



TAXATION REVENUE

AUSTRALIA

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- For further information about these and related statistics, contact the National Information Service on 1300 135 070 or Anthony Krauss on Canberra 02 6252 5739.

NOTES

ABOUT THIS PUBLICATION This publication contains statistics of revenue collected by all levels of government in Australia in the form of taxes for 1998–99 and 1999–2000.

TERMINOLOGY Within government finance statistics (GFS), the consolidated total of transactions of general government, public non-financial corporations and public financial corporations sector 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'.

CHANGES IN THIS ISSUE The taxation revenue statistics presented in this publication are for the general government sector. This differs to the previous issue in which the statistics presented were for the total public sector. The taxes presented in this issue include taxes received from public corporations, whereas these taxes were eliminated from taxes of the total public sector in the previous issue. To assist in deriving estimates of total public sector taxation revenue, taxes received by general government from public corporations should be subtracted. The amount of total taxes received from public corporations are provided at the bottom of tables 3–7.



ABBREVIATIONS

- ABS Australian Bureau of Statistics
- GDP gross domestic product
- GFS Government finance statistics
- GST goods and services tax
- LPG liquid petroleum gas
- n.e.c. not elsewhere classified

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SUMMARY OF FINDINGS

TOTAL TAXATION REVENUE

Components

Total taxation revenue collected in Australia rose 8.6% from \$180,698 million in 1998–99 to \$196,224 million in 1999–2000 reflecting growth in most major taxation categories.

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

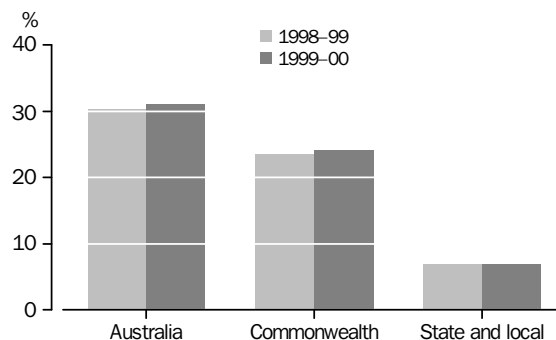
MAJOR COMPONENTS OF TOTAL TAXATION

	1998–99	1999–00	Change	Contribution to total taxes 1999–00
	\$m	\$m	%	%
Taxes on income				
Levied on individuals	75 657	83 710	10.6	42.7
Levied on enterprises	25 677	29 516	15.0	15.0
Levied on non-residents	1 079	1 276	18.3	0.7
Employers' payroll taxes				
General taxes (payroll taxes)	8 353	8 821	5.6	4.5
Other employers' labour force taxes	3 145	3 385	7.6	1.7
Taxes on property				
Taxes on immovable property	8 052	8 428	4.7	4.3
Taxes on financial and capital transactions	8 392	9 666	15.2	4.9
Taxes on the provision of goods and services				
General taxes (sales tax)	15 215	15 644	2.8	8.0
Excises and levies	14 648	14 660	0.1	7.5
Taxes on international trade	3 747	3 799	1.4	1.9
Taxes on gambling	4 149	4 427	6.7	2.3
Taxes on insurance	2 010	2 138	6.4	1.1
Taxes on the use of goods and performance of activities				
Motor vehicle taxes	3 924	3 918	-0.2	2.0
Franchise taxes	5 688	5 922	4.1	3.0
Other taxes	964	914	-5.2	0.5
Total	180 698	196 224	8.6	100.0

— nil or rounded to zero (including null cells)

Proportion of gross domestic product (GDP)

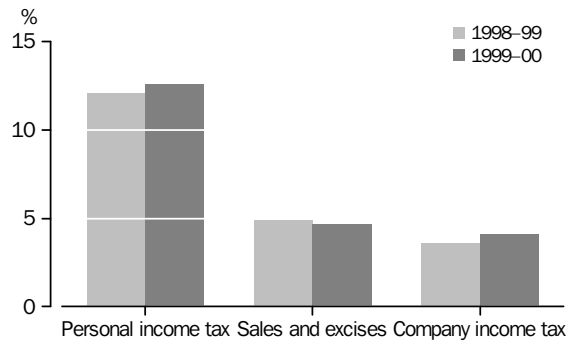
Total taxation revenue, as a percentage of GDP, increased from 30.3% in 1998–99 to 31.0% in 1999–2000. Taxation revenue, as a percentage of GDP, for the Commonwealth rose from 23.5% in 1998–99 to 24.1% in 1999–2000, while State and local taxation revenue remained unchanged at 6.9% of GDP during 1998–99 and 1999–2000.



