



TAXATION REVENUE

AUSTRALIA

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- For further information about these and related statistics, contact Anthony Krauss on Canberra 02 6252 5739 or Frances Pollard on Canberra 02 6252 5834, or any ABS office shown on the back cover of this publication.

NOTES

ABOUT THIS PUBLICATION	This publication presents statistics of revenue collected by all levels of government in Australia in the form of taxes for the years 1992–93 to 1997–98.
CHANGES IN THIS ISSUE	A number of changes have been incorporated in this issue relating to the implementation of a new international statistical standard, System of National Accounts 1993 (SNA93). These changes (outlined in the Explanatory Notes, page 34) have resulted in a reclassification of fees and fines, and selected taxes to user charges and other revenue categories.
TERMINOLOGY	Within government finance statistics, the consolidated total transactions of general government, public trading enterprises and public financial enterprises is referred to as whole of government. The consolidated transactions of general government and public trading enterprises is referred to as the non-financial public sector. The term government in this publication refers to whole of government. Wherever the term ‘State’ is used, this term includes the two Territories. Therefore, ‘State and local’ refers to ‘State, Territory and local’ and ‘State’ refers to ‘State and Territory’.
FORTHCOMING CHANGES	The next issue of this publication will present taxation revenue statistics on an accrual accounting basis. However, the first presentation of government finance statistics on an accrual accounting basis will be in <i>Government Finance Statistics, Australia</i> (Cat. no. 5512.0) for 1997–98 which the Australian Bureau of Statistics (ABS) expects to release in June 1999.

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SUMMARY OF FINDINGS

ANALYSIS OF RESULTS

Total taxation revenue collected in Australia rose 5.2%, from \$159,668 million in 1996–97 to \$167,919 million in 1997–98, reflecting growth in most major taxation categories, although revenues from some specific taxes fell, for example, franchise taxes and levies on statutory authorities.

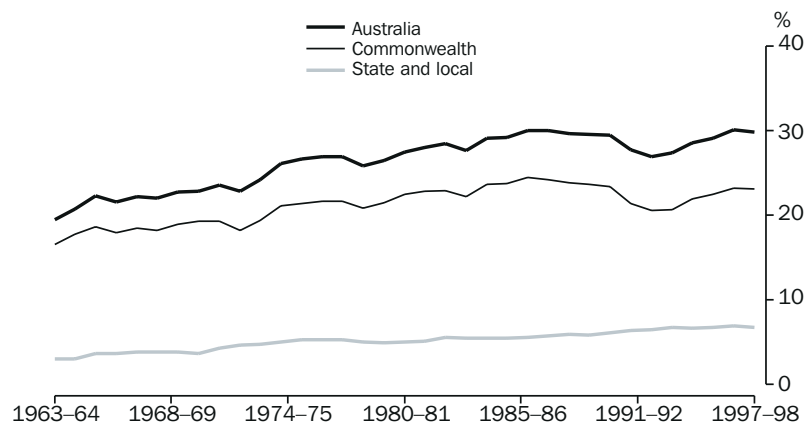
The main components of total taxation collected are shown in the following table.

MAJOR COMPONENTS OF TOTAL TAXATION

	1996–97	1997–98p	Change	Contribution to total taxes 1997–98
	\$m	\$m	%	%
Taxes on income				
Levied on individuals	66 278	70 782	6.8	42.2
Levied on enterprises	21 997	22 623	2.8	13.5
Employers' payroll taxes				
General taxes (payroll taxes)	7 407	7 817	5.5	4.7
Fringe benefits tax	3 147	3 165	0.6	1.9
Taxes on property				
Taxes on immovable property	7 378	7 736	4.9	4.6
Taxes on financial and capital transactions	7 057	7 766	10.0	4.6
Taxes on the provision of goods and services				
Sales tax	13 293	14 085	6.0	8.4
Excises and levies	14 323	14 449	0.9	8.6
Taxes on international trade	3 296	3 643	10.5	2.2
Taxes on gambling	3 500	3 808	8.8	2.3
Taxes on the use of goods and performance of activities				
Motor vehicle taxes	3 416	3 662	7.2	2.2
Franchise taxes	5 221	4 524	-13.3	2.7
Other taxes	3 355	3 859	15.0	2.3
Total	159 668	167 919	5.2	100.0

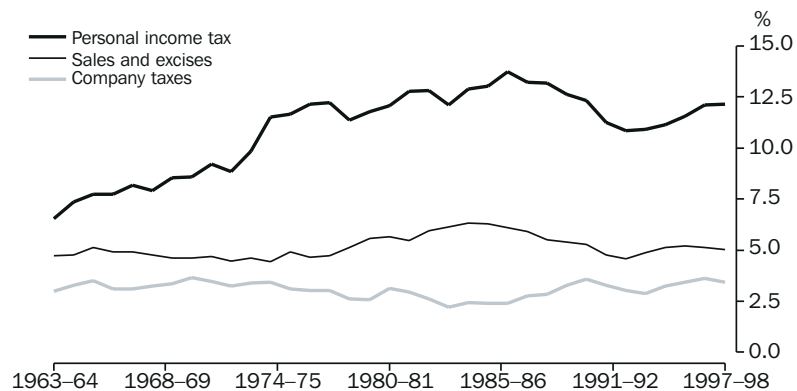
Total taxation revenue, as a percentage of Gross Domestic Product (GDP), decreased from 30.1% in 1996–97 to 29.8% in 1997–98. Taxation revenue, as a percentage of GDP, for the Commonwealth Government fell from 23.2% in 1996–97 to 23.1% in 1997–98 while State and local government taxation revenue fell from 6.9% in 1996–97 to 6.7% in 1997–98.

TAXATION REVENUE AS A PERCENTAGE OF GDP



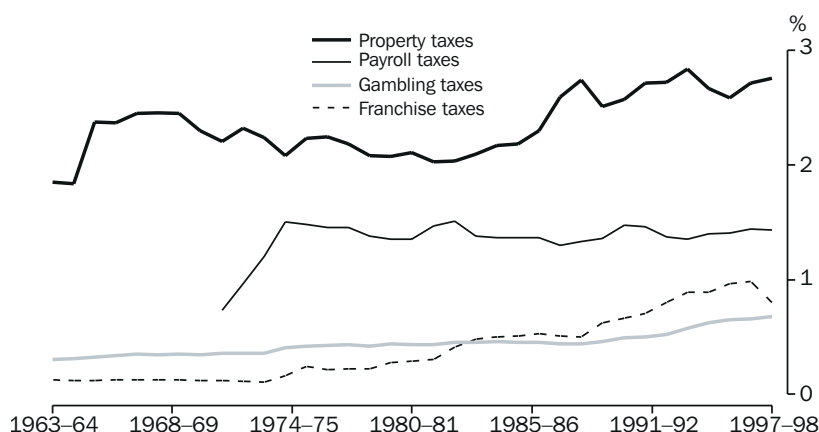
Commonwealth Government taxation revenue rose 5.4% from \$123,320 million in 1996-97 to \$130,031 million in 1997-98 and comprised 77.4% of taxation revenue from all governments. The graph below shows Commonwealth taxation revenue derived from selected taxes, as a percentage of GDP, from 1963-64 to 1997-98.

COMMONWEALTH GOVERNMENT REVENUE AS A PERCENTAGE OF GDP



State and local government taxation revenue rose 4.3% from \$36,653 million in 1996-97 to \$38,213 million in 1997-98 and comprised 22.7% of total taxation. The following graph shows percentages of State and local government taxation revenue derived from selected taxes, as a percentage of GDP, from 1963-64 to 1997-98.

STATE AND LOCAL GOVERNMENT REVENUE AS A PERCENTAGE OF GDP



All State and local governments, except Victoria, reported increases in taxation revenue collected in 1997-98 compared with 1996-97. Western Australia reported the highest growth in taxation revenue at 11.8% followed by New South Wales and the Northern Territory at 8.5%. For an explanation of the major factors contributing to the 3.4% drop in taxation revenue in Victoria, refer to page 10.

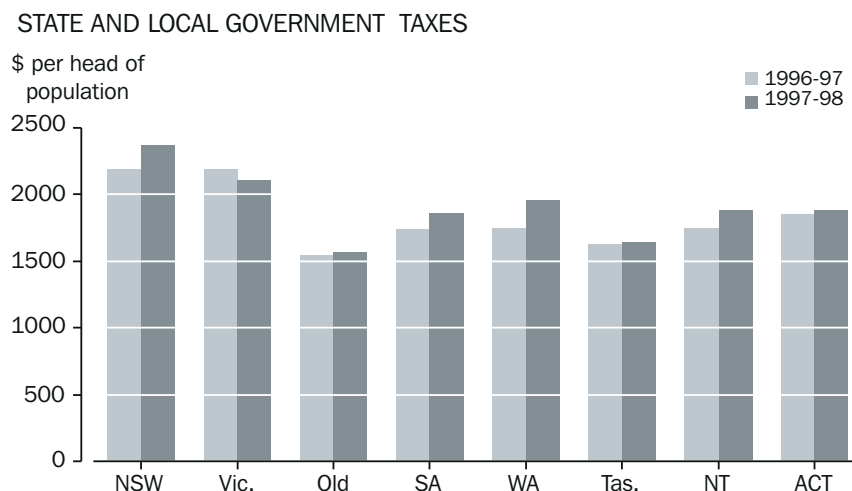
The annual rate of increase in State and local government taxation over the last three financial years is shown in the following table.

