



Taxation Revenue Australia

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**TAXATION REVENUE
AUSTRALIA
1994-95**

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AUSTRALIAN BUREAU OF STATISTICS

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INQUIRIES

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- *for information about other ABS statistics and services, please refer to the back page of this publication.*

SUMMARY OF FINDINGS

Total taxation revenue collected in Australia rose 10.6% from \$125,265 million in 1993-94 to \$138,526 million in 1994-95 reflecting growth in all taxation categories, in particular, receipts from company tax and fringe benefits taxes which rose by 25.1% and 94.3% respectively.

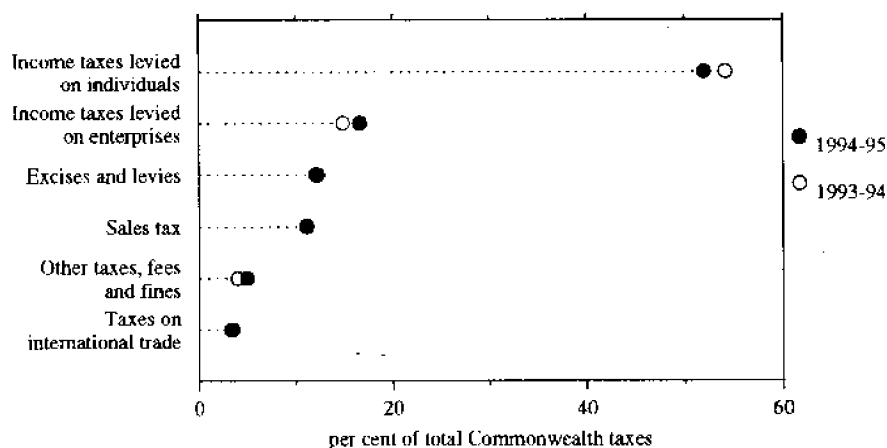
The main components of total taxation collected are shown in the following table:

MAJOR COMPONENTS OF TOTAL TAXATION

Type of tax	1993-94 \$m	1994-95 \$m	Change %	Contribution to total taxes 1994-95 %
Taxes on income				
Levied on individuals	51 597	55 695	7.9	40.2
Levied on enterprises	13 918	17 406	25.1	12.6
Employers' payroll tax				
General taxes (payroll taxes)	6 023	6 579	9.2	4.7
Fringe benefits tax	1 382	2 685	94.3	1.9
Taxes on property				
Taxes on immovable property	6 718	6 779	0.9	4.9
Taxes on financial and capital transactions	6 010	5 920	- 1.5	4.3
Taxes on the provision of goods and services				
Sales tax	10 414	11 624	11.6	8.4
Excises and levies	11 951	13 211	10.5	9.5
Taxes on international trade	3 231	3 479	7.7	2.5
Taxes on gambling	2 583	2 967	14.9	2.1
Taxes on the use of goods and performance of activities				
Motor vehicle taxes	3 130	3 388	8.2	2.4
Franchise taxes	3 999	4 197	5.0	3.0
Fees and fines	2 218	2 352	6.0	1.7
Total	125 265	138 526	10.6	100.0

Taxes collected by the Commonwealth Government rose 12.6% to \$105,097 million in 1994-95 and comprised 75.9% of taxation revenue from all governments. The graph below shows the percentages of Commonwealth tax revenue derived from various taxes.

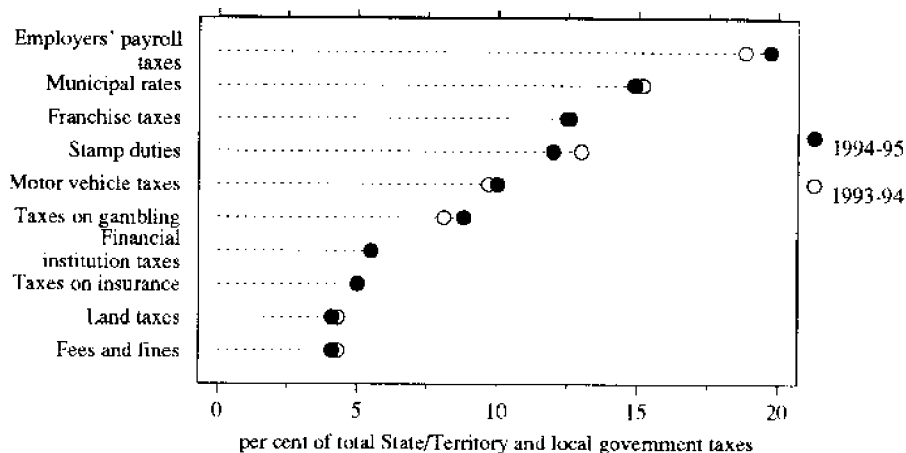
COMMONWEALTH GOVERNMENT TAXES LEVIED



Note: Where values are the same or very close, only one 'dot' appears in the graph

Taxes collected by State and Territory and local governments rose 4.6% to \$33,436 million in 1994-95 and comprised 24.1% of total taxation. The graph below shows percentages of State, Territory and local government tax revenue derived from various taxes.

STATE, TERRITORY AND LOCAL GOVERNMENT TAXES LEVIED



Note: Where values are the same or very close, only one 'dot' appears in the graph.

All States and Territories reported a rise in taxation revenue collected in 1994-95 compared with 1993-94. The Northern Territory reported the highest growth in taxation revenue at 11.3% followed by Queensland at 9.1% and Tasmania at 7.6%. Victoria had the lowest growth in taxation revenue at 2.8%. The annual rate of increase in State and local government taxation over the last three financial years is shown in the following table.

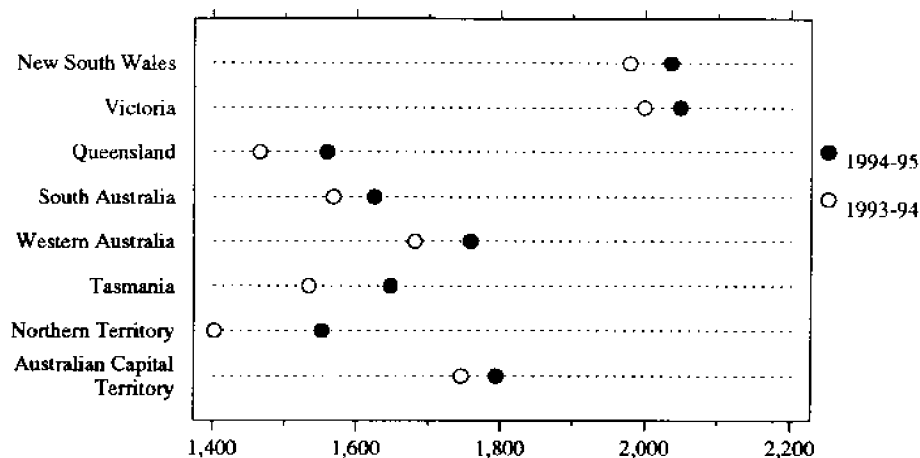
STATE, TERRITORY AND LOCAL GOVERNMENT TOTAL TAXATION

	1991-92	1992-93	Change	1993-94	Change	1994-95	Change
	\$m	\$m	%	\$m	%	\$m	%
New South Wales	10 569	10 927	3.4	11 873	8.7	12 320	3.8
Victoria	7 363	7 995	8.6	8 922	11.6	9 170	2.8
Queensland	3 750	4 171	11.2	4 568	9.5	4 982	9.1
South Australia	1 977	2 158	9.1	2 293	6.3	2 387	4.1
Western Australia	2 334	2 438	4.5	2 818	15.6	2 994	6.2
Tasmania	657	683	3.8	723	6.0	778	7.6
Northern Territory	194	209	7.7	238	13.9	265	11.3
Australian Capital Territory	429	483	12.6	522	8.1	540	3.4
Total	27 275	29 064	6.6	31 956	10.0	33 436	4.6

The total taxation collected by all levels of government in 1994-95 amounted to \$7,762 per head of mean population, a rise of 9.5% over the previous year. The Commonwealth Government component amounted to \$5,888 per head of mean population (a rise of 11.5%) and the State, Territory and local government component was \$1,874 per head of population (a rise of 3.6%).

The following graph shows the amount of State, Territory and local government taxation collected per head of mean population for each State and Territory during 1993-94 and 1994-95.

STATE, TERRITORY AND LOCAL GOVERNMENT TAXES ¹
(per head of population)



¹ Based on December 31 mean population figures published in *Australian Demographic Statistics, March Quarter 1995* (3101.0)

**MAJOR FACTORS
AFFECTING TAXATION
REVENUE — 1994-95**

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

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

Major factors affecting taxation revenue in 1994-95 are outlined below. This information has been derived from budget statements published for the Commonwealth Government and State and Territory governments.

Commonwealth Government

111 Personal income tax

The higher personal income tax collections reflect growth in employment and average weekly earnings which were partly offset by personal income tax rebates for low income earners.

121 Company income tax

The rise reflects increases in company incomes during 1993-94 and the change in company tax instalment payments for some June balancing companies, requiring that 25% of notional tax payable be brought forward to the year of income.

**122 Income paid by
superannuation funds**

Higher earnings and returns from capital gains, increased contributions associated with the Superannuation Guarantee arrangements and changes to quarterly instalments for medium-sized June balancing funds resulted in a rise in revenue from this source.

**133 Other income tax
levied on non-residents**

The Commonwealth Government introduced a final withholding tax of 30% (reducing to 10% for residents of countries with double taxation agreements with Australia) on royalty payments to non-residents, effective from the 1993-94 income year.

231 Fringe benefits tax

Substantial rise is due to the full year impact of grossing-up arrangement (ie increase in fringe benefits tax rate from 48% to 93% coupled with tax

deductability provision) that took effect from April 1994 and the extension of this tax to cover previously non-deductible expenses.

