

**TAXATION REVENUE**

AUSTRALIA

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

NOTES

ABOUT THIS PUBLICATION

This publication contains statistics of taxation revenue collected by all levels of government in Australia for the period 2001-02 to 2006-07. The taxation revenue statistics presented are for the general government sector and include taxes received from public corporations (i.e. government owned/controlled corporations). The amount of taxes received from these corporations is shown in the relevant tables.

This publication also contains an Appendix on adjusted measures of government revenue, which provides analytical measures designed to facilitate an understanding of the level of government at which revenue is used rather than simply collected.

TERMINOLOGY

In this publication, the term 'state' includes the two territories. Therefore, 'state' refers to 'state and territories' and 'state and local' refers to 'state, territories and local'.

ABBREVIATIONS

ABS	Australian Bureau of Statistics
ERP	estimated resident population
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

Brian Pink
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' payroll, 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 \$22,039 million (7.4%) between 2005-06 and 2006-07. Taxes on income increased by \$13,181 million (7.5%) and taxes on the provision of goods and services increased \$4,005 million (5.3%).

TOTAL TAXATION REVENUE

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m	\$m
COMMONWEALTH GOVERNMENT						
Taxes on income	123 065	134 432	145 709	162 974	176 198	189 378
Employers' payroll taxes	156	253	381	292	369	350
Taxes on property	12	13	13	14	14	15
Taxes on the provision of goods and services	53 883	59 371	62 646	64 997	67 822	71 452
Taxes on the use of goods and performance of activities	722	757	811	854	821	793
<i>Total taxation revenue</i>	<i>177 838</i>	<i>194 827</i>	<i>209 560</i>	<i>229 131</i>	<i>245 223</i>	<i>261 988</i>
STATE GOVERNMENTS						
Taxes on income	—	—	—	—	—	—
Employers' payroll taxes	9 671	10 162	10 839	11 996	13 092	14 398
Taxes on property	12 434	14 166	16 683	16 043	16 910	19 841
Taxes on the provision of goods and services	6 555	6 990	7 275	7 865	8 172	8 546
Taxes on the use of goods and performance of activities	4 682	5 100	5 597	5 745	6 066	6 126
<i>Total taxation revenue</i>	<i>33 341</i>	<i>36 418</i>	<i>40 394</i>	<i>41 649</i>	<i>44 240</i>	<i>48 911</i>
LOCAL GOVERNMENTS						
Taxes on income	—	—	—	—	—	—
Employers' payroll taxes	—	—	—	—	—	—
Taxes on property	6 757	7 224	7 671	8 183	8 710	9 388
Taxes on the provision of goods and services	—	—	—	—	—	—
Taxes on the use of goods and performance of activities	—	—	—	—	—	—
<i>Total taxation revenue</i>	<i>6 757</i>	<i>7 224</i>	<i>7 671</i>	<i>8 183</i>	<i>8 710</i>	<i>9 388</i>
ALL LEVELS OF GOVERNMENT						
Taxes on income	123 064	134 432	145 707	162 972	176 192	189 373
Employers' payroll taxes	9 509	10 076	10 862	11 898	13 041	14 286
Taxes on property	19 195	21 395	24 358	24 232	25 626	29 234
Taxes on the provision of goods and services	60 438	66 360	69 922	72 861	75 994	79 999
Taxes on the use of goods and performance of activities	5 404	5 854	6 404	6 598	6 884	6 884
Total taxation revenue	217 609	238 118	257 253	278 562	297 737	319 776

— nil or rounded to zero (including null cells)

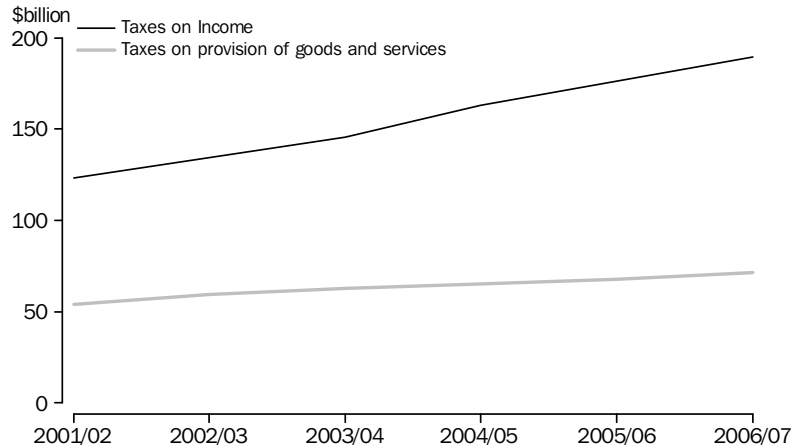
Taxes on income totalled \$189,373 million in 2006-07 and comprised 59.2% of total taxation revenue for all levels of government. Taxes on the provision of goods and services, including goods and services tax (GST), totalled \$79,999 million in 2006-07 and comprised 25.0% of total taxation revenue for 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 6.8% from \$245,223 million in 2005-06 to \$261,988 million in 2006-07. In 2006-07, Commonwealth taxation revenue represented 81.9% of taxation revenue for all levels of government. The following graph shows the level of taxation revenue for the two main sources of taxation revenue for the Commonwealth Government. In ABS government finance statistics GST is recorded as a Commonwealth Government tax.

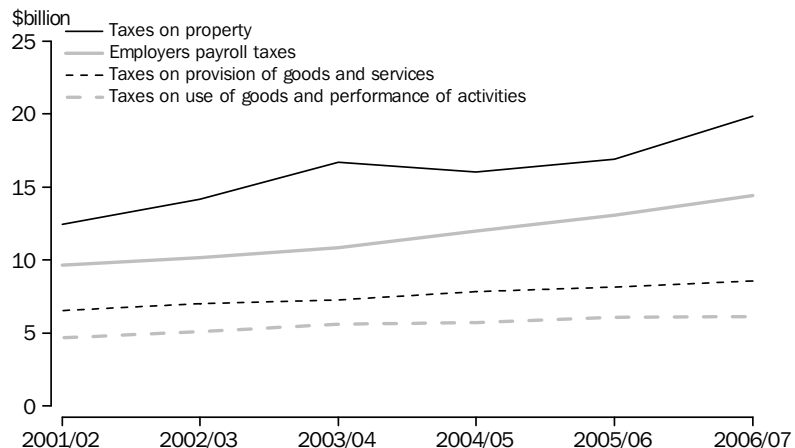
COMMONWEALTH GOVERNMENT TAXATION REVENUE



*State Government
Taxation Revenue*

State government taxation revenue (including taxes from other levels of government and public corporations) increased 10.6% from \$44,240 million in 2005-06 to \$48,911 million in 2006-07. Taxes on property were the largest source of taxation revenue (40.6%) for state governments in 2006-07, followed by employers' payroll taxes at 29.4%. The following graph shows the level of taxation revenue for the major sources of taxation revenue for the state governments.

STATE GOVERNMENT TAXATION REVENUE



*Local Government
Taxation Revenue*

Local government taxation revenue increased 7.8% from \$8,710 million in 2005-06 to \$9,388 million in 2006-07. Taxes on property are the sole source of taxation revenue for local governments.

SUMMARY OF FINDINGS *continued*

Major Components of Total Taxation Revenue

Income taxes levied on individuals in 2006-07 represented 37.5% of total taxation revenue. In comparison income taxes levied on enterprises represented 21.2%.

GST revenue represented 12.9% of total taxation revenue for all levels of government.

MAJOR COMPONENTS OF TOTAL TAXATION, All levels of government

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	%	%	%	%	%	%
Taxes on income						
Income taxes levied on individuals	41.4	39.7	39.9	40.3	39.8	37.5
Income taxes levied on enterprises(a)	14.6	16.3	16.3	17.8	18.9	21.2
Income taxes levied on non-residents(b)	0.6	0.5	0.4	0.4	0.5	0.6
Employers payroll taxes						
General taxes (payroll tax)	4.3	4.1	4.1	4.2	4.3	4.4
Other employers labour force taxes	0.1	0.1	0.1	0.1	0.1	0.1
Taxes on property						
Taxes on immovable property	4.4	4.4	4.5	4.5	4.5	4.6
Taxes on financial and capital transactions	4.5	4.6	5.0	4.2	4.2	4.5
Taxes on provision of goods and services						
General taxes (sales tax)	0.4	0.4	0.4	0.4	0.3	0.3
Goods and services tax (GST)	12.6	13.1	13.3	12.8	13.1	12.9
Excises and levies	9.4	9.1	8.5	8.2	7.7	7.4
Taxes on international trade	2.4	2.3	2.2	2.0	1.7	1.8
Taxes on gambling	1.7	1.6	1.6	1.5	1.5	1.5
Taxes on insurance	1.3	1.3	1.3	1.3	1.2	1.2
Taxes on the use of goods and performance of activities						
Motor vehicle taxes	2.0	2.0	2.0	1.9	1.9	1.8
Franchise taxes	—	—	—	—	—	—
Other	0.5	0.5	0.5	0.4	0.4	0.3
Total	100.0	100.0	100.0	100.0	100.0	100.0

— nil or rounded to zero (including null cells)

(a) Includes petroleum resource rent taxes.

(b) Withholding taxes on non-residents are no longer separately identifiable under the PAYG system. Estimates for 2001-02 onwards are modelled on income flows between residents and non-residents.