SUMMARY OF FINDINGS *continued*

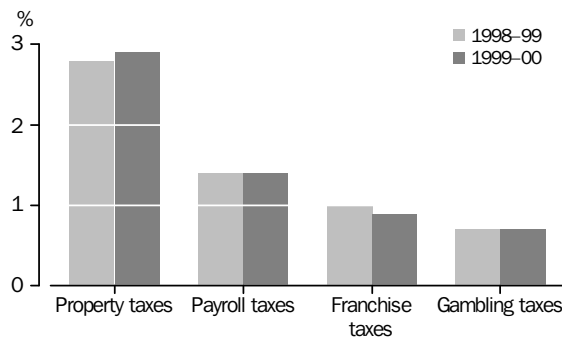
Commonwealth revenue

Commonwealth government taxation revenue, including taxes received from other levels of government and Commonwealth public corporations, rose 9.1% for \$139,797 million in 1998–99 to \$152,576 million in 1999–2000. In 1999–2000 Commonwealth taxation comprised 77.8% of taxation revenue from all levels of governments. The following graph shows Commonwealth taxation revenue derived from selected taxes, as a percentage of GDP, for 1998–99 and 1999–2000.



State and local revenue

State and local government taxation revenue, including taxes received from other levels of government and taxes on public corporations, rose 6.6% from \$41,116 million in 1998–99 to \$43,813 million in 1999–2000. In 1999–2000 State and local government taxation comprised 22.3% of total taxation revenue. The following graph shows State and local government taxation revenue derived from selected taxes, as a percentage of GDP, for 1998–99 and 1999–2000.



Per capita taxation

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

SUMMARY OF FINDINGS *continued*

Per capita taxation *continued*

	1998–99	1999–00
<i>Level of government</i>	\$	\$
State and local		
New South Wales	2 525	2 671
Victoria	2 235	2 337
Queensland	1 670	1 742
South Australia	1 955	2 149
Western Australia	2 074	2 150
Tasmania	1 723	1 803
Northern Territory	1 972	2 005
Australian Capital Territory	2 024	2 220
Average	2 171	2 287
Commonwealth	7 382	7 964
Australia	9 542	10 243

Note: Based on June 2000 population figures published in Australian Demographic Statistics, September quarter 2000 (Cat. no. 3101.0).

MAJOR FACTORS AFFECTING TAXATION REVENUE IN 1999–2000

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

- 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 due to payment arrangements; and
- other factors such as economic conditions, population growth, etc.

Major factors affecting taxation revenue in 1999–2000 are outlined below. This information has been derived from budget statements published for the Commonwealth and State governments.

Commonwealth Government

TAXES ON INCOME

- *Personal income tax* — the 10.6% increase in personal income tax collections from \$72,267 million in 1998–99 to \$79,906 million in 1999–2000 reflected strong growth in employment and average weekly earnings.
- *Company income tax* — the 20.6% increase in company income tax from \$21,583 million in 1998–99 to \$26,019 million in 1999–2000 was mainly due to an increase in company income and new company tax payment arrangements. Under the new arrangements, taxes were brought forward from 2000–01 for those companies with early balancing dates resulting in higher revenue in 1999–2000.
- *Income tax paid by superannuation funds* — the 16.1% decrease in tax collections from superannuation funds was due to reduced earnings from these funds following strong growth in the previous year.
- *Dividend withholding tax* — the 75.4% increase in this category was due to growth in company earnings and the introduction of deferred company tax on dividends paid to non-residents announced as part of The New Tax System.

TAXES ON EMPLOYERS' PAYROLL AND LABOUR FORCE

- *Fringe benefits tax* — the 5.8% increase in this category reflects a rise in the value of benefits provided to employees.

SUMMARY OF FINDINGS *continued*

Commonwealth Government *continued*

TAXES ON PROVISION OF GOODS AND SERVICES

- *Excises* — the 1.8% increase in this category reflects a moderate increase in the consumption of alcohol and unleaded petrol combined with the indexation of petroleum excise rates and a rise in the value of the tobacco excise resulting from taxation reforms.
- *Agricultural production taxes* — the 30.3% decrease in this category is mainly to the privatisation of Wool International and the Australian Wheat Board and restructuring of the red meat industry.
- *Taxes on international trade* — the 1.4% rise in this category reflects moderate increase in the value of taxable imports, partly offset by continuing tariff rate reductions.

