

# **TAXATION REVENUE**

**AUSTRALIA**

EMBARGO: 11.30AM (CANBERRA TIME) THURS 1 APR 2004

## **C O N T E N T S**

	<i>page</i>
Notes .....	2
Summary of Findings .....	3

### **TABLES**

#### TAXATION

<b>1</b> All Levels of Government .....	9
<b>2</b> By Level of Government .....	10
<b>3</b> Commonwealth Government .....	11
<b>4</b> State and Local Governments combined, 1998-99 .....	12
<b>5</b> State and Local Governments combined, 1999-2000 .....	13
<b>6</b> State and Local Governments combined, 2000-01 .....	14
<b>7</b> State and Local Governments combined, 2001-02 .....	15
<b>8</b> State and Local Governments combined, 2002-03 .....	16
<b>9</b> State Governments, 1998-99 .....	17
<b>10</b> State Governments, 1999-2000 .....	18
<b>11</b> State Governments, 2000-01 .....	19
<b>12</b> State Governments, 2001-02 .....	20
<b>13</b> State Governments, 2002-03 .....	21

### **ADDITIONAL INFORMATION**

Explanatory Notes .....	22
-------------------------	----

### **I N Q U I R I E S**

- For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070 or Robert Bourke on Canberra (02) 6252 7589.

# NOTES

## ABOUT THIS PUBLICATION

This publication contains statistics of taxation revenue collected by all levels of government in Australia for the period 1998-99 to 2002-03. The taxation revenue statistics presented are for the general government sector and include taxes received from public corporations (i.e. government owned/controlled corporations). The amount of taxes received from these corporations are provided in the relevant tables.

The Public Finance Section of the ABS is currently reviewing the content and layout of this publication and two related publications *Government Finance Statistics, Australia* (ABS Cat. no. 5512.0) and *Education Statistics* (ABS Cat. no. 5518.0.55.001) and welcomes feedback from users. Comments can be provided to Jonathan Sim, Assistant Director, Public Finance Section on (02) 6252 5735 or via email <jonathan.sim@abs.gov.au>.

## ABOUT THIS ISSUE

From 2001-02, withholding taxes on non-residents are no longer separately identifiable under the PAYG system. The values shown for 2001-02 and subsequent years are estimates based on methodologies developed by the Balance of Payments area within the ABS.

## TERMINOLOGY

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'.



## ABBREVIATIONS

ABS Australian Bureau of Statistics  
FBT Fringe Benefits Tax  
GDP gross domestic product  
GFS Government Finance Statistics  
GST Goods and Services Tax  
n.e.c. not elsewhere classified  
PAYG pay-as-you-go tax

Dennis Trewin  
Australian Statistician

## SUMMARY OF FINDINGS

### TOTAL TAXATION REVENUE

#### Summary

A distinctive feature of the Australian federal system is that the Commonwealth government levies and collects all income tax, from individuals as well as from enterprises. It also collects a portion of other taxes, including taxes on the provision of goods and services. The revenue base of state governments consists of taxes on property, on employers' payrolls, and on the provision and use of goods and services. The sole source of taxation revenue for local governments is taxes on property.

Total taxation revenue collected in Australia rose \$20,532 million (9.5%) between 2001-02 and 2002-03. A \$12,246 million (10.3%) increase in taxes on income and a \$5,933 million (9.8%) increase in taxes on provision of goods and services were the main contributors to the rise.

### 1 TOTAL TAXATION REVENUE

	1998-99	1999-2000	2000-01	2001-02	2002-03
	\$m	\$m	\$m	\$m	\$m
COMMONWEALTH GOVERNMENT					
Taxes on income	102 309	114 520	120 861	119 032	131 278
Employers payroll taxes	3 322	3 521	3 577	3 831	3 085
Taxes on property	5	10	12	12	13
Taxes on provision of goods and services	33 203	34 085	49 905	53 654	59 194
Taxes on use of goods and performance of activities	538	439	655	708	743
Total taxation revenue	139 378	152 576	175 010	177 237	194 313
STATE GOVERNMENTS					
Taxes on income	—	—	—	—	—
Employers payroll taxes	8 448	8 954	9 501	9 675	10 157
Taxes on property	10 715	12 086	12 413	12 433	14 166
Taxes on provision of goods and services	6 172	6 576	5 987	6 584	6 978
Taxes on use of goods and performance of activities	10 034	10 208	4 704	4 607	5 021
Total taxation revenue	35 370	37 825	32 605	33 299	36 322
LOCAL GOVERNMENTS					
Taxes on income	—	—	—	—	—
Employers payroll taxes	—	—	—	—	—
Taxes on property	5 733	6 026	6 403	6 748	7 201
Taxes on provision of goods and services	—	—	—	—	—
Taxes on use of goods and performance of activities	—	—	—	—	—
Total taxation revenue	5 733	6 026	6 403	6 748	7 201
ALL LEVELS OF GOVERNMENT					
Taxes on income	102 309	114 520	120 861	119 032	131 278
Employers payroll taxes	11 380	12 201	12 809	13 175	12 894
Taxes on property	16 445	18 114	18 820	19 185	21 372
Taxes on provision of goods and services	39 375	40 661	55 893	60 238	66 171
Taxes on use of goods and performance of activities	10 572	10 646	5 359	5 314	5 761
Total taxation revenue	180 081	196 142	213 741	216 945	237 477

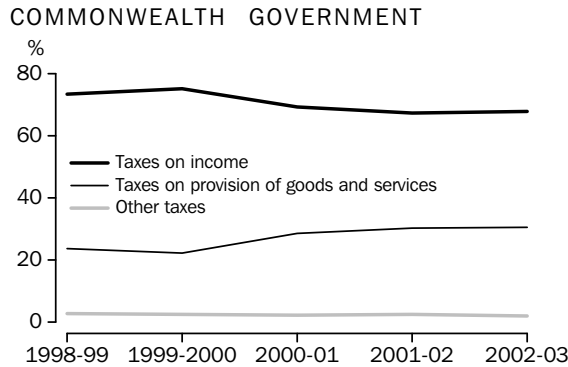
— nil or rounded to zero (including null cells)

Taxes on income totalled \$131,278 million in 2002-03 and comprised 55.3% of total taxation revenue for all levels of government. Taxes on provision of goods and services, including goods and services tax (GST), totalled \$66,171 million in 2002-03 and comprised 27.9% of total taxation revenue for all levels of government.

