	12	13	13	13
427 Levies on statutory corporations	11	14	10	11	—	—
Total	22	27	22	24	14	14
44 Taxes on gambling						
441 Taxes on government lotteries	182	158	171	207	189	186
443 Taxes on gambling machines	5	85	127	146	164	186
444 Casino taxes	39	42	49	54	77	83
445 Race betting taxes	77	80	86	90	90	92
449 Taxes on gambling n.e.c.	—	—	—	—	—	—
Total	303	365	434	497	520	547
45 Taxes on insurance						
452 Third party insurance taxes	—	—	—	16	22	30
459 Taxes on insurance n.e.c.	88	105	121	140	150	164
Total	88	105	121	156	172	195
Total	413	496	577	676	706	755
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	84	108	126	123	140	144
513 Drivers' licences	20	23	24	29	27	25
514-516 Other	414	440	468	504	524	579
Total	519	570	618	655	691	747
52 Franchise taxes						
523 Tobacco franchise taxes	159	271	367	403	501	544
524 Liquor franchise taxes	108	108	112	121	131	138
Total	267	378	479	523	632	682
53 Other	5	6	6	—	—	—
Total	790	955	1 103	1 179	1 323	1 430
9 Fees and fines						
91-93 Compulsory fees	150	158	170	171	175	189
94 Fines	53	57	54	56	59	63
Total	204	216	225	227	234	252
Taxes, fees and fines	2 941	3 292	3 634	3 964	4 214	4 554

Type of tax	Actual					Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	394	390	391	427	476	489
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	76	75	77	74	71	72
313-319 Other	4	3	4	4	7	9
Total	79	79	82	78	77	82
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	132	140	127	132	135	137
333 Government borrowing guarantee levies	3	—	27	24	32	32
334-336 Stamp duties	176	207	233	228	221	209
Total	311	348	387	384	388	378
Total	390	426	469	462	466	459
4 Taxes on provision of goods and services						
42 Excises and levies						
427 Levies on statutory corporations	42	43	43	44	43	45
44 Taxes on gambling						
441 Taxes on government lotteries	83	78	75	74	71	72
442 Taxes on private lotteries	1	1	1	—	—	—
443 Taxes on gambling machines	—	—	—	55	109	133
444 Casino taxes	17	19	23	21	18	18
445 Race betting taxes	40	39	41	37	34	51
Total	141	136	140	187	232	274
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	40	43	42	42	44	46
452 Third party insurance taxes	13	13	13	13	13	11
459 Taxes on insurance n.e.c.	68	72	74	78	82	83
Total	121	127	130	133	139	140
Total	303	307	313	364	414	460
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	61	67	76	86	88	88
513 Drivers' licences	25	24	19	14	14	26
514-516 Other	119	130	135	137	142	149
Total	206	222	230	237	243	262
52 Franchise taxes						
521 Gas franchise taxes	8	9	10	10	8	14
522 Petroleum products franchise taxes	86	128	144	147	155	159
523 Tobacco franchise taxes	92	145	192	185	212	236
524 Liquor franchise taxes	44	47	42	42	46	50
Total	230	329	388	385	421	459
53 Other	4	4	3	4	4	4
Total	440	554	620	626	669	725
9 Fees and fines						
91-93 Compulsory fees	36	37	42	37	42	46
94 Fines	34	36	34	34	34	53
Total	69	74	76	71	76	100
Taxes, fees and fines	1 596	1 751	1 869	1 950	2 100	2 234