State governments

TAXES ON EMPLOYERS' PAYROLL AND LABOUR FORCE

- *Employers' payroll taxes* — payroll taxes increased in all States except Tasmania where it remained steady. The growth in all States except Tasmania was due to growth in employment and employee remuneration during 1999–2000, partly offset by a reduction in payroll tax rates.

TAXES ON PROPERTY

- *Taxes on immovable property* — revenue from taxes on immovable property increased in all States except New South Wales, where the decrease was attributable to a reduction in land tax rates from 1.85% to 1.7% on 31 December 1999. A fall in land taxes received by the Queensland government was due to the increase in the general rebate for land tax from 5% to 15% in 1999–2000. Revenue from land taxes rose in Victoria and Western Australia reflecting the growth in taxable land values.
- *Taxes on financial and capital transactions* — revenue from taxes on financial and capital transactions increased in all States except the Northern Territory where it remained steady. In each State, there was an increase in revenue from stamp duties on conveyances prior to the introduction of the Goods and Services Tax (GST). In New South Wales this was combined with a rise in property values resulting in an increase in stamp duty on conveyances of 26.7%. In Queensland there were significant large, one-off transactions due to a restructure of the electricity industry. An increase in the stamp duty on conveyances in South Australia included \$103 million received upon the sale of electricity assets. An increase in financial institutions transaction taxes occurred in all States except South Australia, Western Australia and the Northern Territory where it remained stable. This was in line with the general growth in transactions.

SUMMARY OF FINDINGS *continued*

State governments
continued

TAXES ON PROVISION OF GOODS AND SERVICES

- *Taxes on gambling* — revenue from taxes on gambling increased in all States except Western Australia where there was a reduction in casino taxes. Casino tax revenue in Western Australia has been declining in recent years reflecting the impact on the premium player market of the Asian economic downturn and increased competition for Burswood from casinos in other States. The rise in gambling taxes in other States reflects a rise in taxes on gambling machines due to the increase in the number of operational machines as well as casino taxes. A fall in race betting taxes in Queensland was due to the replacement of the totalisator tax with a wagering tax at a lower rate.
- *Taxes on insurance* — revenue from taxes on insurance increased in all States except South Australia, where the fall in 1999–2000 reflected the abolition of fire insurance levies as a consequence of the introduction of the emergency services levy. The fixed property component of the new levy for South Australia is now included in other taxes on property.

TAXES ON USE OF GOODS AND PERFORMANCE OF ACTIVITIES

- *Stamp duty on vehicle registration* — revenue from stamp duty on vehicle registration increased in all States except Queensland and the Northern Territory where it remained steady and in South Australia where it fell by \$6 million due to deferral of motor vehicle purchases in anticipation of the removal of the Wholesale Sales Tax.
- *Franchise taxes* — revenue from total franchise taxes increased in all States in accordance with Commonwealth revenue sharing arrangements from safety net taxes imposed on petroleum, alcohol and tobacco.

ALL LEVELS OF GOVERNMENT

	1998-99	1999-00
	\$m	\$m
.....		
Taxes on income		
Income taxes levied on individuals	75 657	83 710
Income taxes levied on enterprises(a)	25 677	29 516
Income taxes levied on non-residents	1 079	1 276
<i>Total</i>	<i>102 413</i>	<i>114 503</i>
Employers payroll taxes		
General taxes (payroll tax)	8 353	8 821
Selective payroll taxes (stevedoring industry charges)	—	—
Other employers labour force taxes	3 145	3 385
<i>Total</i>	<i>11 498</i>	<i>12 206</i>
Taxes on property		
Taxes on immovable property	8 052	8 428
Taxes on financial and capital transactions	8 392	9 666
<i>Total</i>	<i>16 444</i>	<i>18 095</i>
Taxes on provision of goods and services		
General taxes (sales tax)	15 215	15 644
Excises and levies		
Crude oil and LPG	11 160	11 447
Other excises	2 680	2 644
Agricultural production taxes	791	551
Levies on statutory corporations	17	17
<i>Total</i>	<i>14 648</i>	<i>14 660</i>
Taxes on international trade	3 747	3 799
Taxes on gambling	4 149	4 427
Taxes on insurance	2 010	2 138
<i>Total</i>	<i>39 768</i>	<i>40 667</i>
Taxes on the use of goods and performance of activities		
Motor vehicle taxes	3 924	3 918
Franchise taxes	5 688	5 922
Other	964	914
<i>Total</i>	<i>10 576</i>	<i>10 753</i>
Total	180 698	196 224