STATE, TERRITORY AND LOCAL GOVERNMENT TAXATION

	1994-95	1995-96	Change	1996-97	Change	1997-98p	Change
<i>State or Territory</i>	\$m	\$m	%	\$m	%	\$m	%
New South Wales	11 682	12 616	8.0	13 816	9.5	14 986	8.5
Victoria	8 808	9 525	8.1	10 132	6.4	9 786	-3.4
Queensland	4 567	4 925	7.8	5 284	7.3	5 411	2.4
South Australia	2 287	2 456	7.4	2 574	4.8	2 760	7.2
Western Australia	2 899	3 049	5.2	3 176	4.2	3 552	11.8
Tasmania	725	758	4.6	769	1.5	777	1.0
Northern Territory	262	304	16.0	331	8.9	359	8.5
Australian Capital Territory	503	514	2.2	571	11.1	581	1.8
Total	31 734	34 148	7.6	36 653	7.3	38 213	4.3

The total taxation collected by all levels of government in 1997-98 amounted to \$9,007 per head of mean population, a rise of 4.1% over the previous year. The Commonwealth government component amounted to \$6,970 per head of mean population (a rise of 4.4%) and the State and local government component was \$2,037 per head of population (a rise of 3.2%).

The graph below shows the amount of State and local government taxation collected per head of mean population for each State during 1996-97 and 1997-98.



Safety net tax arrangements

Following the High Court decision of 5 August 1997 on the constitutional validity of state tobacco franchise taxes, the Commonwealth and State governments instituted the so-called safety net arrangements to preserve State government revenues. Under these arrangements the Commonwealth government is collecting replacement excise taxes on tobacco, liquor and petroleum on behalf of State governments.

The ABS has classified these replacement taxes as State taxes and included them in the same tax categories as the franchise taxes that they have replaced. This is based on the view that the Commonwealth government is acting in an agency capacity on behalf of State governments in collecting these taxes.

An alternative presentation is given in the table below which excludes the franchise and replacement taxes from the State tax figures to provide a 'constitutional' view of State tax revenue.

SAFETY NET TAXES

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
1997-98 (Preliminary)									
Taxes as published (see main tables)	12 907	8 526	4 353	2 271	2 993	631	323	581	32 585
Less Franchise taxes	1 530	1 070	576	433	603	139	91	82	4 524
<i>Equals</i> State taxes on constitutional basis	11 377	7 456	3 777	1 838	2 390	492	232	499	28 061

SNA93 implementation

Since the last release of GFS a new international statistical standard, SNA93 has been adopted by the ABS. An overview of these changes is set out in the Explanatory Notes, page 34.

The taxation component of revenue previously included taxes, fees and fines. Fees and fines have now been re-classified as follows:

- fees to user charges (offsets to final consumption expenditure);
- fines to other revenue; and
- drivers' licences and broadcasting listeners' and television viewers' licences to user charges (offsets to final consumption expenditure).

The impact of SNA93 on the taxation revenue figures is summarised in the following table.

TOTAL FEES, FINES AND TAXES RECLASSIFIED TO USER CHARGES AND OTHER REVENUE(a)						
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98p
Commonwealth						
Fees	926	845	1 005	870	1 045	1 206
Fines	16	32	23	27	27	31
Total	942	877	1 028	897	1 072	1 237
New South Wales						
Fees	276	291	313	433	363	361
Drivers' licences	35	70	114	111	56	49
Fines	200	186	176	196	205	192
Total	511	547	603	740	624	602
Victoria						
Fees	80	93	97	95	89	71
Drivers' licences	77	93	106	106	84	50
Fines	161	165	174	177	187	209
Total	318	351	377	378	360	330
Queensland						
Fees	265	302	314	306	326	352
Drivers' licences	23	24	29	27	25	26
Fines	66	63	66	71	77	92
Total	354	389	409	404	428	470
South Australia						
Fees	47	51	47	51	55	74
Drivers' licences	24	19	14	14	26	26
Fines	44	42	40	41	61	74
Total	115	112	101	106	142	174
Western Australia						
Fees	43	50	53	54	60	69
Drivers' licences	16	22	25	26	23	21
Fines	36	36	37	40	44	87
Total	95	108	115	120	127	177
Tasmania						
Fees	36	36	37	30	30	36
Drivers' licences	6	4	3	2	5	6
Fines	8	9	12	11	12	11
Total	50	49	52	43	47	53
Northern Territory						
Fees	4	3	4	4	5	7
Drivers' licences	2	3	2	3	3	2
Fines	3	2	2	2	3	—
Total	9	8	8	9	11	9
Australian Capital Territory						
Fees	16	22	22	21	25	30
Drivers' licences	5	5	5	5	5	5
Fines	8	9	9	9	10	9
Total	29	36	36	35	40	44
Australia						
Fees	1 694	1 692	1 891	1 738	1 999	2 206
Drivers' licences	187	241	299	294	227	185
Fines	541	546	538	573	625	705
Total	2 422	2 479	2 728	2 605	2 851	3 096

(a) The figures in this table are State and local figures for other than the Commonwealth and the Australian Capital Territory.

MAJOR FACTORS
AFFECTING TAXATION
REVENUE IN 1997–98

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

- 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
- external factors such as economic conditions, population growth, etc.

Major factors affecting taxation revenue in 1997–98 are outlined below. This information has been derived from budget statements published for the Commonwealth Government and State and Territory Governments.

Commonwealth Government

<i>111 Personal income tax</i>	The 6.5% increase in personal income tax collections from \$64,186 million in 1996–97 to \$68,374 million in 1997–98 reflects growth in employment and average weekly earnings. The medicare levy surcharge on high income earners without private health insurance also contributed to the increase in personal income tax, although this was offset by a reduction in the medicare levy due to the cessation of the 0.2% surcharge in 1996–97 imposed for the purpose of buying back firearms from the public.
<i>115 Prescribed payments by individuals</i>	Revenue from prescribed payments increased in 1997–98 due to strong growth in construction industries.
<i>122 Income tax paid by superannuation funds</i>	The increase in 1997–98 is attributable to a growth in contributions to superannuation funds and the surcharge on employer and deductible member superannuation contributions on behalf of or by high income earners, as well as exceptionally high earnings by superannuation funds.
<i>43 Taxes on international trade</i>	The 10.5% rise in this category reflects the increase in the total value of imports, partly offset by continuing tariff rate reductions.

State and Territory governments	
21 <i>Employers' payroll taxes</i>	Payroll taxes increased in most States due to strong growth in wages and employment during 1997–98. The growth rate in Victoria was restrained by the reduction in the payroll tax rate from 7.0% to 6.25% from 1 July 1997. The expansion of the tax base to include employer superannuation contributions within the definition of the taxable payroll continued to contribute to the increase in tax revenue.
311 <i>Land taxes</i>	Although receipts from land taxes increased in total for all States, there was a significant drop in Victoria (39.6%). This decrease was due to the restructuring of the rate scale, the introduction of the principal place of residence (PPR) exemption and a downward movement in valuations of some higher valued properties. Administrative delays relating to the PPR exemption means that there will be a significant carryover of unpaid assessments into 1998–99. The increase in land taxes in South Australia reflects the expansion of the tax base to include the landholdings of previously exempt government entities, the most significant of these being the Property Management Division of the South Australian Housing Trust. The 35.0% increase in New South Wales was due to growth in unimproved capital land values, an increase in the tax rate from 1.65% to 1.85% and an extension of land tax to high value owner-occupied residential properties.
334–336 <i>Stamp duties</i>	The increase in Western Australia during 1997–98 is due to a change in the stamp duty rate on general insurance policies from 5% to 8% of the premium. The concessional rate of stamp duty on workers' compensation insurance policies will increase by a similar proportion, from 3% to 5%.
427 <i>Levies on statutory corporations</i>	In Victoria, the reduction in levies on statutory corporations during 1997–98 reflects reforms to the Victorian gas industry leading to the abolition of the Public Authority Contribution in December 1997. In South Australia, the reduction was due to the abolition of the electricity sales levy effective from 1 July 1997 and the phasing out of the gas levy over five years commencing in 1997–98.
443 <i>Taxes on gambling machines</i>	During 1997–98 taxes on gambling machines increased in New South Wales by 25.8% (\$138 million) due to the introduction of poker machines into hotels. While the top marginal tax rate has been set at 26.25%, clubs will be permitted a tax rebate for expenditure on approved community projects, which will effectively reduce the tax rate to 24.75%.
444 <i>Casino taxes</i>	The principal reason for growth in casino tax revenue in Victoria during 1997–98 was the opening of the permanent casino on 8 May 1997. This event saw the doubling (approximately) of the number of gaming tables and poker machines. In addition the casino tax rates for regular players increased.