Type of tax	1991-92	1992-93	1993-94	1994-95	Actual 1995-96	Preliminary 1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	496	504	549	577	624	665
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	132	128	122	137	159	165
313-319 Other	19	19	18	20	23	26
Total	151	146	141	157	182	191
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	130	136	150	159	167	173
333 Government borrowing guarantee levies	—	13	14	14	13	13
334-336 Stamp duties	269	290	423	413	414	434
Total	400	440	588	587	594	620
Total	551	586	728	744	776	811
4 Taxes on provision of goods and services						
42 Excises and levies						
426 Agricultural production taxes	2	2	2	—	—	—
427 Levies on statutory corporations	83	84	107	110	29	5
Total	85	86	109	110	29	5
44 Taxes on gambling						
441 Taxes on government lotteries	68	59	56	71	79	76
443 Taxes on gambling machines	—	—	—	—	—	1
444 Casino taxes	29	37	52	59	65	59
445 Race betting taxes	31	34	39	42	45	34
Total	128	131	147	172	189	170
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	36	36	40	40	51	53
459 Taxes on insurance n.e.c.	46	51	59	63	68	70
Total	82	86	99	103	119	123
Total	295	303	355	385	337	298
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	75	88	106	118	125	132
513 Drivers' licences	21	16	22	25	26	23
514-516 Other	120	127	133	124	129	143
Total	217	231	261	267	280	298
52 Franchise taxes						
522 Petroleum products franchise taxes	131	137	139	185	221	233
523 Tobacco franchise taxes	108	129	212	248	282	292
524 Liquor franchise taxes	63	62	64	65	72	80
Total	302	328	416	497	575	605
Total	519	558	676	764	855	903
9 Fees and fines						
91-93 Compulsory fees						
91-93 Compulsory fees	32	30	38	36	35	38
94 Fines						
94 Fines	31	29	29	30	33	36
Total	63	59	68	65	68	74
Taxes, fees and fines	1 925	2 010	2 376	2 535	2 659	2 751

Type of tax	Actual					Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	135	132	131	137	142	148
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	28	27	29	31	30	27
313-319 Other	15	15	16	16	17	17
Total	43	43	45	47	46	45
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	33	35	36	39	40	38
333 Government borrowing guarantee levies	7	7	6	7	7	5
334 Stamp duties on conveyances	35	41	46	48	45	39
335-336 Other stamp duties	13	15	16	15	15	15
Total	88	98	105	108	106	97
Total	130	141	149	155	153	141
4 Taxes on provision of goods and services						
42 Excises and levies						
427 Levies on statutory corporations	13	13	13	14	14	14
44 Taxes on gambling						
442 Taxes on private lotteries	22	22	22	22	21	19
444 Casino taxes	9	9	12	16	21	31
445 Race betting taxes	10	11	11	12	12	11
449 Taxes on gambling n.e.c.	1	1	1	1	1	1
Total	42	43	45	51	55	62
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	4	7	6	9	9	7
452 Third party insurance taxes	2	2	2	2	2	2
459 Taxes on insurance n.e.c.	14	15	17	17	18	19
Total	21	24	25	28	29	28
Total	76	80	83	93	98	105
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	20	21	22	26	29	29
513 Drivers' licences	5	6	4	3	2	5
514-516 Other	45	40	44	48	54	61
Total	70	66	70	76	85	94
52 Franchise taxes						
522 Petroleum products franchise taxes	46	45	47	47	48	47
523 Tobacco franchise taxes	34	41	63	76	83	85
524 Liquor franchise taxes	17	17	17	17	18	19
Total	97	103	127	141	149	150
Total	167	169	197	217	233	244
9 Fees and fines						
91-93 Compulsory fees	31	34	32	32	25	26
94 Fines	5	6	7	9	8	8
Total	37	39	39	41	33	34
Taxes, fees and fines	545	561	599	645	659	672

Type of tax						Actual	Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	
	\$m	\$m	\$m	\$m	\$m	\$m	
2 Taxes on employers' payroll and labour force							
21-23 Employers' payroll taxes	46	46	50	58	66	75	
3 Taxes on property							
33 Taxes on financial and capital transactions							
332 Financial institutions' transaction taxes	11	11	15	17	18	19	
334-336 Stamp duties	18	27	30	33	32	35	
<i>Total</i>	29	39	45	50	50	54	
4 Taxes on provision of goods and services							
44 Taxes on gambling							
441 Taxes on government lotteries	—	—	—	4	11	10	
444 Casino taxes	3	2	3	3	5	10	
445 Race betting taxes	5	5	6	6	7	7	
<i>Total</i>	7	7	9	14	23	28	
45 Taxes on insurance							
<i>Total</i>	11	12	14	19	29	34	
5 Taxes on use of goods and performance of activities							
51 Motor vehicle taxes							
512 Stamp duty on vehicle registration	5	5	6	8	12	12	
513 Drivers' licences	2	2	2	2	3	3	
514-516 Other	11	11	11	10	11	14	
<i>Total</i>	17	18	20	21	26	30	
52 Franchise taxes							
522 Petroleum products franchise taxes	23	22	23	25	34	34	
523 Tobacco franchise taxes	18	22	31	36	43	48	
524 Liquor franchise taxes	10	7	8	9	10	11	
<i>Total</i>	51	52	63	71	87	92	
53 Other							
<i>Total</i>	71	81	96	105	128	138	
9 Fees and fines							
91-93 Compulsory fees							
94 Fines	3	4	3	3	3	4	
<i>Total</i>	2	2	2	2	2	3	
<i>Total</i>	5	6	5	5	6	7	
Taxes, fees and fines	163	183	210	237	278	308	

