

# **TAXATION REVENUE**

**AUSTRALIA**

EMBARGO: 11.30AM (CANBERRA TIME) FRI 12 APR 2002

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

## NOTES

### ABOUT THIS PUBLICATION

This publication contains statistics of taxation revenue collected by all levels of government in Australia for 1998–99, 1999–2000 and 2000–01.

The taxation revenue statistics presented in this publication are for the general government sector and include taxes received from public corporations. To derive estimates of total public sector taxation revenue, taxes received by general government from public corporations should be subtracted from total taxation revenue. The amount of total taxes received from public corporations are provided at the bottom of tables 3–9.

Data for the Northern Territory have not been included in this publication as the data were unavailable at the time of preparation of this publication. Nevertheless, Australia and State totals have been compiled using Northern Territory preliminary estimates prepared by the ABS. The data for the Northern Territory will be available electronically on AusStats and on request as soon as possible.

### TERMINOLOGY

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

### CHANGES IN THIS ISSUE

The taxation revenue statistics presented in this publication include a new category for the goods and services tax (GST) which was collected from 1 July 2000 as part of the tax reform measures of *A New Tax System* which were introduced from that date. The GST is presented in these statistics for the 2000–01 financial year as a tax of the Commonwealth. The ABS treatment of the GST is outlined in appendix 1 of the ABS publication entitled *Information Paper: Accruals-based Government Finance Statistics* (Cat. no. 5517.0) released in March 2000, and available on the ABS website <[www.abs.gov.au](http://www.abs.gov.au)>.

.....

### ABBREVIATIONS

|        |                                 |
|--------|---------------------------------|
| ABS    | Australian Bureau of Statistics |
| GDP    | gross domestic product          |
| GFS    | Government finance statistics   |
| GST    | goods and services tax          |
| LPG    | liquid petroleum gas            |
| n.e.c. | not elsewhere classified        |

R.W. Edwards  
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## SUMMARY OF FINDINGS

### TOTAL TAXATION REVENUE

#### Components

Total taxation revenue collected in Australia rose 9.0% from \$196,148 million in 1999–2000 to \$213,766 million in 2000–01 mainly due to the following changes:

- growth in income tax levied on enterprises;
- introduction of GST; and
- growth in excises and levies;

partially offset by the following changes:

- reduction in income tax levied on individuals;
- cessation of wholesale sales tax;
- reduction in gambling taxes (partly due to State governments' adjustment to their gambling taxes for GST); and
- cessation of franchise taxes.

### MAJOR COMPONENTS OF TOTAL TAXATION

|   | 1998–99        | 1999–2000      | 2000–01        | Change<br>from<br>1999–2000<br>to 2000–01 | Contribution<br>to total<br>taxes<br>2000–01 |
|---|----------------|----------------|----------------|---|--|
|   | \$m            | \$m            | \$m            | %   | %  |
| Taxes on income   |                |                |                |   |  |
| Income taxes levied on individuals                      | 75 580         | 83 623         | 77 392         | –7.5                                      | 36.2   |
| Income taxes levied on enterprises                      | 25 677         | 29 516         | 42 221         | 43.0                                      | 19.8   |
| Income taxes levied on non-residents                    | 1 079          | 1 276          | 1 242          | –2.7                                      | 0.6  |
| Employers payroll taxes                                 |                |                |                |   |  |
| General taxes (payroll tax)                             | 8 235          | 8 739          | 9 322          | 6.7                                       | 4.4  |
| Other employers labour force taxes                      | 3 151          | 3 467          | 3 537          | 2.0                                       | 1.7  |
| Taxes on property                                       |                |                |                |   |  |
| Taxes on immovable property                             | 8 052          | 8 446          | 9 062          | 7.3                                       | 4.2  |
| Taxes on financial and capital transactions             | 8 393          | 9 667          | 9 766          | 1.0                                       | 4.6  |
| Taxes on provision of goods and services                |                |                |                |   |  |
| General taxes (sales tax)                               | 15 215         | 15 644         | 1 976          | –87.4                                     | 0.9  |
| Goods and services tax (GST)                            | ..             | ..             | 23 854         | ..  | 11.2   |
| Excises and levies                                      | 14 648         | 14 660         | 19 487         | 32.9                                      | 9.1  |
| Taxes on international trade                            | 3 747          | 3 799          | 4 606          | 21.2                                      | 2.2  |
| Taxes on gambling                                       | 4 150          | 4 426          | 3 553          | –19.7                                     | 1.7  |
| Taxes on insurance                                      | 2 009          | 2 139          | 2 402          | 12.3                                      | 1.1  |
| Taxes on the use of goods and performance of activities |                |                |                |   |  |
| Motor vehicle taxes                                     | 3 921          | 3 911          | 4 030          | 3.0                                       | 1.9  |
| Franchise taxes   | 5 688          | 5 819          | 325            | –94.4                                     | 0.2  |
| Other taxes   | 963            | 1 016          | 992            | –2.4                                      | 0.5  |
| <b>Total</b>  | <b>180 506</b> | <b>196 148</b> | <b>213 766</b> | <b>9.0</b>                                | <b>100.0</b>                                 |

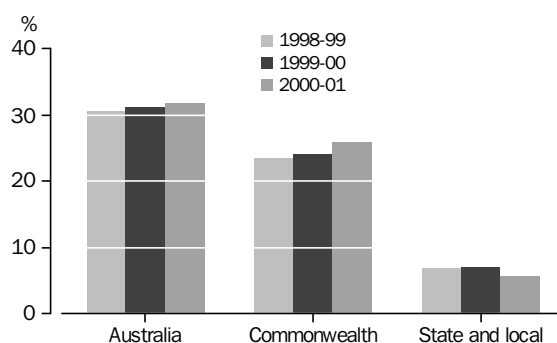
.. not applicable

#### Proportion of gross domestic product (GDP)

Total taxation revenue, as a percentage of GDP, increased from 31.2% in 1999–2000 to 31.8% in 2000–01. Taxation revenue for the Commonwealth, as a percentage of GDP, rose from 24.2% in 1999–2000 to 26.0% in 2000–01, while State and local taxation revenue fell from 7.0% of GDP in 1999–2000 to 5.8% in 2000–01.