445 Race betting taxes	<p>The New South Wales Totalisator Agency Board (TAB) was corporatised on 1 March 1998. From this date the effective tax rate applying to both the TAB and on-course racing was lowered and the basis of taxation changed from turnover to player loss (i.e. the difference between the amount invested and that returned to punters in the form of dividends). The changed taxation arrangements resulted in a reduction in revenue from this tax of 19.2% (\$63 million) during 1997–98.</p>
522 Petroleum products franchise taxes	<p>The negative petroleum safety net tax for Queensland is due to greater reimbursement payments by the Queensland government to petroleum wholesalers than this State's share of the petroleum tax. The 28.2% fall in revenue in Victoria was due to the deferral of approximately one month's fuel surcharge collections as a result of arrangements entered into with oil companies at the start of safety net arrangements. There were smaller falls in other States for the same reason. Victorian petroleum franchise fee rates on both motor spirit and diesel fuel also fell from July 1997.</p> <p>Note: See Appendix on Treatment of Commonwealth safety net tax arrangements.</p>
523 Tobacco franchise taxes	<p>Tobacco franchise taxes decreased significantly in New South Wales, Victoria, Queensland and Tasmania as a result of the transition to the new safety net arrangements. There were timing differences between franchise fee collections and replacement tax arrangements, and also there occurred a movement of products out of bond immediately following the High Court decision and prior to the commencement of the safety net arrangements.</p> <p>Note: See Appendix on Treatment of Commonwealth safety net tax arrangements.</p>
524 Liquor taxes	<p>The 60.1% drop in New South Wales resulted in the refunding of unexpired licence fees to the liquor industry. In Victoria, the fall largely reflected the ex-gratia payments to liquor licencees to cover the unexpired portion of their 1997 liquor licence fees.</p> <p>Note: See Appendix on Treatment of Commonwealth safety net tax arrangements.</p>
53 Other taxes on use of goods, etc.	<p>The increase in other taxes in New South Wales was due to the introduction of a new levy on electricity distributors (\$93 million).</p>

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1

ALL LEVELS OF GOVERNMENT

					<i>Actual</i>	<i>Preliminary</i>
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
<i>Type of tax</i>	\$m	\$m	\$m	\$m	\$m	\$m
1 Taxes on income						
11 Income taxes levied on individuals	47 528	50 571	54 635	60 602	66 278	70 782
12 Income taxes levied on enterprises(a)	14 502	14 152	17 351	19 123	21 997	22 623
13 Income taxes levied on non-residents	827	765	777	1 194	936	1 010
<i>Total</i>	62 857	65 488	72 763	80 919	89 211	94 415
2 Employers' payroll taxes						
21 General taxes (payroll tax)	5 637	5 853	6 394	6 884	7 407	7 817
22 Selective taxes (stevedoring industry charges)	45	40	64	14	—	—
23 Other employers' labour force taxes	1 309	1 383	2 687	2 963	3 116	3 135
<i>Total</i>	6 991	7 275	9 145	9 861	10 523	10 951
3 Taxes on property						
31 Taxes on immovable property	6 691	6 715	6 744	6 974	7 378	7 736
33 Taxes on financial and capital transactions	4 901	6 017	5 891	6 156	7 057	7 766
<i>Total</i>	11 592	12 732	12 636	13 130	14 435	15 502
4 Taxes on provision of goods and services						
41 General taxes (sales tax)	9 252	10 414	11 624	12 970	13 293	14 085
42 Excise and levies						
421 Crude oil and LPG(a)	116	62	27	13	9	16
422-425 Other excises	9 560	10 751	11 973	12 835	13 282	13 557
426 Agricultural production taxes	633	647	692	669	617	619
427 Levies on statutory corporations	469	490	517	456	416	258
<i>Total</i>	10 778	11 950	13 209	13 974	14 323	14 449
43 Taxes on international trade	3 336	3 231	3 479	3 129	3 296	3 643
44 Taxes on gambling	2 230	2 576	2 960	3 310	3 500	3 808
45 Taxes on insurance	1 454	1 598	1 688	1 768	1 815	1 984
<i>Total</i>	27 050	29 769	32 961	35 150	36 227	37 969
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes	2 615	2 889	3 093	3 217	3 416	3 662
52 Franchise taxes	3 394	3 999	4 197	4 903	5 221	4 524
53 Other	272	447	451	647	636	894
<i>Total</i>	6 281	7 336	7 742	8 767	9 273	9 081
Total	114 771	122 600	135 246	147 827	159 668	167 919

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

2

ALL LEVELS OF GOVERNMENT—PER HEAD OF MEAN POPULATION(a)

	1992-93	1993-94	1994-95	1995-96	Actual 1996-97	Preliminary 1997-98
	\$	\$	\$	\$	\$	\$
Commonwealth	4 960	5 195	5 766	6 250	6 679	6 970
State, Territory and local						
New South Wales	1 740	1 871	1 915	2 042	2 211	2 375
Victoria	1 717	1 912	1 955	2 096	2 208	2 113
Queensland	1 243	1 329	1 412	1 487	1 564	1 576
South Australia	1 399	1 496	1 558	1 668	1 742	1 861
Western Australia	1 414	1 612	1 684	1 739	1 778	1 960
Tasmania	1 346	1 430	1 531	1 598	1 623	1 646
Northern Territory	1 207	1 356	1 490	1 684	1 782	1 895
Australian Capital Territory	1 529	1 618	1 657	1 676	1 846	1 879
Total	1 559	1 697	1 754	1 862	1 974	2 037
Australia	6 518	6 892	7 519	8 111	8 653	9 007

(a) Based on population figures published in *Australian Demographic Statistics, March Quarter 1998* (Cat. no. 3101.0).

3

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

	1992-93	1993-94	1994-95	1995-96	Actual 1996-97	Preliminary 1997-98
	\$m	\$m	\$m	\$m	\$m	\$m
DIRECT TAXES						
Commonwealth						
Taxes on income	62 862	65 498	72 766	80 919	89 211	94 415
Other	49	58	42	3	3	4
Total	62 910	65 557	72 808	80 922	89 214	94 419
Less Intergovernmental taxes	5	11	3	1	—	—
Equals Tax revenue net of intergovernmental taxes	62 906	65 545	72 805	80 921	89 214	94 419
State, Territory and local	1 354	1 497	1 600	1 670	1 783	1 918
Total	64 260	67 043	74 404	82 591	90 997	96 336
INDIRECT TAXES						
Commonwealth	24 462	26 907	30 969	33 066	34 106	35 613
Less Intergovernmental taxes	39	43	66	91	71	80
Equals Tax revenue net of intergovernmental taxes	24 423	26 864	30 903	32 975	34 035	35 533
State, Territory and local	26 273	28 889	30 134	32 479	34 870	36 295
Less Intergovernmental taxes	185	195	195	217	233	245
Equals Tax revenue net of intergovernmental taxes.	26 088	28 694	29 939	32 262	34 637	36 050
Total	50 512	55 557	60 841	65 236	68 671	71 582

(a) See Explanatory Notes, paragraph 11, for definition of direct and indirect taxes.

4

TAXATION BY LEVEL OF GOVERNMENT

					<i>Actual</i>	<i>Preliminary</i>
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
	\$m					
Commonwealth	87 372	92 463	103 777	113 988	123 320	130 031
Less Intergovernmental taxes	44	54	68	91	70	79
<i>Equals</i> Tax revenue net of intergovernmental taxes	87 328	92 409	103 709	113 897	123 250	129 952
State and Territory						
New South Wales	8 917	9 743	10 080	10 744	11 798	12 907
Victoria	6 252	7 119	7 459	8 320	8 920	8 526
Queensland	3 058	3 396	3 693	3 966	4 276	4 353
South Australia	1 656	1 792	1 865	2 011	2 108	2 271
Western Australia	1 953	2 302	2 442	2 563	2 653	2 993
Tasmania	517	557	600	623	630	631
Northern Territory	179	207	234	274	298	323
Australian Capital Territory	455	486	503	514	571	581
<i>Total</i>	22 987	25 601	26 875	29 015	31 254	32 585
Less Intergovernmental taxes	185	195	195	217	236	248
<i>Equals</i> Tax revenue net of intergovernmental taxes	22 802	25 406	26 680	28 798	31 018	32 337
Local						
New South Wales	1 511	1 561	1 603	1 873	2 021	2 082
Victoria	1 421	1 448	1 349	1 205	1 212	1 260
Queensland	771	802	874	959	1 008	1 058
South Australia	387	399	422	446	466	489
Western Australia	408	428	458	486	523	560
Tasmania	117	119	125	135	140	146
Northern Territory	26	27	28	30	33	36
<i>Total</i>	4 641	4 784	4 858	5 134	5 402	5 630
Total taxes	114 771	122 600	135 246	147 827	159 668	167 919
PROPORTION OF TOTAL TAXES						
Commonwealth	76.1	75.4	76.7	77.1	77.2	77.4
State and Territory	19.9	20.7	19.7	19.5	19.4	19.3
Local	4.0	3.9	3.6	3.5	3.4	3.4