## SUMMARY OF FINDINGS *continued*

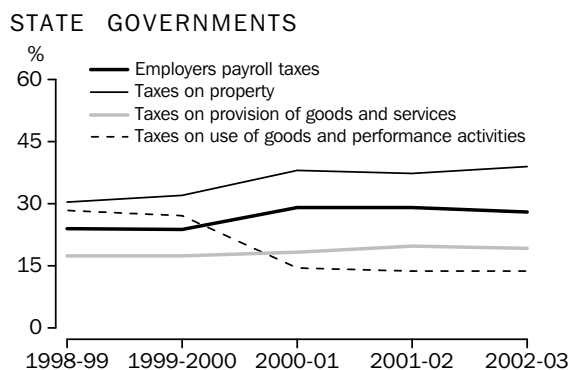
*Commonwealth  
Government Taxation  
Revenue*

Commonwealth government taxation revenue, including taxes from other levels of government and Commonwealth public corporations, rose 9.6% from \$177,237 million in 2001-02 to \$194,313 million in 2002-03. In 2002-03 Commonwealth taxation represented 81.8% of taxation revenue for all levels of government. The following graph shows the changing proportions of different taxation revenue categories to total taxation revenue for the Commonwealth government since the introduction of accrual accounting in ABS statistics in 1998-99. In ABS government finance statistics (GFS) and taxation revenue statistics, GST is recorded as a Commonwealth government tax.



*State Government  
Taxation Revenue*

State government taxation revenue (excluding GST revenue - which is recorded in GFS as a grant from the Commonwealth to the states - but including taxes from other levels of government and on public corporations) increased 9.1% from \$33,299 million in 2001-02 to \$36,322 million in 2002-03. Taxes on property was the single largest taxation revenue source (39.0%) for state governments in 2002-03, followed by employers payroll taxes (28.0%). The following graph shows the changing proportions of the different taxation revenue categories to total taxation revenue for the state governments since the introduction of accrual accounting in ABS statistics in 1998-99.



*Local Government  
Taxation Revenue*

Local government taxation revenue increased 6.7% from \$6,748 million in 2001-02 to \$7,201 million in 2002-03. Taxes on property are the sole source of taxation revenue for local governments.

## SUMMARY OF FINDINGS *continued*

### 2 MAJOR COMPONENTS OF TOTAL TAXATION

	1998-99	1999-2000	2000-01	2001-02	2002-03	Change from	Contribution
						2001-02 to 2002-03	to total taxes 2002-03
	\$m	\$m	\$m	\$m	\$m	%	%
<b>Taxes on income</b>							
Income taxes levied on individuals	75 553	83 788	77 425	86 112	91 484	6.2	38.5
Income taxes levied on enterprises(a)	25 677	29 516	42 221	31 782	38 696	21.8	16.3
Income taxes levied on non-residents(b)	1 079	1 215	1 215	1 138	1 098	-3.5	0.5
<b>Employers payroll taxes</b>							
General taxes (payroll tax)	8 229	8 734	9 272	9 415	9 874	4.9	4.2
Selective payroll taxes (stevedoring industry charges)	—	—	—	—	—	—	—
Other employers labour force taxes	3 151	3 467	3 537	3 760	3 020	-19.7	1.3
<b>Taxes on property</b>							
Taxes on immovable property	8 052	8 447	9 070	9 502	10 371	9.1	4.4
Taxes on financial and capital transactions	8 393	9 667	9 750	9 684	11 001	13.6	4.6
<b>Taxes on provision of goods and services</b>							
General taxes (sales tax)	15 215	15 644	1 976	791	896	13.3	0.4
Goods and services tax (GST)	—	—	23 854	27 389	31 257	14.1	13.2
<b>Excises and levies</b>							
Crude oil and LPG	10 903	11 447	12 447	12 793	13 662	6.8	5.8
Other excises	2 680	2 644	6 572	6 837	7 125	4.2	3.0
Agricultural production taxes	791	551	453	553	589	6.5	0.2
Levies on statutory corporations	17	18	14	82	95	15.9	—
Taxes on international trade	3 615	3 799	4 606	5 214	5 573	6.9	2.3
Taxes on gambling	4 146	4 420	3 568	3 707	3 843	3.7	1.6
Taxes on insurance	2 009	2 139	2 403	2 872	3 132	9.1	1.3
<b>Taxes on the use of goods and performance of activities</b>							
Motor vehicle taxes	3 921	3 911	4 033	4 291	4 690	9.3	2.0
Franchise taxes	5 688	5 819	325	13	10	-23.1	—
Other	963	915	1 001	1 010	1 061	5.0	0.4
<b>Total</b>	<b>180 081</b>	<b>196 142</b>	<b>213 741</b>	<b>216 945</b>	<b>237 477</b>	<b>9.5</b>	<b>100.0</b>

— nil or rounded to zero (including null cells)

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

(b) From 2001-02, withholding taxes on non-residents are no longer separately identifiable under the PAYG system. The values shown for 2001-02 and subsequent years are estimates based on methodologies developed by the Balance of Payments area within the ABS.

#### Major Components of Total Taxation

Income taxes levied on individuals in 2002-03 totalled \$91,484 million while those on enterprises totalled \$38,696 million. This represented 38.5% and 16.3% of total taxation revenue for all levels of government respectively.

GST revenue was \$31,257 million in 2002-03 and represented 13.2% of total taxation revenue for all levels of government. Excises and levies totalled \$21,471 million and represented a further 9.0% of total taxation revenue.

#### MAJOR FACTORS AFFECTING TAXATION REVENUE IN 2002-03

The amount of taxation revenue collected in a particular year can be affected by a number of factors, including:

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

## SUMMARY OF FINDINGS *continued*

### MAJOR FACTORS AFFECTING TAXATION REVENUE IN 2002-03 *continued*

Major factors affecting taxation revenue in 2002-03 are outlined below. This information has been derived from budget outcomes and annual reports published for the Commonwealth and state governments.

#### *Commonwealth Government*

#### TAXES ON INCOME

- Income taxes levied on individuals rose by almost \$5.4 billion or 6.2%. This was largely due to a \$4.8 billion increase in gross income tax withholding.
- Company income tax rose \$6.6 billion or 23.3%. This was predominantly due to higher company profitability.
- Income tax paid by superannuation funds increased by \$276 million or 8.3%.
- Prescribed payments continued to decline following its replacement with the pay-as-you-go (PAYG) withholding system from 1 July 2000.

#### TAXES ON EMPLOYERS PAYROLL AND LABOUR FORCE

- Other employer labour force taxes fell \$746 million or 19.5%, reflecting a strong fall in fringe benefits tax (FBT) revenue offset to some extent by an increase in the superannuation guarantee levy charge. The fall in FBT revenue relative to 2001-02 is primarily due to a revised treatment of receivables relating to employee benefit arrangements.

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

- Goods and services tax revenue rose almost \$3.9 billion or 14.1%.
- Revenue from excises rose \$1,157 million or 5.9% from 2001-02 to 2002-03.
- General taxes on provision of goods and services (other than GST revenue) increased by \$105 million or 13.3% partly reflecting an increase in luxury car tax.
- Levies on statutory corporations, reflecting universal services levies on communications carriers, increased by \$15 million or 18.8%.
- Taxes on international trade increased by \$359 million or 6.9%.

#### *State Governments*

#### TAXES ON EMPLOYERS PAYROLL AND LABOUR FORCE

- The taxes on employers payroll and labour force increased in 2002-03 by \$482 million or 5.0%. Employers payroll taxes increased across all states with the exception of the Northern Territory where they fell \$2 million. The largest increase occurred in Queensland where an increase of \$132 million or 11.0% was recorded.

