



TAXATION REVENUE

AUSTRALIA

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

NOTES

ABOUT THIS PUBLICATION This publication contains statistics of taxation revenue collected by all levels of government in Australia for the period 1998-1999 to 2001-2002. The taxation revenue statistics presented in this publication are for the general government sector and include taxes received from public corporations. To derive estimates of total public sector taxation revenue, taxes received by general government from public corporations should be subtracted from total taxation revenue. The amount of total taxes received from public corporations are provided at the bottom of tables 3-11.

ABOUT THIS ISSUE A change in the treatment of that part of the family tax benefit administered through the taxation system by the Commonwealth government has been made for 2001-02. The family tax benefit administered through the taxation system, either as refunds to recipients claiming a higher tax free threshold, or, as reductions in remitted tax through the PAYG withholding and instalment systems, are now recorded as expenses. This change will be applied to the relevant earlier periods during the next GFS cycle.

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



ABBREVIATIONS

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

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SUMMARY OF FINDINGS

TOTAL TAXATION REVENUE

Components

Total taxation revenue collected in Australia rose 1.5% from \$213,741 in 2000-2001 to \$216,915m in 2001-2002 due mainly to increased revenue from:

- income taxes levied on individuals and
- goods and services tax.

These increases in revenue were offset by a large decrease in revenue from income taxes levied on enterprises.

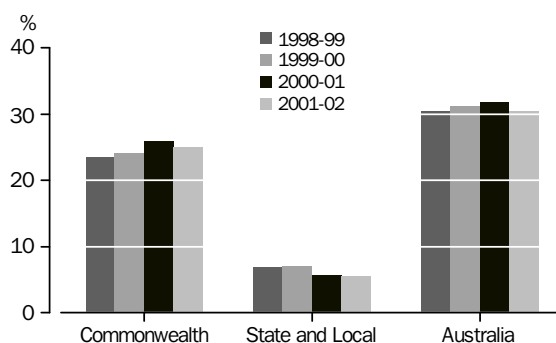
1 MAJOR COMPONENTS OF TOTAL TAXATION

	1998-99	1999-2000	2000-2001	2001-2002	Change from 2000-01 to 2001-02	Contribution to total taxes 2001-02
	\$m	\$m	\$m	\$m	%	%
<i>Taxes on income</i>						
Income taxes levied on individuals	75 553	83 788	77 425	87 250	12.7	40.2
Income taxes levied on enterprises	25 677	29 516	42 221	31 782	-24.7	14.7
Incomes taxes levied on non-residents	1 079	1 215	1 215	—	..	—
General taxes (payroll tax)	8 229	8 734	9 272	9 415	1.5	4.3
Other employers labour force taxes	3 151	3 467	3 537	3 760	6.3	1.7
Taxes on immovable property	8 052	8 447	9 070	9 507	4.8	4.4
Taxes on financial and capital transactions	8 393	9 667	9 750	9 684	-0.7	4.5
General taxes (sales tax)	15 215	15 644	1 976	791	-60.0	0.4
Goods and services tax (GST)	—	—	23 854	27 389	14.8	12.6
Excises and levies	14 391	14 660	19 487	20 265	4.0	9.3
Taxes on international trade	3 615	3 799	4 606	5 214	13.2	2.4
Taxes on gambling	4 147	4 420	3 568	3 707	3.9	1.7
Taxes on insurance	2 009	2 139	2 403	2 836	18.0	1.3
Motor vehicle taxes	3 921	3 911	4 033	4 291	6.4	2.0
Franchise taxes	5 688	5 819	325	13	-96.0	—
Other taxes	963	915	1 001	1 010	0.9	0.5
Total	180 081	196 141	213 741	216 915	1.5	100.0

— nil or rounded to zero (including null cells)

Proportion of gross domestic product (GDP)

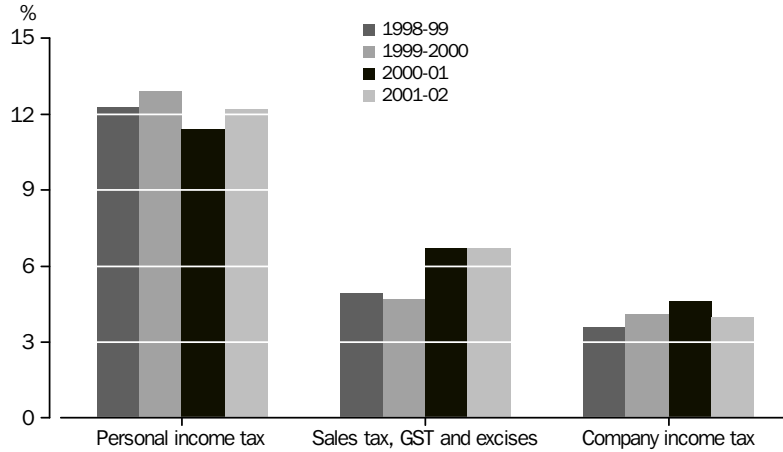
Total taxation revenue, as a percentage of GDP, decreased from 31.9% in 2000-2001 to 30.4% in 2001-2002. Taxation revenue for the Commonwealth, as a percentage of GDP, decreased from 26.0% in 2000-2001 to 24.9% in 2001-2002, while state and local taxation revenue also fell from 5.8% of GDP in 2000-2001 to 5.6% in 2001-2002.