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
1 Taxes on income						
11 Income taxes levied on individuals						
111-113 Personal income tax	46 147	48 988	52 744	58 619	64 186	68 374
115 Prescribed payments by individuals	1 181	1 335	1 594	1 630	1 671	1 920
119 Other income levied on individuals	199	248	297	354	421	488
Total	47 528	50 571	54 635	60 602	66 278	70 782
12 Income taxes levied on enterprises						
121 Company income tax(a)	12 882	12 855	15 303	17 347	19 257	19 362
122 Income tax paid by superannuation funds	1 522	1 191	1 913	1 634	2 595	3 093
124 Prescribed payments by enterprises	103	116	139	142	145	167
Total	14 507	14 162	17 354	19 123	21 997	22 623
13 Income taxes levied on non-residents						
131 Dividend withholding tax	88	84	110	153	165	177
132 Interest withholding tax	557	467	433	795	519	516
133 Other income tax levied on non-residents	182	215	235	245	252	318
Total	827	765	777	1 194	936	1 010
Total	62 862	65 498	72 766	80 919	89 211	94 415
2 Employers' payroll taxes						
22 Selective taxes (stevedoring industry charges)	45	40	64	14	—	—
23 Other employers' labour force taxes						
231 Fringe benefits tax	1 336	1 408	2 721	3 011	3 147	3 165
232 Superannuation guarantee charge	—	5	13	26	42	51
Total	1 336	1 412	2 733	3 038	3 189	3 215
Total	1 381	1 452	2 797	3 051	3 189	3 215
3 Taxes on property						
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	1	—	—	—	—	—
333 Government borrowing guarantee levies	19	10	8	8	11	6
Total	19	11	8	8	11	6
4 Taxes on provision of goods and services						
41 General taxes (sales tax)	9 252	10 414	11 624	12 970	13 293	14 085
42 Excises and levies						
421-425 Excises	9 676	10 814	12 000	12 849	13 290	13 573
426 Agricultural production taxes	618	633	679	656	603	605
Total	10 294	11 446	12 679	13 505	13 893	14 178
43 Taxes on international trade	3 336	3 231	3 479	3 129	3 296	3 643
44 Taxes on gambling	—	5	9	10	3	3
Total	22 882	25 097	27 792	29 613	30 486	31 909
5 Other taxes on use of goods and performance activities						
51 Motor vehicle taxes	21	24	29	35	26	25
53 Other	206	382	385	362	398	461
Total	227	406	414	397	424	486
Total(b)	87 372	92 463	103 777	113 988	123 320	130 031

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

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

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	5 833	6 061	6 609	7 119	7 638	8 062
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	1 485	1 386	1 370	1 480	1 610	1 717
312 Municipal rates	4 712	4 857	4 934	5 201	5 476	5 703
313-319 Other	495	472	440	293	293	317
Total	6 691	6 715	6 744	6 974	7 378	7 736
33 Taxes on financial and capital transactions						
332 Financial institutions' transactions taxes	1 484	1 755	1 831	1 903	1 983	2 128
333 Government borrowing guarantee levies	55	84	54	80	76	55
334 Stamp duties on conveyances	1 711	2 218	2 108	2 294	2 893	3 061
335-336 Other stamp duties	1 631	1 949	1 890	1 872	2 094	2 516
Total	4 882	6 006	5 883	6 148	7 045	7 760
Total	11 573	12 721	12 628	13 122	14 424	15 496
4 Taxes on provision of goods and services						
42 Excises and levies						
426 Agricultural production taxes	15	14	13	13	13	13
427 Levies on statutory corporations	469	490	517	456	416	258
Total	484	504	530	469	429	271
44 Taxes on gambling						
441 Taxes on government lotteries	511	543	607	613	594	610
442 Taxes on private lotteries	325	323	337	344	318	330
443 Taxes on gambling machines	502	753	1 015	1 256	1 506	1 760
444 Casino taxes	115	149	232	367	419	498
445 Race betting taxes	683	703	662	643	651	601
449 Taxes on gambling n.e.c.	94	100	98	77	8	6
Total	2 230	2 570	2 951	3 300	3 497	3 805
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	399	409	443	482	499	521
452 Third party insurance taxes	152	205	226	236	239	255
459 Taxes on insurance n.e.c.	903	984	1 019	1 049	1 077	1 208
Total	1 454	1 598	1 688	1 768	1 815	1 984
Total	4 168	4 672	5 169	5 537	5 741	6 060
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	750	872	987	1 052	1 146	1 260
514-516 Other	1 844	1 994	2 077	2 130	2 244	2 378
Total	2 594	2 865	3 064	3 182	3 390	3 638
52 Franchise taxes						
521 Gas taxes	15	18	18	17	22	16
522 Petroleum products taxes	1 174	1 346	1 427	1 531	1 570	1 251
523 Tobacco taxes	1 575	1 975	2 067	2 621	2 855	2 725
524 Liquor taxes	630	661	685	735	774	532
Total	3 394	3 999	4 197	4 903	5 221	4 524
53 Other	66	66	66	285	238	433
Total	6 054	6 930	7 328	8 370	8 849	8 595
Total	27 627	30 385	31 734	34 148	36 653	38 213

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21–23 Employers' payroll taxes	2 329	1 660	661	389	522	133	49	90	5 833
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	542	481	209	75	128	27	—	23	1 485
312 Municipal rates	1 511	1 421	763	387	408	117	26	78	4 712
313–319 Other	122	224	108	3	19	15	—	5	495
Total	2 174	2 126	1 080	465	554	160	26	106	6 691
33 Taxes on financial and capital transactions									
332 Financial institutions' taxes	657	410	72	140	136	35	11	23	1 484
333 Government borrowing guarantee levies	16	—	16	4	13	7	—	—	55
334 Stamp duties on conveyances	905	604	—	160	—	41	—	—	1 711
335–336 Other stamp duties	363	243	573	47	290	14	27	73	1 631
Total	1 941	1 256	661	351	440	98	39	96	4 882
Total	4 115	3 383	1 741	817	994	258	65	202	11 573
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	12	—	2	—	—	—	15
427 Levies on statutory corporations	30	284	14	43	84	13	—	—	469
Total	30	284	27	43	86	13	—	—	484
44 Taxes on gambling									
441 Taxes on government lotteries	211	—	158	78	59	—	—	4	511
442 Taxes on private lotteries	5	290	—	1	—	22	—	8	325
443 Taxes on gambling machines	306	95	85	—	—	—	—	17	502
444 Casino taxes	—	—	42	19	37	9	2	6	115
445 Race betting taxes	310	198	80	39	34	11	5	6	683
449 Taxes on gambling n.e.c.	76	17	—	—	—	1	—	—	94
Total	909	600	365	136	131	43	7	40	2 230
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	150	164	—	43	36	7	—	—	399
452 Third party insurance taxes	133	4	—	13	—	2	—	—	152
459 Taxes on insurance n.e.c.	463	181	105	72	51	15	5	12	903
Total	746	348	105	127	86	24	5	12	1 454
Total	1 685	1 232	496	307	303	80	12	53	4 168
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	228	223	108	67	88	21	5	11	750
514–516 Other	739	318	440	131	127	39	11	40	1 844
Total	967	541	547	197	215	60	16	51	2 594
52 Franchise taxes									
521 Gas taxes	6	—	—	9	—	—	—	1	15
522 Petroleum products taxes	468	350	—	128	137	45	22	23	1 174
523 Tobacco taxes	585	360	271	145	129	41	22	22	1 575
524 Liquor taxes	236	140	108	47	62	17	7	12	630
Total	1 294	851	378	329	328	103	52	58	3 394
53 Other	38	7	6	4	—	—	12	—	66
Total	2 299	1 398	932	530	542	164	79	110	6 054
Total	10 428	7 673	3 829	2 042	2 362	634	205	455	27 627