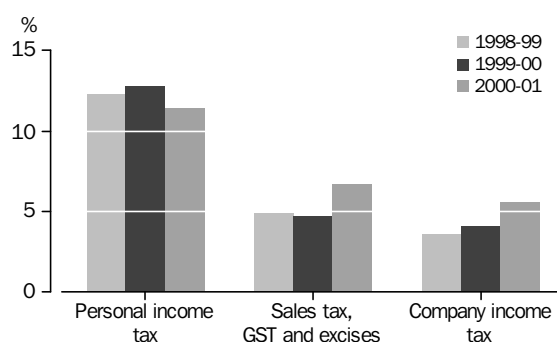
## SUMMARY OF FINDINGS *continued*

### Proportion of gross domestic product (GDP) *continued*



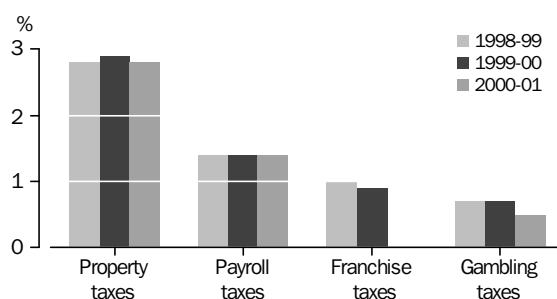
### Commonwealth revenue

Commonwealth government taxation revenue, including taxes received from other levels of government and Commonwealth public corporations, rose 14.7% from \$152,576 million in 1999–2000 to \$175,010 million in 2000–01. In 2000–01, Commonwealth taxation comprised 81.9% of taxation revenue from all levels of government. The following graph shows Commonwealth taxation revenue derived from selected taxes, as a percentage of GDP, for 1998–99, 1999–2000 and 2000–01.



### State and local revenue

State and local government taxation revenue, including taxes received from other levels of government and taxes on public corporations, fell 11.1% from \$43,836 million in 1999–2000 to \$38,986 million in 2000–01. In 2000–01, State and local government taxation comprised 18.2% of total taxation revenue. The following graph shows State and local government taxation revenue derived from selected taxes, as a percentage of GDP, for 1998–99, 1999–2000 and 2000–01.



Note: Franchise taxes for 2000-01 appear as zero due to rounding.

### Per capita taxation

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

## SUMMARY OF FINDINGS *continued*

### Per capita taxation *continued*

### TAXATION PER CAPITA

|                              | 1998-99      | 1999-2000     | 2000-01       |
|------------------------------|--------------|---------------|---------------|
| <i>Level of government</i>   | \$           | \$            | \$            |
| State and local              |              |               |               |
| New South Wales              | 2 522        | 2 672         | 2 373         |
| Victoria                     | 2 235        | 2 339         | 2 083         |
| Queensland                   | 1 670        | 1 746         | 1 517         |
| South Australia              | 1 954        | 2 151         | 1 825         |
| Western Australia            | 2 074        | 2 150         | 1 863         |
| Tasmania                     | 1 716        | 1 786         | 1 511         |
| Northern Territory           | 1 974        | 2 000         | na            |
| Australian Capital Territory | 2 023        | 2 220         | 2 033         |
| Average                      | 2 170        | 2 288         | 2 011         |
| Commonwealth                 | 7 382        | 7 964         | 9 027         |
| <b>Australia</b>             | <b>9 532</b> | <b>10 239</b> | <b>11 026</b> |

na not available

Note: Based on June 1999, 2000 and 2001 population figures published in *Australian Demographic Statistics*, September quarter 2001 (Cat. no. 3101.0).

### MAJOR FACTORS AFFECTING TAXATION REVENUE IN 2000-01

The amount of taxation revenue collected in a particular year can be affected by a number of factors. These include:

- 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 due to payment arrangements; and
- other factors such as economic conditions, population growth, etc.

Recent tax reforms introduced from 1 July 2000 as part of *A New Tax System* have affected taxation revenue for 2000-01. The ABS treatment of the GST as a tax of the Commonwealth is outlined in Appendix 1 of the publication *Information Paper: Accruals-based Government Finance Statistics* (Cat. no. 5517.0). The main points of these reforms affecting collections of taxation revenue are as follows:

- As part of the *Intergovernmental Agreement on Principles for the Reform of Commonwealth-State Financial Relations* (IGA) of June 1999 endorsed by the Prime Minister, all Premiers and Chief Ministers, the Commonwealth Government enacted legislation to impose the GST from 1 July 2000 and provide for all of the GST revenue to be granted to the States.
- Under the IGA, the Commonwealth Government has permanently ceased the Commonwealth wholesale sales tax and the so-called safety net tax arrangements from 1 July 2000. State governments have also permanently ceased bed taxes, financial institutions duties, and stamp duties on marketable securities at the same time and adjusted their gambling taxes to take account of the impact of the GST on gambling operators. State debit taxes will cease no later than 1 July 2005 and the need to continue a number of State stamp duties on financial instruments and leases will also be reviewed in 2005. As part of the tax reform, the Commonwealth retains income tax revenues for its own purposes.

## SUMMARY OF FINDINGS *continued*

### MAJOR FACTORS AFFECTING TAXATION REVENUE IN 2000–01 *continued*

Major factors affecting taxation revenue in 2000–01 are outlined below. This information has been derived from budget statements and annual reports published for the Commonwealth and State governments.

#### *Commonwealth Government*

#### TAXES ON INCOME

- Personal income tax — the 4.6% decrease in personal income tax collections from \$80,566 million in 1999–2000 to \$76,878 million in 2000–01 reflected a decrease in personal income tax rates associated with tax reform.
- Company income tax — the 44.2% increase in company income tax from \$26,019 million in 1999–2000 to \$37,524 million in 2000–01 was mainly due to strong company income growth and the introduction of the Pay As You Go (PAYG) system, which effectively brought some company tax assessments forward into 2000–01. This was despite a fall in the general tax rate for companies from 36% to 34% for the 2000–01 income year.
- Income tax paid by superannuation funds — the 43.4% increase from \$3,245 million in 1999–2000 to \$4,652 million in 2000–01 was largely as a result of the introduction of the new PAYG system, which (consistent with arrangements for company tax) effectively brought forward some taxation liabilities of superannuation funds. The scheduled increase in the superannuation guarantee from 7% to 8% in 2000–01 has also boosted tax levied on contributions. Furthermore, the addition of fringe benefits to group certificates from 2000–01 has increased revenue from the superannuation surcharge that applies to contributions from higher income earners.
- Prescribed payments by individuals and enterprises — the 82.3% fall in prescribed payments by individuals and the 82.2% fall in prescribed payments by enterprises are a result of the replacement of the Prescribed Payments System with the PAYG system.
- Dividend withholding tax — the 56.1% decrease in this category from \$314 million in 1999–2000 to \$138 million in 2000–01 largely reflects the impact of some large one-off dividend payments in 1999–2000.

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

- Fringe benefits tax — the 0.9% increase in this category reflects a rise in the value of benefits provided to employees.

#### TAXES ON PROVISION OF GOODS AND SERVICES

- General taxes (sales taxes) — the 87.4% decrease in this category from \$15,644 million in 1999–2000 to \$1,976 million in 2000–01 reflects the abolition of the wholesale sales tax from 1 July 2000. However, the final liability is recognised in 2000–01.
- GST — \$23,854 million was collected under the GST in 2000–01.
- Excises — the 35.0% increase in this category from \$14,091 million in 1999–2000 to \$19,019 largely reflected the arrangements under which the excise revenue previously collected on behalf of the States and Territories has been retained as Commonwealth revenue from 1 July 2000 as a part *A New Tax System*. Also included in the change in excise taxation is an increase in revenues from unleaded petrol and diesel which reflects continued growth in these products.