411 General taxes (sales tax)	Increased revenue from this source reflects a strengthening in private consumption expenditure.
422-425 Other Excise Act duties	The rise mainly reflects increases in excise duty rates.
431 Custom duties on imports	Stronger economic growth and a consequent increase in consumer spending resulted in a rise in revenue from this source.
532-533 Broadcasting and TV station licenses	The increase was mainly due to the introduction by Spectrum Management Agency (SMA) in April 1995 of a new system for charging for the use of radio-frequency spectrum.
534 Departure tax	This tax has been replaced by the International Passenger Processing Charge from 1 January 1995.
539 Other taxes on use of goods etc. n.e.c.	The rise is mainly due to the increased receipts from Coal Mining Levy to fund employee long service leave payments, resulting from the growth in payroll costs.
912 Aviation en route charge	Revenue in this category rose due to increases in prices for, and volume of, aviation services.
State and Territory governments	
200 Employers' payroll taxes	Increases occurred in all States/Territories due to wages and employment growth and changes to the Commonwealth Fringe Benefits Tax arrangements (see 231 above). The rise in Queensland also reflects the application of payroll tax to fringe benefits, effective from 1 January 1994.
311 Land taxes	Revenue from land taxes fell in most States/Territories. An increase occurred in Western Australia due to an upward revaluation on land subject to tax.
331 Stamp duties	The decline in revenue from stamp duty in most States/Territories reflects the downturn in property markets associated with increased interest rates. The decline in Victoria was the result of a large increase in commercial transactions in 1993-94.
332 Financial institution taxes	Moderate increases in debit tax receipts occurred in most States/Territories. The rise in Queensland was due to the full year impact of the 10 cents increase in debits tax rates, which was introduced to offset the abolition of stamp duty on cheques, together with a significant increase in the number of taxable debits.
443 Poker machine taxes	The increase in New South Wales was due to improved economic conditions, expanded betting options and strong marketing by clubs. The significant rise in poker machine taxes in Victoria reflects the lifting of the moratorium on the installation of new gaming machines. Poker machines were introduced into South Australia during 1994-95.
444 Casino taxes	Casino taxes were collected in Victoria due to the opening of the Melbourne Casino in mid-1994. The increase in Queensland is attributable to the opening of the Brisbane Casino in April 1995.
511 Vehicle registration fees and taxes	The rise in New South Wales reflects the growth in the stock of motor vehicles and the indexation of fee and tax rates to the Consumer Price Index.
513 Drivers' licences	The significant increase in revenue from this source in New South Wales was due to the introduction of 3 and 5 year renewal periods for licences and the indexation of fees to the Consumer Price Index.

ALL LEVELS OF GOVERNMENT—TAXES, FEES AND FINES BY TYPE (\$ million)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 ^p
<i>1 Taxes on income</i>	64,168	66,478	62,227	63,404	65,516	73,101
11 Income taxes levied on individuals	49,928	50,156	46,830	47,528	50,571	54,635
12 Income taxes levied on enterprises	13,143	15,227	14,494	15,026	13,918	17,406
13 Income taxes levied on non-residents	1,097	1,095	903	850	1,026	1,060
<i>2 Employers' payroll taxes</i>	6,384	7,059	7,247	7,157	7,445	9,328
21 General taxes (payroll tax)	5,210	5,802	5,904	5,807	6,023	6,579
22 Selective taxes (stevedoring industry charges)	35	51	54	45	40	64
23 Other employers' labour force taxes	1,139	1,207	1,288	1,305	1,382	2,685
<i>3 Taxes on property</i>	9,992	10,429	11,012	11,600	12,729	12,699
31 Taxes on immovable property (a)	5,367	6,149	6,533	6,698	6,718	6,779
32 Estate, inheritance and gift duty	1	—	—	—	—	—
33 Taxes on financial and capital transactions	4,624	4,279	4,479	4,901	6,010	5,920
<i>4 Taxes on provision of goods and services</i>	27,853	27,839	26,418	27,032	29,780	32,969
41 General taxes (sales tax)	10,132	9,365	9,113	9,252	10,414	11,624
42 Excises and levies	10,834	11,975	10,639	10,778	11,951	13,211
421 Crude oil and LPG (b)	1,232	1,354	64	116	62	27
422-425 Other excises	8,655	9,005	9,417	9,560	10,751	11,973
426 Agricultural production taxes	587	1,238	735	633	647	692
427 Levies on statutory authorities	360	378	423	469	491	519
43 Taxes on international trade	4,026	3,377	3,350	3,336	3,231	3,479
44 Taxes on gambling	1,757	1,946	2,018	2,236	2,583	2,967
45 Taxes on insurance	1,104	1,176	1,298	1,430	1,600	1,688
<i>5 Taxes on use of goods and performance of activities</i>	5,054	5,181	5,602	6,471	7,579	8,077
51 Motor vehicle taxes	2,421	2,366	2,491	2,802	3,130	3,388
52 Franchise taxes	2,392	2,620	2,842	3,394	3,999	4,197
53 Other taxes on use of goods and performance of activities	241	195	269	275	449	491
<i>9 Fees and fines</i>	1,798	2,000	2,286	2,209	2,218	2,352
91-93 Compulsory fees	1,403	1,542	1,749	1,668	1,681	1,826
94 Fines	395	458	537	542	537	525
Taxes, fees and fines	115,250	118,988	114,794	117,872	125,265	138,526

(a) Partly estimated (b) Oil produced (except from the North West Shelf production licence area) is not subject to crude oil excise duties from 1991-92 onwards. Amounts collected under petroleum resource rent taxes are included in TFFC 121 (Company income tax).

2

ALL LEVELS OF GOVERNMENT—TAXES, FEES AND FINES (\$) PER HEAD OF MEAN POPULATION (a)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
<i>Commonwealth</i>	5,427	5,473	5,063	5,078	5,283	5,888
<i>States and Territories</i>						
New South Wales	1,636	1,696	1,792	1,834	1,978	2,035
Victoria	1,507	1,605	1,666	1,797	1,998	2,048
Queensland	1,162	1,203	1,266	1,374	1,465	1,558
South Australia	1,148	1,274	1,367	1,481	1,567	1,624
Western Australia	1,318	1,368	1,426	1,471	1,681	1,758
Tasmania	1,213	1,333	1,407	1,454	1,533	1,647
Northern Territory	1,015	1,092	1,167	1,245	1,402	1,552
Australian Capital Territory	1,150	1,292	1,486	1,643	1,745	1,794
<i>All States and Territories</i>	1,427	1,501	1,578	1,662	1,809	1,874
Australia	6,853	6,974	6,641	6,739	7,092	7,762

(a) Mean populations for financial years are calculated from estimated populations at the end of the quarter immediately preceding the financial year and of the four succeeding quarters. The formula for this calculation is described in *Australian Demographic Statistics* (3101.0)

3

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

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
<i>Direct taxes, fees and fines</i>	66,246	68,581	64,495	65,844	68,250	75,999
Commonwealth						
Taxes on income	64,191	66,501	62,236	63,409	65,516	73,108
Other	169	181	195	198	244	262
State, Territory and Local	1,909	1,922	2,072	2,242	2,491	2,637
less inter-governmental taxes (b)	23	24	9	5	—	7
<i>Indirect taxes, fees and fines</i>	49,004	50,407	50,299	52,028	57,015	62,527
Commonwealth	26,921	26,728	25,097	25,207	27,550	31,728
State, Territory and Local	22,082	23,679	25,202	26,821	29,465	30,799

(a) See Explanatory Notes, paragraph 3, for definition of direct and indirect taxes. (b) Represents direct taxes paid by State government enterprises to the Commonwealth government. This amount is consolidated out when calculating direct taxes, fees and fines for all levels of government.

4

TAXATION BY LEVEL OF GOVERNMENT (\$ million)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 ^p
<i>Commonwealth</i>	91,281	93,410	87,528	88,814	93,309	105,097
<i>State and Territory</i>						
New South Wales	8,093	8,407	8,972	9,311	10,203	10,566
Victoria	5,274	5,634	6,001	6,502	7,397	7,749
Queensland	2,628	2,759	2,941	3,292	3,634	3,964
South Australia	1,305	1,472	1,596	1,754	1,876	1,946
Western Australia	1,737	1,825	1,925	2,010	2,376	2,529
Tasmania	458	506	540	560	598	644
Northern Territory	141	154	168	182	210	236
Australian Capital Territory	318	365	429	483	522	540
<i>Total State and Territory Governments</i>	19,955	21,122	22,572	24,095	26,816	28,174
<i>Local</i>						
New South Wales	1,357	1,490	1,599	1,616	1,670	(a)1,754
Victoria	1,239	1,392	1,362	1,493	1,525	(a)1,420
Queensland	657	729	809	879	934	(a)1,018
South Australia	324	353	381	403	416	(a)441
Western Australia	343	381	409	428	442	(a)464
Tasmania	94	109	117	122	125	(a)134
Northern Territory	23	25	26	27	28	(a)30
<i>Total Local Government</i>	4,037	4,480	4,703	4,969	5,141	5,261
<i>less inter-governmental taxes (b)</i>	23	24	9	5	—	7
Total taxation	115,250	118,988	114,794	117,872	125,265	138,526

— percentage of total tax —

Commonwealth	79	78	76	75	74	76
State and Territory	17	18	20	20	21	20
Local	4	4	4	4	4	4

(a) Estimated. (b) Represents direct taxes paid by State government enterprises to the Commonwealth government. This amount is consolidated out when calculating direct taxes, fees and fines for all levels of government.