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21–23 Employers' payroll taxes	2 429	1 699	696	391	565	132	55	95	6 061
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	516	409	203	77	122	29	—	29	1 386
312 Municipal rates	1 561	1 448	792	399	428	119	27	83	4 857
313–319 Other	77	239	114	4	18	16	—	4	472
Total	2 155	2 096	1 109	481	569	163	27	116	6 715
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	772	540	89	127	150	36	15	27	1 755
333 Government borrowing guarantee levies	13	—	5	45	14	6	—	—	84
334 Stamp duties on conveyances	1 233	764	—	176	—	46	—	—	2 218
335–336 Other stamp duties	462	257	642	58	423	16	30	62	1 949
Total	2 479	1 560	736	405	587	105	45	89	6 006
Total	4 634	3 656	1 844	886	1 156	268	72	205	12 721
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	12	—	2	—	—	—	14
427 Levies on statutory corporations	30	287	10	43	107	13	—	—	490
Total	30	287	22	43	109	13	—	—	504
44 Taxes on gambling									
441 Taxes on government lotteries	235	—	171	75	57	—	—	4	543
442 Taxes on private lotteries	7	286	—	1	—	22	—	7	323
443 Taxes on gambling machines	348	259	127	—	—	—	—	19	753
444 Casino taxes	—	—	49	23	52	12	3	12	149
445 Race betting taxes	313	202	86	41	39	11	6	6	703
449 Taxes on gambling n.e.c.	85	14	—	—	—	1	—	—	100
Total	988	761	434	140	147	45	9	47	2 570
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	159	162	—	42	40	6	—	—	409
452 Third party insurance taxes	130	59	—	13	—	2	—	—	205
459 Taxes on insurance n.e.c.	462	232	121	74	59	17	5	14	984
Total	750	453	121	130	99	25	5	14	1 598
Total	1 768	1 501	577	313	355	83	14	61	4 672
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	264	260	126	76	105	22	6	12	872
514–516 Other	778	382	468	135	133	43	11	43	1 994
Total	1 042	642	593	211	239	65	18	55	2 865
52 Franchise taxes									
521 Gas taxes	7	—	—	10	—	—	—	1	18
522 Petroleum products taxes	496	470	—	144	139	47	23	26	1 346
523 Tobacco taxes	633	446	367	192	212	63	31	31	1 975
524 Liquor taxes	261	144	112	42	64	17	8	13	661
Total	1 397	1 060	479	388	416	127	63	70	3 999
53 Other	34	9	6	3	—	—	13	—	66
Total	2 473	1 712	1 079	601	654	192	94	125	6 930
Total	11 304	8 567	4 197	2 191	2 730	676	234	486	30 385

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21–23 Employers' payroll taxes	2 667	1 844	793	427	578	137	62	101	6 609
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	507	396	197	74	137	31	—	29	1 370
312 Municipal rates	1 603	1 349	863	422	458	125	28	86	4 934
313–319 Other	27	241	126	4	20	16	—	6	440
Total	2 136	1 986	1 185	500	615	171	28	121	6 744
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	794	557	108	132	159	39	17	26	1 831
333 Government borrowing guarantee levies	13	—	1	24	9	7	—	—	54
334 Stamp duties on conveyances	1 149	728	—	183	—	48	—	—	2 108
335–336 Other stamp duties	439	233	653	45	413	15	33	59	1 890
Total	2 395	1 518	762	384	582	108	50	84	5 883
Total	4 531	3 504	1 948	884	1 196	280	78	206	12 628
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	29	309	11	44	110	14	—	—	517
Total	29	309	24	44	110	14	—	—	530
44 Taxes on gambling									
441 Taxes on government lotteries	246	—	207	74	71	—	5	4	607
442 Taxes on private lotteries	11	297	—	—	—	22	—	7	337
443 Taxes on gambling machines	408	384	146	55	—	—	—	23	1 015
444 Casino taxes	—	68	54	21	59	16	3	11	232
445 Race betting taxes	325	144	90	37	42	12	6	5	662
449 Taxes on gambling n.e.c.	82	15	—	—	—	1	—	—	98
Total	1 071	908	497	187	172	51	14	51	2 951
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	190	162	—	42	40	9	—	—	443
452 Third party insurance taxes	131	65	16	13	—	2	—	—	226
459 Taxes on insurance n.e.c.	463	238	140	78	63	17	6	14	1 019
Total	784	464	156	133	103	28	6	14	1 688
Total	1 885	1 681	676	364	385	93	19	65	5 169
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	310	305	123	86	118	26	8	13	987
514–516 Other	817	391	504	137	125	48	10	45	2 077
Total	1 127	696	627	223	243	73	18	58	3 064
52 Franchise taxes									
521 Gas taxes	7	—	—	10	—	—	—	1	18
522 Petroleum products taxes	512	484	—	147	185	47	25	27	1 427
523 Tobacco taxes	647	439	403	185	248	76	36	33	2 067
524 Liquor taxes	272	147	121	42	65	17	9	13	685
Total	1 437	1 069	523	385	497	141	71	74	4 197
53 Other	35	13	—	4	—	—	14	—	66
Total	2 599	1 778	1 150	611	740	214	103	131	7 328
Total	11 682	8 808	4 567	2 287	2 899	725	262	503	31 734

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21–23 Employers' payroll taxes	2 853	1 995	855	476	625	142	71	102	7 119
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	572	393	226	71	159	30	—	29	1 480
312 Municipal rates	1 873	1 205	938	446	486	135	30	88	5 201
313–319 Other	26	70	145	7	23	17	—	6	293
Total	2 471	1 668	1 309	523	668	181	30	124	6 974
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	816	570	131	135	166	40	18	26	1 903
333 Government borrowing guarantee levies	8	13	11	32	9	7	—	—	80
334 Stamp duties on conveyances	1 179	896	—	173	—	45	—	—	2 294
335–336 Other stamp duties	381	312	617	47	414	15	32	53	1 872
Total	2 385	1 791	759	388	589	106	50	79	6 148
Total	4 856	3 459	2 068	911	1 257	287	80	203	13 122
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	41	328	—	43	29	14	—	—	456
Total	41	328	14	43	29	14	—	—	469
44 Taxes on gambling									
441 Taxes on government lotteries	259	—	189	71	79	—	11	4	613
442 Taxes on private lotteries	12	303	—	—	—	21	—	8	344
443 Taxes on gambling machines	449	509	164	109	—	—	—	26	1 256
444 Casino taxes	63	110	77	18	65	21	5	8	367
445 Race betting taxes	326	122	90	34	45	12	7	6	643
449 Taxes on gambling n.e.c.	70	6	—	—	—	1	—	—	77
Total	1 178	1 051	520	232	189	55	23	52	3 300
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	215	164	—	44	51	9	—	—	482
452 Third party insurance taxes	132	67	22	13	—	2	—	—	236
459 Taxes on insurance n.e.c.	456	254	150	82	68	18	6	15	1 049
Total	802	485	172	139	119	29	6	15	1 768
Total	2 022	1 864	706	414	337	98	29	67	5 537
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	314	331	140	88	125	29	12	13	1 052
514–516 Other	834	389	524	142	131	53	11	47	2 130
Total	1 148	720	664	230	255	82	23	60	3 182
52 Franchise taxes									
521 Gas taxes	8	—	—	8	—	—	—	1	17
522 Petroleum products taxes	539	505	—	155	221	48	34	27	1 531
523 Tobacco taxes	871	591	501	212	282	83	43	39	2 621
524 Liquor taxes	282	162	131	46	72	18	10	14	735
Total	1 700	1 258	632	421	575	149	87	82	4 903
53 Other	37	229	—	4	—	—	15	—	285
Total	2 885	2 207	1 296	655	830	231	124	141	8 370
Total	12 616	9 525	4 925	2 456	3 049	758	304	514	34 148

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21–23 Employers' payroll taxes	3 131	2 111	910	489	665	146	76	110	7 638
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	637	437	239	72	165	27	—	32	1 610
312 Municipal rates	2 018	1 212	990	466	523	140	33	95	5 476
312–319 Other	19	66	151	9	26	17	—	5	293
Total	2 673	1 715	1 380	547	714	184	33	132	7 378
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	833	583	172	137	173	38	19	28	1 983
333 Government borrowing guarantee levies	14	16	—	32	10	5	—	—	76
334 Stamp duties on conveyances	1 529	1 154	—	171	—	39	—	—	2 893
335–336 Other stamp duties	498	328	662	38	434	15	35	83	2 094
Total	2 874	2 081	834	378	617	97	54	111	7 045
Total	5 547	3 796	2 214	925	1 331	281	87	243	14 424
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	33	317	—	45	5	14	—	—	416
Total	33	317	14	45	5	14	—	—	429
44 Taxes on gambling									
441 Taxes on government lotteries	245	—	186	72	76	—	10	5	594
442 Taxes on private lotteries	15	277	—	—	—	19	—	7	318
443 Taxes on gambling machines	534	626	186	133	1	—	—	26	1 506
444 Casino taxes	86	128	83	18	59	31	10	4	419
445 Race betting taxes	328	121	92	51	34	11	7	7	651
449 Taxes on gambling n.e.c.	2	5	—	—	—	1	—	—	8
Total	1 209	1 157	547	274	170	62	28	49	3 497
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	223	171	—	46	53	7	—	—	499
452 Third party insurance taxes	124	71	30	11	—	2	—	—	239
459 Taxes on insurance n.e.c.	457	260	164	83	70	19	6	16	1 077
Total	804	502	195	140	123	28	6	16	1 815
Total	2 046	1 976	756	460	298	105	34	66	5 741
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	379	349	144	88	132	27	12	15	1 146
514–516 Other	848	400	578	149	145	60	15	49	2 244
Total	1 228	749	723	237	276	87	27	64	3 390
52 Franchise taxes									
521 Gas taxes	7	—	—	14	—	—	—	1	22
522 Petroleum products taxes	561	507	—	159	233	47	34	30	1 570
523 Tobacco taxes	952	657	544	236	292	85	48	41	2 855
524 Liquor taxes	298	167	138	50	80	19	11	11	774
Total	1 818	1 331	682	459	605	150	92	83	5 221
53 Other	45	169	—	4	—	—	16	5	238
Total	3 091	2 248	1 405	699	882	237	135	152	8 849
Total	13 816	10 132	5 284	2 574	3 176	769	331	571	36 653