SUMMARY OF FINDINGS *continued*

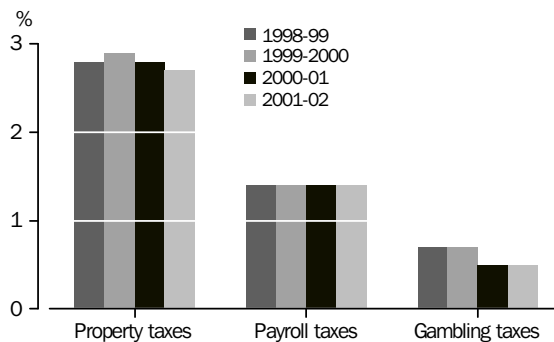
Commonwealth Revenue

Commonwealth government taxation revenue, including taxes from other levels of government and Commonwealth public corporations, rose 1.3% from \$175,010 million in 2000-2001 to \$177,237 million in 2001-2002. In 2001-2002, Commonwealth taxation comprised 81.7% of taxation revenue from all levels of government. For 2001-2002, the Personal income tax figure also includes income taxes on non-residents. The following graph shows Commonwealth taxation revenue derived from selected taxes, as a percentage of GDP, for the period 1998-99 to 2001-2002.



State and local revenue

State and local government taxation revenue including taxes received from other levels of government and taxes on public corporations, increased 2.6% from \$38,995 million in 2000-2001 to \$40,002 million in 2001-2002. State and local government taxation comprised 18.4% of total taxation revenue. The following graph shows state and local government taxation revenue derived from selected taxes, as a percentage of GDP, for the period 1998-1999 to 2001-2002.



Per capita taxation

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

SUMMARY OF FINDINGS *continued*

*Per capita taxation
continued*

2

 TAXATION PER CAPITA

	1998-99	1999-2000	2000-2001	2001-2002
<i>Level of Government</i>	\$	\$	\$	\$
State and Local				
New South Wales	2 512	2 658	2 356	2 329
Victoria	2 241	2 347	2 090	2 134
Queensland	1 669	1 744	1 515	1 656
South Australia	1 945	2 138	1 812	1 830
West Australia	2 079	2 156	1 870	1 894
Tasmania	1 713	1 782	1 507	1 491
Northern Territory	1 967	1 998	1 301	1 396
Australian Capital Territory	2 002	2 186	2 001	1 799
Average	2 167	2 285	2 005	2 034
Commonwealth	7 352	7 952	9 000	9 012
Australia	9 499	10 222	10 992	11 029

MAJOR FACTORS AFFECTING TAXATION REVENUE IN 2001-2002

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

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

Major factors affecting taxation revenue in 2001-2002 are outlined below. This information has been derived from budget statements and annual reports published for the Commonwealth and state governments.

Commonwealth Government

TAXES ON INCOME

- Income taxes levied on individuals rose by around \$9.8 billion or 11.3%. This growth was caused by \$2.0 billion in other withholding taxes levied on non-residents, previously reported under taxes levied on non-residents now being included in other PAYG tax collections which are classified as Personal Income Taxes; PAYG withholding collections on individuals increasing by \$3.9 billion and revenue from the Medicare Levy increased by \$3 billion, both as a result of higher growth in wages and increased employment. Lower tax refunds also contributed to the growth of personal income tax collections.
- Company income taxes fell by \$10.4 billion in 2001-2002. The factors causing this decrease are a higher concentration of payments in 2000-2001 than 2001-2002, due to 2000-2001 being the transition year to the new tax system, and the lowering of the company tax rate from 34% to 30%.
- Income taxes paid by superannuation funds decreased by \$1.3 billion. This largely reflects the bringing forward of superannuation tax payments under PAYG in 2000-2001. Lower net capital gains by superannuation funds were also responsible for this decrease.

SUMMARY OF FINDINGS *continued*

Commonwealth Government continued

- Withholding taxes on non-residents are no longer separately identifiable under PAYG and are now covered by Personal income taxes.

TAXES ON THE PROVISION OF SERVICES

- Revenue from the goods and services tax (GST) increased in 2001-2002 by \$3.5 billion or 12.9%.
- Sales tax decreased by \$1.2 billion as a result of the phasing out of the Wholesale sales tax scheme under the new tax system arrangements.
- Excise duties increased by \$611 million during 2001-2002 because of higher fuel and diesel excises resulting from higher crude oil prices relative to the previous year and taxpayers' preference for using the Diesel Fuel Rebate scheme instead of the upfront duty-free option.
- The \$80 million in Levies on statutory corporations relates to the Universal Services Levy imposed on telecommunications companies for the purpose of funding services in regional Australia.
- Taxes on international trade increased by \$608 million, reflecting an increased level of imports that attract customs duty.

State Governments

TAXES ON EMPLOYERS PAYROLL AND LABOUR FORCE

- The total taxation revenue for all states relating to Employers payroll taxes increased in 2001-2002 by \$174 million. This increase is linked to an overall increase in employment, although for Tasmania and the ACT, their individual totals declined.

TAXES ON PROPERTY

- Financial institutions transaction taxes were down in all states during 2001-2002. This is due to the abolition of Financial Institutions Duty and Debits Tax since July 1, 2000.
- Stamp duties on conveyances increased from the previous year by \$2.0 billion as a direct result of the residential housing boom.

TAXES ON THE PROVISION OF GOODS AND SERVICES

- Taxes on insurance grew by \$561 million in 2001-2002 mainly as a result of the increase in the tax base (premiums) since the collapse of HIH.
- Taxes on gambling machines increased from \$2.1 billion in 2000-2001 to \$2,229 in 2001-2002. The biggest individual increase for this item was in Victoria where it grew by \$102 million. This was due to an additional \$1,200 levy on gambling machines in that state.

TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES

- The amount of revenue earned by the states from Franchise taxes shrunk from \$325 million in 2000-2001 to just \$13 million in 2001-2002.