MAJOR FACTORS AFFECTING TAXATION REVENUE

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

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

Major factors affecting taxation revenue in 2006-07 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 \$1,370 million (1.2%) due largely to a \$1,701 million increase in personal income tax partly offset by a fall in fringe benefits tax.

SUMMARY OF FINDINGS *continued*

Commonwealth Government continued

TAXES ON INCOME *continued*

- Income taxes levied on enterprises rose by \$11,314 million (20.1%) due largely to a \$9,153 million (18.0%) increase in company income tax as a result of stronger income growth and profitability. Income taxes paid by superannuation funds also increased by \$2,161 million (39.9%) reflecting higher fund earnings and greater taxable superannuation contributions.

TAXES ON THE PROVISION OF GOODS AND SERVICES

- Goods and services tax (GST) revenue received rose \$2,090 million (5.3%) to \$41,208 million.

State Governments

TOTAL TAXATION REVENUE

- The total taxation revenue for New South Wales and Queensland rose by \$1,796 million (11.3%) and \$1,088 million (14.7%) respectively, driven by increased taxation revenue from stamp duties on conveyances and employers' payroll taxes. The Australian Capital Territory recorded the highest percentage increase in total taxation revenue of 18.8% (\$147 million), due mainly to increased taxation revenue from stamp duties on conveyances. Total taxation revenue in the Northern Territory decreased by 2.4% due to a fall in the revenue received from stamp duties.

TAXES ON EMPLOYERS' PAYROLL

- Taxes on employers' payrolls increased in 2006-07 by \$1,306 million or 10.0%. Tax revenue from employers' payroll taxes increased across most states. The largest increase, in dollar terms, occurred in New South Wales where an increase of \$486 million was recorded. Western Australia recorded the largest percentage increase of 18.6%.

TAXES ON PROPERTY

- Taxes on property rose \$2,931 million (17.3%) due largely to a \$2,082 million (19.0%) rise in stamp duties on conveyances and a \$745 million (20.7%) increase in land taxes received.
- Tax revenue from stamp duties on conveyances increased across all states except Northern Territory. The largest increase occurred in New South Wales where an increase of \$929 million (28.7%) was recorded. The largest increase in percentage terms was Queensland which recorded an increase of 30.4%.

TAXES ON THE PROVISION OF GOODS AND SERVICES

- Taxes on the provision of goods and services increased by \$374 million, a rise of 4.6%.
- Taxes on gambling increased by \$221 million (4.9%), with most of this increase coming from taxes on gaming machines.

TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES

- Revenue from motor vehicle taxes increased by \$319 million (5.7%).

SUMMARY OF FINDINGS *continued*

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

Total taxation revenue as a proportion of GDP decreased from 30.8% in 2005-06 to 30.5% in 2006-07. As a percentage of GDP, taxation revenue for the Commonwealth Government fell from 25.3% to 25.0%, while taxation revenue for state and local governments increased from 5.5% to 5.6% in 2006-07.

PER CAPITA TAXATION

In 2006-07, taxation per capita was \$15,335, an increase of 5.8% from 2005-06.

The Commonwealth Government taxation per capita rose by 5.3% from \$11,934 in 2005-06 to \$12,564 in 2006-07.

The taxation per capita for state and local governments combined in 2006-07 was \$2,792, an increase of 8.4% from \$2,575 in 2005-06.

Most states and territories recorded increases in taxation per capita. Western Australia recorded the highest taxation per capita with \$3,229 and Tasmania the lowest at \$1,950. The Australian Capital Territory recorded the highest percentage increase in taxation per capita taxation with 17.4%. The Northern Territory was the only state or territory to record a decrease in taxation per capita with a fall of 3.0%.

Taxation per capita by jurisdiction is shown in the table below.

TAXATION PER CAPITA (a), by level of government

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	\$	\$	\$	\$	\$	\$
State and Local Government						
New South Wales	2 338	2 480	2 604	2 651	2 730	2 980
Victoria	2 176	2 281	2 449	2 509	2 591	2 750
Queensland	1 670	1 861	2 120	2 169	2 271	2 534
South Australia	1 834	2 015	2 272	2 380	2 414	2 591
Western Australia	1 907	2 145	2 502	2 594	3 006	3 229
Tasmania	1 476	1 558	1 695	1 816	1 869	1 950
Northern Territory	1 371	1 490	1 580	1 761	2 091	2 028
Australian Capital Territory	1 805	2 110	2 309	2 169	2 352	2 761
Average	2 051	2 206	2 400	2 458	2 575	2 792
Commonwealth Government	9 104	9 853	10 470	11 311	11 934	12 564
All levels of government	11 139	12 042	12 852	13 751	14 490	15 335

(a) Estimated Resident Population data used in this table is sources from Australian Demographic Statistics, (cat. no. 3101.0). Details of the calculation are in paragraph 13 of the Explanatory Notes section.

TAXATION, All levels of Government

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on Income						
Income taxes levied on individuals	90 055	94 574	102 704	112 226	118 423	119 793
Income taxes levied on enterprises(a)	31 781	38 696	41 988	49 651	56 388	67 703
Income taxes levied on non-residents(b)	1 228	1 162	1 015	1 095	1 381	1 877
<i>Total</i>	<i>123 064</i>	<i>134 432</i>	<i>145 707</i>	<i>162 972</i>	<i>176 192</i>	<i>189 373</i>
Employers payroll taxes						
General taxes (payroll tax)	9 353	9 823	10 481	11 607	12 672	13 936
Other employers labour force taxes	156	253	381	292	369	350
<i>Total</i>	<i>9 509</i>	<i>10 076</i>	<i>10 862</i>	<i>11 898</i>	<i>13 041</i>	<i>14 286</i>
Taxes on property						
Taxes on immovable property	9 511	10 394	11 467	12 603	13 251	14 754
Taxes on financial and capital transactions	9 684	11 001	12 891	11 629	12 375	14 480
<i>Total</i>	<i>19 195</i>	<i>21 395</i>	<i>24 358</i>	<i>24 232</i>	<i>25 626</i>	<i>29 234</i>
Taxes on provision of goods and services						
General taxes (sales tax)	791	896	1 002	982	968	1 076
Goods and services tax (GST)	27 389	31 257	34 121	35 655	39 118	41 208
Excises and levies						
Crude oil and LPG	12 793	13 337	13 529	14 350	14 073	14 653
Other excises	6 837	7 450	7 539	7 631	7 854	8 082
Agricultural production taxes	553	589	607	589	610	608
Levies on statutory corporations	311	272	231	292	273	242
<i>Total</i>	<i>20 494</i>	<i>21 648</i>	<i>21 907</i>	<i>22 861</i>	<i>22 809</i>	<i>23 584</i>
Taxes on international trade	5 214	5 573	5 622	5 548	4 988	5 644
Taxes on gambling	3 711	3 843	4 040	4 313	4 551	4 772
Taxes on insurance	2 839	3 144	3 231	3 502	3 560	3 714
<i>Total</i>	<i>60 438</i>	<i>66 360</i>	<i>69 922</i>	<i>72 861</i>	<i>75 994</i>	<i>79 999</i>
Taxes on the use of goods and performance of activities						
Motor vehicle taxes	4 291	4 685	5 125	5 415	5 594	5 915
Franchise taxes	7	4	5	5	5	8
Other	1 106	1 165	1 274	1 178	1 285	961
<i>Total</i>	<i>5 404</i>	<i>5 854</i>	<i>6 404</i>	<i>6 598</i>	<i>6 884</i>	<i>6 884</i>
Total	217 609	238 118	257 253	278 562	297 737	319 776

(a) Includes petroleum resource rent taxes.

(b) Withholding taxes on non-residents are no longer separately identifiable under the PAYG system. Estimates for 2001-02 onwards are modelled on income flows between residents and non-residents.

TAXATION, by level of Government

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m	\$m
Commonwealth Government	177 838	194 827	209 560	229 131	245 223	261 988
Less intergovernmental taxes	1	1	1	3	6	5
<i>Tax revenue net of intergovernmental taxes</i>	177 838	194 826	209 559	229 128	245 218	261 983
State Government						
New South Wales	13 216	14 161	15 010	15 330	15 917	17 713
Victoria	8 840	9 334	10 132	10 415	10 885	11 702
Queensland	4 815	5 598	6 676	6 952	7 396	8 484
South Australia	2 193	2 431	2 806	2 940	2 979	3 250
Western Australia	2 945	3 400	4 122	4 314	5 195	5 718
Tasmania	529	564	631	686	709	748
Northern Territory	223	247	264	301	377	368
Australian Capital Territory	579	684	753	712	782	929
<i>Total</i>	33 341	36 418	40 394	41 649	44 240	48 911
Less intergovernmental taxes	320	343	363	390	423	496
<i>Tax revenue net of intergovernmental taxes</i>	33 022	36 075	40 030	41 259	43 818	48 414
Local Government						
New South Wales	2 243	2 354	2 432	2 529	2 630	2 768
Victoria	1 676	1 827	2 001	2 170	2 294	2 502
Queensland	1 329	1 421	1 516	1 620	1 807	2 003
South Australia	589	642	684	738	785	833
Western Australia	705	754	801	869	928	1 001
Tasmania	167	176	184	199	207	218
Northern Territory	48	50	53	57	60	63
<i>Total</i>	6 757	7 224	7 671	8 183	8 710	9 388
Total	217 609	238 118	257 253	278 562	297 737	319 776