COMMONWEALTH GOVERNMENT—TAXES, FEES AND FINES BY TYPE (\$ million)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
<i>1 Taxes on income</i>	<i>64,191</i>	<i>66,501</i>	<i>62,236</i>	<i>63,409</i>	<i>65,516</i>	<i>73,108</i>
11 Income taxes levied on individuals	49,928	50,156	46,830	47,528	50,571	54,635
111 Personal income tax	48,285	48,810	45,601	46,146	48,986	52,742
113 Mining withholding tax	1	2	2	2	2	1
115 Prescribed payments by individuals	1,595	1,250	1,084	1,181	1,335	1,594
119 Other income tax levied on individuals	47	95	143	199	248	297
12 Income taxes levied on enterprises	13,166	15,250	14,502	15,031	13,918	17,413
121 Company income tax(a)	12,651	14,088	13,269	13,406	12,612	15,362
122 Income tax paid by superannuation funds	376	1,053	1,139	1,522	1,191	1,913
124 Prescribed payments by enterprises	139	109	94	103	116	139
13 Income taxes levied on non-residents	1,097	1,095	903	850	1,026	1,060
131 Dividend withholding tax	115	109	50	88	84	108
132 Interest withholding tax	799	790	651	557	467	433
133 Other income tax levied on non-residents	183	196	202	205	476	519
<i>2 Employers' payroll taxes</i>	<i>1,174</i>	<i>1,258</i>	<i>1,343</i>	<i>1,350</i>	<i>1,422</i>	<i>2,749</i>
22 Selective taxes (stevedoring industry charges)	35	51	54	45	40	64
23 Other employers' labour force taxes	1,139	1,207	1,288	1,305	1,382	2,685
231 Fringe benefits tax	1,139	1,207	1,288	1,305	1,377	2,673
232 Superannuation guarantee charge	—	—	—	—	5	13
<i>3 Taxes on property</i>	<i>387</i>	<i>247</i>	<i>15</i>	<i>19</i>	<i>11</i>	<i>8</i>
32 Estate, inheritance and gift duties	—	—	—	—	—	—
33 Taxes on financial and capital transactions	387	247	15	19	11	8
332 Financial institutions' transaction taxes	378	229	3	1	—	—
333 Government borrowing guarantee levies	9	18	12	19	10	8
<i>4 Taxes on provision of goods and services</i>	<i>24,620</i>	<i>24,329</i>	<i>22,667</i>	<i>22,882</i>	<i>25,097</i>	<i>27,792</i>
41 General taxes (sales tax)	10,132	9,365	9,113	9,252	10,414	11,624
42 Excises and levies	10,462	11,587	10,204	10,294	11,446	12,679
421 Excises on crude oil and LPG	1,232	1,354	64	116	62	27
422-425 Other Excise Act duties	8,655	9,005	9,417	9,560	10,751	11,973
426 Agricultural production taxes	575	1,228	723	618	633	679
43 Taxes on international trade	4,026	3,377	3,350	3,336	3,231	3,479
431 Customs duties on imports	3,954	3,319	3,299	3,331	3,226	3,474
432 Customs duties on exports	61	54	49	2	1	2
433 Agricultural produce export taxes	11	3	2	3	3	4
44 Taxes on gambling	—	—	—	—	5	9
<i>5 Taxes on use of goods and performance of activities</i>	<i>238</i>	<i>183</i>	<i>238</i>	<i>227</i>	<i>406</i>	<i>451</i>
51 Motor vehicle taxes	21	18	19	21	24	29
53 Other taxes on use of goods etc.	217	166	219	206	382	422
532-533 Broadcast and TV station licences	177	125	135	101	231	269
534 Departure tax	39	38	82	93	112	78
539 Other taxes on use of goods etc n.e.c.	2	3	2	12	39	74
<i>9 Fees and fines</i>	<i>671</i>	<i>891</i>	<i>1,029</i>	<i>926</i>	<i>859</i>	<i>989</i>
91-93 Compulsory fees of which:	663	864	1,014	910	827	967
- 912 Aviation en route charges	314	409	433	286	237	268
914 Light dues and navigation Act charges	41	42	43	41	44	43
94 Fines	8	27	15	16	32	23
Taxes, fees and fines	91,281	93,410	87,528	88,814	93,309	105,097

(a) Excludes income taxes paid by public trading enterprises

133 165 822 831 865 780

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
2 Employers' payroll taxes	5,210	5,802	5,904	5,807	6,023	6,579
3 Taxes on property	9,605	10,181	10,997	11,580	12,718	12,691
31 Taxes on immovable property	5,367	6,149	6,533	6,698	6,718	6,779
311 Land taxes	1,295	1,602	1,774	1,492	1,389	1,373
312 Municipal rates	3,831	4,267	4,458	4,712	4,857	4,966
313 Metropolitan improvement rates	52	64	75	76	85	92
314 Property owners' contributions to fire brigades	92	105	111	119	124	135
319 Taxes on immovable property n.e.c.	97	111	116	300	263	213
32 Estate inheritance and gift duty	1	—	—	—	—	—
33 Taxes on financial and capital transactions	4,237	4,032	4,464	4,882	6,000	5,912
331 Stamp duties	3,645	2,926	3,027	3,341	4,165	3,998
332 Financial institutions' taxes	554	1,057	1,388	1,484	1,755	1,831
333 Government borrowing guarantee levies	38	49	49	57	79	83
4 Taxes on provision of goods and services	3,233	3,510	3,751	4,149	4,683	5,178
42 Excises and levies	371	388	436	484	505	532
426 Agricultural production taxes	11	10	12	15	14	13
427 Levies on statutory corporations	360	378	423	469	491	519
44 Taxes on gambling	1,757	1,946	2,018	2,236	2,578	2,958
441 Taxes on government lotteries	448	503	539	517	550	614
442 Taxes on private lotteries	304	328	331	325	323	337
443 Poker machine taxes	278	295	315	502	752	1,015
444 Casino taxes	78	93	97	115	149	232
445 Race betting taxes	639	645	646	683	703	662
449 Taxes on gambling n.e.c.	10	82	90	94	100	98
45 Taxes on insurance	1,104	1,176	1,298	1,430	1,600	1,688
451 Insurance companies' contributions to fire brigades	359	363	382	399	409	443
452 Third party insurance taxes	149	137	141	152	205	218
459 Taxes on insurance n.e.c.	596	676	774	879	986	1,027
5 Taxes on use of goods and performance of activities	4,816	4,998	5,364	6,243	7,173	7,626
51 Motor vehicle taxes	2,401	2,349	2,472	2,781	3,106	3,359
511 Vehicle registration fees and taxes	1,342	1,402	1,606	1,765	1,901	1,972
512 Stamp duty on vehicle registration	728	641	626	750	872	987
513 Drivers' licences	268	251	184	187	240	288
514 Road transport and maintenance taxes	63	56	55	79	93	111
52 Franchise taxes	2,392	2,620	2,842	3,394	3,999	4,197
521 Gas franchise taxes	11	11	15	15	18	18
522 Petroleum products franchise taxes	1,016	1,061	1,128	1,174	1,346	1,427
523 Tobacco franchise taxes	818	944	1,085	1,575	1,975	2,067
524 Liquor franchise taxes	546	603	615	630	661	685
53 Other taxes on use of goods etc.	23	30	50	68	68	70
9 Fees and fines	1,126	1,109	1,257	1,283	1,359	1,362
91-93 Compulsory fees	740	678	735	758	855	860
94 Fines	386	431	522	525	504	503
Taxes, fees and fines	23,992	25,602	27,275	29,064	31,956	33,436

**STATE, TERRITORY AND LOCAL GOVERNMENT TAXES, FEES, AND FINES
BY TYPE AND GOVERNMENT (\$ million)**

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
1989-90									
<i>2 Employers' payroll taxes</i>	2,007	1,554	610	329	472	127	45	67	5,210
<i>3 Taxes on property</i>	3,699	2,726	1,395	635	788	186	47	128	9,605
31 Taxes on immovable property	2,020	1,510	812	383	433	123	22	66	5,367
311 Land taxes	657	307	137	72	91	21	—	10	1,295
312 Municipal rates	1,269	1,164	596	308	327	89	22	56	3,831
313 Metropolitan improvement rates	—	39	—	—	13	—	—	—	52
314 Property owners' contributions to fire brigades	1	—	79	—	—	12	—	—	92
319 Taxes on immovable property n.e.c.	92	—	—	3	1	1	—	—	97
32 Estate inheritance and gift duty	—	1	—	—	—	—	—	—	1
33 Taxes on financial and capital transactions	1,679	1,216	584	252	355	63	25	63	4,237
331 Stamp duties	1,403	1,033	584	199	303	45	23	55	3,645
332 Financial institutions' taxes	241	183	—	49	52	18	3	8	554
333 Government borrowing guarantee levies	34	—	—	3	—	—	—	—	38
<i>4 Taxes on provision of goods and services</i>	1,315	1,010	326	241	241	61	13	27	3,233
42 Excises and levies	—	254	18	39	50	11	—	—	371
426 Agricultural production taxes	—	1	9	1	1	—	—	—	11
427 Levies on statutory corporations	—	253	9	39	48	11	—	—	360
44 Taxes on gambling	731	482	236	123	119	35	11	21	1,757
441 Taxes on government lotteries	173	—	131	67	64	—	5	7	448
442 Taxes on private lotteries	2	279	—	3	1	20	—	—	304
443 Poker machine taxes	270	—	—	—	—	—	—	8	278
444 Casino taxes	—	—	34	15	21	6	1	—	78
445 Race betting taxes	285	195	71	38	33	8	4	5	639
449 Taxes on gambling n.e.c.	1	7	—	—	—	1	—	—	10
45 Taxes on insurance	584	274	72	79	72	15	2	6	1,104
451 Insurance companies' contributions to fire brigades	152	135	—	36	34	3	—	—	359
452 Third party insurance taxes	145	—	—	2	—	1	—	—	149
459 Taxes on insurance n.e.c.	287	139	72	41	38	11	2	6	596
<i>5 Taxes on use of goods and performance of activities</i>	1,915	1,058	693	361	512	152	54	72	4,816
51 Motor vehicle taxes	999	432	464	178	218	54	15	40	2,401
511 Vehicle registration fees and taxes	641	120	311	100	108	30	9	24	1,342
512 Stamp duty on vehicle registration	203	248	93	66	82	20	5	10	728
513 Drivers' licences	145	59	17	12	24	3	1	6	268
514 Road transport and maintenance taxes	11	4	43	—	4	1	—	—	63
52 Franchise taxes	915	618	223	180	294	92	36	32	2,392
521 Gas franchise taxes	4	—	—	7	—	—	—	—	11
522 Petroleum products franchise taxes	436	295	—	78	138	45	14	12	1,016
523 Tobacco franchise taxes	282	204	126	55	93	33	13	11	818
524 Liquor franchise taxes	193	120	97	41	63	14	10	9	546
53 Other taxes on use of goods etc.	—	7	6	3	—	5	2	—	23
<i>9 Fees and fines</i>	513	165	262	63	68	28	5	24	1,126
91-93 Compulsory fees	369	61	205	35	31	19	2	19	740
94 Fines	144	104	57	29	37	8	3	5	386
Taxes, fees and fines	9,450	6,513	3,285	1,630	2,080	552	164	318	23,992