TAXATION, All Levels of Government

	1998-99	1999-2000	2000-01	2001-02
	\$m	\$m	\$m	\$m
Taxes on income				
Income taxes levied on individuals	75 553	83 788	77 425	87 250
Income taxes levied on enterprises(a)	25 677	29 516	42 221	31 782
Income taxes levied on non-residents	1 079	1 215	1 215	—
<i>Total</i>	<i>102 309</i>	<i>114 520</i>	<i>120 861</i>	<i>119 032</i>
Employers payroll taxes				
General taxes (payroll tax)	8 229	8 734	9 272	9 415
Selective payroll taxes (stevedoring industry charges)	—	—	—	—
Other employers labour force taxes	3 151	3 467	3 537	3 760
<i>Total</i>	<i>11 380</i>	<i>12 201</i>	<i>12 809</i>	<i>13 175</i>
Taxes on property				
Taxes on immovable property	8 052	8 447	9 070	9 507
Taxes on financial and capital transactions	8 393	9 667	9 750	9 684
<i>Total</i>	<i>16 445</i>	<i>18 114</i>	<i>18 820</i>	<i>19 191</i>
Taxes on provision of goods and services				
General taxes (sales tax)	15 215	15 644	1 976	791
Goods and services tax (GST)	—	—	23 854	27 389
Excises and levies				
Crude oil and LPG	10 903	11 447	12 447	12 793
Other excises	2 680	2 644	6 572	6 837
Agricultural production taxes	791	551	453	553
Levies on statutory corporations	17	17	14	82
<i>Total</i>	<i>14 391</i>	<i>14 660</i>	<i>19 487</i>	<i>20 265</i>
Taxes on international trade	3 615	3 799	4 606	5 214
Taxes on gambling	4 147	4 420	3 568	3 707
Taxes on insurance	2 009	2 139	2 403	2 836
<i>Total</i>	<i>39 376</i>	<i>40 661</i>	<i>55 893</i>	<i>60 202</i>
Taxes on the use of goods and performance of activities				
Motor vehicle taxes	3 921	3 911	4 033	4 291
Franchise taxes	5 688	5 819	325	13
Other	963	915	1 001	1 010
<i>Total</i>	<i>10 572</i>	<i>10 646</i>	<i>5 359</i>	<i>5 314</i>
Total	180 081	196 141	213 741	216 915

— nil or rounded to zero (including null cells)

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

TAXATION, By Level of Government

	1998-99	1999-00	2000-01	2001-02
.....				
VALUE (\$m)				
Commonwealth	139 378	152 576	175 010	177 237
Less				
intergovernmental				
taxes	172	54	40	71
Tax revenue net of				
intergovernmental				
taxes	139 206	152 522	174 970	177 166
State				
New South Wales	14 122	15 191	13 343	13 216
Victoria	9 190	9 721	8 518	8 762
Queensland	4 732	5 053	4 256	4 815
South Australia	2 433	2 710	2 197	2 193
Western Australia	3 270	3 422	2 892	2 945
Tasmania	659	690	548	529
Northern Territory	339	349	213	227
Australian Capital				
Territory	626	690	639	579
Total	35 370	37 825	32 605	33 263
Less				
intergovernmental				
taxes	221	223	230	264
Tax revenue net of				
intergovernmental				
taxes	35 150	37 602	32 376	33 000
Local				
New South Wales	2 016	2 083	2 176	2 260
Victoria	1 330	1 427	1 543	1 640
Queensland	1 124	1 176	1 254	1 329
South Australia	482	510	546	589
Western Australia	584	629	671	707
Tasmania	149	150	164	175
Northern Territory	41	42	43	48
Total	5 726	6 018	6 396	6 749
Total	180 081	196 141	213 741	216 915
.....				
PROPORTION OF TAXES (%)				
Commonwealth	77.3	77.8	81.9	81.7
State	19.5	19.2	15.1	15.2
Local	3.2	3.1	3.0	3.1

	1998-99	1999-2000	2000-01	2001-02
	\$m	\$m	\$m	\$m
Taxes on income				
Income taxes levied on individuals				
Personal income tax	72 977	80 881	76 910	87 223
Prescribed payments by individuals	2 576	2 907	514	27
Other income levied on individuals	—	—	—	—
<i>Total</i>	75 553	83 788	77 425	87 250
Income taxes levied on enterprises				
Company income tax(a)	21 583	26 019	37 524	28 439
Income tax paid by superannuation funds	3 870	3 245	4 652	3 341
Prescribed payments by enterprises	224	253	45	2
<i>Total</i>	25 677	29 516	42 221	31 782
Income taxes levied on non-residents				
Dividend withholding tax	179	312	142	—
Interest withholding tax	540	552	704	—
Other income taxes levied on non-residents	360	351	369	—
<i>Total</i>	1 079	1 215	1 215	—
<i>Total</i>	102 309	114 520	120 861	119 032
Employers payroll taxes				
Other employers labour force taxes				
Fringe benefits tax	3 235	3 424	3 456	3 675
Superannuation guarantee charge	87	97	121	156
<i>Total</i>	3 322	3 521	3 577	3 831
Taxes on property				
Taxes on financial and capital transactions				
Financial institutions transactions taxes	—	—	—	—
Government borrowing guarantee levies	5	10	12	12
<i>Total</i>	5	10	12	12
Taxes on the provision of goods and services				
General taxes (sales taxes)	15 215	15 644	1 976	791
Goods and services tax (GST)	—	—	23 854	27 389
Excises and levies				
Excises	13 583	14 091	19 019	19 630
Agricultural production taxes	791	551	451	550
Levies on statutory corporations	—	—	—	80
<i>Total</i>	14 374	14 642	19 470	20 260
Taxes on international trade	3 615	3 799	4 606	5 214
Taxes on gambling	—	—	—	—
Taxes on insurance	—	—	—	—
<i>Total</i>	33 203	34 085	49 905	53 654
Other	538	439	655	708
Total(b)	139 378	152 576	175 010	177 237
Taxes received from public corporations	2 086	1 971	2 477	2 036
Taxes received from other levels of government	172	54	40	71