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on income						
Income taxes levied on individuals						
Personal income tax	85 996	91 413	99 062	108 750	114 339	116 040
Prescribed payments by individuals	27	7	—	—	—	—
Fringe benefits tax	4 032	3 154	3 642	3 476	4 084	3 754
<i>Total</i>	90 055	94 574	102 704	112 226	118 423	119 793
Income taxes levied on enterprises						
Company income tax(a)	28 439	35 079	37 503	44 570	50 978	60 131
Income tax paid by superannuation funds	3 341	3 617	4 487	5 083	5 416	7 577
Prescribed payments by enterprises	2	—	—	—	—	—
<i>Total</i>	31 782	38 696	41 990	49 654	56 394	67 708
Income levied on non-residents(b)						
Dividend withholding tax	224	223	247	252	328	411
Interest withholding tax	662	593	486	541	729	1 090
Other income taxes levied on non-residents	342	346	282	302	324	376
<i>Total</i>	1 228	1 162	1 015	1 095	1 381	1 877
<i>Total</i>	123 065	134 432	145 709	162 974	176 198	189 378
Employers payroll taxes						
Other employers labour force taxes						
Superannuation guarantee charge	156	253	381	292	369	350
<i>Total</i>	156	253	381	292	369	350
Taxes on property						
Taxes on financial and capital transactions						
Government borrowing guarantee levies	12	13	13	14	14	15
<i>Total</i>	12	13	13	14	14	15
Taxes on the provision of goods and services						
General taxes (sales taxes)						
General taxes (sales taxes)	791	896	1 002	982	968	1 076
Goods and services tax (GST)	27 389	31 257	34 121	35 655	39 118	41 208
Excises and levies						
Crude oil and LPG	12 793	13 337	13 529	14 350	14 073	14 653
Other excises	6 837	7 450	7 539	7 631	7 854	8 082
Agricultural production taxes	550	586	603	584	610	608
Levies on statutory corporations	309	272	231	247	211	182
<i>Total</i>	20 489	21 645	21 903	22 812	22 748	23 524
Taxes on international trade						
<i>Total</i>	5 214	5 573	5 622	5 548	4 988	5 644
<i>Total</i>	53 883	59 371	62 646	64 997	67 822	71 452
Other	722	757	811	854	821	793
Total	177 838	194 827	209 560	229 131	245 223	261 988
Taxes received from public corporations						
Taxes received from other levels of government	2 206	1 902	2 238	2 228	2 292	1 449
	1	1	1	3	6	5

— nil or rounded to zero (including null cells)

(a) Includes petroleum resource rent taxes.

(b) Withholding taxes on non-residents are no longer separately identifiable under the PAYG system. Estimates for 2001-02 onwards are modelled on income flows between residents and non-residents.

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	4 014	2 559	1 188	601	900	149	92	147	9 650
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	2 236	1 676	1 281	589	705	166	48	108	6 809
Other	52	96	240	80	38	21	—	4	531
Total	3 289	2 287	1 751	808	969	213	48	145	9 511
Taxes on financial and capital transactions									
Financial institutions transactions taxes	254	288	200	68	112	24	10	18	972
Government borrowing guarantee levies	92	4	58	16	10	5	—	—	185
Stamp duties on conveyances	3 119	1 885	1 056	354	733	71	35	122	7 374
Other stamp duties	469	265	250	73	54	17	7	7	1 141
Total	3 934	2 442	1 563	511	909	116	51	146	9 672
Total	7 223	4 729	3 315	1 319	1 877	329	100	292	19 184
Taxes on the provision of goods and services									
Excises and levies	—	—	—	3	—	2	—	—	5
Taxes on gambling									
Taxes on government lotteries	258	—	160	65	71	—	—	4	558
Taxes on private lotteries	8	266	7	1	—	21	6	8	316
Taxes on gambling machines	723	903	322	212	—	42	2	27	2 231
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.	—	3	—	3	—	1	5	—	12
Total	1 209	1 370	569	312	113	67	28	43	3 711
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	35	30	—	5	—	—	179
Taxes on insurance n.e.c.	873	413	241	193	203	36	16	29	2 004
Total	1 239	738	276	223	267	52	16	29	2 839
Total	2 448	2 108	845	538	380	121	44	71	6 555
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	7	—	—	—	—	—	—	—	7
Other	209	173	2	—	—	—	—	—	384
Total	1 760	1 120	782	324	493	98	36	69	4 682
Total	15 445	10 516	6 130	2 782	3 650	697	272	579	40 071
Taxes received from public corporations	724	61	286	172	143	19	4	12	1 422
Taxes received from other levels of government	102	342	43	20	31	6	2	5	552

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	4 117	2 625	1 323	654	1 004	156	94	169	10 141
Taxes on property									
Taxes on immovable property									
Land taxes	1 136	655	279	157	260	25	—	41	2 553
Municipal rates	2 347	1 827	1 369	641	754	176	50	113	7 277
Other	58	105	255	85	39	19	—	4	565
<i>Total</i>	3 542	2 587	1 902	883	1 053	220	50	157	10 394
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	3 677	2 116	1 382	428	929	91	43	177	8 844
Other stamp duties	566	272	279	93	49	17	6	7	1 289
<i>Total</i>	4 360	2 639	1 908	596	1 085	142	58	201	10 989
<i>Total</i>	7 902	5 225	3 810	1 480	2 138	362	108	359	21 383
Taxes on the provision of goods and services									
Excises and levies	—	—	—	3	—	—	—	—	3
Taxes on gambling									
Taxes on government lotteries	277	—	170	73	75	—	—	5	600
Taxes on private lotteries	7	295	11	1	—	22	26	8	371
Taxes on gambling machines	752	826	377	242	—	45	1	28	2 272
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	44	34	—	3	—	—	197
Taxes on insurance n.e.c.	913	496	290	220	251	28	19	33	2 249
<i>Total</i>	1 297	841	334	254	320	46	19	33	3 144
<i>Total</i>	2 559	2 167	974	597	439	118	56	78	6 990
Taxes on use of goods and performance of activities									
Motor vehicles taxes									
Stamp duty on vehicle registration	534	498	234	126	232	33	15	24	1 695
Other	1 128	508	646	216	342	71	24	54	2 991
<i>Total</i>	1 663	1 006	881	343	574	104	38	78	4 686
Franchise taxes	4	—	—	—	—	—	—	—	4
Other	253	137	17	—	—	—	—	—	408
<i>Total</i>	1 919	1 143	898	343	574	104	38	78	5 097
Total	16 497	11 160	7 005	3 074	4 155	740	297	684	43 611
Taxes received from public corporations	740	75	308	166	162	20	5	15	1 491
Taxes received from other levels of government	108	345	48	22	35	6	2	5	570

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	4 351	2 714	1 468	714	1 139	167	91	177	10 820
Taxes on property									
Taxes on immovable property									
Land taxes	1 355	837	313	198	280	27	—	49	3 059
Municipal rates	2 424	2 001	1 461	683	801	184	53	119	7 726
Other	59	116	269	101	119	9	—	9	682
<i>Total</i>	3 838	2 954	2 043	982	1 199	221	53	178	11 467
Taxes on financial and capital transactions									
Financial institutions transactions taxes	1	256	191	60	97	23	9	17	655
Government borrowing guarantee levies	132	7	70	16	10	7	—	—	241
Stamp duties on conveyances	3 918	2 446	1 863	578	1 322	123	64	192	10 507
Other stamp duties	580	294	384	119	53	23	7	18	1 477
<i>Total</i>	4 631	3 002	2 507	773	1 482	175	80	228	12 879
<i>Total</i>	8 469	5 956	4 550	1 755	2 681	396	133	406	24 346
Taxes on the provision of goods and services									
Excises and levies	—	—	—	4	—	—	—	—	4
Taxes on gambling									
Taxes on government lotteries	280	—	174	74	75	—	—	6	609
Taxes on private lotteries	7	305	11	1	—	20	10	7	363
Taxes on gambling machines	793	810	454	280	—	55	1	33	2 426
Casino taxes	81	99	56	17	22	3	18	2	299
Race betting taxes	147	107	31	7	34	—	—	1	328
Taxes on gambling n.e.c.	2	3	—	—	—	—	9	—	15
<i>Total</i>	1 311	1 324	726	380	132	78	40	50	4 040
Taxes on insurance									
Insurance companies contributions to fire brigades	378	294	—	—	31	30	—	—	733
Third party insurance taxes	24	103	48	38	—	3	—	—	215
Taxes on insurance n.e.c.	795	556	319	228	298	30	20	38	2 283
<i>Total</i>	1 198	954	366	265	328	63	20	38	3 231
<i>Total</i>	2 508	2 278	1 092	649	461	140	59	87	7 275
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	581	544	271	139	273	39	16	24	1 886
Other	1 212	576	701	233	368	74	18	59	3 240
<i>Total</i>	1 793	1 120	971	372	641	112	34	83	5 126
Franchise taxes	5	—	—	—	—	—	—	—	5
Other	301	64	97	—	—	—	—	—	463
<i>Total</i>	2 100	1 184	1 068	372	641	112	34	83	5 594
Total	17 427	12 133	8 178	3 490	4 923	815	317	753	48 036
Taxes received from public corporations	863	80	323	184	170	15	5	15	1 655
Taxes received from other levels of government	109	349	52	24	37	6	4	5	587