Type of tax	Actual					Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	87	90	95	101	102	110
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	19	23	29	29	29	32
312 Municipal rates	72	78	83	86	88	95
313-319 Other	3	5	4	6	6	5
Total	94	106	116	121	124	132
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	22	23	27	26	26	28
334-336 Stamp duties	60	73	62	59	53	83
Total	83	96	89	84	79	111
Total	176	202	205	206	203	243
4 Taxes on provision of goods and services						
44 Taxes on gambling						
441 Taxes on government lotteries	4	4	4	4	4	5
442 Taxes on private lotteries	6	8	7	7	8	7
443 Taxes on gambling machines	15	17	19	23	26	26
444 Casino taxes	—	6	12	11	8	4
445 Race betting taxes	6	6	6	5	6	7
Total	31	40	47	51	52	49
45 Taxes on insurance	10	12	14	14	15	16
Total	41	53	61	65	67	66
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	9	11	12	13	13	15
513 Drivers' licences	5	5	5	5	5	5
514-516 Other	37	40	43	45	47	49
Total	52	56	60	63	65	69
52 Franchise taxes						
521 Gas franchise taxes	—	1	1	1	1	1
522 Petroleum products franchise taxes	24	23	26	27	27	30
523 Tobacco franchise taxes	16	22	31	33	39	41
524 Liquor franchise taxes	10	12	13	13	14	11
Total	51	58	70	74	82	83
53 Other	—	—	—	—	—	5
Total	102	115	130	136	146	157
9 Fees and fines						
91-93 Compulsory fees	15	16	21	22	21	25
94 Fines	7	8	9	9	9	10
Total	23	24	31	31	29	35
Taxes, fees and fines	429	483	522	540	548	611

Type of tax	Actual					Preliminary
	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	5 904	5 803	6 035	6 588	7 103	7 632
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	1 774	1 492	1 389	1 373	1 483	1 614
312 Municipal rates	72	78	83	86	88	95
313-319 Other	296	487	462	429	273	279
Total	2 141	2 058	1 934	1 889	1 844	1 987
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	1 388	1 484	1 755	1 831	1 904	1 983
333 Government borrowing guarantee levies	49	53	61	83	76	85
334 Stamp duties on conveyances	1 464	1 476	1 953	1 832	2 120	2 711
335-336 Other stamp duties	1 564	1 866	2 214	2 166	2 044	2 275
Total	4 464	4 879	5 983	5 912	6 145	7 054
Total	6 606	6 937	7 917	7 801	7 988	9 042
4 Taxes on provision of goods and services						
42 Excises and levies						
426 Agricultural production taxes	12	15	14	13	13	13
427 Levies on statutory corporations	423	469	491	518	457	427
Total	436	484	505	531	470	440
44 Taxes on gambling						
441 Taxes on government lotteries	534	511	543	607	613	594
442 Taxes on private lotteries	331	325	323	337	339	316
443 Taxes on gambling machines	315	502	753	1 015	1 256	1 506
444 Casino taxes	97	115	149	232	367	419
445 Race betting taxes	646	683	703	662	643	651
449 Taxes on gambling n.e.c.	90	94	100	98	83	11
Total	2 012	2 231	2 571	2 951	3 300	3 497
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	382	399	409	443	482	499
452 Third party insurance taxes	141	152	205	226	236	242
459 Taxes on insurance n.e.c.	774	879	960	990	1 016	1 043
Total	1 298	1 430	1 574	1 659	1 734	1 784
Total	3 745	4 144	4 649	5 140	5 504	5 721
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	626	750	872	987	1 052	1 148
513 Drivers' licences	184	187	241	299	295	212
514-516 Other	1 668	1 844	1 994	2 076	2 129	2 232
Total	2 479	2 781	3 106	3 362	3 476	3 590
52 Franchise taxes						
521 Gas franchise taxes	15	15	18	18	17	22
522 Petroleum products franchise taxes	1 128	1 174	1 346	1 427	1 531	1 570
523 Tobacco franchise taxes	1 085	1 575	1 975	2 067	2 621	2 855
524 Liquor franchise taxes	615	630	661	685	735	774
Total	2 842	3 394	3 999	4 197	4 903	5 221
53 Other(a)	35	66	66	66	285	256
Total	5 356	6 241	7 171	7 625	8 664	9 069
9 Fees and fines						
91-93 Compulsory fees	520	522	572	566	581	640
94 Fines	442	448	440	439	463	515
Total	961	970	1 012	1 005	1 044	1 155
Taxes, fees and fines	22 572	24 095	26 784	28 160	30 304	32 618