— nil or rounded to zero (including null cells)

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

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 578	2 211	1 010	538	753	144	82	128	8 443
Taxes on property									
Taxes on immovable property									
Land taxes	948	369	238	133	178	27	—	32	1 925
Municipal rates	2 016	1 330	1 089	482	583	149	41	97	5 787
Other	26	76	178	10	29	17	—	4	340
<i>Total</i>	2 989	1 774	1 504	625	791	194	41	133	8 052
Taxes on financial and capital transactions									
Financial institutions transactions taxes	879	592	207	148	235	43	21	34	2 159
Government borrowing guarantee levies	32	6	74	25	11	6	—	—	153
Stamp duties on conveyances	1 899	1 246	630	216	443	38	33	58	4 562
Other stamp duties	702	401	166	70	127	16	10	22	1 514
<i>Total</i>	3 512	2 244	1 078	459	815	103	64	114	8 389
<i>Total</i>	6 502	4 019	2 581	1 084	1 606	297	105	247	16 440
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	1	2	14	—	—	17
<i>Total</i>	—	—	—	1	2	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	278	—	182	50	85	—	—	5	600
Taxes on private lotteries	16	333	8	1	—	20	12	8	398
Taxes on gambling machines	812	820	259	188	1	34	—	31	2 145
Casino taxes	120	155	89	20	48	6	14	4	456
Race betting taxes	190	135	108	49	39	8	2	10	541
Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
<i>Total</i>	1 419	1 447	646	308	172	69	28	58	4 147
Taxes on insurance									
Insurance companies contributions to fire brigades	269	173	—	55	57	7	—	—	561
Third party insurance taxes	16	77	21	46	—	4	—	—	164
Taxes on insurance n.e.c.	566	282	160	112	110	17	8	29	1 283
<i>Total</i>	850	532	181	214	167	28	8	29	2 009
<i>Total</i>	2 270	1 979	827	523	341	111	35	87	6 173
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	444	408	167	103	138	28	13	18	1 318
Other	1 055	437	517	169	276	60	16	53	2 583
<i>Total</i>	1 499	845	684	272	414	87	28	71	3 901
Franchise taxes									
Gas taxes	3	—	—	8	—	—	—	—	11
Petroleum products taxes(a)	619	433	-65	144	280	47	46	32	1 534
Tobacco taxes	1 046	700	620	289	357	104	60	47	3 222
Liquor taxes	313	206	192	58	102	19	16	15	921
<i>Total</i>	1 981	1 339	747	498	739	169	122	93	5 688
Other	303	128	6	1	—	—	7	—	445
<i>Total</i>	3 783	2 312	1 436	772	1 153	256	157	165	10 033
Total(b)	16 132	10 520	5 855	2 916	3 853	808	380	626	41 090
Taxes received from public corporations(b)	711	71	450	206	169	41	3	28	1 679
Taxes received from other levels of government	93	71	—	20	24	5	—	—	214

— nil or rounded to zero (including null cells)

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

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 764	2 368	1 118	559	766	144	85	145	8 949
Taxes on property									
Taxes on immovable property									
Land taxes	900	411	220	133	195	27	—	31	1 917
Municipal rates	2 083	1 427	1 137	510	629	150	42	100	6 078
Other	24	90	203	82	32	18	—	4	452
<i>Total</i>	3 007	1 928	1 560	726	855	195	42	134	8 447
Taxes on financial and capital transactions									
Financial institutions transactions taxes	924	611	210	148	235	46	21	41	2 237
Government borrowing guarantee levies	33	4	68	21	9	4	—	—	138
Stamp duties on conveyances	2 406	1 294	767	313	585	49	34	87	5 536
Other stamp duties	830	461	200	128	87	16	4	21	1 746
<i>Total</i>	4 193	2 370	1 245	609	916	115	60	150	9 657
Total	7 199	4 298	2 805	1 335	1 771	310	102	284	18 104
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	—	3	14	—	—	17
<i>Total</i>	—	—	—	—	3	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	277	—	185	52	86	—	—	4	604
Taxes on private lotteries	16	291	9	1	—	23	12	7	360
Taxes on gambling machines	955	933	312	211	1	41	14	36	2 503
Casino taxes	126	155	97	20	43	6	5	3	456
Race betting taxes	191	137	49	50	40	7	1	9	486
Taxes on gambling n.e.c.	5	4	—	—	—	1	1	—	10
<i>Total</i>	1 570	1 520	653	334	170	79	33	61	4 420
Taxes on insurance									
Insurance companies contributions to fire brigades	287	189	—	—	58	7	—	—	540
Third party insurance taxes	17	80	26	56	—	2	—	—	182
Taxes on insurance n.e.c.	599	310	185	123	139	20	9	31	1 417
<i>Total</i>	903	579	212	179	197	29	9	31	2 139
Total	2 473	2 099	865	513	370	123	41	92	6 576
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	462	418	167	97	160	28	13	20	1 365
Other	1 006	445	519	199	230	59	17	52	2 526
<i>Total</i>	1 468	863	686	297	390	86	30	72	3 891
Franchise taxes									
Gas taxes	3	—	—	5	—	—	—	—	8
Petroleum products taxes(a)	614	426	-80	145	278	58	46	32	1 521
Tobacco taxes	1 083	727	630	299	370	97	62	49	3 318
Liquor taxes	323	226	198	66	105	21	16	17	973
<i>Total</i>	2 023	1 379	749	515	753	176	125	99	5 819
Other	341	142	4	1	—	—	8	—	496
<i>Total</i>	3 832	2 384	1 439	813	1 143	262	163	170	10 206
Total(b)	17 268	11 148	6 227	3 220	4 050	840	391	690	43 835
Taxes received from public corporations(b)	731	59	360	191	176	36	3	26	1 581
Taxes received from other levels of government	94	69	2	21	25	6	—	—	217