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STATE, TERRITORY AND LOCAL GOVERNMENT TAXES, FEES, AND FINES BY TYPE AND GOVERNMENT—continued (\$ million)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
1990-91									
2 Employers' payroll taxes	2,288	1,742	631	390	493	133	46	80	5,802
3 Taxes on property	3,837	2,885	1,490	697	853	225	43	151	10,181
31 Taxes on immovable property	2,256	1,773	950	418	497	145	24	87	6,149
311 Land taxes	760	416	197	76	114	27	—	13	1,602
312 Municipal rates	1,398	1,314	657	338	366	104	24	66	4,267
313 Metropolitan improvement rates	—	43	5	—	16	—	—	—	64
314 Property owners' contributions to fire brigades	—	—	91	—	—	14	—	—	105
319 Taxes on immovable property n.e.c.	99	—	—	4	—	—	—	8	111
32 Estate inheritance and gift duty	—	—	—	—	—	—	—	—	—
33 Taxes on financial and capital transactions	1,580	1,111	540	280	356	80	20	64	4,032
331 Stamp duties	1,102	787	497	173	262	46	14	46	2,926
332 Financial institutions' taxes	459	325	26	104	94	25	6	18	1,057
333 Government borrowing guarantee levies	19	—	17	3	—	9	—	—	49
4 Taxes on provision of goods and services	1,442	1,040	364	276	271	69	17	30	3,510
42 Excises and levies	17	243	19	40	57	12	—	—	388
426 Agricultural production taxes	—	—	8	—	1	—	—	—	10
427 Levies on statutory corporations	17	243	11	40	56	12	—	—	378
44 Taxes on gambling	828	502	271	134	135	39	14	24	1,946
441 Taxes on government lotteries	184	—	157	76	73	—	8	5	503
442 Taxes on private lotteries	2	300	—	2	—	21	—	3	328
443 Poker machine taxes	284	—	—	—	—	—	—	11	295
444 Casino taxes	—	—	37	16	29	8	2	—	93
445 Race betting taxes	299	180	77	39	32	9	4	6	645
449 Taxes on gambling n.e.c.	58	22	—	—	—	1	—	—	82
45 Taxes on insurance	598	295	74	102	80	18	2	6	1,176
451 Insurance companies' contributions to fire brigades	137	149	—	38	36	4	—	—	363
452 Third party insurance taxes	128	—	—	7	—	2	—	—	137
459 Taxes on insurance n.e.c.	333	147	74	57	44	13	2	6	676
5 Taxes on use of goods and performance of activities	1,884	1,154	744	391	512	159	67	85	4,998
51 Motor vehicle taxes	943	396	497	183	211	57	16	45	2,349
511 Vehicle registration fees and taxes	640	122	348	110	108	34	10	30	1,402
512 Stamp duty on vehicle registration	179	206	87	61	73	19	4	10	641
513 Drivers' licences	120	64	19	11	26	4	2	5	251
514 Road transport and maintenance taxes	3	5	42	—	4	1	—	—	56
52 Franchise taxes	941	753	242	206	301	90	49	38	2,620
521 Gas franchise taxes	3	—	—	8	—	—	—	—	11
522 Petroleum products franchise taxes	434	352	—	70	131	40	17	17	1,061
523 Tobacco franchise taxes	297	252	136	85	111	34	17	11	944
524 Liquor franchise taxes	206	149	105	43	59	16	15	9	603
53 Other taxes on use of goods etc.	—	6	6	2	—	12	3	2	30
9 Fees and fines	443	205	259	72	77	29	5	18	1,109
91-93 Compulsory fees	282	82	203	40	39	20	2	11	678
94 Fines	162	123	56	32	38	9	3	8	431
Taxes, fees and fines	9,897	7,026	3,488	1,826	2,207	616	179	365	25,602

**STATE, TERRITORY AND LOCAL GOVERNMENT TAXES, FEES, AND FINES
BY TYPE AND GOVERNMENT—continued (\$ million)**

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
	1991-92								
<i>2 Employers' payroll taxes</i>	2,344	1,761	642	394	496	135	46	87	5,904
<i>3 Taxes on property</i>	4,257	2,960	1,612	755	941	242	54	176	10,997
31 Taxes on immovable property	2,434	1,797	1,044	444	541	154	25	94	6,533
311 Land taxes	826	465	228	76	132	28	—	19	1,774
312 Municipal rates	1,500	1,281	715	365	390	111	25	72	4,458
313 Metropolitan improvement rates	—	50	5	—	19	—	—	—	75
314 Property owners' contributions to fire brigades	—	—	96	—	—	15	—	—	111
319 Taxes on immovable property n.e.c.	109	—	—	4	—	—	—	3	116
32 Estate inheritance and gift duty	—	—	—	—	—	—	—	—	—
33 Taxes on financial and capital transactions	1,823	1,163	568	311	400	88	29	83	4,464
331 Stamp duties	1,217	754	485	176	269	47	18	60	3,027
332 Financial institutions' taxes	583	409	67	132	130	33	11	22	1,388
333 Government borrowing guarantee levies	22	—	17	3	—	8	—	—	49
<i>4 Taxes on provision of goods and services</i>	1,526	1,080	413	303	295	76	16	41	3,751
42 Excises and levies	16	258	22	42	85	13	—	—	436
426 Agricultural production taxes	—	—	10	—	2	—	—	—	12
427 Levies on statutory corporations	16	258	11	42	83	13	—	—	423
44 Taxes on gambling	846	513	303	141	128	42	13	31	2,018
441 Taxes on government lotteries	197	—	182	83	68	—	5	4	539
442 Taxes on private lotteries	2	300	—	1	—	22	—	6	331
443 Poker machine taxes	295	—	5	—	—	—	—	15	315
444 Casino taxes	—	—	39	17	29	9	3	—	97
445 Race betting taxes	286	192	77	40	31	10	5	6	646
449 Taxes on gambling n.e.c.	67	21	—	—	—	1	—	—	90
45 Taxes on insurance	664	308	88	121	82	21	3	10	1,298
451 Insurance companies' contributions to fire brigades	141	160	—	40	36	4	—	—	382
452 Third party insurance taxes	126	—	—	13	—	2	—	—	141
459 Taxes on insurance n.e.c.	396	148	88	68	46	14	3	10	774
<i>5 Taxes on use of goods and performance of activities</i>	1,961	1,304	790	440	519	176	71	102	5,364
51 Motor vehicle taxes	892	506	519	206	217	64	17	52	2,472
511 Vehicle registration fees and taxes	681	229	373	119	117	39	11	37	1,606
512 Stamp duty on vehicle registration	176	196	84	61	75	20	5	9	626
513 Drivers' licences	31	76	20	25	21	5	2	5	184
514 Road transport and maintenance taxes	4	5	41	—	3	1	—	—	55
52 Franchise taxes	1,052	793	267	230	302	97	51	51	2,842
521 Gas franchise taxes	6	—	—	8	—	—	—	—	15
522 Petroleum products franchise taxes	446	372	—	86	131	46	23	24	1,128
523 Tobacco franchise taxes	388	268	159	92	108	34	18	16	1,085
524 Liquor franchise taxes	211	153	108	44	63	17	10	10	615
53 Other taxes on use of goods etc.	17	5	5	4	—	14	4	—	50
<i>9 Fees and fines</i>	482	258	292	86	82	28	6	23	1,257
91-93 Compulsory fees	292	86	230	45	45	20	3	15	735
94 Fines	190	173	62	41	38	8	3	7	522
Taxes, fees and fines	10,571	7,363	3,750	1,977	2,334	657	194	429	27,275

STATE, TERRITORY AND LOCAL GOVERNMENT TAXES, FEES, AND FINES
BY TYPE AND GOVERNMENT—continued (\$ million)