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	4 826	3 045	1 663	747	1 211	187	109	185	11 972
Taxes on property									
Taxes on immovable property									
Land taxes	1 646	848	419	256	315	44	—	56	3 583
Municipal rates	2 521	2 170	1 559	738	869	199	57	124	8 237
Other	58	126	286	116	166	25	—	5	783
Total	4 225	3 144	2 264	1 110	1 350	268	57	185	12 603
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	266	189	60	100	23	9	17	664
Government borrowing guarantee levies	109	11	63	17	10	7	—	—	218
Stamp duties on conveyances	3 282	2 337	1 728	561	1 358	131	73	148	9 618
Other stamp duties	531	77	331	112	36	15	6	6	1 115
Total	3 922	2 691	2 312	751	1 505	176	88	171	11 615
Total	8 147	5 835	4 575	1 861	2 855	444	145	356	24 218
Taxes on the provision of goods and services									
Excises and levies	—	45	—	5	—	—	—	—	50
Taxes on gambling									
Taxes on government lotteries	282	—	181	75	77	—	—	6	620
Taxes on private lotteries	8	304	13	1	—	22	11	7	366
Taxes on gambling machines	895	841	520	297	—	56	1	31	2 643
Casino taxes	89	107	59	18	23	3	23	2	324
Race betting taxes	153	113	33	8	34	—	—	1	342
Taxes on gambling n.e.c.	4	4	—	—	—	—	11	—	19
Total	1 429	1 369	806	399	134	81	47	48	4 313
Taxes on insurance									
Insurance companies contributions to fire brigades	416	318	—	—	—	14	—	—	748
Third party insurance taxes	37	108	50	41	—	3	—	—	239
Taxes on insurance n.e.c.	992	571	321	241	299	31	21	38	2 514
Total	1 445	997	370	282	299	49	21	38	3 502
Total	2 874	2 410	1 176	686	433	130	69	86	7 865
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	570	556	267	139	303	42	17	24	1 918
Other	1 282	666	767	245	381	77	18	61	3 497
Total	1 852	1 222	1 033	385	684	119	36	85	5 415
Franchise taxes	5	—	—	—	—	—	—	—	5
Other	138	74	113	—	—	—	—	—	325
Total	1 995	1 295	1 146	385	684	119	36	85	5 745
Total	17 843	12 585	8 560	3 678	5 183	880	359	712	49 799
Taxes received from public corporations	694	159	327	218	174	17	5	17	1 611
Taxes received from other levels of government	124	353	51	24	39	7	4	5	608

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— 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	5 169	3 302	1 903	792	1 355	217	125	204	13 067
Taxes on property									
Taxes on immovable property									
Land taxes	1 717	780	404	291	313	49	—	59	3 613
Municipal rates	2 621	2 294	1 736	785	928	207	60	142	8 772
Other	61	151	310	121	184	27	—	12	866
Total	4 399	3 225	2 450	1 197	1 425	283	60	213	13 251
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	22	1	6	8	1	1	3	42
Government borrowing guarantee levies	105	13	70	19	13	7	—	—	228
Stamp duties on conveyances	3 237	2 671	1 949	600	2 079	141	113	181	10 972
Other stamp duties	518	65	384	83	33	10	23	2	1 119
Total	3 860	2 771	2 404	707	2 134	160	138	187	12 361
Total	8 258	5 996	4 855	1 904	3 559	443	197	399	25 612
Taxes on the provision of goods and services									
Excises and levies	—	60	—	—	—	1	—	—	62
Taxes on gambling									
Taxes on government lotteries	286	—	183	76	80	—	—	6	631
Taxes on private lotteries	8	316	14	—	—	24	13	7	382
Taxes on gambling machines	986	911	551	293	—	52	2	31	2 826
Casino taxes	93	114	59	21	29	3	30	2	351
Race betting taxes	146	114	34	9	36	—	—	1	340
Taxes on gambling n.e.c.	2	5	—	2	—	—	12	—	21
Total	1 520	1 460	841	400	146	79	57	47	4 551
Taxes on insurance									
Insurance companies contributions to fire brigades	454	344	—	—	—	14	—	—	812
Third party insurance taxes	36	113	52	40	—	4	—	—	245
Taxes on insurance n.e.c.	912	592	333	244	326	34	21	41	2 503
Total	1 403	1 048	385	284	326	51	21	41	3 560
Total	2 922	2 568	1 226	684	473	132	78	88	8 172
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	548	547	269	134	342	40	18	24	1 922
Other	1 351	695	816	250	394	81	18	66	3 672
Total	1 899	1 242	1 084	384	736	121	36	90	5 593
Franchise taxes	5	—	—	—	—	—	—	—	5
Other	275	71	118	—	—	—	—	—	465
Total	2 180	1 313	1 203	384	736	121	36	90	6 063
Total	18 530	13 179	9 187	3 765	6 123	913	436	782	52 914
Taxes received from public corporations	783	188	358	242	191	24	6	25	1 817
Taxes received from other levels of government	131	357	55	26	39	7	4	5	624

— 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	5 653	3 479	2 216	845	1 607	212	128	225	14 366
Taxes on property									
Taxes on immovable property									
Land taxes	2 036	989	485	332	386	62	—	67	4 358
Municipal rates	2 758	2 502	1 925	834	1 001	218	63	159	9 460
Other	72	173	330	123	202	30	—	6	936
<i>Total</i>	4 866	3 664	2 740	1 289	1 589	310	63	232	14 754
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	—	—	—	—	—	—	3	3
Government borrowing guarantee levies	97	16	67	17	14	10	—	—	221
Stamp duties on conveyances	4 166	2 961	2 542	721	2 158	157	107	242	13 054
Other stamp duties	632	44	368	92	26	11	5	10	1 187
<i>Total</i>	4 895	3 021	2 977	830	2 198	177	112	255	14 465
<i>Total</i>	9 761	6 685	5 717	2 119	3 787	487	176	487	29 219
Taxes on the provision of goods and services									
Excises and levies	—	60	—	—	—	—	—	—	60
Taxes on gambling									
Taxes on government lotteries	284	—	201	76	88	—	—	7	656
Taxes on private lotteries	8	330	13	—	—	30	13	7	400
Taxes on gambling machines	1 109	932	518	312	—	54	2	31	2 958
Casino taxes	99	118	57	22	36	3	33	2	370
Race betting taxes	147	122	36	13	39	—	—	1	359
Taxes on gambling n.e.c.	7	6	—	—	—	—	16	—	29
<i>Total</i>	1 653	1 508	825	422	164	86	65	48	4 772
Taxes on insurance									
Insurance companies contributions to fire brigades	479	368	—	—	—	13	—	—	860
Third party insurance taxes	90	119	55	42	—	3	—	—	309
Taxes on insurance n.e.c.	875	608	366	259	335	35	23	43	2 545
<i>Total</i>	1 443	1 095	421	301	335	51	23	43	3 714
<i>Total</i>	3 096	2 664	1 246	724	500	137	88	92	8 546
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	554	552	289	133	393	39	20	25	2 004
Other	1 427	728	887	262	432	84	20	70	3 911
<i>Total</i>	1 980	1 280	1 176	395	825	123	40	96	5 915
Franchise taxes									
Other	8	—	—	—	—	—	—	—	8
Other	-74	97	115	—	—	—	—	30	168
<i>Total</i>	1 915	1 376	1 291	395	825	123	40	125	6 091
Total	20 425	14 204	10 471	4 083	6 719	959	431	929	58 222
Taxes received from public corporations	498	132	373	253	196	27	6	22	1 510
Taxes received from other levels of government	136	173	67	28	43	8	5	5	465

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
Taxes on employers payroll and labour force									
Employers payroll taxes	4 021	2 559	1 203	601	900	149	92	147	9 671
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	—	—	—	—	—	—	—	108	108
Other	52	96	192	80	38	20	—	4	482
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	3 119	1 885	1 056	354	733	71	35	122	7 374
Other stamp duties	469	265	250	73	54	17	7	7	1 141
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	292	12 434
Taxes on the provision of goods and services									
Excises and levies	—	—	—	3	—	2	—	—	5
Taxes on gambling									
Taxes on government lotteries	258	—	160	65	71	—	—	4	558
Taxes on private lotteries	8	266	7	1	—	21	6	8	316
Taxes on gambling machines	723	903	322	212	—	42	2	27	2 231
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.	—	3	—	3	—	1	5	—	12
Total	1 209	1 370	569	312	113	67	28	43	3 711
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	35	30	—	5	—	—	179
Taxes on insurance n.e.c.	873	413	241	193	203	36	16	29	2 004
Total	1 239	738	276	223	267	52	16	29	2 839
Total	2 448	2 108	845	538	380	121	44	71	6 555
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	7	—	—	—	—	—	—	—	7
Other	209	173	2	—	—	—	—	—	384
Total	1 760	1 120	782	324	493	98	36	69	4 682
Total	13 216	8 840	4 815	2 193	2 945	529	223	579	33 341
Taxes received from public corporations	623	61	285	172	143	19	4	12	1 320
Taxes received from other levels of government	109	342	58	20	31	6	2	5	588