— nil or rounded to zero (including null cells)

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

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 981	2 540	1 170	570	833	165	79	158	9 496
Taxes on property									
Taxes on immovable property									
Land taxes	929	525	230	140	221	26	—	32	2 103
Municipal rates	2 176	1 543	1 210	546	670	164	43	105	6 455
Other	56	91	229	76	36	19	—	4	512
<i>Total</i>	<i>3 160</i>	<i>2 159</i>	<i>1 668</i>	<i>762</i>	<i>927</i>	<i>209</i>	<i>43</i>	<i>141</i>	<i>9 070</i>
Taxes on financial and capital transactions									
Financial institutions transactions taxes	957	640	207	160	238	49	21	42	2 314
Government borrowing guarantee levies	143	4	53	17	8	4	—	—	228
Stamp duties on conveyances	2 214	1 284	700	295	624	56	28	83	5 283
Other stamp duties	930	476	222	115	97	13	4	55	1 912
<i>Total</i>	<i>4 243</i>	<i>2 404</i>	<i>1 181</i>	<i>586</i>	<i>967</i>	<i>122</i>	<i>54</i>	<i>180</i>	<i>9 738</i>
<i>Total</i>	<i>7 404</i>	<i>4 563</i>	<i>2 849</i>	<i>1 349</i>	<i>1 894</i>	<i>332</i>	<i>97</i>	<i>321</i>	<i>18 808</i>
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	14	—	—	14
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3</i>	<i>—</i>	<i>14</i>	<i>—</i>	<i>—</i>	<i>17</i>
Taxes on gambling									
Taxes on government lotteries	255	—	158	73	74	—	—	5	564
Taxes on private lotteries	8	273	6	1	—	20	12	8	327
Taxes on gambling machines	729	801	279	192	—	35	—	27	2 064
Casino taxes	82	106	53	14	19	4	15	2	295
Race betting taxes	136	94	26	13	28	—	2	1	300
Taxes on gambling n.e.c.	2	3	—	—	—	1	11	—	17
<i>Total</i>	<i>1 213</i>	<i>1 276</i>	<i>522</i>	<i>293</i>	<i>121</i>	<i>60</i>	<i>40</i>	<i>43</i>	<i>3 568</i>
Taxes on insurance									
Insurance companies contributions to fire brigades	306	198	—	—	62	8	—	—	574
Third party insurance taxes	18	86	30	52	—	5	—	—	191
Taxes on insurance n.e.c.	701	358	208	142	156	25	12	35	1 637
<i>Total</i>	<i>1 026</i>	<i>642</i>	<i>237</i>	<i>194</i>	<i>218</i>	<i>38</i>	<i>12</i>	<i>35</i>	<i>2 403</i>
<i>Total</i>	<i>2 239</i>	<i>1 918</i>	<i>759</i>	<i>489</i>	<i>339</i>	<i>112</i>	<i>52</i>	<i>79</i>	<i>5 987</i>
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	465	429	167	102	161	30	12	20	1 387
Other	991	465	558	198	292	66	16	58	2 646
<i>Total</i>	<i>1 456</i>	<i>894</i>	<i>726</i>	<i>300</i>	<i>453</i>	<i>96</i>	<i>29</i>	<i>78</i>	<i>4 033</i>
Franchise taxes									
Gas taxes	3	—	—	3	—	—	—	—	6
Petroleum products taxes	76	51	—	16	22	6	—	2	174
Tobacco taxes	21	14	—	6	7	—	—	—	48
Liquor taxes	43	31	—	9	13	—	—	1	97
<i>Total</i>	<i>143</i>	<i>96</i>	<i>—</i>	<i>34</i>	<i>42</i>	<i>6</i>	<i>—</i>	<i>3</i>	<i>325</i>
Other	291	50	6	—	—	—	—	—	347
<i>Total</i>	<i>1 890</i>	<i>1 040</i>	<i>732</i>	<i>334</i>	<i>496</i>	<i>102</i>	<i>29</i>	<i>81</i>	<i>4 704</i>
Total(a)	15 514	10 061	5 510	2 742	3 562	711	257	639	38 995
Taxes received from public corporations(a)	775	54	279	179	179	31	3	18	1 519
Taxes received from other levels of government	96	73	—	22	28	6	—	—	224

— nil or rounded to zero (including null cells)

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 014	2 559	1 199	601	900	149	96	147	9 665
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	2 260	1 640	1 281	586	707	174	48	107	6 804
Other	52	96	240	83	38	21	—	4	534
<i>Total</i>	3 314	2 251	1 751	809	970	221	48	145	9 510
Taxes on financial and capital transactions									
Financial institutions transactions taxes	254	288	200	68	112	24	10	18	972
Government borrowing guarantee levies	92	4	58	16	10	5	—	—	185
Stamp duties on conveyances	3 041	1 885	1 056	354	733	71	35	128	7 302
Other stamp duties	547	265	250	73	54	17	7	1	1 213
<i>Total</i>	3 934	2 442	1 563	511	909	116	51	146	9 672
<i>Total</i>	7 248	4 693	3 315	1 319	1 879	337	100	291	19 182
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	2	—	—	2
<i>Total</i>	—	—	—	3	—	2	—	—	5
Taxes on gambling									
Taxes on government lotteries	256	—	160	65	71	—	—	4	556
Taxes on private lotteries	8	266	7	1	—	21	8	8	314
Taxes on gambling machines	723	903	322	212	—	42	—	27	2 229
Casino taxes	80	100	53	16	16	4	13	2	283
Race betting taxes	140	98	27	16	25	—	3	2	311
Taxes on gambling n.e.c.	2	3	—	3	—	1	5	—	14
<i>Total</i>	1 209	1 370	569	312	113	67	28	43	3 707
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	35	53	—	—	—	—	197
Taxes on insurance n.e.c.	873	413	238	170	203	41	16	29	1 983
<i>Total</i>	1 239	738	273	223	267	52	16	29	2 836
<i>Total</i>	2 448	2 108	842	538	380	121	44	71	6 548
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	497	460	184	114	181	33	14	21	1 504
Other	1 047	487	596	209	312	65	22	49	2 787
<i>Total</i>	1 545	947	780	324	493	98	36	69	4 291
Franchise taxes									
Gas taxes	4	—	—	—	—	—	—	—	4
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	6	—	—	—	—	—	—	9
<i>Total</i>	7	6	—	—	—	—	—	—	13
Other	209	88	5	—	—	—	—	—	303
<i>Total</i>	1 760	1 042	785	324	493	98	36	69	4 607
Total(a)	15 470	10 402	6 140	2 782	3 652	705	276	579	40 002
Taxes received from public corporations(a)	709	56	285	172	143	15	4	12	1 398
Taxes received from other levels of government	104	75	15	21	31	6	—	—	253