— 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
.....		
VALUE (\$M)		
Commonwealth	139 797	152 576
Less intergovernmental taxes	101	50
<i>Tax revenue net of intergovernmental taxes</i>	139 696	152 526
State		
New South Wales	14 143	15 191
Victoria	9 190	9 708
Queensland	4 732	5 053
South Australia	2 435	2 708
Western Australia	3 270	3 422
Tasmania	662	698
Northern Territory	339	349
Australian Capital Territory	626	690
<i>Total</i>	35 397	37 820
Less intergovernmental taxes	120	124
<i>Tax revenue net of intergovernmental taxes</i>	35 277	37 696
Local		
New South Wales	2 016	2 080
Victoria	1 330	1 427
Queensland	1 124	1 162
South Australia	482	510
Western Australia	584	629
Tasmania	149	150
Northern Territory	41	43
<i>Total</i>	5 725	6 002
Total	180 698	196 224

.....		
PROPORTION OF TAXES (%)		
Commonwealth	77.3	77.7
State	19.5	19.2
Local	3.2	3.1
.....		

	1998-99	1999-2000
	\$m	\$m
.....		
Taxes on income		
Income taxes levied on individuals		
Personal income tax	72 267	79 906
Prescribed payments by individuals	2 576	2 907
Other income levied on individuals	814	898
<i>Total</i>	75 657	83 710
Income taxes levied on enterprises		
Company income tax(a)	21 583	26 019
Income tax paid by superannuation funds	3 870	3 245
Prescribed payments by enterprises	224	253
<i>Total</i>	25 677	29 516
Income taxes levied on non-residents		
Dividend withholding tax	179	314
Interest withholding tax	540	551
Other income taxes levied on non-residents	360	411
<i>Total</i>	1 079	1 276
<i>Total</i>	102 413	114 503
Employers payroll taxes		
Other employers labour force taxes		
Fringe benefits tax	3 235	3 424
Superannuation guarantee charge	10	10
<i>Total</i>	3 245	3 434
Taxes on property		
Taxes on financial and capital transactions		
Financial institutions transactions taxes	—	—
Government borrowing guarantee levies	5	10
<i>Total</i>	5	10
Taxes on the provision of goods and services		
General taxes (sales taxes)	15 215	15 644
Excises and levies		
Excises	13 840	14 091
Agricultural production taxes	791	551
<i>Total</i>	14 631	14 642
Taxes on international trade	3 747	3 799
Taxes on gambling	3	6
Taxes on insurance	—	—
<i>Total</i>	33 595	34 091
Other	538	538
Total(b)	139 797	152 576
Taxes received from public corporations(b)	2 014	1 938
Taxes received from other levels of government	101	50
.....		

— nil or rounded to zero (including null cells)

(a) Amounts collected under petroleum resource 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	3 599	2 211	1 010	540	753	144	82	128	8 467
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	5 786
Other	26	76	178	10	29	18	—	4	341
Total	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	24	11	6	—	—	152
Stamp duties on conveyances	1 899	1 246	630	227	443	38	33	58	4 573
Other stamp duties	702	401	166	58	127	16	10	22	1 502
Total	3 512	2 244	1 078	457	815	103	64	114	8 387
Total	6 502	4 019	2 582	1 082	1 606	297	105	247	16 439
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	1	2	14	—	—	17
Total	—	—	—	1	2	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	278	—	182	51	85	—	—	5	601
Taxes on private lotteries	16	333	8	—	—	20	12	8	397
Taxes on gambling machines	812	820	259	188	1	—	—	31	2 111
Casino taxes	120	155	89	20	48	40	14	4	490
Race betting taxes	190	135	108	48	39	8	2	10	540
Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
Total	1 419	1 447	646	307	172	69	28	58	4 146
Taxes on insurance									
Insurance companies contributions to fire brigades	269	173	—	55	57	7	—	—	561
Third party insurance taxes	16	77	21	46	—	2	—	—	162
Taxes on insurance n.e.c.	566	282	160	113	110	19	8	29	1 287
Total	850	532	181	215	167	28	8	29	2 010
Total	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	63	16	53	2 586
Total	1 499	845	684	272	414	91	28	71	3 904
Franchise taxes									
Gas taxes	3	—	—	8	—	—	—	—	11
Petroleum products taxes(a)	619	433	-65	144	280	47	46	32	1 534
Tobacco taxes	1 046	700	620	289	357	104	60	47	3 222
Liquor taxes	313	206	192	58	102	19	16	15	921
Total	1 981	1 339	747	498	739	169	122	93	5 688
Other	303	128	6	2	—	—	7	—	446
Total	3 783	2 312	1 436	773	1 153	260	157	165	10 038
Total(b)	16 153	10 520	5 855	2 917	3 853	811	380	626	41 116
Taxes received from public corporations(b)	408	71	450	204	169	41	3	28	1 375
Taxes received from other levels of government	93	—	—	20	—	—	—	—	114
.....									