## SUMMARY OF FINDINGS *continued*

### *Commonwealth Government continued*

- Agricultural production taxes — the 18.1% decrease in this category is mainly a result of a fall in taxes on wool.
- Taxes on international trade — the 21.2% rise in this category from \$3,799 million in 1999–2000 to \$4,606 million in 2000–01 largely reflects an increase in the customs duty rates applying to imported alcoholic beverages from 1 July 2000. This increase in customs duty offsets the removal of the wholesale sales tax on beer and spirits which was levied at a rate of 37%. It mirrors an equivalent increase in excise on domestically produced beer and spirits.

### *State governments*

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

- Employers' payroll taxes — payroll taxes increased in all States. The growth in all States was due to growth in employment and employee remuneration during 2000–01, partly offset by a reduction in payroll tax rates in many States.

#### TAXES ON PROPERTY

- Taxes on immovable property — revenue from taxes on immovable property increased in all States. Revenue from land taxes rose in all States except Tasmania, reflecting growth in taxable land values.
- Taxes on financial and capital transactions — revenue from taxes on financial and capital transactions increased in all States except Queensland and South Australia. In each State, there was a decrease in revenue from stamp duties on conveyances except in Western Australia. These decreases were a result of a more subdued turnover in the property market than the previous year when transactions were brought forward due to the introduction of the GST. Also, there were significant one-off stamp duty transactions in the previous year associated with a restructure of the electricity industry in Queensland and stamp duty on conveyances in South Australia which included \$103 million received upon the sale of electricity assets. An increase in financial institutions transaction taxes occurred in all States except Queensland. The fall in Queensland is due to the trend toward non-cheque payments since the introduction of the Bank Account Debits Tax which is the main transaction tax for that State.

#### TAXES ON PROVISION OF GOODS AND SERVICES

- Taxes on gambling — revenue from taxes on gambling decreased in all States. The 19.8% decline in gambling revenues across all States from \$4,420 million in 1999–2000 to \$3,547 million in 2000–01, mainly reflects adjustments to gambling taxation arrangements by the States to take into account the impact of the GST on gambling operators.
- Taxes on insurance — revenue from taxes on insurance increased in all States in 2000–01. Overall, this reflected higher premium levels which included GST impacts (both directly on premiums and indirectly through the change in the value of property insured), higher level of natural disaster claims, and less competition due to several reinsurers going out of business.

## SUMMARY OF FINDINGS *continued*

### *State governments continued*

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

- Stamp duty on vehicle registration — revenue from stamp duty on vehicle registration increased in all States in 2000–01 except in Queensland where it remained steady. This is in line with increased sales of motor vehicles which followed the replacement of the wholesale sales tax with the GST and the net effect on retail prices.
- Franchise taxes — revenue from total franchise taxes decreased in all States in 2000–01. The 94.4% decline in franchise tax revenues across all States, from \$5,819 million in 1999–2000 to \$325 million in 2000–01, reflects new arrangements under which excise revenue previously collected on behalf of the States and Territories and distributed to them as safety net taxes has been retained as Commonwealth revenue from 1 July 2000 and included as excises.



## TAXATION, All Levels of Government

|   | 1998-99        | 1999-2000      | 2000-01        |
|---|----------------|----------------|----------------|
|   | \$m            | \$m            | \$m            |
| .....   |                |                |                |
| Taxes on income   |                |                |                |
| Income taxes levied on individuals                      | 75 580         | 83 623         | 77 392         |
| Income taxes levied on enterprises(a)                   | 25 677         | 29 516         | 42 221         |
| Income taxes levied on non-residents                    | 1 079          | 1 276          | 1 242          |
| <i>Total</i>  | <i>102 336</i> | <i>114 416</i> | <i>120 855</i> |
| Employers payroll taxes                                 |                |                |                |
| General taxes (payroll tax)                             | 8 235          | 8 739          | 9 322          |
| Other employers labour force taxes                      | 3 151          | 3 467          | 3 537          |
| <i>Total</i>  | <i>11 385</i>  | <i>12 207</i>  | <i>12 859</i>  |
| Taxes on property                                       |                |                |                |
| Taxes on immovable property                             | 8 052          | 8 446          | 9 062          |
| Taxes on financial and capital transactions             | 8 393          | 9 667          | 9 766          |
| <i>Total</i>  | <i>16 445</i>  | <i>18 113</i>  | <i>18 829</i>  |
| Taxes on provision of goods and services                |                |                |                |
| General taxes (sales tax)                               | 15 215         | 15 644         | 1 976          |
| Goods and services tax (GST)                            | ..             | ..             | 23 854         |
| Excises and levies                                      |                |                |                |
| Crude oil and LPG                                       | 11 160         | 11 447         | 12 447         |
| Other excises   | 2 680          | 2 644          | 6 572          |
| Agricultural production taxes                           | 791            | 551            | 453            |
| Levies on statutory corporations                        | 17             | 17             | 14             |
| <i>Total</i>  | <i>14 648</i>  | <i>14 660</i>  | <i>19 487</i>  |
| Taxes on international trade                            | 3 747          | 3 799          | 4 606          |
| Taxes on gambling                                       | 4 150          | 4 426          | 3 553          |
| Taxes on insurance                                      | 2 009          | 2 139          | 2 402          |
| <i>Total</i>  | <i>39 768</i>  | <i>40 667</i>  | <i>55 877</i>  |
| Taxes on the use of goods and performance of activities |                |                |                |
| Motor vehicle taxes                                     | 3 921          | 3 911          | 4 030          |
| Franchise taxes   | 5 688          | 5 819          | 325            |
| Other   | 963            | 1 016          | 992            |
| <i>Total</i>  | <i>10 572</i>  | <i>10 746</i>  | <i>5 347</i>   |
| <b>Total</b>  | <b>180 506</b> | <b>196 148</b> | <b>213 766</b> |