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force									
21–23 Employers' payroll taxes	3 374	2 165	956	518	705	144	86	113	8 062
3 Taxes on property									
31 Taxes on immovable property									
311 Land taxes	857	264	222	143	171	26	—	34	1 717
312 Municipal rates	2 079	1 260	1 040	489	560	146	36	94	5 703
313–319 Other	26	78	156	8	27	17	—	4	317
Total	2 963	1 602	1 418	640	757	189	36	131	7 736
33 Taxes on financial and capital transactions									
332 Financial institutions' transaction taxes	872	582	203	147	228	42	21	34	2 128
333 Government borrowing guarantee levies	17	6	—	17	10	4	—	—	55
334 Stamp duties on conveyances	1 828	981	—	210	—	42	—	—	3 061
335–336 Other stamp duties	579	346	750	62	626	18	50	86	2 516
Total	3 296	1 915	954	436	864	107	70	119	7 760
Total	6 258	3 517	2 372	1 076	1 621	295	106	251	15 496
4 Taxes on provision of goods and services									
42 Excises and levies									
426 Agricultural production taxes	—	—	13	—	—	—	—	—	13
427 Levies on statutory corporations	34	188	—	12	9	15	—	—	258
Total	34	188	14	12	9	15	—	—	271
44 Taxes on gambling									
441 Taxes on government lotteries	272	—	166	77	79	—	11	4	610
442 Taxes on private lotteries	18	286	—	—	—	19	—	7	330
443 Taxes on gambling machines	672	704	197	158	1	—	—	28	1 760
444 Casino taxes	110	175	87	19	55	35	12	4	498
445 Race betting taxes	265	127	92	58	36	9	8	5	601
449 Taxes on gambling n.e.c.	1	4	—	—	—	1	—	—	6
Total	1 338	1 296	543	313	171	65	31	48	3 805
45 Taxes on insurance									
451 Insurance companies' contributions to fire brigades	243	169	—	47	54	7	—	—	521
452 Third party insurance taxes	134	75	31	13	—	2	—	—	255
459 Taxes on insurance n.e.c.	566	271	169	85	74	18	7	18	1 208
Total	943	515	200	146	128	28	7	18	1 984
Total	2 316	1 999	757	471	308	107	38	65	6 060
5 Taxes on use of goods and performance of activities									
51 Motor vehicle taxes									
512 Stamp duty on vehicle registration	422	390	153	98	139	27	13	18	1 260
514–516 Other	899	418	597	160	176	64	16	48	2 378
Total	1 321	808	750	258	315	91	29	66	3 638
52 Franchise taxes									
521 Gas taxes	5	—	—	10	—	—	—	1	16
522 Petroleum products taxes(a)	513	364	–69	119	222	47	27	28	1 251
523 Tobacco taxes	893	598	521	248	301	74	51	40	2 725
524 Liquor taxes	119	109	124	55	80	18	13	14	532
Total	1 530	1 070	576	433	603	139	91	82	4 524
53 Other	187	227	2	5	—	—	9	4	433
Total	3 038	2 105	1 327	696	919	230	129	152	8 595
Total	14 986	9 786	5 411	2 760	3 552	777	359	581	38 213

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

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	2 329	2 429	2 667	2 853	3 131	3 374
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	542	516	507	572	637	857
314-319 Other	122	77	27	26	19	26
Total	664	593	534	598	656	884
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	657	772	794	816	833	872
333 Government borrowing guarantee levies	16	13	13	8	14	17
334 Stamp duties on conveyances	905	1 233	1 149	1 179	1 529	1 828
335-336 Other stamp duties	363	462	439	381	498	579
Total	1 941	2 479	2 395	2 385	2 874	3 296
Total	2 604	3 073	2 929	2 983	3 529	4 179
4 Taxes on provision of goods and services						
42 Excises and levies						
427 Levies on statutory corporations	30	30	29	41	33	34
44 Taxes on gambling						
441 Taxes on government lotteries	211	235	246	259	245	272
442 Taxes on private lotteries	5	7	11	12	15	18
443 Taxes on gambling machines	306	348	408	449	534	672
444 Casino taxes	—	—	—	63	86	110
445 Race betting taxes	310	313	325	326	328	265
449 Taxes on gambling n.e.c.	76	85	82	70	2	1
Total	909	988	1 071	1 178	1 209	1 338
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	150	159	190	215	223	243
452 Third party insurance taxes	133	130	131	132	124	134
459 Taxes on insurance n.e.c.	463	462	463	456	457	566
Total	746	750	784	802	804	943
Total	1 685	1 768	1 885	2 022	2 046	2 316
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	228	264	310	314	379	422
514-516 Other	739	778	817	834	848	899
Total	967	1 042	1 127	1 148	1 228	1 321
52 Franchise taxes						
521 Gas taxes	6	7	7	8	7	5
522 Petroleum products taxes	468	496	512	539	561	513
523 Tobacco taxes	585	633	647	871	952	893
524 Liquor taxes	236	261	272	282	298	119
Total	1 294	1 397	1 437	1 700	1 818	1 530
53 Other	38	34	35	37	45	187
Total	2 299	2 473	2 599	2 885	3 091	3 038
Total	8 917	9 743	10 080	10 744	11 798	12 907

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	1 660	1 699	1 844	1 995	2 111	2 165
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	481	409	396	393	437	264
314-319 Other	224	239	241	70	66	78
Total	705	648	637	463	503	342
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	410	540	557	570	583	582
333 Government borrowing guarantee levies	—	—	—	13	16	6
334 Stamp duties on conveyances	604	764	728	896	1 154	981
335-336 Other stamp duties	243	257	233	312	328	346
Total	1 256	1 560	1 518	1 791	2 081	1 915
Total	1 962	2 208	2 155	2 254	2 584	2 257
4 Taxes on provision of goods and services						
42 Excises and levies						
427 Levies on statutory corporations	284	287	309	328	317	188
44 Taxes on gambling						
442 Taxes on private lotteries	290	286	297	303	277	286
443 Taxes on gambling machines	95	259	384	509	626	704
444 Casino taxes	—	—	68	110	128	175
445 Race betting taxes	198	202	144	122	121	127
449 Taxes on gambling n.e.c.	17	14	15	6	5	4
Total	600	761	908	1 051	1 157	1 296
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	164	162	162	164	171	169
452 Third party insurance taxes	4	59	65	67	71	75
459 Taxes on insurance n.e.c.	181	232	238	254	260	271
Total	348	453	464	485	502	515
Total	1 232	1 501	1 681	1 864	1 976	1 999
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	223	260	305	331	349	390
514-516 Other	318	382	391	389	400	418
Total	541	642	696	720	749	808
52 Franchise taxes						
522 Petroleum products taxes	350	470	484	505	507	364
523 Tobacco taxes	360	446	439	591	657	598
524 Liquor taxes	140	144	147	162	167	109
Total	851	1 060	1 069	1 258	1 331	1 070
53 Other(a)	7	9	13	229	169	227
Total	1 398	1 712	1 778	2 207	2 248	2 105
Total	6 252	7 119	7 459	8 320	8 920	8 526

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

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	661	696	793	855	910	956
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	209	203	197	226	239	222
314-319 Other	100	104	115	124	133	138
Total	309	307	312	350	372	360
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	72	89	108	131	172	203
333 Government borrowing guarantee levies	16	5	1	11	—	—
334-336 Stamp duties	573	642	653	617	662	750
Total	661	736	762	759	834	954
Total	970	1 043	1 074	1 110	1 206	1 313
4 Taxes on provision of goods and services						
42 Excises and levies						
426 Agricultural production taxes	12	12	13	13	13	13
427 Levies on statutory corporations	14	10	11	—	—	—
Total	27	22	24	14	14	14
44 Taxes on gambling						
441 Taxes on government lotteries	158	171	207	189	186	166
443 Taxes on gambling machines	85	127	146	164	186	197
444 Casino taxes	42	49	54	77	83	87
445 Race betting taxes	80	86	90	90	92	92
449 Taxes on gambling n.e.c.	—	—	—	—	—	—
Total	365	434	497	520	547	543
45 Taxes on insurance						
452 Third party insurance taxes	—	—	16	22	30	31
459 Taxes on insurance n.e.c.	105	121	140	150	164	169
Total	105	121	156	172	195	200
Total	496	577	676	706	756	757
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	108	126	123	140	144	153
514-516 Other	440	468	504	524	578	597
Total	547	593	627	664	723	750
52 Franchise taxes						
522 Petroleum taxes(a)	—	—	—	—	—	-69
523 Tobacco taxes	271	367	403	501	544	521
524 Liquor taxes	108	112	121	131	138	124
Total	378	479	523	632	682	576
53 Other	6	6	—	—	—	2
Total	932	1 079	1 150	1 296	1 405	1 327
Total	3 058	3 396	3 693	3 966	4 276	4 353