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 128	2 625	1 334	654	1 004	156	94	169	10 162
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	3 677	2 116	1 382	428	929	91	43	177	8 844
Other stamp duties	566	272	279	93	49	17	6	7	1 289
<i>Total</i>	4 360	2 639	1 908	596	1 085	142	58	201	10 989
<i>Total</i>	5 555	3 399	2 389	838	1 383	186	58	359	14 166
Taxes on the provision of goods and services									
Excises and levies	—	—	—	3	—	—	—	—	3
Taxes on gambling									
Taxes on government lotteries	277	—	170	73	75	—	—	5	600
Taxes on private lotteries	7	295	11	1	—	22	26	8	371
Taxes on gambling machines	752	826	377	242	—	45	1	28	2 272
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	44	34	—	3	—	—	197
Taxes on insurance n.e.c.	913	496	290	220	251	28	19	33	2 249
<i>Total</i>	1 297	841	334	254	320	46	19	33	3 144
<i>Total</i>	2 559	2 167	974	597	439	118	56	78	6 990
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	534	498	234	126	232	33	15	24	1 695
Other	1 128	508	649	216	342	71	24	54	2 993
<i>Total</i>	1 663	1 006	883	343	574	104	38	78	4 688
Franchise taxes									
Other	4	—	—	—	—	—	—	—	4
<i>Total</i>	253	137	17	—	—	—	—	—	408
<i>Total</i>	1 919	1 143	900	343	574	104	38	78	5 100
Total	14 161	9 334	5 598	2 431	3 400	564	247	684	36 418
Taxes received from public corporations	680	75	308	166	162	20	5	15	1 431
Taxes received from other levels of government	119	345	62	22	35	6	2	5	610

— nil or rounded to zero (including null cells)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 358	2 714	1 479	714	1 139	167	91	177	10 839
Taxes on property									
Taxes on immovable property									
Land taxes	1 355	837	313	198	280	27	—	49	3 059
Municipal rates	—	—	—	—	—	—	—	119	119
Other	59	116	213	100	119	9	—	9	625
<i>Total</i>	1 414	953	527	298	398	37	—	178	3 804
Taxes on financial and capital transactions									
Financial institutions transactions taxes	1	256	191	60	97	23	9	17	655
Government borrowing guarantee levies	132	7	70	16	10	7	—	—	241
Stamp duties on conveyances	3 918	2 446	1 863	578	1 322	123	64	192	10 507
Other stamp duties	580	294	384	119	53	23	7	18	1 477
<i>Total</i>	4 631	3 002	2 507	773	1 482	175	80	228	12 879
<i>Total</i>	6 045	3 955	3 034	1 071	1 881	212	80	406	16 683
Taxes on the provision of goods and services									
Excises and levies	—	—	—	4	—	—	—	—	4
Taxes on gambling									
Taxes on government lotteries	280	—	174	74	75	—	—	6	609
Taxes on private lotteries	7	305	11	1	—	20	10	7	363
Taxes on gambling machines	793	810	454	280	—	55	1	33	2 426
Casino taxes	81	99	56	17	22	3	18	2	299
Race betting taxes	147	107	31	7	34	—	—	1	328
Taxes on gambling n.e.c.	2	3	—	—	—	—	9	—	15
<i>Total</i>	1 311	1 324	726	380	132	78	40	50	4 040
Taxes on insurance									
Insurance companies contributions to fire brigades	378	294	—	—	31	30	—	—	733
Third party insurance taxes	24	103	48	38	—	3	—	—	215
Taxes on insurance n.e.c.	795	556	319	228	298	30	20	38	2 283
<i>Total</i>	1 198	954	366	265	328	63	20	38	3 231
<i>Total</i>	2 508	2 278	1 092	649	461	140	59	87	7 275
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	581	544	271	139	273	39	16	24	1 886
Other	1 212	576	704	233	368	74	18	59	3 243
<i>Total</i>	1 793	1 120	974	372	641	112	34	83	5 129
Franchise taxes									
Other	5	—	—	—	—	—	—	—	5
<i>Total</i>	301	64	97	—	—	—	—	—	463
<i>Total</i>	2 100	1 184	1 071	372	641	112	34	83	5 597
Total	15 010	10 132	6 676	2 806	4 122	631	264	753	40 394
Taxes received from public corporations	781	80	322	184	170	15	5	15	1 572
Taxes received from other levels of government	116	349	67	24	37	6	4	5	626

— 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	4 834	3 045	1 674	747	1 211	192	109	185	11 996
Taxes on property									
Taxes on immovable property									
Land taxes	1 646	848	419	256	315	44	—	56	3 583
Municipal rates	—	—	—	—	—	—	—	124	124
Other	58	126	225	115	166	25	—	5	721
<i>Total</i>	1 704	974	644	371	481	69	—	185	4 428
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	266	189	60	100	23	9	17	664
Government borrowing guarantee levies	109	11	63	17	10	7	—	—	218
Stamp duties on conveyances	3 282	2 337	1 728	561	1 358	131	73	148	9 618
Other stamp duties	531	77	331	112	36	15	6	6	1 115
<i>Total</i>	3 922	2 691	2 312	751	1 505	176	88	171	11 615
<i>Total</i>	5 626	3 664	2 955	1 122	1 986	245	88	356	16 043
Taxes on the provision of goods and services									
Excises and levies	—	45	—	5	—	—	—	—	50
Taxes on gambling									
Taxes on government lotteries	282	—	181	75	77	—	—	6	620
Taxes on private lotteries	8	304	13	1	—	22	11	7	366
Taxes on gambling machines	895	841	520	297	—	56	1	31	2 643
Casino taxes	89	107	59	18	23	3	23	2	324
Race betting taxes	153	113	33	8	34	—	—	1	342
Taxes on gambling n.e.c.	4	4	—	—	—	—	11	—	19
<i>Total</i>	1 429	1 369	806	399	134	81	47	48	4 313
Taxes on insurance									
Insurance companies contributions to fire brigades	416	318	—	—	—	14	—	—	748
Third party insurance taxes	37	108	50	41	—	3	—	—	239
Taxes on insurance n.e.c.	992	571	321	241	299	31	21	38	2 514
<i>Total</i>	1 445	997	370	282	299	49	21	38	3 502
<i>Total</i>	2 874	2 410	1 176	686	433	130	69	86	7 865
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	570	556	267	139	303	42	17	24	1 918
Other	1 282	666	767	245	381	77	18	61	3 497
<i>Total</i>	1 852	1 222	1 033	385	684	119	36	85	5 415
Franchise taxes									
Other	5	—	—	—	—	—	—	—	5
<i>Total</i>	138	74	113	—	—	—	—	—	325
<i>Total</i>	1 995	1 295	1 146	385	684	119	36	85	5 745
Total	15 330	10 415	6 952	2 940	4 314	686	301	712	41 649
Taxes received from public corporations	590	159	326	218	174	17	5	17	1 507
Taxes received from other levels of government	132	353	63	24	39	12	4	5	653

— 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	5 178	3 302	1 917	792	1 355	220	125	204	13 092
Taxes on property									
Taxes on immovable property									
Land taxes	1 717	780	404	291	313	49	—	59	3 613
Municipal rates	—	—	—	—	—	—	—	142	142
Other	61	151	239	120	184	27	—	12	794
<i>Total</i>	1 777	931	643	411	497	76	—	213	4 549
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	22	1	6	8	1	1	3	42
Government borrowing guarantee levies	105	13	70	19	13	7	—	—	228
Stamp duties on conveyances	3 237	2 671	1 949	600	2 079	141	113	181	10 972
Other stamp duties	518	65	384	83	33	10	23	2	1 119
<i>Total</i>	3 860	2 771	2 404	707	2 134	160	138	187	12 361
<i>Total</i>	5 637	3 703	3 047	1 119	2 631	236	138	399	16 910
Taxes on the provision of goods and services									
Excises and levies	—	60	—	—	—	1	—	—	62
Taxes on gambling									
Taxes on government lotteries	286	—	183	76	80	—	—	6	631
Taxes on private lotteries	8	316	14	—	—	24	13	7	382
Taxes on gambling machines	986	911	551	293	—	52	2	31	2 826
Casino taxes	93	114	59	21	29	3	30	2	351
Race betting taxes	146	114	34	9	36	—	—	1	340
Taxes on gambling n.e.c.	2	5	—	2	—	—	12	—	21
<i>Total</i>	1 520	1 460	841	400	146	79	57	47	4 551
Taxes on insurance									
Insurance companies contributions to fire brigades	454	344	—	—	—	14	—	—	812
Third party insurance taxes	36	113	52	40	—	4	—	—	245
Taxes on insurance n.e.c.	912	592	333	244	326	34	21	41	2 503
<i>Total</i>	1 403	1 048	385	284	326	51	21	41	3 560
<i>Total</i>	2 922	2 568	1 226	684	473	132	78	88	8 172
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	548	547	269	134	342	40	18	24	1 922
Other	1 351	695	819	250	394	81	18	66	3 675
<i>Total</i>	1 899	1 242	1 087	384	736	121	36	90	5 596
Franchise taxes									
Other	5	—	—	—	—	—	—	—	5
Other	275	71	118	—	—	—	—	—	465
<i>Total</i>	2 180	1 313	1 206	384	736	121	36	90	6 066
Total	15 917	10 885	7 396	2 979	5 195	709	377	782	44 240
Taxes received from public corporations	673	188	358	242	191	24	6	25	1 706
Taxes received from other levels of government	140	357	73	26	39	10	4	5	675