.. not applicable

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

## TAXATION, By Level of Government

|   | 1998-99        | 1999-2000      | 2000-01        |
|---|----------------|----------------|----------------|
| .....   |                |                |                |
| VALUE (\$m)                                       |                |                |                |
| .....   |                |                |                |
| Commonwealth                                      | 139 797        | 152 576        | 175 010        |
| Less intergovernmental taxes                      | 172            | 54             | 40             |
| <i>Tax revenue net of intergovernmental taxes</i> | <i>139 625</i> | <i>152 522</i> | <i>174 970</i> |
| State   |                |                |                |
| New South Wales                                   | 14 122         | 15 193         | 13 333         |
| Victoria  | 9 190          | 9 720          | 8 517          |
| Queensland  | 4 732          | 5 053          | 4 256          |
| South Australia                                   | 2 433          | 2 710          | 2 197          |
| Western Australia                                 | 3 270          | 3 422          | 2 889          |
| Tasmania  | 659            | 690            | 547            |
| Northern Territory                                | 339            | 349            | na             |
| Australian Capital Territory                      | 626            | 690            | 639            |
| <i>Total</i>                                      | <i>35 370</i>  | <i>37 826</i>  | <i>32 604</i>  |
| Less intergovernmental taxes                      | 216            | 218            | 196            |
| <i>Tax revenue net of intergovernmental taxes</i> | <i>35 155</i>  | <i>37 608</i>  | <i>32 408</i>  |
| Local   |                |                |                |
| New South Wales                                   | 2 016          | 2 083          | 2 176          |
| Victoria  | 1 330          | 1 427          | 1 543          |
| Queensland  | 1 124          | 1 176          | 1 248          |
| South Australia                                   | 482            | 510            | 545            |
| Western Australia                                 | 584            | 629            | 669            |
| Tasmania  | 149            | 150            | 164            |
| Northern Territory                                | 41             | 42             | 43             |
| <i>Total</i>                                      | <i>5 726</i>   | <i>6 018</i>   | <i>6 388</i>   |
| <b>Total</b>                                      | <b>180 506</b> | <b>196 148</b> | <b>213 766</b> |
| .....   |                |                |                |
| PROPORTION OF TAXES (%)                           |                |                |                |
| Commonwealth                                      | 77.4           | 77.8           | 81.9           |
| State   | 19.5           | 19.2           | 15.2           |
| Local   | 3.2            | 3.1            | 3.0            |
| .....   |                |                |                |

na not available

|  | 1998-99        | 1999-2000      | 2000-01        |
|--|----------------|----------------|----------------|
|  | \$m            | \$m            | \$m            |
| .....  |                |                |                |
| Taxes on income                                |                |                |                |
| Income taxes levied on individuals             |                |                |                |
| Personal income tax                            | 72 838         | 80 566         | 76 878         |
| Prescribed payments by individuals             | 2 576          | 2 907          | 514            |
| Other income levied on individuals             | 166            | 151            | —              |
| <i>Total</i>                                   | 75 580         | 83 623         | 77 392         |
| Income taxes levied on enterprises             |                |                |                |
| Company income tax(a)                          | 21 583         | 26 019         | 37 524         |
| Income tax paid by superannuation funds        | 3 870          | 3 245          | 4 652          |
| Prescribed payments by enterprises             | 224            | 253            | 45             |
| <i>Total</i>                                   | 25 677         | 29 516         | 42 221         |
| Income taxes levied on non-residents           |                |                |                |
| Dividend withholding tax                       | 179            | 314            | 138            |
| Interest withholding tax                       | 540            | 551            | 689            |
| Other income taxes levied on non-residents     | 360            | 411            | 415            |
| <i>Total</i>                                   | 1 079          | 1 276          | 1 242          |
| <i>Total</i>                                   | 102 336        | 114 416        | 120 855        |
| Employers payroll taxes                        |                |                |                |
| Other employers labour force taxes             |                |                |                |
| Fringe benefits tax                            | 3 235          | 3 424          | 3 456          |
| Superannuation guarantee charge                | 87             | 97             | 121            |
| <i>Total</i>                                   | 3 322          | 3 521          | 3 577          |
| Taxes on property                              |                |                |                |
| Taxes on financial and capital transactions    |                |                |                |
| Financial institutions transactions taxes      | —              | —              | —              |
| Government borrowing guarantee levies          | 5              | 10             | 12             |
| <i>Total</i>                                   | 5              | 10             | 12             |
| Taxes on the provision of goods and services   |                |                |                |
| General taxes (sales taxes)                    | 15 215         | 15 644         | 1 976          |
| Goods and services tax (GST)                   | —              | —              | 23 854         |
| Excises and levies                             |                |                |                |
| Excises  | 13 840         | 14 091         | 19 019         |
| Agricultural production taxes                  | 791            | 551            | 451            |
| <i>Total</i>                                   | 14 631         | 14 642         | 19 470         |
| Taxes on international trade                   | 3 747          | 3 799          | 4 606          |
| Taxes on gambling                              | 3              | 6              | 6              |
| Taxes on insurance                             | —              | —              | —              |
| <i>Total</i>                                   | 33 595         | 34 091         | 49 911         |
| Other  | 538            | 538            | 655            |
| <b>Total(b)</b>                                | <b>139 797</b> | <b>152 576</b> | <b>175 010</b> |
| Taxes received from public corporations(b)     | 2 086          | 1 970          | 2 475          |
| Taxes received from other levels of government | 172            | 54             | 40             |

— nil or rounded to zero (including null cells)

(a) Amounts collected under petroleum rent taxes are included in company income tax.

(b) Total public sector taxation can be calculated by subtracting taxes received from public corporations from total taxes.

|   | 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         | 1 010        | 538          | 753          | 144        | 82         | 128        | 8 443         |
| Taxes on property                                   |               |               |              |              |              |            |            |            |               |
| Taxes on immovable property                         |               |               |              |              |              |            |            |            |               |
| Land taxes  | 948           | 369           | 238          | 133          | 178          | 27         | —          | 32         | 1 925         |
| Municipal rates                                     | 2 016         | 1 330         | 1 089        | 482          | 583          | 149        | 41         | 97         | 5 787         |
| Other   | 26            | 76            | 178          | 10           | 29           | 17         | —          | 4          | 340           |
| Total   | 2 989         | 1 774         | 1 504        | 625          | 791          | 194        | 41         | 133        | 8 052         |
| 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           | 6          | —          | —          | 153           |
| Stamp duties on conveyances                         | 1 899         | 1 246         | 630          | 216          | 443          | 38         | 33         | 58         | 4 562         |
| Other stamp duties                                  | 702           | 401           | 166          | 70           | 127          | 16         | 10         | 22         | 1 514         |
| Total   | 3 512         | 2 244         | 1 078        | 459          | 815          | 103        | 64         | 114        | 8 389         |
| Total   | 6 502         | 4 019         | 2 581        | 1 084        | 1 606        | 297        | 105        | 247        | 16 440        |
| 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            | —          | —          | 31         | 2 111         |
| Casino taxes  | 120           | 155           | 89           | 20           | 48           | 40         | 14         | 4          | 490           |
| 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         | 4 147         |
| Taxes on insurance                                  |               |               |              |              |              |            |            |            |               |
| Insurance companies contributions to fire brigades  | 269           | 173           | —            | 55           | 57           | 7          | —          | —          | 561           |
| Third party insurance taxes                         | 16            | 77            | 21           | 46           | —            | 4          | —          | —          | 164           |
| Taxes on insurance n.e.c.                           | 566           | 282           | 160          | 112          | 110          | 17         | 8          | 29         | 1 283         |
| Total   | 850           | 532           | 181          | 214          | 167          | 28         | 8          | 29         | 2 009         |
| Total   | 2 270         | 1 979         | 827          | 523          | 341          | 111        | 35         | 87         | 6 173         |
| 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         |
| Total   | 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           |
| Total   | 1 981         | 1 339         | 747          | 498          | 739          | 169        | 122        | 93         | 5 688         |
| Other   | 303           | 128           | 6            | 1            | —            | —          | 7          | —          | 445           |
| Total   | 3 783         | 2 312         | 1 436        | 772          | 1 153        | 256        | 157        | 165        | 10 033        |
| <b>Total(b)</b>                                     | <b>16 132</b> | <b>10 520</b> | <b>5 855</b> | <b>2 916</b> | <b>3 853</b> | <b>808</b> | <b>380</b> | <b>626</b> | <b>41 090</b> |
| Taxes received from public corporations(b)          | 711           | 71            | 450          | 204          | 169          | 41         | 3          | 28         | 1 677         |
| Taxes received from other levels of government      | 93            | 71            | —            | 20           | 24           | —          | —          | —          | 209           |

— 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.