#### TAXES ON PROPERTY

- Taxes on property increased across all states, with 85.7% of the \$1,733 million increase being due to an increase in stamp duty on conveyances, which increased across all states.
- Stamp duty on conveyances increased by \$1,486 million and accounted for almost half of the \$3,023 million increase in total state taxation revenue between 2001-02 and 2002-03.
- Land taxes increased by \$381 million or 17.5%.
- Financial institutions transactions taxes decreased by \$323 million or 33.2% with decreases experienced in almost all states.

## SUMMARY OF FINDINGS *continued*

### State Governments *continued*

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

- Taxes on the provision of goods and services increased by \$394 million or 6.0%.
- Taxes on gambling increased by \$136 million with taxes on private lotteries, taxes on government lotteries, and taxes on gambling machines generally increasing in all states. However, in Victoria, taxes on gambling machines fell by \$77 million.
- Taxes on insurance rose \$260 million or 9.1%.

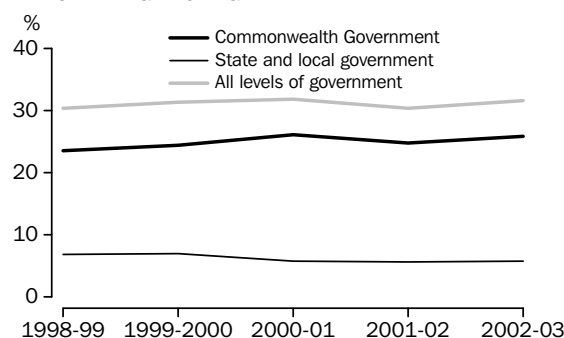
#### TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES

- Taxes on use of goods and performance of activities increased across all states. The \$414 million or 9.0% increase was almost entirely due to an increase in motor vehicle taxes, which rose \$402 million.

### TAXATION AS A PROPORTION OF GROSS DOMESTIC PRODUCT (GDP)

Total taxation revenue as a percentage of GDP increased from 30.4% in 2001-02 to 31.5% in 2002-03. Taxation revenue for the Commonwealth Government as a percentage of GDP increased from 24.8% in 2001-02 to 25.8% in 2002-03, while total taxation revenue from state and local governments rose from 5.6% of GDP in 2001-02 to 5.8% in 2002-03.

#### PERCENTAGE OF GDP



### PER CAPITA TAXATION

On average, Australian residents each paid \$12,018 in tax in 2002-03, up 8.2% on the previous year.

The Commonwealth Government taxation per capita rose 8.4% from \$9,075 in 2001-02 to \$9,834 in 2002-03.

State and territory governments and local councils charged residents an average of \$2,202 a year in property taxes, stamp duty, gambling taxes, payroll and other taxes in 2002-03. This was up from \$2,050 in 2001-02, but still less than the \$2,302 charged in the 1999-2000 financial year immediately prior to the introduction of GST.

New South Wales taxation per capita was \$2,477 in 2002-03 compared to \$2,341 in 2001-02, while taxation per capita in the Northern Territory was \$1,493 in 2002-03 compared to \$1,393 in 2001-02.

Taxation per capita increased in all states and territories between 2001-02 and 2002-03. The state with the largest percentage increase in taxation per capita between 2001-02 and 2002-03 was the ACT with 17.5%. This rise however followed two consecutive years of decline.

## SUMMARY OF FINDINGS *continued*

### PER CAPITA TAXATION *continued*

Taxation per capita in Queensland in 2002-03 was \$1,867 up from \$1,683 in 2001-02. Queensland is the only state whose taxation per capita is now higher than it was in 1999-2000.

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

### **3** TAXATION PER CAPITA

	1998-99	1999-2000	2000-01	2001-02	2002-03
<i>Level of Government</i>	\$	\$	\$	\$	\$
State and Local					
New South Wales	2 530	2 678	2 376	2 341	2 477
Victoria	2 256	2 365	2 108	2 153	2 267
Queensland	1 685	1 763	1 533	1 683	1 867
South Australia	1 952	2 144	1 818	1 836	2 010
West Australia	2 098	2 174	1 886	1 909	2 136
Tasmania	1 711	1 781	1 508	1 476	1 557
Northern Territory	1 986	2 014	1 308	1 393	1 493
Australian Capital Territory	2 014	2 199	2 015	1 807	2 123
Average	2 183	2 302	2 022	2 050	2 202
Commonwealth Government	7 406	8 013	9 076	9 075	9 834
<b>All levels of government</b>	<b>9 569</b>	<b>10 300</b>	<b>11 085</b>	<b>11 108</b>	<b>12 018</b>



## TAXATION, All Levels of Government

	1998-99	1999-2000	2000-01	2001-02	2002-03
	\$m	\$m	\$m	\$m	\$m
<b>Taxes on income</b>					
Income taxes levied on individuals	75 553	83 788	77 425	86 112	91 484
Income taxes levied on enterprises(a)	25 677	29 516	42 221	31 782	38 696
Income taxes levied on non-residents(b)	1 079	1 215	1 215	1 138	1 098
<i>Total</i>	<i>102 309</i>	<i>114 520</i>	<i>120 861</i>	<i>119 032</i>	<i>131 278</i>
<b>Employers payroll taxes</b>					
General taxes (payroll tax)	8 229	8 734	9 272	9 415	9 874
Selective payroll taxes (stevedoring industry charges)	—	—	—	—	—
Other employers labour force taxes	3 151	3 467	3 537	3 760	3 020
<i>Total</i>	<i>11 380</i>	<i>12 201</i>	<i>12 809</i>	<i>13 175</i>	<i>12 894</i>
<b>Taxes on property</b>					
Taxes on immovable property	8 052	8 447	9 070	9 502	10 371
Taxes on financial and capital transactions	8 393	9 667	9 750	9 684	11 001
<i>Total</i>	<i>16 445</i>	<i>18 114</i>	<i>18 820</i>	<i>19 185</i>	<i>21 372</i>
<b>Taxes on provision of goods and services</b>					
General taxes (sales tax)	15 215	15 644	1 976	791	896
Goods and services tax (GST)	—	—	23 854	27 389	31 257
<b>Excises and levies</b>					
Crude oil and LPG	10 903	11 447	12 447	12 793	13 662
Other excises	2 680	2 644	6 572	6 837	7 125
Agricultural production taxes	791	551	453	553	589
Levies on statutory corporations	17	18	14	82	95
<i>Total</i>	<i>14 391</i>	<i>14 660</i>	<i>19 487</i>	<i>20 265</i>	<i>21 471</i>
Taxes on international trade	3 615	3 799	4 606	5 214	5 573
Taxes on gambling	4 146	4 420	3 568	3 707	3 843
Taxes on insurance	2 009	2 139	2 403	2 872	3 132
<i>Total</i>	<i>39 375</i>	<i>40 661</i>	<i>55 893</i>	<i>60 238</i>	<i>66 171</i>
<b>Taxes on the use of goods and performance of activities</b>					
Motor vehicle taxes	3 921	3 911	4 033	4 291	4 690
Franchise taxes	5 688	5 819	325	13	10
Other	963	915	1 001	1 010	1 061
<i>Total</i>	<i>10 572</i>	<i>10 646</i>	<i>5 359</i>	<i>5 314</i>	<i>5 761</i>
<b>Total</b>	<b>180 081</b>	<b>196 142</b>	<b>213 741</b>	<b>216 945</b>	<b>237 477</b>

— nil or rounded to zero (including null cells)

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

(b) From 2001-02, withholding taxes on non-residents are no longer separately identifiable under the PAYG system. The values shown 2001-02 and subsequent years are estimates based on methodologies developed by the Balance of Payments area within the ABS.