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

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	390	391	427	476	489	518
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	75	77	74	71	72	143
314-319 Other	3	4	4	7	9	8
Total	79	82	78	77	81	151
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	140	127	132	135	137	147
333 Government borrowing guarantee levies	4	45	24	32	32	17
334 Stamp duties on conveyances	160	176	183	173	171	210
335-336 Other stamp duties	47	58	45	47	38	62
Total	351	405	384	388	378	436
Total	430	487	462	466	459	587
4 Taxes on provision of goods and services						
42 Excises and levies						
427 Levies on statutory corporations	43	43	44	43	45	12
44 Taxes on gambling						
441 Taxes on government lotteries	78	75	74	71	72	77
442 Taxes on private lotteries	1	1	—	—	—	—
443 Taxes on gambling machines	—	—	55	109	133	158
444 Casino taxes	19	23	21	18	18	19
445 Race betting taxes	39	41	37	34	51	58
Total	136	140	187	232	274	313
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	43	42	42	44	46	47
452 Third party insurance taxes	13	13	13	13	11	13
459 Taxes on insurance n.e.c.	72	74	78	82	83	85
Total	127	130	133	139	140	146
Total	307	313	364	414	460	471
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	67	76	86	88	88	98
514-516 Other	131	135	137	142	149	160
Total	197	211	223	230	237	258
52 Franchise taxes						
521 Gas taxes	9	10	10	8	14	10
522 Petroleum products taxes	128	144	147	155	159	119
523 Tobacco taxes	145	192	185	212	236	248
524 Liquor taxes	47	42	42	46	50	55
Total	329	388	385	421	459	433
53 Other	4	3	4	4	4	5
Total	530	601	611	655	699	696
Total	1 656	1 792	1 865	2 011	2 108	2 271

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	522	565	578	625	665	705
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	128	122	137	159	165	171
313-319 Other	19	18	20	23	26	27
Total	146	141	157	182	191	197
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	136	150	159	166	173	228
333 Government borrowing guarantee levies	13	14	9	9	10	10
334-336 Stamp duties	290	423	413	414	434	626
Total	440	587	582	589	617	864
Total	586	728	738	771	808	1 061
4 Taxes on provision of goods and services						
42 Excises and levies						
426 Agricultural production taxes	2	2	—	—	—	—
427 Levies on statutory corporations	84	107	110	29	5	9
Total	86	109	110	29	5	9
44 Taxes on gambling						
441 Taxes on government lotteries	59	57	71	79	76	79
443 Taxes on gambling machines	—	—	—	—	1	1
444 Casino taxes	37	52	59	65	59	55
445 Race betting taxes	34	39	42	45	34	36
Total	131	147	172	189	170	171
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	36	40	40	51	53	54
459 Taxes on insurance n.e.c.	51	59	63	68	70	74
Total	86	99	103	119	123	128
Total	303	355	385	337	298	308
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	88	105	118	125	132	139
514-516 Other	127	133	125	131	145	176
Total	215	239	243	255	276	315
52 Franchise taxes						
522 Petroleum products taxes	137	139	185	221	233	222
523 Tobacco taxes	129	212	248	282	292	301
524 Liquor taxes	62	64	65	72	80	80
Total	328	416	497	575	605	603
Total	542	654	740	830	882	919
Total	1 953	2 302	2 442	2 563	2 653	2 993

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	133	132	137	142	146	144
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	27	29	31	30	27	26
314-319 Other	15	16	16	17	17	17
Total	43	45	47	46	45	43
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	35	36	39	40	38	42
333 Government borrowing guarantee levies	7	6	7	7	5	4
334 Stamp duties on conveyances	41	46	48	45	39	42
335-336 Other stamp duties	14	16	15	15	15	18
Total	98	105	108	106	97	107
Total	141	149	155	153	141	150
4 Taxes on provision of goods and services						
42 Excises and levies						
427 Levies on statutory corporations	13	13	14	14	14	15
44 Taxes on gambling						
442 Taxes on private lotteries	22	22	22	21	19	19
444 Casino taxes	9	12	16	21	31	35
445 Race betting taxes	11	11	12	12	11	9
449 Taxes on gambling n.e.c.	1	1	1	1	1	1
Total	43	45	51	55	62	65
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	7	6	9	9	7	7
452 Third party insurance taxes	2	2	2	2	2	2
459 Taxes on insurance n.e.c.	15	17	17	18	19	18
Total	24	25	28	29	28	28
Total	80	83	93	98	105	107
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	21	22	26	29	27	27
514-516 Other	39	43	48	53	60	64
Total	60	65	73	82	87	91
52 Franchise taxes						
522 Petroleum products taxes	45	47	47	48	47	47
523 Tobacco taxes	41	63	76	83	85	74
524 Liquor taxes	17	17	17	18	19	18
Total	103	127	141	149	150	139
Total	164	192	214	231	237	230
Total	517	557	600	623	630	631

					<i>Actual</i>	<i>Preliminary</i>
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
<i>Type of tax</i>	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	49	55	62	71	76	86
3 Taxes on property						
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	11	15	17	18	19	21
334-336 Stamp duties	27	30	33	32	35	50
<i>Total</i>	39	45	50	50	54	70
4 Taxes on provision of goods and services						
44 Taxes on gambling						
441 Taxes on government lotteries	—	—	5	11	10	11
443 Taxes on gambling machines	—	—	—	—	—	—
444 Casino taxes	2	3	3	5	10	12
445 Race betting taxes	5	6	6	7	7	8
<i>Total</i>	7	9	14	23	28	31
45 Taxes on insurance	5	5	6	6	6	7
<i>Total</i>	12	14	19	29	34	38
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	5	6	8	12	12	13
514-516 Other	11	11	10	11	15	16
<i>Total</i>	16	18	18	23	27	29
52 Franchise taxes						
522 Petroleum products taxes	22	23	25	34	34	27
523 Tobacco taxes	22	31	36	43	48	51
524 Liquor taxes	7	8	9	10	11	13
<i>Total</i>	52	63	71	87	92	91
53 Other	12	13	14	15	16	9
<i>Total</i>	79	94	103	124	135	129
Total	179	207	234	274	298	323

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	90	95	101	102	110	113
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	23	29	29	29	32	34
312 Municipal rates	78	83	86	88	95	94
314-319 Other	5	4	6	6	5	4
Total	106	116	121	124	132	131
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	23	27	26	26	28	34
334-336 Stamp duties	73	62	59	53	83	86
Total	96	89	84	79	111	119
Total	202	205	206	203	243	251
4 Taxes on provision of goods and services						
44 Taxes on gambling						
441 Taxes on government lotteries	4	4	4	4	5	4
442 Taxes on private lotteries	8	7	7	8	7	7
443 Taxes on gambling machines	17	19	23	26	26	28
444 Casino taxes	6	12	11	8	4	4
445 Race betting taxes	6	6	5	6	7	5
Total	40	47	51	52	49	48
45 Taxes on insurance	12	14	14	15	16	18
Total	53	61	65	67	66	65
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	11	12	13	13	15	18
514-516 Other	40	43	45	47	49	48
Total	51	55	58	60	64	66
52 Franchise taxes						
521 Gas taxes	1	1	1	1	1	1
522 Petroleum products taxes	23	26	27	27	30	28
523 Tobacco taxes	22	31	33	39	41	40
524 Liquor taxes	12	13	13	14	11	14
Total	58	70	74	82	83	82
53 Other	—	—	—	—	5	4
Total	110	125	131	141	152	152
Total	455	486	503	514	571	581