(b) Total public sector taxation can be calculated by subtracting taxes received from public corporations from total taxes.

|   | 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         | 1 118        | 559          | 766          | 144        | 85         | 145        | 8 949         |
| Taxes on property                                   |               |               |              |              |              |            |            |            |               |
| Taxes on immovable property                         |               |               |              |              |              |            |            |            |               |
| Land taxes  | 900           | 410           | 220          | 133          | 195          | 27         | —          | 31         | 1 916         |
| Municipal rates                                     | 2 083         | 1 427         | 1 137        | 510          | 629          | 150        | 42         | 100        | 6 078         |
| Other   | 24            | 90            | 203          | 82           | 32           | 18         | —          | 4          | 452           |
| Total   | 3 007         | 1 927         | 1 560        | 726          | 855          | 195        | 42         | 134        | 8 446         |
| Taxes on financial and capital transactions         |               |               |              |              |              |            |            |            |               |
| Financial institutions transactions taxes           | 924           | 611           | 210          | 148          | 235          | 46         | 21         | 41         | 2 237         |
| Government borrowing guarantee levies               | 33            | 4             | 68           | 21           | 9            | 4          | —          | —          | 138           |
| Stamp duties on conveyances                         | 2 406         | 1 294         | 767          | 313          | 585          | 49         | 34         | 87         | 5 536         |
| Other stamp duties                                  | 830           | 461           | 200          | 128          | 87           | 16         | 4          | 21         | 1 746         |
| Total   | 4 193         | 2 370         | 1 245        | 609          | 916          | 115        | 60         | 150        | 9 657         |
| Total   | 7 199         | 4 297         | 2 805        | 1 335        | 1 771        | 310        | 102        | 284        | 18 103        |
| Taxes on the provision of goods and services        |               |               |              |              |              |            |            |            |               |
| Excises and levies                                  |               |               |              |              |              |            |            |            |               |
| Agricultural production taxes                       | —             | —             | —            | —            | —            | —          | —          | —          | —             |
| Levies on statutory corporations                    | —             | —             | —            | —            | 3            | 14         | —          | —          | 17            |
| Total   | —             | —             | —            | —            | 3            | 14         | —          | —          | 17            |
| 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            | —          | 14         | 36         | 2 462         |
| Casino taxes  | 126           | 155           | 97           | 20           | 43           | 48         | 5          | 3          | 497           |
| Race betting taxes                                  | 191           | 137           | 49           | 50           | 40           | 7          | 1          | 9          | 486           |
| Taxes on gambling n.e.c.                            | 5             | 4             | —            | —            | —            | 1          | 1          | —          | 10            |
| Total   | 1 570         | 1 520         | 653          | 334          | 170          | 79         | 33         | 61         | 4 420         |
| Taxes on insurance                                  |               |               |              |              |              |            |            |            |               |
| Insurance companies contributions to fire brigades  | 287           | 189           | —            | —            | 58           | 7          | —          | —          | 540           |
| Third party insurance taxes                         | 17            | 80            | 26           | 56           | —            | 2          | —          | —          | 182           |
| Taxes on insurance n.e.c.                           | 599           | 310           | 185          | 123          | 139          | 20         | 9          | 31         | 1 417         |
| Total   | 903           | 579           | 212          | 179          | 197          | 29         | 9          | 31         | 2 139         |
| Total   | 2 473         | 2 099         | 865          | 513          | 370          | 123        | 41         | 92         | 6 576         |
| Taxes on use of goods and performance of activities |               |               |              |              |              |            |            |            |               |
| Motor vehicle taxes                                 |               |               |              |              |              |            |            |            |               |
| Stamp duty on vehicle registration                  | 462           | 418           | 167          | 97           | 160          | 28         | 13         | 20         | 1 365         |
| Other   | 1 006         | 445           | 519          | 199          | 230          | 59         | 17         | 52         | 2 526         |
| Total   | 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           |
| Total   | 2 023         | 1 379         | 749          | 515          | 753          | 176        | 125        | 99         | 5 819         |
| Other   | 343           | 142           | 4            | 1            | —            | —          | 8          | —          | 498           |
| Total   | 3 834         | 2 384         | 1 439        | 813          | 1 143        | 262        | 163        | 170        | 10 208        |
| <b>Total(b)</b>                                     | <b>17 270</b> | <b>11 147</b> | <b>6 227</b> | <b>3 220</b> | <b>4 050</b> | <b>840</b> | <b>391</b> | <b>690</b> | <b>43 836</b> |
| Taxes received from public corporations(b)          | 731           | 59            | 360          | 190          | 176          | 36         | 3          | 26         | 1 581         |
| Taxes received from other levels of government      | 94            | 69            | 2            | 21           | 25           | —          | —          | —          | 212           |
| .....   |               |               |              |              |              |            |            |            |               |

— 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.
- (b) Total public sector taxation can be calculated by subtracting taxes received from public corporations from total taxes.