— nil or rounded to zero (including null cells)

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 583	2 211	1 010	538	753	144	82	128	8 448
Taxes on property									
Taxes on immovable property									
Land taxes	948	369	238	133	178	27	—	32	1 925
Municipal rates	—	—	—	—	—	—	—	97	97
Other	26	76	142	10	29	17	—	4	305
<i>Total</i>	974	444	380	143	208	45	—	133	2 326
Taxes on financial and capital transactions									
Financial institutions transactions taxes	879	592	207	148	235	43	21	34	2 159
Government borrowing guarantee levies	32	6	74	25	11	6	—	—	153
Stamp duties on conveyances	1 899	1 246	630	216	443	38	33	58	4 562
Other stamp duties	702	401	166	70	127	16	10	22	1 514
<i>Total</i>	3 512	2 244	1 078	459	815	103	64	114	8 389
<i>Total</i>	4 486	2 689	1 458	601	1 023	148	64	247	10 715
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	1	2	14	—	—	17
<i>Total</i>	—	—	—	1	2	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	278	—	182	50	85	—	—	5	600
Taxes on private lotteries	16	333	8	1	—	20	12	8	398
Taxes on gambling machines	812	820	259	188	1	34	—	31	2 145
Casino taxes	120	155	89	20	48	6	14	4	456
Race betting taxes	190	135	108	49	39	8	2	10	541
Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
<i>Total</i>	1 419	1 447	646	308	172	69	28	58	4 147
Taxes on insurance									
Insurance companies contributions to fire brigades	269	173	—	55	57	7	—	—	561
Third party insurance taxes	16	77	21	46	—	4	—	—	164
Taxes on insurance n.e.c.	566	282	160	112	110	17	8	29	1 283
<i>Total</i>	850	532	181	214	167	28	8	29	2 009
<i>Total</i>	2 270	1 979	827	523	341	111	35	87	6 173
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	444	408	167	103	138	28	13	18	1 318
Other	1 055	437	517	169	276	60	16	53	2 584
<i>Total</i>	1 499	845	684	272	414	87	28	71	3 902
Franchise taxes									
Gas taxes	3	—	—	8	—	—	—	—	11
Petroleum products taxes(a)	619	433	-65	144	280	47	46	32	1 534
Tobacco taxes	1 046	700	620	289	357	104	60	47	3 222
Liquor taxes	313	206	192	58	102	19	16	15	921
<i>Total</i>	1 981	1 339	747	498	739	169	122	93	5 688
Other	303	128	6	1	—	—	7	—	445
<i>Total</i>	3 783	2 312	1 437	772	1 153	256	157	165	10 034
Total(b)	14 122	9 190	4 732	2 433	3 270	659	339	626	35 370
Taxes received from public corporations(b)	619	71	450	206	169	41	3	28	1 587
Taxes received from other levels of government	99	71	1	20	24	5	—	—	220

— nil or rounded to zero (including null cells)

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

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 769	2 368	1 118	559	766	144	85	145	8 954
Taxes on property									
Taxes on immovable property									
Land taxes	900	411	220	133	195	27	—	31	1 917
Municipal rates	—	—	—	—	—	—	—	100	100
Other	24	90	163	82	32	18	—	4	413
<i>Total</i>	924	501	383	215	227	45	—	134	2 429
Taxes on financial and capital transactions									
Financial institutions transactions taxes	924	611	210	148	235	46	21	41	2 237
Government borrowing guarantee levies	33	4	68	21	9	4	—	—	138
Stamp duties on conveyances	2 406	1 294	767	313	585	49	34	87	5 536
Other stamp duties	830	461	200	128	87	16	4	21	1 746
<i>Total</i>	4 193	2 370	1 245	609	916	115	60	150	9 657
<i>Total</i>	5 117	2 870	1 628	825	1 143	160	60	284	12 086
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	—	3	14	—	—	17
<i>Total</i>	—	—	—	—	3	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	277	—	185	52	86	—	—	4	604
Taxes on private lotteries	16	291	9	1	—	23	12	7	360
Taxes on gambling machines	955	933	312	211	1	41	14	36	2 503
Casino taxes	126	155	97	20	43	6	5	3	456
Race betting taxes	191	137	49	50	40	7	1	9	486
Taxes on gambling n.e.c.	5	4	—	—	—	1	1	—	10
<i>Total</i>	1 570	1 520	653	334	170	79	33	61	4 420
Taxes on insurance									
Insurance companies contributions to fire brigades	287	189	—	—	58	7	—	—	540
Third party insurance taxes	17	80	26	56	—	2	—	—	182
Taxes on insurance n.e.c.	599	310	185	123	139	20	9	31	1 417
<i>Total</i>	903	579	212	179	197	29	9	31	2 139
<i>Total</i>	2 473	2 099	865	513	370	123	41	92	6 576
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	462	418	167	97	160	28	13	20	1 365
Other	1 006	445	521	199	230	59	17	52	2 528
<i>Total</i>	1 468	863	688	297	390	86	30	72	3 893
Franchise taxes									
Gas taxes	3	—	—	5	—	—	—	—	8
Petroleum products taxes(a)	614	426	-80	145	278	58	46	32	1 521
Tobacco taxes	1 083	727	630	299	370	97	62	49	3 318
Liquor taxes	323	226	198	66	105	21	16	17	973
<i>Total</i>	2 023	1 379	749	515	753	176	125	99	5 819
Other	341	142	4	1	—	—	8	—	496
<i>Total</i>	3 832	2 384	1 442	813	1 143	262	163	170	10 208
Total(b)	15 191	9 721	5 053	2 710	3 422	690	349	690	37 825
Taxes received from public corporations(b)	645	59	360	191	176	36	3	26	1 495
Taxes received from other levels of government	99	69	4	21	25	6	—	—	224