## TAXATION BY LEVEL OF GOVERNMENT

	1998-99	1999-2000	2000-01	2001-02	2002-03
VALUE (\$M)					
Commonwealth	139 378	152 576	175 010	177 237	194 313
Less intergovernmental taxes	172	54	40	71	65
<i>Tax revenue net of intergovernmental taxes</i>	139 206	152 522	174 970	177 166	194 248
State					
New South Wales	14 122	15 191	13 343	13 216	14 161
Victoria	9 190	9 721	8 518	8 762	9 251
Queensland	4 732	5 053	4 256	4 850	5 598
South Australia	2 433	2 710	2 197	2 193	2 431
Western Australia	3 270	3 422	2 892	2 945	3 388
Tasmania	658	690	548	529	564
Northern Territory	339	349	213	227	246
Australian Capital Territory	626	690	639	579	684
<i>Total</i>	35 370	37 825	32 605	33 299	36 322
Less intergovernmental taxes	228	231	237	268	294
<i>Tax revenue net of intergovernmental taxes</i>	35 142	37 594	32 368	33 030	36 028
Local					
New South Wales	2 023	2 090	2 183	2 267	2 346
Victoria	1 330	1 427	1 543	1 640	1 826
Queensland	1 124	1 176	1 254	1 329	1 423
South Australia	482	510	546	589	629
Western Australia	584	629	671	707	752
Tasmania	149	150	164	167	175
Northern Territory	41	42	43	48	49
<i>Total</i>	5 733	6 026	6 403	6 748	7 201
<b>Total</b>	<b>180 081</b>	<b>196 142</b>	<b>213 741</b>	<b>216 945</b>	<b>237 477</b>
PROPORTION OF TAXES (%)					
Commonwealth	77.3	77.8	81.9	81.7	81.8
State	19.5	19.2	15.1	15.2	15.2
Local	3.2	3.1	3.0	3.1	3.0

	1998-99	1999-2000	2000-01	2001-02	2002-03
	\$m	\$m	\$m	\$m	\$m
<b>Taxes on income</b>					
Income taxes levied on individuals					
Personal income tax	72 977	80 881	76 910	86 085	91 477
Prescribed payments by individuals	2 576	2 907	514	27	7
Other income levied on individuals	—	—	—	—	—
<i>Total</i>	75 553	83 788	77 425	86 112	91 484
Income taxes levied on enterprises					
Company income tax(a)	21 583	26 019	37 524	28 439	35 079
Income tax paid by superannuation funds	3 870	3 245	4 652	3 341	3 617
Prescribed payments by enterprises	224	253	45	2	—
<i>Total</i>	25 677	29 516	42 221	31 782	38 696
Income taxes levied on non-residents(b)					
Dividend withholding tax	179	312	142	95	79
Interest withholding tax	540	552	704	660	641
Other income taxes levied on non-residents	360	351	369	383	377
<i>Total</i>	1 079	1 215	1 215	1 138	1 098
<b>Total</b>	102 309	114 520	120 861	119 032	131 278
<b>Employers payroll taxes</b>					
Other employers labour force taxes					
Fringe benefits tax	3 235	3 424	3 456	3 675	2 832
Superannuation guarantee charge	87	97	121	156	253
<i>Total</i>	3 322	3 521	3 577	3 831	3 085
<b>Taxes on property</b>					
Taxes on financial and capital transactions					
Financial institutions transactions taxes	—	—	—	—	—
Government borrowing guarantee levies	5	10	12	12	13
<i>Total</i>	5	10	12	12	13
<b>Taxes on the provision of goods and services</b>					
General taxes (sales taxes)					
General taxes (sales taxes)	15 215	15 644	1 976	791	896
Goods and services tax (GST)	—	—	23 854	27 389	31 257
Excises and levies					
Excises	13 583	14 091	19 019	19 630	20 787
Agricultural production taxes	791	551	451	550	586
Levies on statutory corporations	—	—	—	80	95
<i>Total</i>	14 374	14 642	19 470	20 260	21 468
Taxes on international trade					
Taxes on international trade	3 615	3 799	4 606	5 214	5 573
Taxes on gambling					
Taxes on gambling	—	—	—	—	—
Taxes on insurance					
Taxes on insurance	—	—	—	—	—
<i>Total</i>	33 203	34 085	49 905	53 654	59 194
Other	538	439	655	708	743
<b>Total</b>	<b>139 378</b>	<b>152 576</b>	<b>175 010</b>	<b>177 237</b>	<b>194 313</b>
Taxes received from public corporations	2 087	1 972	2 477	2 036	1 825
Taxes received from other levels of government	172	54	40	71	65

— nil or rounded to zero (including null cells)

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

(b) From 2001-02, withholding taxes on non-residents are no longer separately identifiable under the PAYG system. The values shown for 2001-02 and subsequent years are estimates based on methodologies developed by the Balance of Payments area within the ABS.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 578	2 211	1 010	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
<i>Total</i>	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	5	—	—	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
<i>Total</i>	3 512	2 244	1 078	459	815	103	64	114	8 389
<i>Total</i>	6 502	4 019	2 581	1 084	1 606	296	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
<i>Total</i>	—	—	—	1	2	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	278	—	182	50	85	—	—	5	600
Taxes on private lotteries	16	333	8	1	—	20	12	8	398
Taxes on gambling machines	812	820	259	188	1	34	—	31	2 145
Casino taxes	120	155	89	20	48	6	14	4	456
Race betting taxes	190	135	108	49	39	8	2	10	541
Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
<i>Total</i>	1 419	1 447	646	308	172	69	28	58	4 146
Taxes on insurance									
Insurance companies contributions to fire brigades	269	173	—	55	57	7	—	—	561
Third party insurance taxes	16	77	21	27	—	4	—	—	146
Taxes on insurance n.e.c.	566	282	160	131	110	17	8	29	1 302
<i>Total</i>	850	532	181	214	167	28	8	29	2 009
<i>Total</i>	2 270	1 979	827	523	341	111	35	87	6 172
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	444	408	167	103	138	28	13	18	1 318
Other	1 055	437	517	169	276	60	16	53	2 583
<i>Total</i>	1 499	845	684	272	414	87	28	71	3 901
Franchise taxes									
Gas taxes	3	—	—	8	—	—	—	—	11
Petroleum products taxes(a)	619	433	-65	144	280	47	46	32	1 534
Tobacco taxes	1 046	700	620	289	357	104	60	47	3 222
Liquor taxes	313	206	192	58	102	19	16	15	921
<i>Total</i>	1 981	1 339	747	498	739	169	122	93	5 688
Other	303	128	6	1	—	—	7	—	445
<i>Total</i>	3 783	2 312	1 436	772	1 153	256	157	165	10 033
<b>Total</b>	<b>16 132</b>	<b>10 520</b>	<b>5 855</b>	<b>2 916</b>	<b>3 853</b>	<b>807</b>	<b>380</b>	<b>626</b>	<b>41 089</b>
Taxes received from public corporations	711	71	450	206	169	43	3	28	1 681
Taxes received from other levels of government	93	71	—	20	24	5	—	—	214