|   | NSW           | Vic.          | Qld          | SA           | WA           | Tas.       | NT(a)     | 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         | 1 170        | 570          | 833          | 165        | na        | 158        | 9 512         |
| Taxes on property                                   |               |               |              |              |              |            |           |            |               |
| Taxes on immovable property                         |               |               |              |              |              |            |           |            |               |
| Land taxes  | 929           | 525           | 230          | 140          | 221          | 26         | na        | 32         | 2 102         |
| Municipal rates                                     | 2 176         | 1 543         | 1 204        | 545          | 668          | 107        | na        | 105        | 6 391         |
| Other   | 56            | 91            | 229          | 77           | 36           | 76         | na        | 4          | 569           |
| Total   | 3 161         | 2 158         | 1 663        | 763          | 925          | 209        | na        | 141        | 9 062         |
| Taxes on financial and capital transactions         |               |               |              |              |              |            |           |            |               |
| Financial institutions transactions taxes           | 957           | 640           | 207          | 160          | 238          | 62         | na        | 42         | 2 327         |
| Government borrowing guarantee levies               | 143           | 4             | 53           | 17           | 8            | 4          | na        | —          | 228           |
| Stamp duties on conveyances                         | 2 214         | 1 284         | 700          | 295          | 624          | 44         | na        | 83         | 5 286         |
| Other stamp duties                                  | 930           | 476           | 222          | 115          | 97           | 13         | na        | 55         | 1 913         |
| Total   | 4 243         | 2 404         | 1 181        | 586          | 967          | 122        | na        | 180        | 9 754         |
| Total   | 7 404         | 4 562         | 2 843        | 1 349        | 1 892        | 332        | na        | 321        | 18 817        |
| Taxes on the provision of goods and services        |               |               |              |              |              |            |           |            |               |
| Excises and levies                                  |               |               |              |              |              |            |           |            |               |
| Agricultural production taxes                       | —             | —             | —            | 3            | —            | —          | na        | —          | 3             |
| Levies on statutory corporations                    | —             | —             | —            | —            | —            | 14         | na        | —          | 14            |
| Total   | —             | —             | —            | 3            | —            | 14         | na        | —          | 17            |
| Taxes on gambling                                   |               |               |              |              |              |            |           |            |               |
| Taxes on government lotteries                       | 255           | —             | 158          | 73           | 75           | —          | na        | 5          | 565           |
| Taxes on private lotteries                          | 8             | 273           | 6            | 1            | —            | 20         | na        | 8          | 327           |
| Taxes on gambling machines                          | 729           | 801           | 279          | 192          | —            | —          | na        | 27         | 2 029         |
| Casino taxes  | 82            | 106           | 53           | 14           | 19           | 39         | na        | 2          | 315           |
| Race betting taxes                                  | 136           | 94            | 26           | 13           | 28           | 1          | na        | 1          | 301           |
| Taxes on gambling n.e.c.                            | 2             | 3             | —            | —            | —            | —          | na        | —          | 11            |
| Total   | 1 213         | 1 276         | 522          | 293          | 122          | 60         | na        | 43         | 3 547         |
| Taxes on insurance                                  |               |               |              |              |              |            |           |            |               |
| Insurance companies contributions to fire brigades  | 306           | 198           | —            | —            | 62           | 8          | na        | —          | 574           |
| Third party insurance taxes                         | 18            | 86            | 30           | 52           | —            | 5          | na        | —          | 191           |
| Taxes on insurance n.e.c.                           | 701           | 358           | 208          | 142          | 156          | 24         | na        | 35         | 1 637         |
| Total   | 1 026         | 642           | 237          | 194          | 218          | 37         | na        | 35         | 2 402         |
| Total   | 2 239         | 1 918         | 759          | 489          | 340          | 112        | na        | 79         | 5 966         |
| Taxes on use of goods and performance of activities |               |               |              |              |              |            |           |            |               |
| Motor vehicle taxes                                 |               |               |              |              |              |            |           |            |               |
| Stamp duty on vehicle registration                  | 465           | 429           | 167          | 102          | 161          | 30         | na        | 20         | 1 387         |
| Other   | 991           | 465           | 558          | 198          | 289          | 66         | na        | 58         | 2 644         |
| Total   | 1 456         | 894           | 726          | 300          | 450          | 96         | na        | 78         | 4 030         |
| Franchise taxes                                     |               |               |              |              |              |            |           |            |               |
| Gas taxes   | 3             | —             | —            | 3            | —            | —          | na        | —          | 6             |
| Petroleum products taxes                            | 76            | 51            | —            | 16           | 22           | 6          | na        | 2          | 174           |
| Tobacco taxes                                       | 21            | 14            | —            | 6            | 7            | —          | na        | —          | 48            |
| Liquor taxes  | 43            | 31            | —            | 9            | 13           | —          | na        | 1          | 97            |
| Total   | 143           | 96            | —            | 34           | 42           | 6          | na        | 3          | 325           |
| Other   | 281           | 50            | 6            | —            | —            | —          | na        | —          | 337           |
| Total   | 1 880         | 1 040         | 732          | 334          | 493          | 102        | na        | 81         | 4 692         |
| <b>Total(b)</b>                                     | <b>15 504</b> | <b>10 060</b> | <b>5 504</b> | <b>2 742</b> | <b>3 558</b> | <b>711</b> | <b>na</b> | <b>639</b> | <b>38 986</b> |
| Taxes received from public corporations(b)          | 775           | 54            | 279          | 179          | 180          | 31         | na        | 18         | 1 520         |
| Taxes received from other levels of government      | 96            | 73            | —            | 22           | —            | —          | na        | —          | 190           |

na not available

— nil or rounded to zero (including null cells)

(a) Data for the Northern Territory were unavailable at the time of preparation of this publication. However, the data are available electronically on request.

(b) Total public sector taxation can be calculated by subtracting taxes received from public corporations from total taxes.

|   | 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        | 82         | 128        | 8 448         |
| Taxes on property                                   |               |              |              |              |              |            |            |            |               |
| Taxes on immovable property                         |               |              |              |              |              |            |            |            |               |
| Land taxes  | 948           | 369          | 238          | 133          | 178          | 27         | —          | 32         | 1 925         |
| Municipal rates                                     | —             | —            | —            | —            | —            | —          | —          | 97         | 97            |
| Other   | 26            | 76           | 142          | 10           | 29           | 17         | —          | 4          | 305           |
| Total   | 974           | 444          | 380          | 143          | 208          | 45         | —          | 133        | 2 326         |
| 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           | 6          | —          | —          | 153           |
| Stamp duties on conveyances                         | 1 899         | 1 246        | 630          | 216          | 443          | 38         | 33         | 58         | 4 562         |
| Other stamp duties                                  | 702           | 401          | 166          | 70           | 127          | 16         | 10         | 22         | 1 514         |
| Total   | 3 512         | 2 244        | 1 078        | 459          | 815          | 103        | 64         | 114        | 8 389         |
| Total   | 4 486         | 2 689        | 1 458        | 601          | 1 023        | 148        | 64         | 247        | 10 715        |
| 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            | —          | —          | 31         | 2 111         |
| Casino taxes  | 120           | 155          | 89           | 20           | 48           | 40         | 14         | 4          | 490           |
| 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         | 4 147         |
| Taxes on insurance                                  |               |              |              |              |              |            |            |            |               |
| Insurance companies contributions to fire brigades  | 269           | 173          | —            | 55           | 57           | 7          | —          | —          | 561           |
| Third party insurance taxes                         | 16            | 77           | 21           | 46           | —            | 4          | —          | —          | 164           |
| Taxes on insurance n.e.c.                           | 566           | 282          | 160          | 112          | 110          | 17         | 8          | 29         | 1 283         |
| Total   | 850           | 532          | 181          | 214          | 167          | 28         | 8          | 29         | 2 009         |
| Total   | 2 270         | 1 979        | 827          | 523          | 341          | 111        | 35         | 87         | 6 173         |
| 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           | 128          | 6            | 1            | —            | —          | 7          | —          | 445           |
| Total   | 3 783         | 2 312        | 1 437        | 772          | 1 153        | 256        | 157        | 165        | 10 034        |
| <b>Total(b)</b>                                     | <b>14 122</b> | <b>9 190</b> | <b>4 732</b> | <b>2 433</b> | <b>3 270</b> | <b>659</b> | <b>339</b> | <b>626</b> | <b>35 370</b> |
| Taxes received from public corporations(b)          | 619           | 71           | 450          | 204          | 169          | 41         | 3          | 28         | 1 585         |
| Taxes received from other levels of government      | 99            | 71           | 1            | 20           | 24           | —          | —          | —          | 215           |
| .....   |               |              |              |              |              |            |            |            |               |