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

Type of tax	1991-92	1992-93	1993-94	1994-95	Actual 1995-96	Preliminary 1996-97(a)
	\$m	\$m	\$m	\$m	\$m	\$m
NEW SOUTH WALES(b)						
3 Taxes on property	1 500	1 511	1 561	1 602	1 867	1 927
9 Fees and fines						
91-93 Compulsory fees	91	97	102	127	105	108
94 Fines	8	9	7	6	10	11
Total	99	105	109	133	115	119
Total	1 599	1 616	1 670	1 736	1 982	2 046
VICTORIA(c)						
3 Taxes on property	1 281	1 421	1 448	1 349	1 205	1 243
9 Fees and fines						
91-93 Compulsory fees	36	30	22	20	29	30
94 Fines	45	42	43	40	53	54
Total	81	72	65	60	82	83
Total	1 362	1 493	1 513	1 409	1 287	1 327
QUEENSLAND						
3 Taxes on property	720	771	802	874	959	984
9 Fees and fines						
91-93 Compulsory fees	79	100	123	134	124	128
94 Fines	9	9	9	10	11	12
Total	88	108	132	144	135	140
Total	809	879	934	1 018	1 094	1 125
SOUTH AUSTRALIA						
3 Taxes on property	365	387	399	423	446	468
9 Fees and fines						
91-93 Compulsory fees	9	9	9	9	9	10
94 Fines	8	8	8	7	7	7
Total	16	17	17	16	16	17
Total	381	403	416	439	462	485
WESTERN AUSTRALIA						
3 Taxes on property	390	408	428	458	488	517
9 Fees and fines						
91-93 Compulsory fees	13	14	12	17	18	18
94 Fines	7	7	7	7	7	8
Total	19	20	19	24	25	26
Total	409	428	447	482	513	544
TASMANIA						
3 Taxes on property	111	117	119	125	134	138
9 Fees and fines						
91-93 Compulsory fees	3	3	4	4	4	5
94 Fines	3	2	2	2	3	3
Total	6	5	6	7	8	8
Total	117	123	125	131	142	146

For footnotes see end of table.

...continued

Type of tax	1991-92	1992-93	1993-94	1994-95	Actual 1995-96	Preliminary 1996-97(a)
	\$m	\$m	\$m	\$m	\$m	\$m
NORTHERN TERRITORY						
3 Taxes on property	25	26	27	29	30	32
9 Fees and fines						
91-93 Compulsory fees	0	0	0	0	0	0
94 Fines	1	1	1	1	1	1
Total	1	1	1	1	1	1
Total	26	27	28	30	31	33
ALL STATES AND TERRITORIES						
3 Taxes on property	4 392	4 641	4 784	4 859	5 129	5 310
9 Fees and fines						
91-93 Compulsory fees	231	250	273	313	289	299
94 Fines	80	77	76	73	93	95
Total	311	328	349	385	382	394
Total	4 703	4 968	5 133	5 244	5 511	5 705

(a) Includes estimated data.