— nil or rounded to zero (including null cells)

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 764	2 368	1 118	559	766	144	85	145	8 949
Taxes on property									
Taxes on immovable property									
Land taxes	900	411	220	133	195	27	—	31	1 917
Municipal rates	2 083	1 427	1 137	510	629	150	42	100	6 078
Other	24	90	203	82	32	18	—	4	452
<i>Total</i>	3 007	1 928	1 560	726	855	195	42	134	8 447
Taxes on financial and capital transactions									
Financial institutions transactions taxes	924	611	210	148	235	46	21	41	2 237
Government borrowing guarantee levies	33	4	68	21	9	4	—	—	138
Stamp duties on conveyances	2 406	1 294	767	313	585	49	34	87	5 536
Other stamp duties	830	461	200	128	87	16	4	21	1 746
<i>Total</i>	4 193	2 370	1 245	609	916	115	60	150	9 657
<i>Total</i>	7 199	4 298	2 805	1 335	1 771	310	102	284	18 104
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	—	3	15	—	—	18
<i>Total</i>	—	—	—	—	3	15	—	—	18
Taxes on gambling									
Taxes on government lotteries	277	—	185	52	86	—	—	4	604
Taxes on private lotteries	16	291	9	1	—	23	12	7	360
Taxes on gambling machines	955	933	312	211	1	41	14	36	2 503
Casino taxes	126	155	97	20	43	6	5	3	456
Race betting taxes	191	137	49	50	40	7	1	9	486
Taxes on gambling n.e.c.	5	4	—	—	—	1	1	—	10
<i>Total</i>	1 570	1 520	653	334	170	79	33	61	4 420
Taxes on insurance									
Insurance companies contributions to fire brigades	287	189	—	—	58	7	—	—	540
Third party insurance taxes	17	80	26	26	—	2	—	—	151
Taxes on insurance n.e.c.	599	310	185	153	139	20	9	31	1 447
<i>Total</i>	903	579	212	179	197	29	9	31	2 139
<i>Total</i>	2 473	2 099	865	513	370	123	41	92	6 576
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	462	418	167	97	160	28	13	20	1 365
Other	1 006	445	519	199	230	59	17	52	2 526
<i>Total</i>	1 468	863	686	297	390	86	30	72	3 891
Franchise taxes									
Gas taxes	3	—	—	5	—	—	—	—	8
Petroleum products taxes(a)	614	426	-80	145	278	58	46	32	1 521
Tobacco taxes	1 083	727	630	299	370	97	62	49	3 318
Liquor taxes	323	226	198	66	105	21	16	17	973
<i>Total</i>	2 023	1 379	749	515	753	176	125	99	5 819
Other	341	142	4	1	—	—	8	—	496
<i>Total</i>	3 832	2 384	1 439	813	1 143	262	163	170	10 206
<b>Total</b>	<b>17 268</b>	<b>11 148</b>	<b>6 227</b>	<b>3 220</b>	<b>4 050</b>	<b>840</b>	<b>391</b>	<b>690</b>	<b>43 835</b>
Taxes received from public corporations	731	59	360	191	176	40	3	26	1 585
Taxes received from other levels of government	94	69	—	21	25	6	—	—	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.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 981	2 540	1 170	570	833	165	79	158	9 496
Taxes on property									
Taxes on immovable property									
Land taxes	929	525	230	140	221	26	—	32	2 103
Municipal rates	2 176	1 543	1 210	546	670	164	43	105	6 455
Other	56	91	229	76	36	19	—	4	512
<i>Total</i>	3 160	2 159	1 668	762	927	209	43	141	9 070
Taxes on financial and capital transactions									
Financial institutions transactions taxes	957	640	207	160	238	49	21	42	2 314
Government borrowing guarantee levies	143	4	53	17	8	4	—	—	228
Stamp duties on conveyances	2 214	1 284	700	295	624	56	28	83	5 283
Other stamp duties	930	476	222	115	97	13	4	55	1 912
<i>Total</i>	4 243	2 404	1 181	586	967	122	54	180	9 738
<i>Total</i>	7 404	4 563	2 849	1 349	1 894	332	97	321	18 808
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	14	—	—	14
<i>Total</i>	—	—	—	3	—	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	255	—	158	73	74	—	—	5	564
Taxes on private lotteries	8	273	6	1	—	20	12	8	327
Taxes on gambling machines	729	801	279	192	—	35	—	27	2 064
Casino taxes	82	106	53	14	19	4	15	2	295
Race betting taxes	136	94	26	13	28	—	2	1	300
Taxes on gambling n.e.c.	2	3	—	—	—	1	11	—	17
<i>Total</i>	1 213	1 276	522	293	121	60	40	43	3 568
Taxes on insurance									
Insurance companies contributions to fire brigades	306	198	—	—	62	8	—	—	574
Third party insurance taxes	18	86	30	28	—	5	—	—	167
Taxes on insurance n.e.c.	701	358	208	166	156	25	12	35	1 662
<i>Total</i>	1 026	642	237	194	218	38	12	35	2 403
<i>Total</i>	2 239	1 918	759	489	339	112	52	79	5 987
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	465	429	167	102	161	30	12	20	1 387
Other	991	465	558	198	292	66	16	58	2 646
<i>Total</i>	1 456	894	726	300	453	96	29	78	4 033
Franchise taxes									
Gas taxes	3	—	—	3	—	—	—	—	6
Petroleum products taxes	76	51	—	16	22	6	—	2	174
Tobacco taxes	21	14	—	6	7	—	—	—	48
Liquor taxes	43	31	—	9	13	—	—	1	97
<i>Total</i>	143	96	—	34	42	6	—	3	325
Other	291	50	6	—	—	—	—	—	347
<i>Total</i>	1 890	1 040	732	334	496	102	29	81	4 704
<b>Total</b>	<b>15 514</b>	<b>10 061</b>	<b>5 510</b>	<b>2 742</b>	<b>3 562</b>	<b>711</b>	<b>257</b>	<b>639</b>	<b>38 995</b>
Taxes received from public corporations	775	54	279	179	179	31	3	18	1 519
Taxes received from other levels of government	96	73	—	22	28	6	—	—	224

— nil or rounded to zero (including null cells)