— 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	5 664	3 479	2 232	845	1 607	218	128	225	14 398
Taxes on property									
Taxes on immovable property									
Land taxes	2 036	989	485	332	386	62	—	67	4 358
Municipal rates	—	—	—	—	—	—	—	159	159
Other	72	173	252	125	202	30	—	6	860
<i>Total</i>	2 108	1 162	737	457	588	92	—	232	5 376
Taxes on financial and capital transactions									
Financial institutions transactions taxes	—	—	—	—	—	—	—	3	3
Government borrowing guarantee levies	97	16	67	17	14	10	—	—	221
Stamp duties on conveyances	4 166	2 961	2 542	721	2 158	157	107	242	13 054
Other stamp duties	632	44	368	92	26	11	5	10	1 187
<i>Total</i>	4 895	3 021	2 977	830	2 198	177	112	255	14 465
<i>Total</i>	7 003	4 183	3 714	1 287	2 786	269	112	487	19 841
Taxes on the provision of goods and services									
Excises and levies	—	60	—	—	—	—	—	—	60
Taxes on gambling									
Taxes on government lotteries	284	—	201	76	88	—	—	7	656
Taxes on private lotteries	8	330	13	—	—	30	13	7	400
Taxes on gambling machines	1 109	932	518	312	—	54	2	31	2 958
Casino taxes	99	118	57	22	36	3	33	2	370
Race betting taxes	147	122	36	13	39	—	—	1	359
Taxes on gambling n.e.c.	7	6	—	—	—	—	16	—	29
<i>Total</i>	1 653	1 508	825	422	164	86	65	48	4 772
Taxes on insurance									
Insurance companies contributions to fire brigades	479	368	—	—	—	13	—	—	860
Third party insurance taxes	90	119	55	42	—	3	—	—	309
Taxes on insurance n.e.c.	875	608	366	259	335	35	23	43	2 545
<i>Total</i>	1 443	1 095	421	301	335	51	23	43	3 714
<i>Total</i>	3 096	2 664	1 246	724	500	137	88	92	8 546
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	554	552	289	133	393	39	20	25	2 004
Other	1 427	728	887	262	432	84	20	70	3 911
<i>Total</i>	1 980	1 280	1 176	395	825	123	40	96	5 915
Franchise taxes	8	—	—	—	—	—	—	—	8
Other	-39	97	115	—	—	—	—	30	203
<i>Total</i>	1 950	1 376	1 291	395	825	123	40	125	6 126
Total	17 713	11 702	8 484	3 250	5 718	748	368	929	48 911
Taxes received from public corporations	387	132	373	251	196	27	6	22	1 398
Taxes received from other levels of government	181	173	82	28	43	15	5	5	556

— 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 most recent 6 year period.

CONCEPTS AND DEFINITIONS

2 The concepts and definitions underlying the statistics in this publication are described in detail in *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat. no. 5514.0), available on the ABS Web site, released September 2005.

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

TAXES CLASSIFICATION

4 A tax is a compulsory levy imposed by the government, mainly to raise revenue. There is usually no clear and direct link between the payment of taxes and the provision of particular goods and services by government. Taxes are levied, inter alia, on income, wealth, production, sale and/or use of goods and services and the performance of activities.

5 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.

6 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.

7 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 five groups of the Taxes Classification, which represent the broad bases on which taxes are levied in Australia, are:

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

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

CONSOLIDATION

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

EXPLANATORY NOTES *continued*

- OTHER AGGREGATES USED **10** Gross domestic product (GDP) is defined as the total market value of goods and services produced in Australia within a given period after deducting the cost of goods and services used up in the process of production, but before deducting allowances for the consumption of fixed capital (depreciation).
- INTERSTATE COMPARISONS **11** As well as showing the variety of types of taxes levied in Australia, the tables in this publication have been designed to show the relative importance of the tax system of the Commonwealth, state and local levels of government. They have also been designed to show the extent and composition of taxation levied by each state government (including subsidiary authorities). In this latter connection, it should be noted that interstate comparison of tax collections by state or local governments separately can be misleading unless account is taken of state-to-state variations in the range of activities for which these two levels of government are responsible. In the Australian Capital Territory, for example, only a state level of government exists and a number of functions performed by it are undertaken by local government authorities elsewhere.
- HISTORICAL COMPARISONS **12** 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.
- TAXATION PER CAPITA **13** The population estimates used to calculate the taxation per capita figures in this publication are Estimated Resident Population at 31 December each year, as published in Australian Demographic Statistics (cat. no. 3101.0). The annual average taxation per capita is calculated by dividing the total taxation revenue by the Estimated Resident Population, for each jurisdiction.
- REVISIONS **14** GFS data are revised on an annual basis. For this reason differences can occur between equivalent aggregates published in earlier years.
- ABS DATA AVAILABLE ON REQUEST **15** More detailed information is available on request, on a fee for service basis. Inquiries should be directed to the officer whose name appears in the Inquiries section at the front of this publication.
- RELATED PUBLICATIONS **16** 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) - September 2005
 - *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

APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE

ADJUSTED MEASURES OF GOVERNMENT REVENUE

The taxation revenue statistics presented in this release are in accordance with the Australian System of Government Finance Statistics (GFS). This system is outlined in the *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat. no. 5514.0) which is consistent with the International Monetary Fund's *Government Finance Statistics Manual 2001* (IMF GFSM2001).

The GFS framework reflects taxation revenue collected by each level of government. The purpose of this appendix is to consider an alternative presentation of revenue which takes into account the level of government at which revenue is used rather than simply collected. The analysis considers the flows, by way of current grants, that occur between the levels of government in Australia, and the impact that this has on revenue at each of these levels. Also considered is the effect of direct and indirect transfers to households on total revenue. To aid in the understanding of these flows, the following analytical measures of revenue have been derived. Users should note that these measures are not themselves part of the GFS framework.

Adjusted taxation revenue

Adjusted taxation revenue is equal to GFS taxation revenue *collected* by each level of government, plus current grants received from higher levels of government, less current grants paid to lower levels of government. This measure is designed to give a clearer indication of the levels of government at which taxation revenue is actually used or spent. The source for a significant amount of the current grants distributed between levels of government is taxation revenue, such as the GST. However, some of the revenue distributed may have come from a source other than taxation. Further, it should be noted that some of the current grants transferred from Commonwealth Government to the state and local governments are Specific Purpose Payments (SPPs). Unlike the GST-related grants, these payments are 'tied' to specific policy areas or programs as agreed between the two levels of government. Similar arrangements exist between state and local government. SPPs for current purposes are included with other current grants in deriving adjusted taxation revenue. The ABS does not have the data required to separate out SPPs from other grants.

Adjusted total revenue

Adjusted total revenue is equal to *adjusted taxation revenue* plus all other non-taxation sources of revenue. Non-taxation revenue includes revenue from sales of goods and services, property income (interest, dividends, income tax equivalents, land rents and royalties), fines, capital transfers, and current transfers other than grants. Current grants are excluded from non-taxation revenue because these have already been taken into account in deriving adjusted taxation revenue.

Adjusted total revenue less transfers to households

An important role of government is the redistribution of income, by way of direct and indirect 'benefits', to individual households. These transfers can be deducted from *adjusted total revenue* to derive adjusted total revenue less transfers to households. Direct benefits are regular cash payments made to households by government without any requirement to provide goods and services in return (e.g. welfare payments). Indirect benefits are non-cash benefits and services provided by government to individual households (e.g. concessions for transport and utilities, medical and pharmaceutical benefits and natural disaster relief).

The three derived measures explained above are illustrated in the following diagram:

APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

Adjusted total revenue less transfers to households continued

GFS taxation revenue
-
Current grants to lower levels of government
+
Current grants from higher levels of government
=
Adjusted taxation revenue
+
Non-taxation revenue collected
=
Adjusted total revenue
-
Direct and indirect benefits paid to households
=
Adjusted total revenue less transfers to households

An analysis along similar lines was first published in *Australian Economic Indicators, March 2006* (cat.no.1350.0), in a feature article entitled "Recent Taxation Revenue Trends in Australia". This article included information on the introduction of The New Tax System on 1 July 2000.

Adjusted taxation revenue

Table 1 shows the derivation of adjusted taxation revenue, for all three levels of government in Australia.

APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

TABLE 1. ADJUSTED TAXATION REVENUE, by level of government, and as % of GDP

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m	\$m
COMMONWEALTH						
1. Taxation revenue collected(a)	177 838	194 827	209 560	229 131	245 223	261 988
As % of GDP	24.2	24.9	24.9	25.5	25.3	25.0
As % of total tax revenue	81.7	81.8	81.5	82.3	82.4	81.9
2. Current grants to state government(b)	49 284	51 172	53 801	57 560	61 394	63 874
3. Current grants to local government	490	274	351	305	81	56
4. Current grants to multi-jurisdictional sector(c)	4 327	4 381	4 788	4 839	5 556	5 589
5. Adjusted taxation revenue = 1-2-3-4(d)	123 738	139 000	150 620	166 427	178 192	192 469
As % of GDP	16.8	17.8	17.9	18.5	18.4	18.4
As % of total tax revenue	56.9	58.4	58.5	59.7	59.8	60.2
STATE						
1. Taxation revenue collected(a)	33 341	36 418	40 394	41 649	44 240	48 911
As % of GDP	4.5	4.7	4.8	4.6	4.6	4.7
As % of total tax revenue	15.3	15.3	15.7	15.0	14.9	15.3
2. Current grants from Commonwealth government	49 284	51 172	53 801	57 560	61 394	63 874
3. Current grants to local government	1 789	1 817	1 843	1 889	2 003	2 174
4. Current grants to multi-jurisdictional sector(c)	203	264	254	391	439	449
5. Adjusted taxation revenue = 1+2-3-4(d)	80 633	85 509	92 098	96 928	103 192	110 161
As % of GDP	11.0	10.9	10.9	10.8	10.7	10.5
As % of total tax revenue	37.1	35.9	35.8	34.8	34.7	34.4
LOCAL						
1. Taxation revenue collected(a)	6 757	7 224	7 671	8 183	8 710	9 388
As % of GDP	0.9	0.9	0.9	0.9	0.9	0.9
As % of total tax revenue	3.1	3.0	3.0	2.9	2.9	2.9
2. Current grants from Commonwealth government	490	274	351	305	81	56
3. Current grants from state government	1 789	1 817	1 843	1 889	2 003	2 174
4. Adjusted taxation revenue = 1+2+3(d)	9 036	9 315	9 865	10 376	10 795	11 619
As % of GDP	1.2	1.2	1.2	1.2	1.1	1.1
As % of total tax revenue	4.2	3.9	3.8	3.7	3.6	3.6
Gross Domestic Product(e)	735 714	781 675	841 351	897 642	967 454	1 046 903
Total taxation revenue collected(a)	217 609	238 118	257 253	278 562	297 737	319 776
As % of GDP	29.6	30.5	30.6	31.0	30.8	30.5

- (a) According to GFSM2001. Part of the Commonwealth Government grants paid to State Governments are onpassed to Local Governments. The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or where classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category are the public universities. The sum of taxation revenue for all levels of government does not equal the sum of adjusted taxation revenue for
- (b) Part of the Commonwealth Government grants paid to State Governments are onpassed to Local Governments.
- (c) The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or where classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category are the public universities.
- (d) The sum of taxation revenue for all levels of government does not equal the sum of adjusted taxation revenue for all levels of government owing to grants paid to the multi-jurisdictional sector.
- (e) As published in Australian National Accounts, December Quarter 2007 (cat no 5206.0).

APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

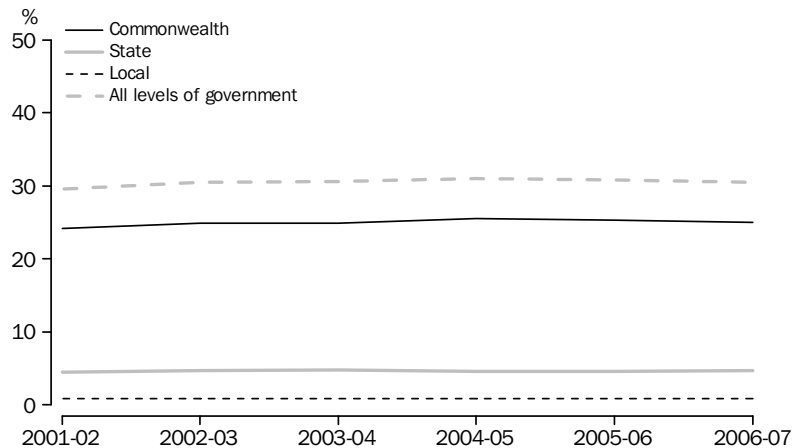
Adjusted taxation revenue *continued*

Taking into account taxation revenue distributed by the Commonwealth Government to both state and local Government by way of current grants, the level of adjusted taxation revenue at the Commonwealth Government's disposal in 2006-07 was \$192,469 million. This represents an 8.0% increase from the previous year, compared with a 6.8% increase in directly collected taxation revenue. Adjusted taxation revenue for the Commonwealth Government was 60.2% of total taxation revenue in Australia in 2006-07, compared with 56.9% in 2001-02.

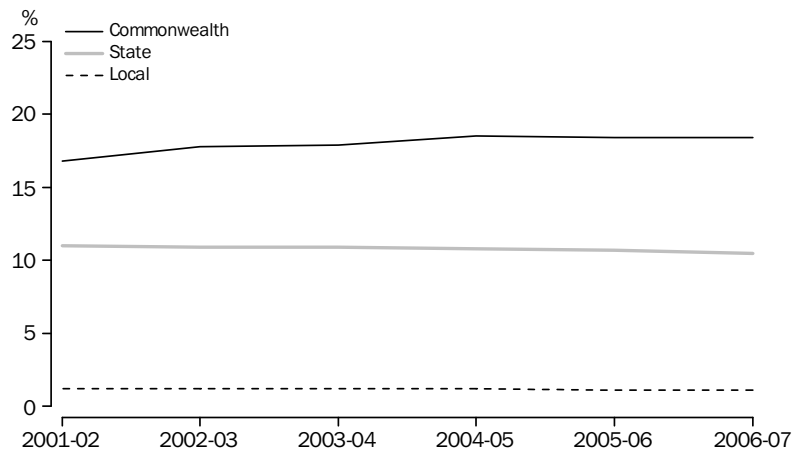
State government's adjusted taxation revenue in 2006-07 was \$110,161 million. This represents a 6.8% increase from the previous year, compared with a 10.6% increase in directly collected taxation revenue. Adjusted taxation revenue at the state level of government was 34.4% of total taxation revenue in 2006-07, compared with 37.1% in 2001-02.

The two graphs below show taxation revenue and adjusted taxation revenue as a proportion of GDP for each level of government over the period 2001-02 to 2006-07. Graph 1 shows that taxation revenue collected by the Commonwealth Government represented 25.0% of GDP in 2006-07, up from 24.2% in 2001-02. For state governments, taxation as a percentage of GDP increased from 4.5% to 4.7% over the same period. After taking into account current grants (adjusted taxation revenue in Graph 2) these proportions change to 16.8% in 2001-02 and 18.4% in 2006-07 for the Commonwealth Government and 11.0% in 2001-02 and 10.5% in 2006-07 for the state governments.

GRAPH1. TAXATION REVENUE, AUSTRALIA, As a Percentage of GDP



GRAPH 2. ADJUSTED TAXATION REVENUE, As a percentage of GDP



APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

Adjusted total revenue, and
adjusted total revenue less
transfers to households

Table 2 below shows adjusted total revenue, and adjusted total revenue less transfers to households for all three levels of government.

TABLE 2. ADJUSTED TOTAL REVENUE, less transfers to households

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m	\$m
COMMONWEALTH						
1. Adjusted taxation revenue(a)	123 738	139 000	150 620	166 427	178 192	192 469
2. Non-taxation revenue(b)	12 318	11 794	12 350	12 754	15 369	15 842
3. Adjusted total revenue = 1+2	136 056	150 794	162 970	179 181	193 562	208 311
As % of GDP	18.5	19.3	19.4	20.0	20.0	19.9
4. Direct benefits to households(c)	61 662	63 607	71 897	73 989	76 997	81 908
5. Indirect benefits to households(d)	17 060	17 765	19 590	22 164	22 789	24 521
6. Adjusted total revenue, less transfers to households = 3-4-5	57 335	69 422	71 483	83 029	93 776	101 882
As % of GDP	7.8	8.9	8.5	9.2	9.7	9.7
STATE						
1. Adjusted taxation revenue(a)	80 633	85 509	92 098	96 928	103 192	110 161
2. Non-taxation revenue, excluding current grants from Commonwealth government(b)	24 099	26 234	29 836	32 714	36 943	39 984
3. Adjusted total revenue = 1+2	104 732	111 743	121 934	129 642	140 135	150 145
As % of GDP	14.2	14.3	14.5	14.4	14.5	14.3
4. Direct benefits to households(c)	787	708	759	1 084	1 000	1 115
5. Indirect benefits to households(d)	1 963	2 057	2 025	1 948	1 921	1 915
6. Adjusted total revenue, less transfers to households = 3-4-5	101 982	108 978	119 150	126 610	137 214	147 114
As % of GDP	13.9	13.9	14.2	14.1	14.2	14.1
LOCAL						
1. Adjusted taxation revenue(a)	9 036	9 315	9 865	10 376	10 795	11 619
2. Non-taxation revenue, excluding current grants from Commonwealth and state governments(b)	9 021	9 536	10 057	10 961	12 232	13 651
3. Adjusted total revenue = 1+2	18 057	18 851	19 922	21 337	23 027	25 269
As % of GDP	2.5	2.4	2.4	2.4	2.4	2.4
4. Direct and indirect benefits to households(e)
5. Adjusted total revenue, less transfers to households = 3-4	18 057	18 851	19 922	21 337	23 027	25 269
As % of GDP	2.5	2.4	2.4	2.4	2.4	2.4

.. not applicable

(a) Derived in Table 1.

(b) Non-taxation revenue includes revenue from sales of goods and services, interest income, other property income (such as dividends, income tax equivalents, land rents and royalties), fines, capital revenue, and all current revenue other than grants.

(c) Direct benefits to households are monetary transfers.

(d) Indirect benefits to households are transfers 'in-kind' via goods and services.

(e) Local government does not make transfers of this kind to households.