— 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.
- (b) Total public sector taxation can be calculated by subtracting taxes received from public corporations from total taxes.

|   | 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         | 145        | 8 954         |
| Taxes on property                                   |               |              |              |              |              |            |            |            |               |
| Taxes on immovable property                         |               |              |              |              |              |            |            |            |               |
| Land taxes  | 900           | 410          | 220          | 133          | 195          | 27         | —          | 31         | 1 916         |
| Municipal rates                                     | —             | —            | —            | —            | —            | —          | —          | 100        | 100           |
| Other   | 24            | 90           | 163          | 82           | 32           | 18         | —          | 4          | 413           |
| Total   | 924           | 500          | 383          | 215          | 227          | 45         | —          | 134        | 2 429         |
| Taxes on financial and capital transactions         |               |              |              |              |              |            |            |            |               |
| Financial institutions transactions taxes           | 924           | 611          | 210          | 148          | 235          | 46         | 21         | 41         | 2 237         |
| Government borrowing guarantee levies               | 33            | 4            | 68           | 21           | 9            | 4          | —          | —          | 138           |
| Stamp duties on conveyances                         | 2 406         | 1 294        | 767          | 313          | 585          | 49         | 34         | 87         | 5 536         |
| Other stamp duties                                  | 830           | 461          | 200          | 128          | 87           | 16         | 4          | 21         | 1 746         |
| Total   | 4 193         | 2 370        | 1 245        | 609          | 916          | 115        | 60         | 150        | 9 657         |
| Total   | 5 117         | 2 870        | 1 628        | 825          | 1 143        | 160        | 60         | 284        | 12 086        |
| Taxes on the provision of goods and services        |               |              |              |              |              |            |            |            |               |
| Excises and levies                                  |               |              |              |              |              |            |            |            |               |
| Agricultural production taxes                       | —             | —            | —            | —            | —            | —          | —          | —          | —             |
| Levies on statutory corporations                    | —             | —            | —            | —            | 3            | 14         | —          | —          | 17            |
| Total   | —             | —            | —            | —            | 3            | 14         | —          | —          | 17            |
| 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            | —          | 14         | 36         | 2 462         |
| Casino taxes  | 126           | 155          | 97           | 20           | 43           | 48         | 5          | 3          | 497           |
| Race betting taxes                                  | 191           | 137          | 49           | 50           | 40           | 7          | 1          | 9          | 486           |
| Taxes on gambling n.e.c.                            | 5             | 4            | —            | —            | —            | 1          | 1          | —          | 10            |
| Total   | 1 570         | 1 520        | 653          | 334          | 170          | 79         | 33         | 61         | 4 420         |
| Taxes on insurance                                  |               |              |              |              |              |            |            |            |               |
| Insurance companies contributions to fire brigades  | 287           | 189          | —            | —            | 58           | 7          | —          | —          | 540           |
| Third party insurance taxes                         | 17            | 80           | 26           | 56           | —            | 2          | —          | —          | 182           |
| Taxes on insurance n.e.c.                           | 599           | 310          | 185          | 123          | 139          | 20         | 9          | 31         | 1 417         |
| Total   | 903           | 579          | 212          | 179          | 197          | 29         | 9          | 31         | 2 139         |
| Total   | 2 473         | 2 099        | 865          | 513          | 370          | 123        | 41         | 92         | 6 576         |
| Taxes on use of goods and performance of activities |               |              |              |              |              |            |            |            |               |
| Motor vehicle taxes                                 |               |              |              |              |              |            |            |            |               |
| Stamp duty on vehicle registration                  | 462           | 418          | 167          | 97           | 160          | 28         | 13         | 20         | 1 365         |
| Other   | 1 006         | 445          | 521          | 199          | 230          | 59         | 17         | 52         | 2 528         |
| Total   | 1 468         | 863          | 688          | 297          | 390          | 86         | 30         | 72         | 3 893         |
| Franchise taxes                                     |               |              |              |              |              |            |            |            |               |
| Gas taxes   | 3             | —            | —            | 5            | —            | —          | —          | —          | 8             |
| Petroleum products taxes(a)                         | 614           | 426          | –80          | 145          | 278          | 58         | 46         | 32         | 1 521         |
| Tobacco taxes                                       | 1 083         | 727          | 630          | 299          | 370          | 97         | 62         | 49         | 3 318         |
| Liquor taxes  | 323           | 226          | 198          | 66           | 105          | 21         | 16         | 17         | 973           |
| Total   | 2 023         | 1 379        | 749          | 515          | 753          | 176        | 125        | 99         | 5 819         |
| Other   | 343           | 142          | 4            | 1            | —            | —          | 8          | —          | 498           |
| Total   | 3 834         | 2 384        | 1 442        | 813          | 1 143        | 262        | 163        | 170        | 10 210        |
| <b>Total(b)</b>                                     | <b>15 193</b> | <b>9 720</b> | <b>5 053</b> | <b>2 710</b> | <b>3 422</b> | <b>690</b> | <b>349</b> | <b>690</b> | <b>37 826</b> |
| Taxes received from public corporations(b)          | 645           | 59           | 360          | 190          | 176          | 36         | 3          | 26         | 1 495         |
| Taxes received from other levels of government      | 99            | 69           | 4            | 21           | 25           | —          | —          | —          | 219           |

— 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.