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
1992-93									
<i>2 Employers' payroll taxes</i>	2,326	1,664	654	390	504	132	46	90	5,807
<i>3 Taxes on property</i>	4,122	3,383	1,742	817	994	257	65	202	11,580
31 Taxes on immovable property	2,181	2,126	1,080	465	554	160	26	106	6,698
311 Land taxes	549	481	209	75	128	27	—	23	1,492
312 Municipal rates	1,511	1,421	763	387	408	117	26	78	4,712
313 Metropolitan improvement rates	—	51	7	—	18	—	—	—	76
314 Property owners' contributions to fire brigades	4	—	100	—	—	15	—	—	119
319 Taxes on immovable property n.e.c.	118	173	—	3	1	—	—	5	300
32 Estate inheritance and gift duty	—	—	—	—	—	—	—	—	—
33 Taxes on financial and capital transactions	1,941	1,256	662	351	440	97	39	96	4,882
331 Stamp duties	1,268	847	573	207	290	55	27	73	3,341
332 Financial institutions' taxes	657	410	72	140	136	35	11	23	1,484
333 Government borrowing guarantee levies	16	—	17	4	13	7	—	—	57
<i>4 Taxes on provision of goods and services</i>	1,661	1,233	496	307	303	80	17	53	4,149
42 Excises and levies	30	284	27	43	86	13	—	—	484
426 Agricultural production taxes	—	—	12	—	2	—	—	—	15
427 Levies on statutory corporations	30	284	14	43	84	13	—	—	469
44 Taxes on gambling	909	601	365	136	131	43	13	40	2,236
441 Taxes on government lotteries	211	—	158	78	59	—	6	4	517
442 Taxes on private lotteries	5	290	—	1	—	22	—	8	325
443 Poker machine taxes	306	95	85	—	—	—	—	17	502
444 Casino taxes	—	—	42	19	37	9	2	6	115
445 Race betting taxes	310	198	80	39	34	11	5	6	683
449 Taxes on gambling n.e.c.	76	17	—	—	—	1	—	—	94
45 Taxes on insurance	722	348	105	127	86	24	5	12	1,430
451 Insurance companies' contributions to fire brigades	150	164	—	43	36	7	—	—	399
452 Third party insurance taxes	133	4	—	13	—	2	—	—	152
459 Taxes on insurance n.e.c.	439	181	105	72	51	15	5	12	879
<i>5 Taxes on use of goods and performance of activities</i>	2,329	1,475	955	554	558	183	75	115	6,243
51 Motor vehicle taxes	1,002	618	570	222	231	66	18	56	2,781
511 Vehicle registration fees and taxes	716	311	393	130	125	39	11	40	1,765
512 Stamp duty on vehicle registration	228	223	108	67	88	21	5	11	750
513 Drivers' licences	35	77	23	24	16	6	2	5	187
514 Road transport and maintenance taxes	23	6	47	—	2	1	—	—	79
52 Franchise taxes	1,294	851	378	329	328	103	52	58	3,394
521 Gas franchise taxes	6	—	—	9	—	—	—	1	15
522 Petroleum products franchise taxes	468	350	—	128	137	45	22	23	1,174
523 Tobacco franchise taxes	585	360	271	145	129	41	22	22	1,575
524 Liquor franchise taxes	236	140	108	47	62	17	7	12	630
53 Other taxes on use of goods etc.	32	7	6	4	—	14	5	—	68
<i>9 Fees and fines</i>	489	241	324	90	79	30	6	24	1,283
91-93 Compulsory fees	289	80	258	46	43	22	4	16	758
94 Fines	200	161	66	44	36	8	3	8	525
Taxes, fees and fines	10,927	7,995	4,171	2,158	2,438	683	209	483	29,064

**STATE, TERRITORY AND LOCAL GOVERNMENT TAXES, FEES, AND FINES
BY TYPE AND GOVERNMENT—continued (\$ million)**

	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
1993-94									
<i>2 Employers' payroll taxes</i>	2,424	1,702	691	380	549	131	50	95	6,023
<i>3 Taxes on property</i>	4,637	3,656	1,839	886	1,156	267	72	205	12,718
31 Taxes on immovable property	2,158	2,096	1,109	481	569	163	27	116	6,718
311 Land taxes	519	409	203	77	122	29	—	29	1,389
312 Municipal rates	1,561	1,448	792	399	428	119	27	83	4,857
313 Metropolitan improvement rates	—	58	10	—	17	—	—	—	85
314 Property owners' contributions to fire brigades	4	—	104	—	—	16	—	—	124
319 Taxes on immovable property n.e.c.	73	181	—	4	1	—	—	4	263
32 Estate inheritance and gift duty	—	—	—	—	—	—	—	—	—
33 Taxes on financial and capital transactions	2,479	1,560	730	405	588	103	45	89	6,000
331 Stamp duties	1,694	1,020	642	233	423	61	30	62	4,165
332 Financial institutions' taxes	772	540	89	127	150	36	15	27	1,755
333 Government borrowing guarantee levies	13	—	—	45	14	6	—	—	79
<i>4 Taxes on provision of goods and services</i>	1,771	1,501	577	313	355	83	22	61	4,683
42 Excises and levies	31	287	22	43	109	13	—	—	505
426 Agricultural production taxes	—	—	12	—	2	—	—	—	14
427 Levies on statutory corporations	31	287	10	43	107	13	—	—	491
44 Taxes on gambling	988	761	434	140	147	45	16	47	2,578
441 Taxes on government lotteries	235	—	171	75	57	—	8	4	550
442 Taxes on private lotteries	7	286	—	1	—	22	—	7	323
443 Poker machine taxes	348	259	127	—	—	—	—	19	752
444 Casino taxes	—	—	49	23	52	12	3	12	149
445 Race betting taxes	313	202	86	41	39	11	6	6	703
449 Taxes on gambling n.e.c.	85	14	—	—	—	1	—	—	100
45 Taxes on insurance	753	453	121	130	99	25	5	14	1,600
451 Insurance companies' contributions to fire brigades	159	162	—	42	40	6	—	—	409
452 Third party insurance taxes	130	59	—	13	—	2	—	—	205
459 Taxes on insurance n.e.c.	464	232	121	74	59	17	5	14	986
<i>5 Taxes on use of goods and performance of activities</i>	2,544	1,805	1,103	620	676	206	88	130	7,173
51 Motor vehicle taxes	1,113	735	618	230	261	69	20	60	3,106
511 Vehicle registration fees and taxes	753	375	413	135	130	42	11	43	1,901
512 Stamp duty on vehicle registration	264	260	126	76	106	22	6	12	872
513 Drivers' licences	71	93	24	19	22	4	3	5	240
514 Road transport and maintenance taxes	26	8	55	—	3	1	—	—	93
52 Franchise taxes	1,397	1,060	479	388	416	127	63	70	3,999
521 Gas franchise taxes	7	—	—	10	—	—	—	1	18
522 Petroleum products franchise taxes	496	470	—	144	139	47	23	26	1,346
523 Tobacco franchise taxes	633	446	367	192	212	63	31	31	1,975
524 Liquor franchise taxes	261	144	112	42	64	17	8	13	661
53 Other taxes on use of goods etc.	34	9	6	3	—	10	5	—	68
<i>9 Fees and fines</i>	497	258	357	93	82	36	6	31	1,359
91-93 Compulsory fees	315	93	294	51	50	26	3	22	855
94 Fines	182	165	63	42	32	9	2	9	504
Taxes, fees and fines	11,873	8,922	4,568	2,293	2,818	723	238	522	31,956

STATE, TERRITORY AND LOCAL GOVERNMENT TAXES, FEES, AND FINES
BY TYPE AND GOVERNMENT—continued (\$ million)

	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>SA</i>	<i>WA</i>	<i>Tas</i>	<i>NT</i>	<i>ACT</i>	<i>Total</i>
1994-95p									
2 <i>Employers' payroll taxes</i>	2,666	1,841	784	422	570	137	58	101	6,579
3 <i>Taxes on property</i>	4,572	3,504	1,971	885	1,193	282	78	206	12,691
31 <i>Taxes on immovable property</i>	2,176	1,986	1,185	501	606	174	29	121	6,779
311 <i>Land taxes</i>	510	396	196	74	137	31	—	29	1,373
312 <i>Municipal rates</i>	1,639	1,349	863	423	450	127	29	86	4,966
313 <i>Metropolitan improvement rates</i>	—	61	11	—	20	—	—	—	92
314 <i>Property owners' contributions to fire brigades</i>	5	—	115	—	—	16	—	—	135
319 <i>Taxes on immovable property n.e.c.</i>	23	180	—	4	—	—	—	6	213
32 <i>Estate inheritance and gift duty</i>	—	—	—	—	—	—	—	—	—
33 <i>Taxes on financial and capital transactions</i>	2,395	1,518	786	384	587	108	50	84	5,912
331 <i>Stamp duties</i>	1,588	960	653	228	413	63	33	59	3,998
332 <i>Financial institutions' taxes</i>	794	557	108	132	159	39	17	26	1,831
333 <i>Government borrowing guarantee levies</i>	13	—	24	24	14	7	—	—	83
4 <i>Taxes on provision of goods and services</i>	1,885	1,681	677	364	386	93	26	65	5,178
42 <i>Excises and levies</i>	30	309	24	44	111	14	—	—	532
426 <i>Agricultural production taxes</i>	—	—	13	—	—	—	—	—	13
427 <i>Levies on statutory corporations</i>	30	309	11	44	111	14	—	—	519
44 <i>Taxes on gambling</i>	1,071	908	497	187	172	51	20	51	2,958
441 <i>Taxes on government lotteries</i>	246	—	207	74	71	—	11	4	614
442 <i>Taxes on private lotteries</i>	11	297	—	—	—	22	—	7	337
443 <i>Poker machine taxes</i>	408	384	146	55	—	—	—	23	1,015
444 <i>Casino taxes</i>	—	68	54	21	59	16	3	11	232
445 <i>Race betting taxes</i>	325	144	90	37	42	12	6	5	662
449 <i>Taxes on gambling n.e.c.</i>	82	15	—	—	—	1	—	—	98
45 <i>Taxes on insurance</i>	784	464	156	133	103	28	6	14	1,688
451 <i>Insurance companies' contributions to fire brigades</i>	190	162	—	42	40	9	—	—	443
452 <i>Third party insurance taxes</i>	131	65	8	13	—	2	—	—	218
459 <i>Taxes on insurance n.e.c.</i>	463	238	148	78	63	17	6	14	1,027
5 <i>Taxes on use of goods and performance of activities</i>	2,714	1,878	1,179	626	767	229	97	136	7,626
51 <i>Motor vehicle taxes</i>	1,241	795	655	237	270	77	21	63	3,359
511 <i>Vehicle registration fees and taxes</i>	790	383	435	137	125	48	10	45	1,972
512 <i>Stamp duty on vehicle registration</i>	310	305	123	86	118	26	8	13	987
513 <i>Drivers' licences</i>	114	95	29	14	25	3	2	5	288
514 <i>Road transport and maintenance taxes</i>	27	12	69	—	2	1	—	—	111
52 <i>Franchise taxes</i>	1,437	1,069	523	385	497	141	71	74	4,197
521 <i>Gas franchise taxes</i>	7	—	—	10	—	—	—	1	18
522 <i>Petroleum products franchise taxes</i>	512	484	—	147	185	47	25	27	1,427
523 <i>Tobacco franchise taxes</i>	647	439	403	185	248	76	36	33	2,067
524 <i>Liquor franchise taxes</i>	272	147	121	42	65	17	9	13	685
53 <i>Other taxes on use of goods etc.</i>	35	13	1	4	—	11	6	—	70
9 <i>Fees and fines</i>	484	266	371	90	78	37	6	31	1,362
91-93 <i>Compulsory fees</i>	314	97	305	48	46	25	4	22	860
94 <i>Fines</i>	170	169	66	42	32	12	3	9	503
Taxes, fees and fines	12,320	9,170	4,982	2,387	2,994	778	265	540	33,436