(b) Figures for 1991-92 to 1993-94 relate to the year ended 31 December (six months before the financial year).

(c) For years prior to 1994-95 figures relate to the year ended 30 September (three months after the end of the financial year).

EXPLANATORY NOTES

INTRODUCTION

1 This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes, fees and fines for the years 1991-92 to 1996-97.

CONCEPTS AND DEFINITIONS

2 To assist users in understanding the statistics presented in this and related publications, a separate manual, *Government Finance Statistics — Concepts, Sources and Methods* (Cat. no. 5514.0) has been published. An electronic version of this manual is also included in the *Statistical Concepts Reference Library* (Cat. no. 1361.0). This manual replaces the *Classifications Manual for Government Finance Statistics, Australia* (Cat. no. 1217.0) which was issued in 1989.

3 The manual outlines the major GFS concepts used and provides definitions of the categories for each of the main units and transaction classifications. Two of the transactions classifications are used in the compilation and presentation of the statistics in this publication:

- *Economic Transactions Framework* (ETF) for GFS, which is used to:
 - categorise outlays, revenue and grants received and financing transactions according to their economic character to facilitate study of the macro-economic effect of government activity on the economy;
 - provide the basic building blocks for grouping transactions which need to be incorporated into the Australian National Accounts;
- *Taxes, Fees and Fines Classification* (TFFC), which dissects this major form of government revenue according to type of tax, fee or fine collected.

CLASSIFICATION OF TAXES, FEES AND FINES IN THE ECONOMIC TRANSACTIONS FRAMEWORK

4 The TFFC is used to classify in detail all transactions classified to ETF 3111, 3112 (direct and indirect taxes received), 3121, 3122 (direct and indirect fees received) and 3131, 3132 (direct and indirect fines received). These ETF categories are defined in the following text.

Taxes

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. For National Accounts purposes, a distinction is made between direct and indirect taxes. Direct taxes are taxes which are not charged to the production account of producers. Included in direct taxes are income tax (on individuals and companies), estate duties and gift duties. Some taxes, e.g. motor vehicle registration fees, are treated as partly direct (registration fees paid by households) and partly indirect (registration fees paid by businesses). Indirect taxes are taxes assessed on producers in respect of the production, sale and purchase or use of goods and services which are charged to the expense of production. Included in indirect taxes are sales taxes, custom duties, excise taxes, land taxes, municipal rates, etc.

Compulsory fees

6 Only compulsory fees are included in tax revenue. Compulsory fees are levies which are not primarily designed to raise general revenue and which are associated with the provision of service, the granting of a permit or privilege or regulation of activity. Excluded are fees for the provision of a service which directly benefits individual payers and for which payments are made voluntarily (these are classified as government charges for services). Also excluded are fees mainly designed to raise general revenue (which are classified as taxes). Examples of compulsory fees are export inspection charges, passport fees, fishing licences and factory and shop registration fees. The United Nations 1968 edition of *A System of National Accounts* states that fees are only paid by households, and, if the same kind of payment was made by producers, then it would be treated as an indirect tax. However, the ETF recognises both direct fees (paid by households) and indirect fees (paid by producers).

Fines

7 Fines are civil and criminal penalties imposed on law breakers other than penalties imposed by tax authorities. Penalties imposed by tax authorities are added to taxes received.

TAXES, FEES AND FINES CLASSIFICATION

8 The TFFC 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 Co-operation and Development. The first five groups of the TFFC, which represent the broad bases on which taxes are levied in Australia, are:

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

9 These tax groups are divided into 21 sub-groups according to type of entities, property, activities, goods or services being taxed. The sub-groups which are further subdivided into 75 classes, generally describe the specific type of tax actually collected in Australia. A full description of each of the categories of the TFFC is given in the *Government Finance Statistics — Concepts, Sources and Methods* (Cat. no. 5514.0)

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

INTERSTATE COMPARISONS

11 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 systems of the Commonwealth, State, Territory and local levels of government. They have also been designed to show the extent and composition of taxation levied by each State or Territory Government (including its subsidiary authorities). In this latter connection, it should be noted that interstate comparison of tax collections by State, Territory or local governments separately can be misleading unless account is taken of state-to-state variations in the range of activities for which these two levels of government are responsible. In the Australian Capital Territory, for example, only a State level of government currently exists and a number of functions performed by it are undertaken by local government authorities elsewhere.