— nil or rounded to zero (including null cells)

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

(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	3 763	2 356	1 118	559	766	144	85	145	8 937
Taxes on property									
Taxes on immovable property									
Land taxes	900	410	220	133	195	27	—	31	1 916
Municipal rates	2 080	1 427	1 126	510	629	150	43	100	6 064
Other	24	90	200	80	32	18	—	4	447
Total	3 004	1 927	1 545	723	855	196	43	134	8 428
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	317	585	49	34	87	5 540
Other stamp duties	830	461	200	123	87	16	4	21	1 742
Total	4 193	2 370	1 245	609	916	115	60	150	9 657
Total	7 197	4 297	2 790	1 332	1 771	311	103	284	18 085
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	—	3	14	—	—	17
Total	—	—	—	—	3	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	277	—	185	53	86	—	—	4	605
Taxes on private lotteries	16	291	9	—	—	23	12	7	359
Taxes on gambling machines	955	933	312	212	1	—	14	36	2 463
Casino taxes	126	155	97	20	43	48	5	3	497
Race betting taxes	191	137	49	50	40	7	1	9	486
Taxes on gambling n.e.c.	5	4	—	—	—	1	1	—	10
Total	1 570	1 520	653	335	170	79	33	61	4 421
Taxes on insurance									
Insurance companies contributions to fire brigades	287	189	—	—	58	7	—	—	540
Third party insurance taxes	17	80	26	56	—	1	—	—	180
Taxes on insurance n.e.c.	598	310	185	123	139	22	9	31	1 418
Total	902	579	212	179	197	30	9	31	2 138
Total	2 472	2 099	865	514	370	124	41	92	6 577
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	462	418	167	97	160	30	13	20	1 367
Other	1 006	445	519	199	230	63	17	52	2 530
Total	1 468	863	686	297	390	93	30	72	3 898
Franchise taxes									
Gas taxes	3	—	—	5	—	—	—	—	8
Petroleum products taxes(a)	614	528	-80	145	278	58	46	32	1 623
Tobacco taxes	1 083	727	630	299	370	97	62	49	3 318
Liquor taxes	323	226	198	66	105	21	16	17	973
Total	2 023	1 481	749	515	753	176	125	99	5 922
Other	343	39	4	1	—	—	8	—	396
Total	3 834	2 384	1 439	813	1 143	269	163	170	10 215
Total(b)	17 266	11 136	6 213	3 218	4 050	848	392	690	43 813
Taxes received from public corporations(b)	464	59	360	190	176	36	3	26	1 315
Taxes received from other levels of government	94	—	2	21	—	—	—	—	117

— nil or rounded to zero (including null cells)