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	4 014	2 559	1 199	601	900	149	96	147	9 665
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	2 260	1 640	1 281	586	707	166	48	107	6 796
Other	52	96	240	83	38	21	—	4	534
Total	3 314	2 251	1 751	809	970	213	48	145	9 502
Taxes on financial and capital transactions									
Financial institutions transactions taxes	254	288	200	68	112	24	10	18	972
Government borrowing guarantee levies	92	4	58	16	10	5	—	—	185
Stamp duties on conveyances	3 041	1 885	1 056	354	733	71	35	128	7 302
Other stamp duties	547	265	250	73	54	17	7	1	1 213
Total	3 934	2 442	1 563	511	909	116	51	146	9 672
Total	7 248	4 693	3 315	1 319	1 879	329	100	291	19 174
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	2	—	—	2
Total	—	—	—	3	—	2	—	—	5
Taxes on gambling									
Taxes on government lotteries	256	—	160	65	71	—	—	4	556
Taxes on private lotteries	8	266	7	1	—	21	8	8	314
Taxes on gambling machines	723	903	322	212	—	42	—	27	2 229
Casino taxes	80	100	53	16	16	4	13	2	283
Race betting taxes	140	98	27	16	25	—	3	2	311
Taxes on gambling n.e.c.	2	3	—	3	—	1	5	—	14
Total	1 209	1 370	569	312	113	67	28	43	3 707
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	71	30	—	—	—	—	209
Taxes on insurance n.e.c.	873	413	238	193	203	41	16	29	2 006
Total	1 239	738	309	223	267	52	16	29	2 872
Total	2 448	2 108	877	538	380	121	44	71	6 584
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	497	460	184	114	181	33	14	21	1 504
Other	1 047	487	596	209	312	65	22	49	2 787
Total	1 545	947	780	324	493	98	36	69	4 291
Franchise taxes									
Gas taxes	4	—	—	—	—	—	—	—	4
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	6	—	—	—	—	—	—	9
Total	7	6	—	—	—	—	—	—	13
Other	209	88	5	—	—	—	—	—	303
Total	1 760	1 042	785	324	493	98	36	69	4 607
<b>Total</b>	<b>15 470</b>	<b>10 402</b>	<b>6 176</b>	<b>2 782</b>	<b>3 652</b>	<b>697</b>	<b>276</b>	<b>579</b>	<b>40 030</b>
Taxes received from public corporations	709	56	285	172	143	19	4	12	1 402
Taxes received from other levels of government	102	75	15	21	31	6	—	—	251

— nil or rounded to zero (including null cells)

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 128	2 620	1 323	654	1 003	156	94	169	10 147
Taxes on property									
Taxes on immovable property									
Land taxes	1 136	655	279	157	260	25	—	41	2 553
Municipal rates	2 339	1 826	1 421	626	752	175	49	113	7 300
Other	58	105	206	87	39	20	—	4	518
<i>Total</i>	3 533	2 586	1 905	871	1 050	219	49	157	10 371
Taxes on financial and capital transactions									
Financial institutions transactions taxes	1	246	191	60	97	27	9	17	649
Government borrowing guarantee levies	115	5	55	16	10	6	—	—	207
Stamp duties on conveyances	3 623	2 116	1 382	428	929	91	43	176	8 788
Other stamp duties	621	272	279	93	49	17	6	9	1 345
<i>Total</i>	4 360	2 639	1 908	596	1 085	142	58	201	10 989
<i>Total</i>	7 893	5 225	3 813	1 467	2 135	361	107	358	21 360
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	—	—	—	3	—	—	—	—	3
Taxes on gambling									
Taxes on government lotteries	277	—	170	73	75	—	—	5	600
Taxes on private lotteries	7	295	11	1	—	22	27	8	372
Taxes on gambling machines	752	826	377	242	—	45	—	28	2 271
Casino taxes	80	99	53	17	16	5	1	2	274
Race betting taxes	142	102	29	7	27	—	4	2	312
Taxes on gambling n.e.c.	4	3	—	—	—	1	5	—	13
<i>Total</i>	1 262	1 326	640	340	119	73	38	45	3 843
Taxes on insurance									
Insurance companies contributions to fire brigades	365	250	—	—	69	15	—	—	698
Third party insurance taxes	20	96	48	34	—	3	—	—	200
Taxes on insurance n.e.c.	913	496	286	220	239	28	19	33	2 233
<i>Total</i>	1 297	841	334	254	308	46	19	33	3 132
<i>Total</i>	2 559	2 167	974	597	427	118	56	78	6 978
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	534	503	234	126	232	33	15	24	1 700
Other	1 128	508	646	216	342	71	24	54	2 991
<i>Total</i>	1 663	1 011	881	343	574	104	38	78	4 691
Franchise taxes									
Gas taxes	—	—	—	—	—	—	—	—	—
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	7	—	—	—	—	—	—	10
<i>Total</i>	4	7	—	—	—	—	—	—	10
Other	253	47	17	—	—	—	—	—	318
<i>Total</i>	1 919	1 065	898	343	574	104	38	78	5 019
<b>Total</b>	<b>16 500</b>	<b>11 077</b>	<b>7 008</b>	<b>3 061</b>	<b>4 139</b>	<b>739</b>	<b>296</b>	<b>684</b>	<b>43 503</b>
Taxes received from public corporations	813	75	308	166	162	20	5	15	1 564
Taxes received from other levels of government	108	87	48	22	—	6	3	—	274

— nil or rounded to zero (including null cells)



	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	3 583	2 211	1 010	538	753	144	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	5	—	—	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	147	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	34	—	31	2 145
Casino taxes	120	155	89	20	48	6	14	4	456
Race betting taxes	190	135	108	49	39	8	2	10	541
Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
Total	1 419	1 447	646	308	172	69	28	58	4 146
Taxes on insurance									
Insurance companies contributions to fire brigades	269	173	—	55	57	7	—	—	561
Third party insurance taxes	16	77	21	27	—	4	—	—	146
Taxes on insurance n.e.c.	566	282	160	131	110	17	8	29	1 302
Total	850	532	181	214	167	28	8	29	2 009
Total	2 270	1 979	827	523	341	111	35	87	6 172
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	444	408	167	103	138	28	13	18	1 318
Other	1 055	437	517	169	276	60	16	53	2 584
Total	1 499	845	684	272	414	87	28	71	3 902
Franchise taxes									
Gas taxes	3	—	—	8	—	—	—	—	11
Petroleum products taxes(a)	619	433	-65	144	280	47	46	32	1 534
Tobacco taxes	1 046	700	620	289	357	104	60	47	3 222
Liquor taxes	313	206	192	58	102	19	16	15	921
Total	1 981	1 339	747	498	739	169	122	93	5 688
Other	303	128	6	1	—	—	7	—	445
Total	3 783	2 312	1 437	772	1 153	256	157	165	10 034
<b>Total</b>	<b>14 122</b>	<b>9 190</b>	<b>4 732</b>	<b>2 433</b>	<b>3 270</b>	<b>658</b>	<b>339</b>	<b>626</b>	<b>35 370</b>
Taxes received from public corporations	619	71	450	206	169	43	3	28	1 589
Taxes received from other levels of government	99	71	1	20	24	5	—	—	220
.....									