(b) Total public sector taxation can be calculated by subtracting taxes received from public corporations from total taxes.



|  | NSW           | Vic.         | Qld          | SA           | WA           | Tas.       | NT(a) | ACT        | Total         |
|--|---------------|--------------|--------------|--------------|--------------|------------|-------|------------|---------------|
|  | \$m           | \$m          | \$m          | \$m          | \$m          | \$m        | \$m   | \$m        | \$m           |
| <b>Taxes on employers payroll and labour force</b>         |               |              |              |              |              |            |       |            |               |
| <i>Employers payroll taxes</i>                             | 3 986         | 2 540        | 1 170        | 570          | 833          | 165        | na    | 158        | 9 517         |
| <b>Taxes on property</b>                                   |               |              |              |              |              |            |       |            |               |
| <i>Taxes on immovable property</i>                         |               |              |              |              |              |            |       |            |               |
| Land taxes   | 929           | 525          | 230          | 140          | 221          | 26         | na    | 32         | 2 102         |
| Municipal rates  | —             | —            | —            | —            | —            | —          | na    | 105        | 105           |
| Other  | 56            | 91           | 185          | 77           | 36           | 19         | na    | 4          | 468           |
| <i>Total</i>   | 985           | 615          | 414          | 217          | 257          | 46         | na    | 141        | 2 675         |
| <i>Taxes on financial and capital transactions</i>         |               |              |              |              |              |            |       |            |               |
| Financial institutions transactions taxes                  | 957           | 640          | 207          | 160          | 238          | 62         | na    | 42         | 2 327         |
| Government borrowing guarantee levies                      | 143           | 4            | 53           | 17           | 8            | 4          | na    | —          | 228           |
| Stamp duties on conveyances                                | 2 214         | 1 284        | 700          | 295          | 624          | 44         | na    | 83         | 5 286         |
| Other stamp duties   | 930           | 476          | 222          | 115          | 97           | 13         | na    | 55         | 1 913         |
| <i>Total</i>   | 4 243         | 2 404        | 1 181        | 586          | 967          | 122        | na    | 180        | 9 754         |
| <i>Total</i>   | 5 228         | 3 019        | 1 595        | 803          | 1 224        | 168        | na    | 321        | 12 429        |
| <b>Taxes on the provision of goods and services</b>        |               |              |              |              |              |            |       |            |               |
| <i>Excises and levies</i>                                  |               |              |              |              |              |            |       |            |               |
| Agricultural production taxes                              | —             | —            | —            | 3            | —            | —          | na    | —          | 3             |
| Levies on statutory corporations                           | —             | —            | —            | —            | —            | 14         | na    | —          | 14            |
| <i>Total</i>   | —             | —            | —            | 3            | —            | 14         | na    | —          | 17            |
| <i>Taxes on gambling</i>                                   |               |              |              |              |              |            |       |            |               |
| Taxes on government lotteries                              | 255           | —            | 158          | 73           | 75           | —          | na    | 5          | 565           |
| Taxes on private lotteries                                 | 8             | 273          | 6            | 1            | —            | 20         | na    | 8          | 327           |
| Taxes on gambling machines                                 | 729           | 801          | 279          | 192          | —            | —          | na    | 27         | 2 029         |
| Casino taxes   | 82            | 106          | 53           | 14           | 19           | 39         | na    | 2          | 315           |
| Race betting taxes   | 136           | 94           | 26           | 13           | 28           | 1          | na    | 1          | 301           |
| Taxes on gambling n.e.c.                                   | 2             | 3            | —            | —            | —            | —          | na    | —          | 11            |
| <i>Total</i>   | 1 213         | 1 276        | 522          | 293          | 122          | 60         | na    | 43         | 3 547         |
| <i>Taxes on insurance</i>                                  |               |              |              |              |              |            |       |            |               |
| Insurance companies contributions to fire brigades         | 306           | 198          | —            | —            | 62           | 8          | na    | —          | 574           |
| Third party insurance taxes                                | 18            | 86           | 30           | 52           | —            | 5          | na    | —          | 191           |
| Taxes on insurance n.e.c.                                  | 701           | 358          | 208          | 142          | 156          | 24         | na    | 35         | 1 637         |
| <i>Total</i>   | 1 026         | 642          | 237          | 194          | 218          | 37         | na    | 35         | 2 402         |
| <i>Total</i>   | 2 239         | 1 918        | 759          | 489          | 340          | 112        | na    | 79         | 5 966         |
| <b>Taxes on use of goods and performance of activities</b> |               |              |              |              |              |            |       |            |               |
| <i>Motor vehicle taxes</i>                                 |               |              |              |              |              |            |       |            |               |
| Stamp duty on vehicle registration                         | 465           | 429          | 167          | 102          | 161          | 30         | na    | 20         | 1 387         |
| Other  | 991           | 465          | 558          | 198          | 289          | 66         | na    | 58         | 2 644         |
| <i>Total</i>   | 1 456         | 894          | 726          | 300          | 450          | 96         | na    | 78         | 4 030         |
| <i>Franchise taxes</i>                                     |               |              |              |              |              |            |       |            |               |
| Gas taxes  | 3             | —            | —            | 3            | —            | —          | na    | —          | 6             |
| Petroleum products taxes                                   | 76            | 51           | —            | 16           | 22           | 6          | na    | 2          | 174           |
| Tobacco taxes  | 21            | 14           | —            | 6            | 7            | —          | na    | —          | 48            |
| Liquor taxes   | 43            | 31           | —            | 9            | 13           | —          | na    | 1          | 97            |
| <i>Total</i>   | 143           | 96           | —            | 34           | 42           | 6          | na    | 3          | 325           |
| Other  | 281           | 50           | 6            | —            | —            | —          | na    | —          | 337           |
| <i>Total</i>   | 1 880         | 1 040        | 732          | 334          | 493          | 102        | na    | 81         | 4 692         |
| <b>Total(b)</b>  | <b>13 333</b> | <b>8 517</b> | <b>4 256</b> | <b>2 197</b> | <b>2 889</b> | <b>547</b> | na    | <b>639</b> | <b>32 604</b> |
| Taxes received from public corporations(b)                 | 688           | 54           | 279          | 179          | 180          | 31         | na    | 18         | 1 433         |
| Taxes received from other levels of government             | 101           | 73           | —            | 22           | —            | —          | na    | —          | 195           |

na not available

— nil or rounded to zero (including null cells)

(a) Data for the Northern Territory were unavailable at the time of preparation of this publication. However, the data are available electronically on request.

(b) Total public sector taxation can be calculated by subtracting taxes received from public corporations from total taxes.

## EXPLANATORY NOTES

### INTRODUCTION

**1** This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes for 1998–99, 1999–2000 and 2000–01.

**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** To assist users in understanding some aspects of the statistics presented in this and related publications, the ABS released an Information Paper *Information Paper: Accruals-based Government Finance Statistics* (Cat.no.5517.0) on 13 March 2000. Users analysing previous cash based GFS publications should refer to *Government Finance Statistics—Concepts, Sources and Methods* (Cat. no. 5514.0) which relates to the cash based GFS. An accrual GFS version of this manual is expected to be available on the ABS web site later this year.

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

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

### 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 and 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;

## EXPLANATORY NOTES *continued*

### TAXES CLASSIFICATION *continued*

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

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

### OTHER AGGREGATES USED IN THIS PUBLICATION

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

### INTERSTATE COMPARISONS

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

### REVISIONS

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

### ABS DATA AVAILABLE ON REQUEST

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

## EXPLANATORY NOTES *continued*

### 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. 5206.0) — issued quarterly

*Australian System of National Accounts* (Cat. no. 5204.0) — issued annually

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

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

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

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

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

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

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







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