— nil or rounded to zero (including null cells)

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

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	3 986	2 540	1 170	570	833	165	79	158	9 501
Taxes on property									
Taxes on immovable property									
Land taxes	929	525	230	140	221	26	—	32	2 103
Municipal rates	—	—	—	—	—	—	—	105	105
Other	56	91	185	76	36	19	—	4	467
<i>Total</i>	985	616	414	217	257	46	—	141	2 675
Taxes on financial and capital transactions									
Financial institutions transactions taxes	957	640	207	160	238	49	21	42	2 314
Government borrowing guarantee levies	143	4	53	17	8	4	—	—	228
Stamp duties on conveyances	2 214	1 284	700	295	624	56	28	83	5 283
Other stamp duties	930	476	222	115	97	13	4	55	1 912
<i>Total</i>	4 243	2 404	1 181	586	967	122	54	180	9 738
<i>Total</i>	5 228	3 020	1 595	803	1 224	168	54	321	12 413
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	14	—	—	14
<i>Total</i>	—	—	—	3	—	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	255	—	158	73	74	—	—	5	564
Taxes on private lotteries	8	273	6	1	—	20	12	8	327
Taxes on gambling machines	729	801	279	192	—	35	—	27	2 064
Casino taxes	82	106	53	14	19	4	15	2	295
Race betting taxes	136	94	26	13	28	—	2	1	300
Taxes on gambling n.e.c.	2	3	—	—	—	1	11	—	17
<i>Total</i>	1 213	1 276	522	293	121	60	40	43	3 568
Taxes on insurance									
Insurance companies contributions to fire brigades	306	198	—	—	62	8	—	—	574
Third party insurance taxes	18	86	30	52	—	5	—	—	191
Taxes on insurance n.e.c.	701	358	208	142	156	25	12	35	1 637
<i>Total</i>	1 026	642	237	194	218	38	12	35	2 403
<i>Total</i>	2 239	1 918	759	489	339	112	52	79	5 987
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	465	429	167	102	161	30	12	20	1 387
Other	991	465	558	198	292	66	16	58	2 646
<i>Total</i>	1 456	894	726	300	453	96	29	78	4 033
Franchise taxes									
Gas taxes	3	—	—	3	—	—	—	—	6
Petroleum products taxes	76	51	—	16	22	6	—	2	174
Tobacco taxes	21	14	—	6	7	—	—	—	48
Liquor taxes	43	31	—	9	13	—	—	1	97
<i>Total</i>	143	96	—	34	42	6	—	3	325
Other	291	50	6	—	—	—	—	—	347
<i>Total</i>	1 890	1 040	732	334	496	102	29	81	4 704
Total(a)	13 343	8 518	4 256	2 197	2 892	548	213	639	32 605
Taxes received from public corporations(a)	688	54	279	179	179	31	3	18	1 432
Taxes received from other levels of government	101	73	—	22	28	6	—	—	229

— nil or rounded to zero (including null cells)