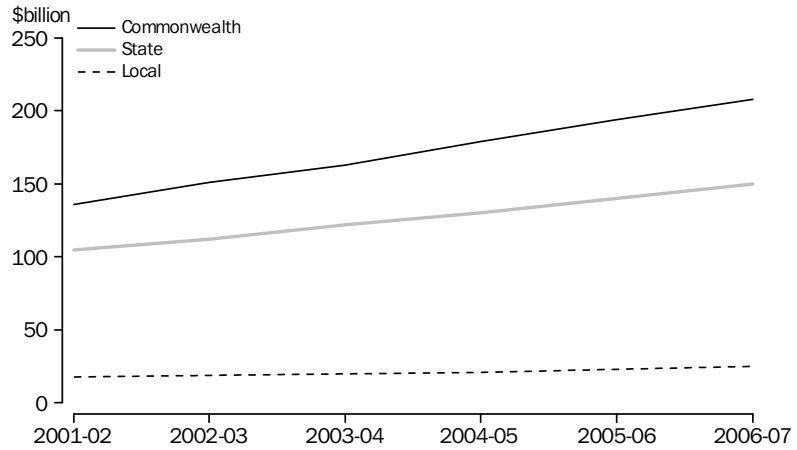
APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

Adjusted total revenue, and adjusted total revenue less transfers to households continued

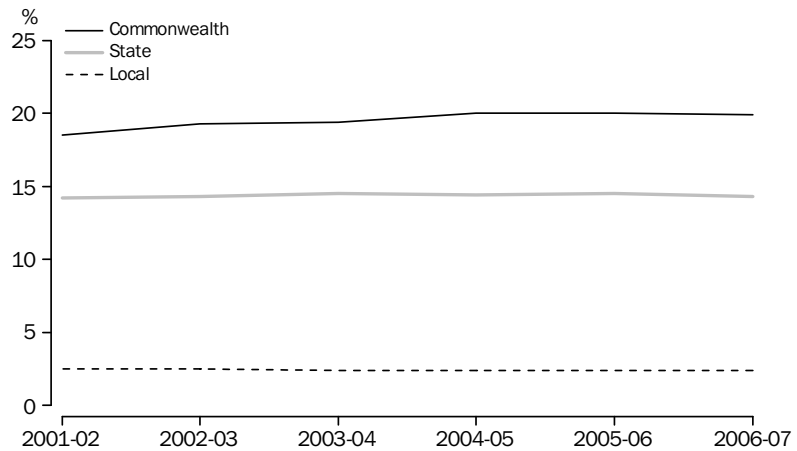
Adjusted total revenue for the Commonwealth Government in 2006-07 was \$208,311 million, up 7.6% from the previous year, compared with an increase of 8.0% in adjusted taxation revenue. For the state governments, adjusted total revenue in 2006-07 was \$150,145 million, an increase of 7.1%, compared with an increase of 6.8% in adjusted taxation revenue.

Graph 3 shows the adjusted total revenue for each level of government over the period 2001-02 to 2006-07. Graph 4 shows these amounts as a percentage of GDP.

GRAPH 3. ADJUSTED TOTAL REVENUE



GRAPH 4. ADJUSTED TOTAL REVENUE, As a percentage of GDP

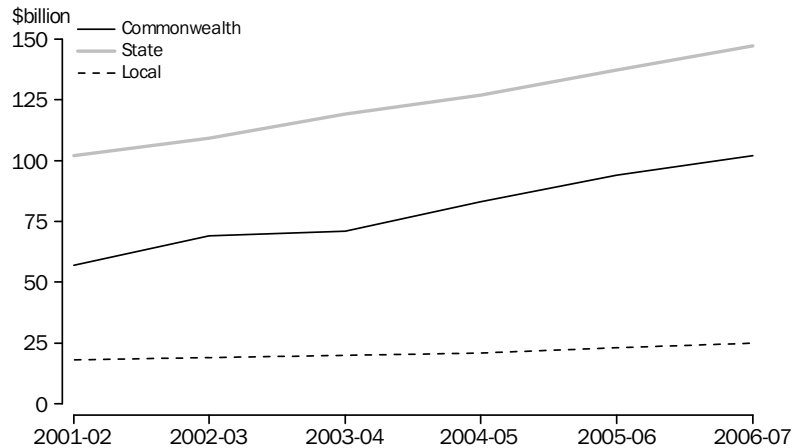


APPENDIX ADJUSTED MEASURES OF GOVERNMENT REVENUE *continued*

Adjusted total revenue, and adjusted total revenue less transfers to households continued

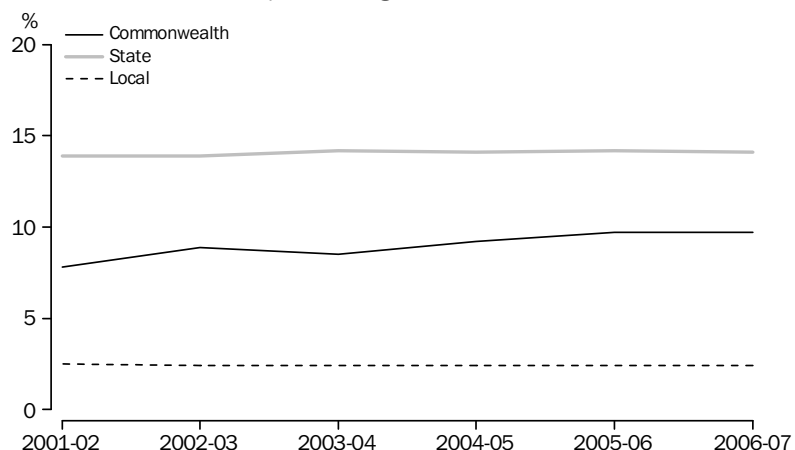
When direct and indirect transfers to households are taken into account, Commonwealth Government's revenue falls to \$101,882 million in 2006-07 compared to a total of \$147,114 million for state governments. This is largely because of the income redistribution role performed by the Commonwealth Government through the welfare payments. In 2006-07, 51.1% of the Commonwealth Government's adjusted total revenue was transferred to households as either direct or indirect benefits. This figure was 57.9% in 2001-02. In 2006-07, the Commonwealth Government's adjusted total revenue less transfers to households grew at a faster rate (8.6%) than adjusted total revenue (7.6%).

GRAPH 5. ADJUSTED TOTAL REVENUE LESS TRANSFERS TO HOUSEHOLDS



After adjusting for transfers to households and comparing to GDP, there has been a slight upwards trend in total revenue available to Commonwealth Government and state governments since 2001-02. Commonwealth adjusted total revenue less transfers to households was equal to 7.8% of GDP in 2001-02 and this increased to 9.7% in 2006-07. The corresponding state measure had risen to 14.1% of GDP in 2006-07 compared to 13.9% in 2001-02.

GRAPH 6. ADJUSTED TOTAL REVENUE LESS TRANSFERS TO HOUSEHOLDS, As a percentage of GDP



GLOSSARY

Employers' payroll taxes	Taxes collected from employers, levied either as a proportion of payroll or as a fixed amount per person employed.
Excises and levies	Taxes levied on a specified good, or range of goods, intended for domestic consumption other than taxes levied exclusively on the importation of goods. Excises may be imposed at any stage of production or distribution and the assessment for tax may take into account such factors as weight, strength, quantity or value of the goods. Excises are not limited to those taxes collected under Excise Acts and include taxes on electricity, gas and agricultural production. Includes levies on statutory corporations.
Motor vehicle taxes	Taxes levied on the operation of motor vehicles whether paid by households or corporations. These imposts are treated as taxes, rather than regulatory fees, because of the significant amount of revenue they generate. Excludes taxes on third party insurance which are included in taxes on insurance.
Taxes on financial and capital transactions	Taxes on the issue, transfer, purchase and sale of securities, taxes on cheques, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property.
Taxes on gambling	Taxes levied on gambling and betting stakes. Includes taxes on lottery tickets, poker machines, casinos, racing and football pools. The taxes may be collected either from the gambler as a percentage of his/her stake or from entities providing the gambling service either as a licence fee or percentage of their gross income from gambling. Excludes taxes on individual gains from gambling.
Taxes on immovable property	Taxes levied in respect of the use or ownership of immovable property. Includes land taxes and rates.
Taxes on income	Taxes on income, profits and capital gains. Taxes on income are assessed on the actual or presumed incomes of individuals, households, corporations or non-profit institutions operating in the market. They are assessed on holdings of property, land or real estate when such holdings are used as a basis for estimating the income of their owners. Includes income and capital gains taxes levied on individuals and enterprises. Also includes income taxes levied on non-residents.
Taxes on insurance	Taxes levied specifically on insurance companies. Includes taxes levied on insurance premiums and contributions collected to finance services which reduce insurable risk.
Taxes on international trade	Taxes and stamp duties levied on specified imported or exported goods. Excludes taxes collected on imports as part of a general tax on goods, and excises applicable to both imported and domestically produced goods.
Taxes on property	Taxes on the use or ownership of property, and taxes on property transfers. Includes taxes on immovable property and taxes on financial and capital transactions.
Taxes on the provision of goods and services	Taxes levied on the production, sale, transfer, leasing or delivery of goods and rendering of services. Excludes taxes levied on the use of goods or on permission to use goods or to perform activities. From 1 July 2000 includes GST revenue receivable by the Commonwealth Government, gross of the cost of collection but net of input tax credits payable.
Taxes on use of goods and performance of activities	Taxes levied on the use of goods and taxes levied in respect of permission to perform activities. Excludes taxes levied on the value or quantity of the goods themselves which are included in Taxes on provision of goods and services.

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