REVISIONS

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

UNPUBLISHED STATISTICS

13 In some cases, the ABS can make available information which is not published. This includes data for the years 1961-62 to 1990-91 prepared on a basis consistent with the data in this publication. This information may be made available in one or more of the following forms: photocopy; computer printout; floppy disk; CD-ROM and clerically-extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the Inquiries section of the publication, or to Information Services in the nearest ABS Office.

RELATED PUBLICATIONS

15 Users may wish to refer to the following products which contain related information:

Australian National Accounts: Financial Accounts (Cat. no. 5232.0)
— issued quarterly

Australian National Accounts: National Income, Expenditure and Product (Cat. no. 5204.0) — issued annually

Australian National Accounts: National Income, Expenditure and Product (Cat. no. 5206.0) — issued quarterly

Classifications Manual for Government Finance Statistics, Australia (Cat. no. 1217.0) — last issued 1989

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

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

Household Expenditure Survey, Australia: the Effects of Government Benefits and Taxes on Household Income (Cat. no. 6537.0) — irregular

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

Public Sector Financial Assets and Liabilities, Australia (Cat. no. 5513.0) — issued annually

Statistical Concepts Reference Library (Cat. no. 1361.0) — issued annually on CD-ROM

SYMBOLS AND OTHER USAGES

16 Where figures have been rounded, discrepancies may occur between sums of the component items and totals.

ABS	Australian Bureau of Statistics
ETF	Economic Type Framework
GDP	Gross Domestic Product
GFS	Government Finance Statistics
LPG	Liquid Petroleum Gas
n.e.c.	not elsewhere classified
p	preliminary
TFFC	Taxes, Fees and Fines Classification
—	nil or less than half the final digit shown

APPENDIX — FUTURE TREATMENT OF COMMONWEALTH 'SAFETY NET' TAX ARRANGEMENTS

INTRODUCTION

A High Court decision of 5 August 1997 has established State and Territory tobacco franchise taxes to be constitutionally invalid and other State and Territory franchise taxes to be of doubtful constitutional validity. As a result, the Commonwealth will collect replacement excise taxes on a uniform basis and return this revenue to the States and Territories after allowing for administration costs. Any overpayment of taxes resulting from different rates in different jurisdictions will be refunded to producers or wholesalers by the States and Territories. These 'safety net' arrangements are intended to be temporary and will be reviewed within six months.

The ABS has recognised two possible treatments of Commonwealth 'safety net' tax arrangements in GFS. One reflects a 'constitutional' approach and the other an 'agency' approach.

'CONSTITUTIONAL' APPROACH

Under the 'constitutional' approach the replacement taxes are considered to be Commonwealth taxes collected under Commonwealth legislation at rates determined by the Commonwealth. Consequently, payments to the States are treated as Commonwealth grants and any imbalances paid by the States to producers or wholesalers are treated as subsidies.

This approach would result in a definite break in certain GFS time series aggregates. It would result in an increase in Commonwealth tax receipts and a corresponding decrease in State tax receipts, and an increase in both Commonwealth grants paid and State subsidies paid. Thus, the 'constitutional' approach will change the economic position by changing the nature of the underlying transactions.

'AGENCY' APPROACH

Under the 'agency' approach the Commonwealth is considered to be acting in an agency capacity on behalf of State Governments in the collection of State taxes. Receipts by the Commonwealth are treated as taxes received and payments to the States are treated as negative taxes received. Receipts by the States are treated as taxes received and any payments by the States to producers or wholesalers are considered to be corrective transactions and are treated as negative taxes received.

This approach would have a neutral impact on GFS. Netting procedures in the 'agency' approach would ensure that no changes occur in GFS except those due to timing differences or differences in the amounts of tax collected. Thus, this approach will preserve the existing economic position despite the shift in constitutional basis.