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

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxes on employers payroll and labour force									
Employers payroll taxes	4 021	2 559	1 202	601	900	149	96	147	9 675
Taxes on property									
Taxes on immovable property									
Land taxes	1 001	515	231	140	226	26	—	33	2 172
Municipal rates	—	—	—	—	—	—	—	107	107
Other	52	96	192	80	38	20	—	4	482
<i>Total</i>	<i>1 054</i>	<i>611</i>	<i>423</i>	<i>220</i>	<i>263</i>	<i>46</i>	<i>—</i>	<i>145</i>	<i>2 761</i>
Taxes on financial and capital transactions									
Financial institutions transactions taxes	254	288	200	68	112	24	10	18	972
Government borrowing guarantee levies	92	4	58	16	10	5	—	—	185
Stamp duties on conveyances	3 041	1 885	1 056	354	733	71	35	128	7 302
Other stamp duties	547	265	250	73	54	17	7	1	1 213
<i>Total</i>	<i>3 934</i>	<i>2 442</i>	<i>1 563</i>	<i>511</i>	<i>909</i>	<i>116</i>	<i>51</i>	<i>146</i>	<i>9 672</i>
<i>Total</i>	<i>4 988</i>	<i>3 053</i>	<i>1 986</i>	<i>730</i>	<i>1 172</i>	<i>162</i>	<i>51</i>	<i>291</i>	<i>12 433</i>
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	3	—	—	—	—	3
Levies on statutory corporations	—	—	—	—	—	2	—	—	2
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3</i>	<i>—</i>	<i>2</i>	<i>—</i>	<i>—</i>	<i>5</i>
Taxes on gambling									
Taxes on government lotteries	256	—	160	65	71	—	—	4	556
Taxes on private lotteries	8	266	7	1	—	21	8	8	314
Taxes on gambling machines	723	903	322	212	—	42	—	27	2 229
Casino taxes	80	100	53	16	16	4	13	2	283
Race betting taxes	140	98	27	16	25	—	3	2	311
Taxes on gambling n.e.c.	2	3	—	3	—	1	5	—	14
<i>Total</i>	<i>1 209</i>	<i>1 370</i>	<i>569</i>	<i>312</i>	<i>113</i>	<i>67</i>	<i>28</i>	<i>43</i>	<i>3 707</i>
Taxes on insurance									
Insurance companies contributions to fire brigades	347	235	—	—	64	10	—	—	656
Third party insurance taxes	18	91	35	53	—	—	—	—	197
Taxes on insurance n.e.c.	873	413	238	170	203	41	16	29	1 983
<i>Total</i>	<i>1 239</i>	<i>738</i>	<i>273</i>	<i>223</i>	<i>267</i>	<i>52</i>	<i>16</i>	<i>29</i>	<i>2 836</i>
<i>Total</i>	<i>2 448</i>	<i>2 108</i>	<i>842</i>	<i>538</i>	<i>380</i>	<i>121</i>	<i>44</i>	<i>71</i>	<i>6 548</i>
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	497	460	184	114	181	33	14	21	1 504
Other	1 047	487	596	209	312	65	22	49	2 787
<i>Total</i>	<i>1 545</i>	<i>947</i>	<i>780</i>	<i>324</i>	<i>493</i>	<i>98</i>	<i>36</i>	<i>69</i>	<i>4 291</i>
Franchise taxes									
Gas taxes	4	—	—	—	—	—	—	—	4
Petroleum products taxes	—	—	—	—	—	—	—	—	—
Tobacco taxes	—	—	—	—	—	—	—	—	—
Liquor taxes	3	6	—	—	—	—	—	—	9
<i>Total</i>	<i>7</i>	<i>6</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>13</i>
Other	209	88	5	—	—	—	—	—	303
<i>Total</i>	<i>1 760</i>	<i>1 042</i>	<i>785</i>	<i>324</i>	<i>493</i>	<i>98</i>	<i>36</i>	<i>69</i>	<i>4 607</i>
Total (a)	13 216	8 762	4 815	2 193	2 945	529	227	579	33 263
Taxes received from public corporations(a)	620	56	285	172	143	15	4	12	1 308
Taxes received from other levels of government	111	75	19	21	31	6	—	—	263

— nil or rounded to zero (including null cells)

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

EXPLANATORY NOTES

INTRODUCTION

1 This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes for the period 1998-99 to 2001-2002.

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

CONCEPTS AND DEFINITIONS

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

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

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

TAXES CLASSIFICATION

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

6 Governments may regulate certain activities by issuing licences for which fees are payable. If the issue of such licences involves little or no work by the government then the revenue raised is deemed to be taxation revenue. However, if the government uses the issue of licences to exercise some proper regulatory function, such as checking the competency or qualifications of a would-be licensee, then the revenue raised is deemed not to be taxation revenue, but revenue from the sale of services by government unless it is clearly out of all proportion to the costs of providing the services.

7 Taxes that are levied on a regular or periodic basis are deemed to be current taxes. Taxes that are levied infrequently and at irregular intervals or under exceptional circumstances are deemed to be capital taxes.

8 The Taxes Classification is used to classify by detailed type all transactions in governments' operating statements which are classified to the following economic type framework categories:

- taxes on income;
- other current taxes;
- taxes on products;
- other taxes on production; and
- capital taxes.

EXPLANATORY NOTES *continued*

TAXES CLASSIFICATION

continued

9 The Taxes Classification has been developed to present, in a systematic way and in sufficient detail for international reporting, the relationships that exist between taxes in terms of taxation criteria adopted by the Organisation for Economic Cooperation and Development. The first five groups of the Taxes Classification, which represent the broad bases on which taxes are levied in Australia, are:

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

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

OTHER AGGREGATES USED IN THIS PUBLICATION

11 GROSS DOMESTIC PRODUCT (GDP) is defined as the total market value of goods and services produced in Australia within a given period after deducting the cost of goods used up in the process of production, but before deducting allowances for the consumption of fixed capital (depreciation).

INTERSTATE COMPARISONS

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

REVISIONS

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

ABS DATA AVAILABLE ON REQUEST

14 Generally, a charge is made for providing data available on request. This information may be made available in one or more of the following forms: photocopy; computer printout; floppy disk; CD-ROM; and clerically-extracted tabulation. Inquiries should be made to the officer whose name appears in the Inquiries section of this publication, or to the ABS National Information Service.

RELATED PUBLICATIONS

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

Australian National Accounts: Financial Accounts (cat.no.5232.0) - issued quarterly

Australian 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 Finance Statistics, Australia (cat.no.5512.0) - issued annually

Government Finance Statistics - Concepts, Sources and Methods (cat.no.5514.0)

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

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

EXPLANATORY NOTES *continued*

RELATED PUBLICATIONS *continued*

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

Statistical Concepts Library - issued April 2000 on CD-ROM and now available on ABS website. Changes to material included on the web are updated as they become available. A CD-ROM is available by special order and will be a "snapshot" of the web material at the time the order is received.

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- CPI INFOLINE* For current and historical Consumer Price Index data, call 1902 981 074 (call cost 77c per minute).
- DIAL-A-STATISTIC* For the latest figures for National Accounts, Balance of Payments, Labour Force, Average Weekly Earnings, Estimated Resident Population and the Consumer Price Index call 1900 986 400 (call cost 77c per minute).

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