STATE AND TERRITORY GOVERNMENT TAXES, FEES AND FINES BY TYPE (\$ million)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
NEW SOUTH WALES						
<i>2 Employers' payroll taxes</i>	2,007	2,288	2,344	2,326	2,424	2,666
<i>3 Taxes on property</i>	2,430	2,439	2,758	2,611	3,076	2,932
31 Taxes on immovable property	750	859	935	671	596	537
311 Land taxes	657	760	826	549	519	510
314 Property owners' contributions to fire brigades	1	—	—	4	4	5
319 Taxes on immovable property n.e.c.	92	99	109	118	73	23
32 Estate inheritance and gift duty	—	—	—	—	—	—
33 Taxes on financial and capital transactions	1,679	1,580	1,823	1,941	2,479	2,395
331 Stamp duties	1,403	1,102	1,217	1,268	1,694	1,588
332 Financial institutions' taxes	241	459	583	657	772	794
333 Government borrowing guarantee levies	34	19	22	16	13	13
<i>4 Taxes on provision of goods and services</i>	1,315	1,442	1,526	1,661	1,771	1,885
42 Excises and levies	—	17	16	30	31	30
427 Levies on statutory corporations	—	17	16	30	31	30
44 Taxes on gambling	731	828	846	909	988	1,071
441 Taxes on government lotteries	173	184	197	211	235	246
442 Taxes on private lotteries	2	2	2	5	7	11
443 Poker machine taxes	270	284	295	306	348	408
444 Casino taxes	—	—	—	—	—	—
445 Race betting taxes	285	299	286	310	313	325
449 Taxes on gambling n.e.c.	1	58	67	76	85	82
45 Taxes on insurance	584	598	664	722	753	784
451 Insurance companies' contributions to fire brigades	152	137	141	150	159	190
452 Third party insurance taxes	145	128	126	133	130	131
459 Taxes on insurance n.e.c.	287	333	396	439	464	463
<i>5 Taxes on use of goods and performance of activities</i>	1,915	1,884	1,961	2,329	2,544	2,714
51 Motor vehicle taxes	999	943	892	1,002	1,113	1,241
511 Vehicle registration fees and taxes	641	640	681	716	753	790
512 Stamp duty on vehicle registration	203	179	176	228	264	310
513 Drivers' licences	145	120	31	35	71	114
514 Road transport and maintenance taxes	11	3	4	23	26	27
52 Franchise taxes	915	941	1,052	1,294	1,397	1,437
521 Gas franchise taxes	4	3	6	6	7	7
522 Petroleum products franchise taxes	436	434	446	468	496	512
523 Tobacco franchise taxes	282	297	388	585	633	647
524 Liquor franchise taxes	193	206	211	236	261	272
53 Other taxes on use of goods etc.	—	—	17	32	34	35
<i>9 Fees and fines</i>	425	351	382	384	388	369
91-93 Compulsory fees	286	196	201	193	206	199
94 Fines	139	155	182	191	182	170
Taxes, fees and fines	8,093	8,407	8,972	9,311	10,203	10,566

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
VICTORIA						
2 Employers' payroll taxes	1,554	1,742	1,761	1,664	1,702	1,841
3 Taxes on property	1,563	1,571	1,679	1,962	2,208	2,155
31 Taxes on immovable property	346	459	515	705	648	637
311 Land taxes	307	416	465	481	409	396
313 Metropolitan improvement rates	39	43	50	51	58	61
319 Taxes on immovable property n.e.c.	—	—	—	173	181	180
32 Estate inheritance and gift duty	1	—	—	—	—	—
33 Taxes on financial and capital transactions	1,216	1,111	1,163	1,256	1,560	1,518
331 Stamp duties	1,033	787	754	847	1,020	960
332 Financial institutions' taxes	183	325	409	410	540	557
4 Taxes on provision of goods and services	1,010	1,040	1,080	1,233	1,501	1,681
42 Excises and levies	254	243	258	284	287	309
426 Agricultural production taxes	1	—	—	—	—	—
427 Levies on statutory corporations	253	243	258	284	287	309
44 Taxes on gambling	482	502	513	601	761	908
442 Taxes on private lotteries	279	300	300	290	286	297
443 Poker machine taxes	—	—	—	95	259	384
444 Casino taxes	—	—	—	—	—	68
445 Race betting taxes	195	180	192	198	202	144
449 Taxes on gambling n.e.c.	7	22	21	17	14	15
45 Taxes on insurance	274	295	308	348	453	464
451 Insurance companies' contributions to fire brigades	135	149	160	164	162	162
452 Third party insurance taxes	—	—	—	4	59	65
459 Taxes on insurance n.e.c.	139	147	148	181	232	238
5 Taxes on use of goods and performance of activities	1,058	1,154	1,304	1,475	1,805	1,878
51 Motor vehicle taxes	432	396	506	618	735	795
511 Vehicle registration fees and taxes	120	122	229	311	375	383
512 Stamp duty on vehicle registration	248	206	196	223	260	305
513 Drivers' licences	59	64	76	77	93	95
514 Road transport and maintenance taxes	4	5	5	6	8	12
52 Franchise taxes	618	753	793	851	1,060	1,069
522 Petroleum products franchise taxes	295	352	372	350	470	484
523 Tobacco franchise taxes	204	252	268	360	446	439
524 Liquor franchise taxes	120	149	153	140	144	147
53 Other taxes on use of goods etc.	7	6	5	7	9	13
9 Fees and fines	90	127	178	169	181	194
91-93 Compulsory fees	25	49	50	50	59	65
94 Fines	66	78	127	119	122	130
Taxes, fees and fines	5,274	5,634	6,001	6,502	7,397	7,749

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
QUEENSLAND						
2 Employers' payroll taxes	610	631	642	654	691	784
3 Taxes on property	800	828	892	971	1,038	1,097
31 Taxes on immovable property	216	288	324	309	307	311
311 Land taxes	137	197	228	209	203	196
314 Property owners' contributions to fire brigades	79	91	96	100	104	115
32 Estate inheritance and gift duty	—	—	—	—	—	—
33 Taxes on financial and capital transactions	584	540	568	662	730	786
331 Stamp duties	584	497	485	573	642	653
332 Financial institutions' taxes	—	26	67	72	89	108
333 Government borrowing guarantee levies	—	17	17	17	—	24
4 Taxes on provision of goods and services	326	364	413	496	577	677
42 Excises and levies	18	19	22	27	22	24
426 Agricultural production taxes	9	8	10	12	12	13
427 Levies on statutory corporations	9	11	11	14	10	11
44 Taxes on gambling	236	271	303	365	434	497
441 Taxes on government lotteries	131	157	182	158	171	207
443 Poker machine taxes	—	—	5	85	127	146
444 Casino taxes	34	37	39	42	49	54
445 Race betting taxes	71	77	77	80	86	90
449 Taxes on gambling n.e.c.	—	—	—	—	—	—
45 Taxes on insurance	72	74	88	105	121	156
452 Third party insurance taxes	—	—	—	—	—	8
459 Taxes on insurance n.e.c.	72	74	88	105	121	148
5 Taxes on use of goods and performance of activities	693	744	790	955	1,103	1,179
51 Motor vehicle taxes	464	497	519	570	618	655
511 Vehicle registration fees and taxes	311	348	373	393	413	435
512 Stamp duty on vehicle registration	93	87	84	108	126	123
513 Drivers' licences	17	19	20	23	24	29
514 Road transport and maintenance taxes	43	42	41	47	55	69
52 Franchise taxes	223	242	267	378	479	523
523 Tobacco franchise taxes	126	136	159	271	367	403
524 Liquor franchise taxes	97	105	108	108	112	121
53 Other taxes on use of goods etc.	6	6	5	6	6	1
9 Fees and fines	201	192	204	216	225	227
91-93 Compulsory fees	150	143	151	159	170	171
94 Fines	51	48	53	57	54	56
Taxes, fees and fines	2,628	2,759	2,941	3,292	3,634	3,964

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
SOUTH AUSTRALIA						
2 Employers' payroll taxes	329	390	394	390	380	422
3 Taxes on property	327	359	390	430	487	462
31 Taxes on immovable property	75	80	79	79	82	78
311 Land taxes	72	76	76	75	77	74
319 Taxes on immovable property n.e.c.	3	4	4	3	4	4
33 Taxes on financial and capital transactions	252	280	311	351	405	384
331 Stamp duties	199	173	176	207	233	228
332 Financial institutions' taxes	49	104	132	140	127	132
333 Government borrowing guarantee levies	3	3	3	4	45	24
4 Taxes on provision of goods and services	241	276	303	307	313	364
42 Excises and levies	39	40	42	43	43	44
426 Agricultural production taxes	1	—	—	—	—	—
427 Levies on statutory corporations	39	40	42	43	43	44
44 Taxes on gambling	123	134	141	136	140	187
441 Taxes on government lotteries	67	76	83	78	75	74
442 Taxes on private lotteries	3	2	1	1	1	—
443 Poker machine taxes	—	—	—	—	—	55
444 Casino taxes	15	16	17	19	23	21
445 Race betting taxes	38	39	40	39	41	37
45 Taxes on insurance	79	102	121	127	130	133
451 Insurance companies' contributions to fire brigades	36	38	40	43	42	42
452 Third party insurance taxes	2	7	13	13	13	13
459 Taxes on insurance n.e.c.	41	57	68	72	74	78
5 Taxes on use of goods and performance of activities	361	391	440	554	620	626
51 Motor vehicle taxes	178	183	206	222	230	237
511 Vehicle registration fees and taxes	100	110	119	130	135	137
512 Stamp duty on vehicle registration	66	61	61	67	76	86
513 Drivers' licences	12	11	25	24	19	14
514 Road transport and maintenance taxes	—	—	—	—	—	—
52 Franchise taxes	180	206	230	329	388	385
521 Gas franchise taxes	7	8	8	9	10	10
522 Petroleum products franchise taxes	78	70	86	128	144	147
523 Tobacco franchise taxes	55	85	92	145	192	185
524 Liquor franchise taxes	41	43	44	47	42	42
53 Other taxes on use of goods etc.	3	2	4	4	3	4
9 Fees and fines	47	56	69	74	76	71
91-93 Compulsory fees	26	31	36	38	41	38
94 Fines	21	25	34	36	34	34
Taxes, fees and fines	1,305	1,472	1,596	1,754	1,876	1,946