— nil or rounded to zero (including null cells)

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	3 769	2 368	1 118	559	766	144	85	145	8 954
Taxes on property									
Taxes on immovable property									
Land taxes	900	411	220	133	195	27	—	31	1 917
Municipal rates	—	—	—	—	—	—	—	100	100
Other	24	90	163	82	32	18	—	4	413
Total	924	501	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	15	—	—	18
Total	—	—	—	—	3	15	—	—	18
Taxes on gambling									
Taxes on government lotteries	277	—	185	52	86	—	—	4	604
Taxes on private lotteries	16	291	9	1	—	23	12	7	360
Taxes on gambling machines	955	933	312	211	1	41	14	36	2 503
Casino taxes	126	155	97	20	43	6	5	3	456
Race betting taxes	191	137	49	50	40	7	1	9	486
Taxes on gambling n.e.c.	5	4	—	—	—	1	1	—	10
Total	1 570	1 520	653	334	170	79	33	61	4 420
Taxes on insurance									
Insurance companies contributions to fire brigades	287	189	—	—	58	7	—	—	540
Third party insurance taxes	17	80	26	26	—	2	—	—	151
Taxes on insurance n.e.c.	599	310	185	153	139	20	9	31	1 447
Total	903	579	212	179	197	29	9	31	2 139
Total	2 473	2 099	865	513	370	123	41	92	6 576
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	462	418	167	97	160	28	13	20	1 365
Other	1 006	445	521	199	230	59	17	52	2 528
Total	1 468	863	688	297	390	86	30	72	3 893
Franchise taxes									
Gas taxes	3	—	—	5	—	—	—	—	8
Petroleum products taxes(a)	614	426	-80	145	278	58	46	32	1 521
Tobacco taxes	1 083	727	630	299	370	97	62	49	3 318
Liquor taxes	323	226	198	66	105	21	16	17	973
Total	2 023	1 379	749	515	753	176	125	99	5 819
Other	341	142	4	1	—	—	8	—	496
Total	3 832	2 384	1 442	813	1 143	262	163	170	10 208
<b>Total</b>	<b>15 191</b>	<b>9 721</b>	<b>5 053</b>	<b>2 710</b>	<b>3 422</b>	<b>690</b>	<b>349</b>	<b>690</b>	<b>37 825</b>
Taxes received from public corporations	645	59	360	191	176	40	3	26	1 499
Taxes received from other levels of government	99	69	2	21	25	6	—	—	222

— nil or rounded to zero (including null cells)

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 986	2 540	1 170	570	833	165	79	158	9 501
Taxes on property									
Taxes on immovable property									
Land taxes	929	525	230	140	221	26	—	32	2 103
Municipal rates	—	—	—	—	—	—	—	105	105
Other	56	91	185	76	36	19	—	4	467
<i>Total</i>	985	616	414	217	257	46	—	141	2 675
Taxes on financial and capital transactions									
Financial institutions transactions taxes	957	640	207	160	238	49	21	42	2 314
Government borrowing guarantee levies	143	4	53	17	8	4	—	—	228
Stamp duties on conveyances	2 214	1 284	700	295	624	56	28	83	5 283
Other stamp duties	930	476	222	115	97	13	4	55	1 912
<i>Total</i>	4 243	2 404	1 181	586	967	122	54	180	9 738
<i>Total</i>	5 228	3 020	1 595	803	1 224	168	54	321	12 413
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	14	—	—	14
<i>Total</i>	—	—	—	3	—	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	255	—	158	73	74	—	—	5	564
Taxes on private lotteries	8	273	6	1	—	20	12	8	327
Taxes on gambling machines	729	801	279	192	—	35	—	27	2 064
Casino taxes	82	106	53	14	19	4	15	2	295
Race betting taxes	136	94	26	13	28	—	2	1	300
Taxes on gambling n.e.c.	2	3	—	—	—	1	11	—	17
<i>Total</i>	1 213	1 276	522	293	121	60	40	43	3 568
Taxes on insurance									
Insurance companies contributions to fire brigades	306	198	—	—	62	8	—	—	574
Third party insurance taxes	18	86	30	28	—	5	—	—	167
Taxes on insurance n.e.c.	701	358	208	166	156	25	12	35	1 662
<i>Total</i>	1 026	642	237	194	218	38	12	35	2 403
<i>Total</i>	2 239	1 918	759	489	339	112	52	79	5 987
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	465	429	167	102	161	30	12	20	1 387
Other	991	465	558	198	292	66	16	58	2 646
<i>Total</i>	1 456	894	726	300	453	96	29	78	4 033
Franchise taxes									
Gas taxes	3	—	—	3	—	—	—	—	6
Petroleum products taxes	76	51	—	16	22	6	—	2	174
Tobacco taxes	21	14	—	6	7	—	—	—	48
Liquor taxes	43	31	—	9	13	—	—	1	97
<i>Total</i>	143	96	—	34	42	6	—	3	325
Other	291	50	6	—	—	—	—	—	347
<i>Total</i>	1 890	1 040	732	334	496	102	29	81	4 704
<b>Total</b>	<b>13 343</b>	<b>8 518</b>	<b>4 256</b>	<b>2 197</b>	<b>2 892</b>	<b>548</b>	<b>213</b>	<b>639</b>	<b>32 605</b>
Taxes received from public corporations	688	54	279	179	179	31	3	18	1 432
Taxes received from other levels of government	101	73	—	22	28	6	—	—	229

— nil or rounded to zero (including null cells)

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	4 021	2 559	1 202	601	900	149	96	147	9 675
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	—	—	—	—	—	—	—	107	107
Other	52	96	192	80	38	20	—	4	482
Total	1 054	611	423	220	263	46	—	145	2 761
Taxes on financial and capital transactions									
Financial institutions transactions taxes	254	288	200	68	112	24	10	18	972
Government borrowing guarantee levies	92	4	58	16	10	5	—	—	185
Stamp duties on conveyances	3 041	1 885	1 056	354	733	71	35	128	7 302
Other stamp duties	547	265	250	73	54	17	7	1	1 213
Total	3 934	2 442	1 563	511	909	116	51	146	9 672
Total	4 988	3 053	1 986	730	1 172	162	51	291	12 433
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	2	—	—	2
Total	—	—	—	3	—	2	—	—	5
Taxes on gambling									
Taxes on government lotteries	256	—	160	65	71	—	—	4	556
Taxes on private lotteries	8	266	7	1	—	21	8	8	314
Taxes on gambling machines	723	903	322	212	—	42	—	27	2 229
Casino taxes	80	100	53	16	16	4	13	2	283
Race betting taxes	140	98	27	16	25	—	3	2	311
Taxes on gambling n.e.c.	2	3	—	3	—	1	5	—	14
Total	1 209	1 370	569	312	113	67	28	43	3 707
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	71	30	—	—	—	—	209
Taxes on insurance n.e.c.	873	413	238	193	203	41	16	29	2 006
Total	1 239	738	309	223	267	52	16	29	2 872
Total	2 448	2 108	877	538	380	121	44	71	6 584
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	497	460	184	114	181	33	14	21	1 504
Other	1 047	487	596	209	312	65	22	49	2 787
Total	1 545	947	780	324	493	98	36	69	4 291
Franchise taxes									
Gas taxes	4	—	—	—	—	—	—	—	4
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	6	—	—	—	—	—	—	9
Total	7	6	—	—	—	—	—	—	13
Other	209	88	5	—	—	—	—	—	303
Total	1 760	1 042	785	324	493	98	36	69	4 607
<b>Total</b>	<b>13 216</b>	<b>8 762</b>	<b>4 850</b>	<b>2 193</b>	<b>2 945</b>	<b>529</b>	<b>227</b>	<b>579</b>	<b>33 299</b>
Taxes received from public corporations	620	56	285	172	143	19	4	12	1 312
Taxes received from other levels of government	109	75	19	21	31	6	—	—	261