					Actual	Preliminary
	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Type of tax	\$m	\$m	\$m	\$m	\$m	\$m
2 Taxes on employers' payroll and labour force						
21-23 Employers' payroll taxes	5 833	6 061	6 609	7 119	7 638	8 062
3 Taxes on property						
31 Taxes on immovable property						
311 Land taxes	1 485	1 386	1 370	1 480	1 610	1 717
312 Municipal rates	78	83	86	88	95	94
314-319 Other	488	462	429	272	274	298
Total	2 051	1 931	1 886	1 840	1 979	2 109
33 Taxes on financial and capital transactions						
332 Financial institutions' transaction taxes	1 484	1 755	1 831	1 903	1 983	2 128
333 Government borrowing guarantee levies	55	84	54	80	76	55
334 Stamp duties on conveyances	1 711	2 218	2 108	2 294	2 893	3 061
335-336 Other stamp duties	1 631	1 949	1 890	1 872	2 094	2 516
Total	4 882	6 006	5 883	6 148	7 045	7 760
Total	6 932	7 937	7 769	7 989	9 025	9 868
4 Taxes on provision of goods and services						
42 Excises and levies						
426 Agricultural production taxes	15	14	13	13	13	13
427 Levies on statutory corporations	469	490	517	456	416	258
Total	484	504	530	469	429	271
44 Taxes on gambling						
441 Taxes on government lotteries	511	543	607	613	594	610
442 Taxes on private lotteries	325	323	337	344	318	330
443 Taxes on gambling machines	502	753	1 015	1 256	1 506	1 760
444 Casino taxes	115	149	232	367	419	498
445 Race betting taxes	683	703	662	643	651	601
449 Taxes on gambling n.e.c.	94	100	98	77	8	6
Total	2 230	2 570	2 951	3 300	3 497	3 805
45 Taxes on insurance						
451 Insurance companies' contributions to fire brigades	399	409	443	482	499	521
452 Third party insurance taxes	152	205	226	236	239	255
459 Taxes on insurance n.e.c.	903	984	1 019	1 049	1 077	1 208
Total	1 454	1 598	1 688	1 768	1 815	1 984
Total	4 168	4 672	5 169	5 537	5 741	6 060
5 Taxes on use of goods and performance of activities						
51 Motor vehicle taxes						
512 Stamp duty on vehicle registration	750	872	987	1 052	1 146	1 260
514-516 Other	1 844	1 994	2 077	2 130	2 244	2 378
Total	2 594	2 865	3 064	3 182	3 390	3 638
52 Franchise taxes						
521 Gas taxes	15	18	18	17	22	16
522 Petroleum products taxes	1 174	1 346	1 427	1 531	1 570	1 251
523 Tobacco taxes	1 575	1 975	2 067	2 621	2 855	2 725
524 Liquor taxes	630	661	685	735	774	532
Total	3 394	3 999	4 197	4 903	5 221	4 524
53 Other(a)	66	66	66	285	238	433
Total	6 054	6 930	7 328	8 370	8 849	8 595
Total	22 987	25 601	26 875	29 015	31 254	32 585

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

	1992-93	1993-94	1994-95	1995-96	<i>Actual</i> 1996-97	<i>Preliminary</i> 1997-98(a)
	\$m	\$m	\$m	\$m	\$m	\$m
TAXES ON PROPERTY						
New South Wales(b)	1 511	1 561	1 603	1 873	2 021	2 082
Victoria(c)	1 421	1 448	1 349	1 205	1 212	1 260
Queensland	771	802	874	959	1 008	1 058
South Australia	387	399	422	446	466	489
Western Australia	408	428	458	486	523	560
Tasmania	117	119	125	135	140	146
Northern Territory	26	27	28	30	33	36
Total	4 641	4 784	4 858	5 134	5 402	5 630

(a) Includes estimated data.

(b) Figures for 1992-93 to 1993-94 relate to the year ended 31 December.

(c) For years prior to 1994-95 figures relate to the year ended 30 September.

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 years 1992–93 to 1997–98.

CHANGES IN THIS ISSUE

System of National Accounts 1993 (SNA93)

2 Since the last issue of this publication, a new international statistical standard, System of National Accounts 1993 (SNA93), has been introduced by the Australian Bureau of Statistics (ABS). An overview of the changes arising from this standard in relation to taxation revenue statistics is given below.

Regulatory Fees

3 The concept of compulsory or regulatory fees is not used in SNA93. Where general government units undertake some work in return for a fee, the fee is treated as sales of goods and services, i.e. as user charges. However, where the level of the fee is out of all proportion to any work performed or if no work is performed, the fee is treated as a tax.

4 To meet this requirement, the ABS has reclassified all regulatory fees as user charges.

Fines

5 SNA93 treats fines as other current transfers and not part of a broader taxes category. Because of this, the ABS has reclassified fines to other current revenue.

Taxes

6 Drivers' licences are treated in SNA93 as sales of government services. From this issue, drivers' licences have been reclassified out of taxes on the use of goods and performances of activities.

FORTHCOMING CHANGES

Accrual GFS

7 The next issue of this publication will present Government Finance Statistics (GFS) on an accrual accounting basis. However, the first presentation of such GFS will be in *Government Finance Statistics, Australia* (Cat. no. 5512.0) for 1997–98 which the ABS expects to release in June 1999. This release is a little later than usual to allow the ABS to implement this and the other changes to GFS. The GFS time series from 1961–62 will also be available at this time on an approximate accrual basis. The current cash series will be used as a proxy for the historical accrual series, with approximations for major accrual items (mainly provisions for superannuation and depreciation).

CONCEPTS AND DEFINITIONS

8 To assist users in understanding the statistics presented in this and related publications, a separate manual, *Government Finance Statistics—Concepts, Sources and Methods, 1994* (Cat. no. 5514.0) has been published. An electronic version of this manual is also included in the *Statistical Concepts Reference Library* (Cat. no. 1361.0.30.001).

CONCEPTS AND DEFINITIONS
Continued

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

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

CLASSIFICATION OF TAXES
IN THE ETF

10 The Taxes Classification is used to classify in detail all transactions classified to ETF 3111, 3112 (direct and indirect taxes received). These ETF categories are defined in the following text.

11 A tax is a compulsory levy imposed by the government, mainly to raise revenue. There is usually no clear and direct link between payment of taxes and the provision of particular goods and services by government. Taxes are levied, inter alia, on income, wealth, production, sale and use of goods and services and the performance of activities. For National Accounts purposes, a distinction is made between direct and indirect taxes. Direct taxes are taxes which are not charged to the production account of producers. Included in direct taxes are income tax (on individuals and companies), estate duties and gift duties. Some taxes, e.g. motor vehicle registration fees, are treated as partly direct (registration fees paid by households) and partly indirect (registration fees paid by businesses). Indirect taxes are taxes assessed on producers in respect of the production, sale and purchase or use of goods and services which are charged to the expense of production. Included in indirect taxes are sales taxes, custom duties, excise taxes, land taxes, municipal rates, etc.

TAXES CLASSIFICATION

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

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

TAXES CLASSIFICATION
continued

13 These tax groups are divided into 17 sub-groups according to type of entities, property, activities, goods or services being taxed. The sub-groups, which are further subdivided into 60 classes, generally describe the specific type of tax actually collected in Australia. A full description of each of the tax categories is given in the *Government Finance Statistics—Concepts, Sources and Methods* (Cat. no. 5514.0).

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

INTERSTATE COMPARISONS

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

REVISIONS

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

UNPUBLISHED STATISTICS

17 In some cases, the ABS can make available information which is not published. This includes data for the years 1961–62 to 1991–92 prepared on a basis consistent with the data in this publication. This information may be made available in one or more of the following forms: photocopy; computer printout; floppy disk; CD-ROM; and clerically-extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the Inquiries section of this publication, or to Information Services in the nearest ABS Office.

RELATED PUBLICATIONS

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

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

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

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

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

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

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

Household Expenditure Survey, Australia: The Effects of Government Benefits and Taxes on Household Income (Cat. no. 6537.0)—irregular, last issue 1993–94

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

Public Sector Financial Assets and Liabilities, Australia (Cat. no. 5513.0)—last issue November 1998

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

ROUNDING

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

SYMBOLS AND OTHER USAGES

ABS	Australian Bureau of Statistics
ETF	Economic Type Framework
GDP	Gross Domestic Product
GFS	Government Finance Statistics
LPG	Liquid Petroleum Gas
n.e.c.	not elsewhere classified
p	preliminary
PPR	principal place of residence
SNA93	System of National Accounts 1993
TAB	Totalisator Agency Board
—	nil or less than half the final digit shown

APPENDIX—TREATMENT OF COMMONWEALTH SAFETY NET TAX ARRANGEMENTS

INTRODUCTION

A High Court decision of 5 August 1997 has established that State tobacco franchise taxes were constitutionally invalid and other State franchise taxes were of doubtful constitutional validity. As a result, the Commonwealth now collects replacement excise taxes on a uniform basis and returns this revenue to the States after allowing for administration costs. Any overpayment of taxes resulting from different rates in different jurisdictions is refunded to producers or wholesalers by the States. These arrangements are generally referred to as safety net taxes.

The Australian Bureau of Statistics (ABS) has recognised two possible treatments of Commonwealth safety net tax arrangements in government finance statistics (GFS). One reflects a 'constitutional' approach and the other an 'agency' approach.

CONSTITUTIONAL APPROACH

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

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

AGENCY APPROACH

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

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

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

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

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

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

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

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

AGENCY APPROACH
continued

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

The reasons for this view are that the:

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

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

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

TREATMENT OF
ADMINISTRATION COSTS

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

RECONSIDERATION OF
TREATMENT

The ABS will reconsider the above treatment if the circumstances surrounding the Commonwealth safety net arrangements change as a result of any review. A table outlining the effect of treating safety net taxes on a constitutional basis for each State is included in the Analysis of Results.