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
WESTERN AUSTRALIA						
2 Employers' payroll taxes	472	493	496	504	549	570
3 Taxes on property	461	487	551	586	728	744
31 Taxes on immovable property	106	130	151	146	141	157
311 Land taxes	91	114	132	128	122	137
313 Metropolitan improvement rates	13	16	19	18	17	20
319 Taxes on immovable property n.e.c.	1	—	—	1	1	—
32 Estate inheritance and gift duty	—	—	—	—	—	—
33 Taxes on financial and capital transactions	355	356	400	440	588	587
331 Stamp duties	303	262	269	290	423	413
332 Financial institutions' taxes	52	94	130	136	150	159
333 Government borrowing guarantee levies	—	—	—	13	14	14
4 Taxes on provision of goods and services	241	271	295	303	355	386
42 Excises and levies	50	57	85	86	109	111
426 Agricultural production taxes	1	1	2	2	2	—
427 Levies on statutory corporations	48	56	83	84	107	111
44 Taxes on gambling	119	135	128	131	147	172
441 Taxes on government lotteries	64	73	68	59	57	71
442 Taxes on private lotteries	1	—	—	—	—	—
444 Casino taxes	21	29	29	37	52	59
445 Race betting taxes	33	32	31	34	39	42
449 Taxes on gambling n.e.c.	—	—	—	—	—	—
45 Taxes on insurance	72	80	82	86	99	103
451 Insurance companies' contributions to fire brigades	34	36	36	36	40	40
459 Taxes on insurance n.e.c.	38	44	46	51	59	63
5 Taxes on use of goods and performance of activities	512	512	519	558	676	767
51 Motor vehicle taxes	218	211	217	231	261	270
511 Vehicle registration fees and taxes	108	108	117	125	130	125
512 Stamp duty on vehicle registration	82	73	75	88	106	118
513 Drivers' licences	24	26	21	16	22	25
514 Road transport and maintenance taxes	4	4	3	2	3	2
52 Franchise taxes	294	301	302	328	416	497
522 Petroleum products franchise taxes	138	131	131	137	139	185
523 Tobacco franchise taxes	93	111	108	129	212	248
524 Liquor franchise taxes	63	59	63	62	64	65
9 Fees and fines	52	62	63	59	68	63
91-93 Compulsory fees	23	31	32	30	38	33
94 Fines	30	31	31	29	29	30
Taxes, fees and fines	1,737	1,825	1,925	2,010	2,376	2,529

STATE AND TERRITORY GOVERNMENT TAXES, FEES AND FINES BY TYPE—continued (\$ million)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 ^p
TASMANIA						
2 Employers' payroll taxes	127	133	135	132	131	137
3 Taxes on property	97	121	130	140	148	155
31 Taxes on immovable property	34	41	43	43	45	47
311 Land taxes	21	27	28	27	29	31
314 Property owners' contributions to fire brigades	12	14	15	15	16	16
319 Taxes on immovable property n.e.c.	1	—	—	—	—	—
33 Taxes on financial and capital transactions	63	80	88	97	103	108
331 Stamp duties	45	46	47	55	61	63
332 Financial institutions' taxes	18	25	33	35	36	39
333 Government borrowing guarantee levies	—	9	8	7	6	7
4 Taxes on provision of goods and services	61	69	76	80	83	93
42 Excises and levies	11	12	13	13	13	14
427 Levies on statutory corporations	11	12	13	13	13	14
44 Taxes on gambling	35	39	42	43	45	51
442 Taxes on private lotteries	20	21	22	22	22	22
444 Casino taxes	6	8	9	9	12	16
445 Race betting taxes	8	9	10	11	11	12
449 Taxes on gambling n.e.c.	1	1	1	1	1	1
45 Taxes on insurance	15	18	21	24	25	28
451 Insurance companies' contributions to fire brigades	3	4	4	7	6	9
452 Third party insurance taxes	1	2	2	2	2	2
459 Taxes on insurance n.e.c.	11	13	14	15	17	17
5 Taxes on use of goods and performance of activities	152	159	176	183	205	228
51 Motor vehicle taxes	54	57	64	66	69	76
511 Vehicle registration fees and taxes	30	34	39	39	42	48
512 Stamp duty on vehicle registration	20	19	20	21	22	26
513 Drivers' licences	3	4	5	6	4	3
514 Road transport and maintenance taxes	1	1	1	1	1	—
52 Franchise taxes	92	90	97	103	127	141
522 Petroleum products franchise taxes	45	40	46	45	47	47
523 Tobacco franchise taxes	33	34	34	41	63	76
524 Liquor franchise taxes	14	16	17	17	17	17
53 Other taxes on use of goods etc.	5	12	14	14	10	11
9 Fees and fines	23	24	22	25	30	31
91-93 Compulsory fees	17	17	17	19	23	21
94 Fines	6	6	5	6	7	9
Taxes, fees and fines	458	506	540	560	598	644

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
NORTHERN TERRITORY						
2 Employers' payroll taxes	45	46	46	46	50	58
3 Taxes on property	25	20	29	39	45	50
33 Taxes on financial and capital transactions	25	20	29	39	45	50
331 Stamp duties	23	14	18	27	30	33
332 Financial institutions' taxes	3	6	11	11	15	17
4 Taxes on provision of goods and services	13	17	16	17	22	26
44 Taxes on gambling	11	14	13	13	16	20
441 Taxes on government lotteries	5	8	5	6	8	11
444 Casino taxes	1	2	3	2	3	3
445 Race betting taxes	4	4	5	5	6	6
449 Taxes on gambling n.e.c.	—	—	—	—	—	—
45 Taxes on insurance	2	2	3	5	5	6
459 Taxes on insurance n.e.c.	2	2	3	5	5	6
5 Taxes on use of goods and performance of activities	54	67	71	75	88	97
51 Motor vehicle taxes	15	16	17	18	20	21
511 Vehicle registration fees and taxes	9	10	11	11	11	10
512 Stamp duty on vehicle registration	5	4	5	5	6	8
513 Drivers' licences	1	2	2	2	3	2
52 Franchise taxes	36	49	51	52	63	71
522 Petroleum products franchise taxes	14	17	23	22	23	25
523 Tobacco franchise taxes	13	17	18	22	31	36
524 Liquor franchise taxes	10	15	10	7	8	9
53 Other taxes on use of goods etc.	2	3	4	5	5	6
9 Fees and fines	4	4	5	6	5	5
91-93 Compulsory fees	1	2	3	4	3	4
94 Fines	2	2	2	2	2	2
Taxes, fees and fines	141	154	168	182	210	236

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95p
AUSTRALIAN CAPITAL TERRITORY						
2 Employers' payroll taxes	67	80	87	90	95	101
3 Taxes on property	128	151	176	202	205	206
31 Taxes on immovable property	66	87	94	106	116	121
311 Land taxes	10	13	19	23	29	29
312 Municipal rates	56	66	72	78	83	86
319 Taxes on immovable property n.e.c.	—	8	3	5	4	6
33 Taxes on financial and capital transactions	63	64	83	96	89	84
331 Stamp duties	55	46	60	73	62	59
332 Financial institutions' taxes	8	18	22	23	27	26
4 Taxes on provision of goods and services	27	30	41	53	61	65
44 Taxes on gambling	21	24	31	40	47	51
441 Taxes on government lotteries	7	5	4	4	4	4
442 Taxes on private lotteries	—	3	6	8	7	7
443 Poker machine taxes	8	11	15	17	19	23
444 Casino taxes	—	—	—	6	12	11
445 Race betting taxes	5	6	6	6	6	5
45 Taxes on insurance	6	6	10	12	14	14
459 Taxes on insurance n.e.c.	6	6	10	12	14	14
5 Taxes on use of goods and performance of activities	72	85	102	115	130	136
51 Motor vehicle taxes	40	45	52	56	60	63
511 Vehicle registration fees and taxes	24	30	37	40	43	45
512 Stamp duty on vehicle registration	10	10	9	11	12	13
513 Drivers' licences	6	5	5	5	5	5
52 Franchise taxes	32	38	51	58	70	74
521 Gas franchise taxes	—	—	—	1	1	1
522 Petroleum products franchise taxes	12	17	24	23	26	27
523 Tobacco franchise taxes	11	11	16	22	31	33
524 Liquor franchise taxes	9	9	10	12	13	13
53 Other taxes on use of goods etc.	—	2	—	—	—	—
9 Fees and fines	24	18	23	24	31	31
91-93 Compulsory fees	19	11	15	16	22	22
94 Fines	5	8	7	8	9	9
Taxes, fees and fines	318	365	429	483	522	540