TREATMENT OF 'SAFETY NET' TAXES

The ABS has been guided in its treatment of 'safety net' tax arrangements by the International Monetary Fund's *A Manual on Government Finance Statistics* (1986). Section II.G. of this manual states that:

Tax revenues may be attributed to non-collecting beneficiary governments when they have participated in determining the tax or the distribution of its proceeds or receive revenues based on the tax collected or arising in their territory, or under a tax law leaving no discretion to the collecting government. Taxes attributed to beneficiary governments involve only agency transactions by the collecting government and are not shown in the statistics except as memorandum items.

A non-collecting beneficiary government is one which receives some or all of the proceeds from taxes collected by another government.

The same section of the manual also outlines a number of specific rules that can be used as guidelines for the attribution of tax collections among collecting and beneficiary governments. These rules specify that tax revenues:

- not distributed to any government other than the government collecting them should be shown as revenue of the collecting government;
- which a government collects and unilaterally earmarks at its discretion for distribution to another government should be shown as revenue of the collecting government and an inter-governmental transfer to the beneficiary government;
- that a government collects on behalf of another government, with the beneficiary government unilaterally determining the amount of the taxes and distribution of their proceeds, should be shown as revenue of the beneficiary government: they may be shown by the collecting government only as a memorandum item for agency transactions; and
- collected by one government and transferred to another with the amount or distribution decided upon jointly by both governments, or on the basis of the tax collected or arising in the territory of the beneficiary government, are to be shown as revenues of the ultimate beneficiary government, and by the collecting government only as a memorandum item for agency transactions.

Note that the existence of an agency arrangement between a non-collecting beneficiary government and a collecting government is not dependent on which government has the constitutional power to levy the taxes.

The ABS has taken the view that while the High Court's decision has clarified the constitutional status of State and Territory franchise taxes, the subsequent introduction of the 'safety net' arrangements will ensure that the economic position will not change substantially. There will therefore be no resultant impact on GFS. For GFS purposes, the Commonwealth Government will act as an agent on behalf of the State and Territory Governments in the collection of State and Territory taxes.

The reasons for this view are that the:

- Commonwealth Treasurer and the State and Territory Premiers, Chief Ministers or Treasurers have recognised in writing that the Commonwealth will act at the request and on behalf of the States in imposing and collecting State and Territory taxes;
- Commonwealth will allow for administration costs in its arrangements with the States;
- Commonwealth will not receive additional tax revenue;
- existing State and Territory tax revenue basis will be protected by the arrangements and the amount of revenue each State and Territory will receive will still be substantially the same;—
- net tax rate on producers in each State and Territory will still be the same; and
- intention of the arrangements will maintain existing consumer price levels through the refund arrangements.

These considerations, taken together with the International Monetary Fund guidelines outlined above, have led the ABS to decide that the Commonwealth excise taxes introduced to replace the State and Territory franchise taxes invalidated by the High Court should be treated as State and Territory taxes for the purposes of GFS.

The ABS has therefore adopted the 'agency' approach. That is, receipts of 'safety net' taxes by the Commonwealth will be treated as taxes received and payments to the States treated as negative taxes received. Receipts by the States and Territories of Commonwealth payments will be treated as taxes received and any payments by the States to producers or wholesalers treated as negative taxes received.

The ABS is unable, at this time, to provide a tabulation showing the effect of treating 'safety net' taxes on a constitutional basis (i.e. as Commonwealth taxes and grants to the States and Territories). However such a tabulation will be included in the publication *Government Financial Estimates, Australia 1998-99* (Cat. no. 5501.0), once data is available on the collection and application of these taxes during 1997-98.

TREATMENT OF ADMINISTRATION COSTS

Commonwealth receipts of 'safety net' administration costs will be treated as general government charges for goods and services and State and Territory payments of 'safety net' administration costs treated as purchases of goods and services.

RECONSIDERATION OF TREATMENT

The ABS will reconsider the above treatment if the circumstances surrounding the Commonwealth 'safety net' arrangements change as a result of a review of these arrangements.



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The ABS publishes a wide range of statistics and other information on Australia's economic and social conditions. Details of what is available in various publications and other products can be found in the ABS Catalogue of Publications and Products available from all ABS Offices.

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