— nil or rounded to zero (including null cells)

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 128	2 620	1 334	654	1 003	156	94	169	10 157
Taxes on property									
Taxes on immovable property									
Land taxes	1 136	655	279	157	260	25	—	41	2 553
Municipal rates	—	—	—	—	—	—	—	113	113
Other	58	105	203	84	39	19	—	4	511
<i>Total</i>	1 195	760	482	241	299	44	—	157	3 177
Taxes on financial and capital transactions									
Financial institutions transactions taxes	1	246	191	60	97	27	9	17	649
Government borrowing guarantee levies	115	5	55	16	10	6	—	—	207
Stamp duties on conveyances	3 623	2 116	1 382	428	929	91	43	176	8 788
Other stamp duties	621	272	279	93	49	17	6	9	1 345
<i>Total</i>	4 360	2 639	1 908	596	1 085	142	58	201	10 989
<i>Total</i>	5 555	3 399	2 389	838	1 383	186	58	358	14 166
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	—	—	—	—
<i>Total</i>	—	—	—	3	—	—	—	—	3
Taxes on gambling									
Taxes on government lotteries	277	—	170	73	75	—	—	5	600
Taxes on private lotteries	7	295	11	1	—	22	27	8	372
Taxes on gambling machines	752	826	377	242	—	45	—	28	2 271
Casino taxes	80	99	53	17	16	5	1	2	274
Race betting taxes	142	102	29	7	27	—	4	2	312
Taxes on gambling n.e.c.	4	3	—	—	—	1	5	—	13
<i>Total</i>	1 262	1 326	640	340	119	73	38	45	3 843
Taxes on insurance									
Insurance companies contributions to fire brigades	365	250	—	—	69	15	—	—	698
Third party insurance taxes	20	96	48	34	—	3	—	—	200
Taxes on insurance n.e.c.	913	496	286	220	239	28	19	33	2 233
<i>Total</i>	1 297	841	334	254	308	46	19	33	3 132
<i>Total</i>	2 559	2 167	974	597	427	118	56	78	6 978
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	534	503	234	126	232	33	15	24	1 700
Other	1 128	508	649	216	342	71	24	54	2 993
<i>Total</i>	1 663	1 011	883	343	574	104	38	78	4 693
Franchise taxes									
Gas taxes	—	—	—	—	—	—	—	—	—
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	7	—	—	—	—	—	—	10
<i>Total</i>	4	7	—	—	—	—	—	—	10
Other	253	47	17	—	—	—	—	—	318
<i>Total</i>	1 919	1 065	900	343	574	104	38	78	5 021
<b>Total</b>	<b>14 161</b>	<b>9 251</b>	<b>5 598</b>	<b>2 431</b>	<b>3 388</b>	<b>564</b>	<b>246</b>	<b>684</b>	<b>36 322</b>
Taxes received from public corporations	717	75	308	166	162	20	5	15	1 467
Taxes received from other levels of government	108	87	61	22	—	6	3	—	287

— nil or rounded to zero (including null cells)

## EXPLANATORY NOTES

### INTRODUCTION

**1** This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes for the period 1998-99 to 2002-2003.

**2** GFS taxation statistics are presented on an accrual accounting basis. Due to changes associated with the introduction of accrual accounting, data for 1998-99 and subsequent years have been compiled on a different methodological basis to that of previous years which were compiled using a cash accounting methodology. Consequently, data for 1998-99 and following years are not directly comparable with the data for 1997-98 and earlier periods.

### CONCEPTS AND DEFINITIONS

**3** The concepts and definitions underlying the statistics in this publication are described in detail in *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (Cat. no. 5514.0.55.001), available in electronic form on the ABS Website via the Statistical Concepts Library.

**4** The main purpose of the Concepts, Sources and Methods publication is to serve as a reference manual for users of GFS statistics who require a detailed understanding of the concepts, sources and methods in order to analyse and interpret the information that the statistics convey. It contains a copy of the Taxes Classification, which dissects this major form of government revenue according to 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;
- 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.

## EXPLANATORY NOTES *continued*

### TAXES CLASSIFICATION

*continued*

**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

**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. Data requests and other inquiries should be made to the ABS National Information Service or the officer whose name appears in the Inquiries section of this publication.

### RELATED PUBLICATIONS

**15** Users may refer to the following publications 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 Government Finance Statistics: Concepts, Sources and Methods* (Cat. no. 5514.0.55.001) - available in electronic form on the ABS Website via the Statistical Concepts Library
- *Australian System of National Accounts* (Cat. no. 5204.0) - issued annually
- *Government Finance Statistics, Australia* (Cat. no. 5512.0) - issued annually
- *Government Finance Statistics, Australia, Quarterly* (Cat. no. 5519.0.55.001) - issued quarterly

## FOR MORE INFORMATION . . .

- INTERNET* **www.abs.gov.au** the ABS web site is the best place to start for access to summary data from our latest publications, information about the ABS, advice about upcoming releases, our catalogue, and Australia Now—a statistical profile.
- LIBRARY* A range of ABS publications is available from public and tertiary libraries Australia-wide. Contact your nearest library to determine whether it has the ABS statistics you require, or visit our web site for a list of libraries.
- CPI INFOLINE* For current and historical Consumer Price Index data, call 1902 981 074 (call cost 77c per minute).
- DIAL-A-STATISTIC* For the latest figures for National Accounts, Balance of Payments, Labour Force, Average Weekly Earnings, Estimated Resident Population and the Consumer Price Index call 1900 986 400 (call cost 77c per minute).

## INFORMATION SERVICE

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

- PHONE* 1300 135 070
- EMAIL* [client.services@abs.gov.au](mailto:client.services@abs.gov.au)
- FAX* 1300 135 211
- POST* Client Services, ABS, GPO Box 796, Sydney NSW 2001

## WHY NOT SUBSCRIBE?

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

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



2550600007025

ISSN 0819 9361

RRP \$21.00