STATE AND TERRITORY GOVERNMENT TAXES, FEES AND FINES BY TYPE—continued (\$ million)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95 ^p
ALL STATES AND TERRITORIES						
2 Employers' payroll taxes	5,210	5,802	5,904	5,807	6,023	6,579
3 Taxes on property	5,830	5,976	6,606	6,940	7,934	7,800
31 Taxes on immovable property	1,592	1,944	2,141	2,058	1,934	1,889
311 Land taxes	1,295	1,602	1,774	1,492	1,389	1,373
312 Municipal rates	56	66	72	78	83	86
313 Metropolitan improvement rates	52	59	69	68	75	81
314 Property owners' contributions to fire brigades	92	105	111	119	124	135
319 Taxes on immovable property n.e.c.	97	111	116	300	263	213
32 Estate inheritance and gift duty	1	—	—	—	—	—
33 Taxes on financial and capital transactions	4,237	4,032	4,464	4,882	6,000	5,912
331 Stamp duties	3,645	2,926	3,027	3,341	4,165	3,998
332 Financial institutions' taxes	554	1,057	1,388	1,484	1,755	1,831
333 Government borrowing guarantee levies	38	49	49	57	79	83
4 Taxes on provision of goods and services	3,233	3,510	3,751	4,149	4,683	5,178
42 Excises and levies	371	388	436	484	505	532
426 Agricultural production taxes	11	10	12	15	14	13
427 Levies on statutory corporations	360	378	423	469	491	519
44 Taxes on gambling	1,757	1,946	2,018	2,236	2,578	2,958
441 Taxes on government lotteries	448	503	539	517	550	614
442 Taxes on private lotteries	304	328	331	325	323	337
443 Poker machine taxes	278	295	315	502	752	1,015
444 Casino taxes	78	93	97	115	149	232
445 Race betting taxes	639	645	646	683	703	662
449 Taxes on gambling n.e.c.	10	82	90	94	100	98
45 Taxes on insurance	1,104	1,176	1,298	1,430	1,600	1,688
451 Insurance companies' contributions to fire brigades	359	363	382	399	409	443
452 Third party insurance taxes	149	137	141	152	205	218
459 Taxes on insurance n.e.c.	596	676	774	879	986	1,027
5 Taxes on use of goods and performance of activities	4,816	4,998	5,364	6,243	7,172	7,625
51 Motor vehicle taxes	2,401	2,349	2,472	2,781	3,105	3,358
511 Vehicle registration fees and taxes	1,342	1,402	1,606	1,765	1,901	1,972
512 Stamp duty on vehicle registration	728	641	626	750	872	987
513 Drivers' licences	268	251	184	187	240	288
514 Road transport and maintenance taxes	63	56	55	79	92	110
52 Franchise taxes	2,392	2,620	2,842	3,394	3,999	4,197
521 Gas franchise taxes	11	11	15	15	18	18
522 Petroleum products franchise taxes	1,016	1,061	1,128	1,174	1,346	1,427
523 Tobacco franchise taxes	818	944	1,085	1,575	1,975	2,067
524 Liquor franchise taxes	546	603	615	630	661	685
53 Other taxes on use of goods etc.	23	30	50	68	68	70
9 Fees and fines	865	834	946	956	1,003	992
91-93 Compulsory fees	546	481	504	508	563	552
94 Fines	318	354	442	448	440	439
Taxes, fees and fines	19,955	21,122	22,572	24,095	26,816	28,174

9

LOCAL GOVERNMENT—TAXES, FEES AND FINES BY TYPE (\$ million)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95(a)
NEW SOUTH WALES (b)						
3 Taxes on property	1,269	1,398	1,500	1,511	1,561	1,639
9 Fees and fines	88	92	99	105	109	114
91-93 Compulsory fees	83	85	91	96	109	114
94 Fines	5	7	8	9	—	—
<i>Taxes, fees and fines</i>	<i>1,357</i>	<i>1,490</i>	<i>1,599</i>	<i>1,616</i>	<i>1,670</i>	<i>1,754</i>
VICTORIA (c)						
3 Taxes on property	1,164	1,314	1,281	1,421	1,448	1,349
9 Fees and fines	75	78	81	72	77	72
91-93 Compulsory fees	37	34	35	30	34	32
94 Fines	38	44	45	42	43	40
<i>Taxes, fees and fines</i>	<i>1,239</i>	<i>1,392</i>	<i>1,362</i>	<i>1,493</i>	<i>1,525</i>	<i>1,420</i>
QUEENSLAND						
3 Taxes on property	596	661	720	771	802	874
9 Fees and fines	61	68	88	108	132	144
91-93 Compulsory fees	55	60	79	99	123	134
94 Fines	6	8	9	9	9	10
<i>Taxes, fees and fines</i>	<i>657</i>	<i>729</i>	<i>809</i>	<i>879</i>	<i>934</i>	<i>1,018</i>
SOUTH AUSTRALIA						
3 Taxes on property	308	338	365	387	399	423
9 Fees and fines	16	15	16	17	17	18
91-93 Compulsory fees	8	8	9	9	9	10
94 Fines	8	7	8	8	8	8
<i>Taxes, fees and fines</i>	<i>324</i>	<i>353</i>	<i>381</i>	<i>403</i>	<i>416</i>	<i>441</i>
WESTERN AUSTRALIA						
3 Taxes on property	327	367	390	408	423	445
9 Fees and fines	15	15	19	20	19	20
91-93 Compulsory fees	8	8	13	13	12	12
94 Fines	7	7	7	7	7	7
<i>Taxes, fees and fines</i>	<i>343</i>	<i>381</i>	<i>409</i>	<i>428</i>	<i>442</i>	<i>464</i>
TASMANIA						
3 Taxes on property	89	104	111	117	119	127
9 Fees and fines	5	5	6	5	6	6
91-93 Compulsory fees	2	3	3	3	3	4
94 Fines	2	2	3	2	2	3
<i>Taxes, fees and fines</i>	<i>94</i>	<i>109</i>	<i>117</i>	<i>122</i>	<i>125</i>	<i>134</i>

(a) Estimated. (b) Figures for 1989-90 to 1993-94 relate to year ended 31 December (six months before the end of the financial year). (c) Figures relate to year ended 30 September (three months after the end of the financial year).

LOCAL GOVERNMENT—TAXES, FEES AND FINES BY TYPE—continued (\$ million)

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95(a)
NORTHERN TERRITORY						
3 Taxes on property	22	24	25	26	27	29
9 Fees and fines	1	1	1	1	1	1
91-93 Compulsory fees	—	—	—	—	—	—
94 Fines	1	1	1	1	1	1
<i>Taxes, fees and fines</i>	<i>23</i>	<i>25</i>	<i>26</i>	<i>27</i>	<i>28</i>	<i>30</i>
ALL STATES AND TERRITORIES						
3 Taxes on property	3,775	4,205	4,392	4,641	4,779	4,885
9 Fees and fines	262	275	311	328	361	376
91-93 Compulsory fees	194	198	231	250	291	307
94 Fines	68	77	80	77	70	68
<i>Taxes, fees and fines</i>	<i>4,037</i>	<i>4,480</i>	<i>4,703</i>	<i>4,969</i>	<i>5,141</i>	<i>5,261</i>

(a) Estimated. NOTE: Excludes rates collected by local government business undertakings; they are regarded as charges for goods and services and not as taxes.

EXPLANATORY NOTES

INTRODUCTION

1 This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes, fees and fines for the years 1989-90 to 1994-95.

CONCEPTS AND DEFINITIONS

2 To assist users in understanding the statistics presented in this and related publications, a separate manual, *Government Finance Statistics Australia: Concepts, Sources and Methods* (5514.0) has been produced. This manual replaces the *Classifications Manual for Government Finance Statistics, Australia* (1217.0) (last issue 1989). This manual outlines the major concepts used and provides definitions of the categories for each of the main units and transactions classifications. Two of the transactions classifications are used in the compilation and presentation of the statistics in this publication:

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

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

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

Taxes

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

Compulsory fees

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

Fines **6** Fines are civil and criminal penalties imposed on law breakers other than penalties imposed by tax authorities. Penalties imposed by tax authorities are added to taxes received.

TAXES, FEES AND FINES CLASSIFICATION

7 The TFFC has been developed to present, in a systematic way and in sufficient detail for international reporting, the relationships that exist between taxes in terms of taxation criteria adopted by the Organisation for Economic Co-operation and Development (OECD). The first five groups of the TFFC, which represent the broad bases on which taxes are levied in Australia are as follows:

- 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.

8 These tax groups are divided into sub-groups according to types of entities, property, activities, goods or services being taxed. The classes generally describe the specific types of tax actually collected in Australia. The groups in the TFFC are subdivided into 21 sub-groups which are, in turn, subdivided into 70 classes.

9 A full description of each of the categories of the TFFC is given in the *Government Finance Statistics Australia: Concepts, Sources and Methods* (5514.0) and in the tables presented in this publication, the item codes are shown to enable users to quickly identify the items and their definitions from the manual. The classification is hierarchical and this feature is used as a convenient way of providing subtotals, e.g. in Table 1 figures for total taxes on income are shown against the line *1 Taxes on income* and this is the sum of the 2 digit TFFC categories 11-13 shown below it.

INTERSTATE COMPARISONS

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

REVISIONS

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

UNPUBLISHED STATISTICS

12 In some cases, the ABS can also make available information which is not published. This information may be available in one or more of the following forms: photocopy; floppy disk; computer printout; clerically extracted tabulation. Generally a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the *Inquiries* section of this publication, or to Information Services in the nearest ABS office.

RELATED PUBLICATIONS

13 Users may also wish to refer to the following ABS publications.

Classifications Manual for Government Finance Statistics, Australia (1217.0) — last issued 1989

Government Finance Statistics Australia: Concepts, Sources and Methods (5514.0) — issued January 1995

Government Financial Estimates, Australia (5501.0) — issued annually

Government Finance Statistics, Australia (5512.0) — issued annually

Australian National Accounts: National Income, Expenditure and Product (5204.0) — issued annually

Australian National Accounts: National Income, Expenditure and Product (5206.0) — issued quarterly

Household Expenditure Survey, Australia: the Effects of Government Benefits and Taxes on Household Income (6537.0) — irregular

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

SYMBOLS AND OTHER USAGES

n.a.	not available
—	nil or less than half the final digit shown
p	preliminary
..	not applicable



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