- (a) The negative petroleum safety net tax for Queensland is due to greater reimbursement payments by the Queensland government to petroleum wholesalers than this State's share of the petroleum tax.
- (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	3 605	2 211	1 010	540	753	144	82	128	8 472
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	18	—	4	305
Total	974	444	380	143	208	45	—	133	2 327
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	24	11	6	—	—	152
Stamp duties on conveyances	1 899	1 246	630	227	443	38	33	58	4 573
Other stamp duties	702	401	166	58	127	16	10	22	1 502
Total	3 512	2 244	1 078	457	815	103	64	114	8 387
Total	4 486	2 689	1 458	600	1 023	148	64	247	10 714
Taxes on the provision of goods and services									
Excises and levies									
Agricultural production taxes	—	—	—	—	—	—	—	—	—
Levies on statutory corporations	—	—	—	1	2	14	—	—	17
Total	—	—	—	1	2	14	—	—	17
Taxes on gambling									
Taxes on government lotteries	278	—	182	51	85	—	—	5	601
Taxes on private lotteries	16	333	8	—	—	20	12	8	397
Taxes on gambling machines	812	820	259	188	1	—	—	31	2 111
Casino taxes	120	155	89	20	48	40	14	4	490
Race betting taxes	190	135	108	48	39	8	2	10	540
Taxes on gambling n.e.c.	2	4	—	—	—	1	—	—	7
Total	1 419	1 447	646	307	172	69	28	58	4 146
Taxes on insurance									
Insurance companies contributions to fire brigades	269	173	—	55	57	7	—	—	561
Third party insurance taxes	16	77	21	46	—	2	—	—	162
Taxes on insurance n.e.c.	566	282	160	113	110	19	8	29	1 287
Total	850	532	181	215	167	28	8	29	2 010
Total	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	63	16	53	2 587
Total	1 499	845	684	272	414	91	28	71	3 905
Franchise taxes									
Gas taxes	3	—	—	8	—	—	—	—	11
Petroleum products taxes(a)	619	433	-65	144	280	47	46	32	1 534
Tobacco taxes	1 046	700	620	289	357	104	60	47	3 222
Liquor taxes	313	206	192	58	102	19	16	15	921
Total	1 981	1 339	747	498	739	169	122	93	5 688
Other	303	128	6	2	—	—	7	—	446
Total(b)	3 783	2 312	1 437	773	1 153	260	157	165	10 038
Total	14 143	9 190	4 732	2 435	3 270	662	339	626	35 397
Taxes received from public corporations(b)	408	71	450	204	169	41	3	28	1 375
Taxes received from other levels of government	99	—	1	20	—	—	—	—	120

— nil or rounded to zero (including null cells)

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

(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									
<i>Employers payroll taxes</i>	3 769	2 356	1 118	559	766	144	85	145	8 942
Taxes on property									
Taxes on immovable property									
Land taxes	900	410	220	133	195	27	—	31	1 916
Municipal rates	—	—	—	—	—	—	—	100	100
Other	24	90	163	80	32	18	—	4	411
<i>Total</i>	924	500	383	213	227	46	—	134	2 427
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	317	585	49	34	87	5 540
Other stamp duties	830	461	200	123	87	16	4	21	1 742
<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	822	1 143	161	60	284	12 084
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	53	86	—	—	4	605
Taxes on private lotteries	16	291	9	—	—	23	12	7	359
Taxes on gambling machines	955	933	312	212	1	—	14	36	2 463
Casino taxes	126	155	97	20	43	48	5	3	497
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	335	170	79	33	61	4 421
Taxes on insurance									
Insurance companies contributions to fire brigades	287	189	—	—	58	7	—	—	540
Third party insurance taxes	17	80	26	56	—	1	—	—	180
Taxes on insurance n.e.c.	598	310	185	123	139	22	9	31	1 418
<i>Total</i>	902	579	212	179	197	30	9	31	2 138
<i>Total</i>	2 472	2 099	865	514	370	124	41	92	6 577
Taxes on use of goods and performance of activities									
Motor vehicle taxes									
Stamp duty on vehicle registration	462	418	167	97	160	30	13	20	1 367
Other	1 006	445	521	199	230	63	17	52	2 533
<i>Total</i>	1 468	863	688	297	390	93	30	72	3 900
Franchise taxes									
Gas taxes	3	—	—	5	—	—	—	—	8
Petroleum products taxes(a)	614	528	-80	145	278	58	46	32	1 623
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	1 481	749	515	753	176	125	99	5 922
Other	343	39	4	1	—	—	8	—	396
<i>Total</i>	3 834	2 384	1 442	813	1 143	269	163	170	10 217
Total(b)	15 191	9 708	5 053	2 708	3 422	698	349	690	37 820
Taxes received from public corporations(b)	464	59	360	190	176	36	3	26	1 315
Taxes received from other levels of government	100	—	4	21	—	—	—	—	125

— nil or rounded to zero (including null cells)

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

(b) 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 1998–99 and 1999–00.

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, a separate manual, *Government Finance Statistics—Concepts, Sources and Methods* (Cat. no. 5514.0) is available. This manual relates to the previously used cash basis of accounting. A new publication *Information Paper: Accrual-based Government Finance Statistics* (Cat. no. 5517.0) released on 13 March 2000 describes the implementation of accrual accounting in the GFS.

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

EXPLANATORY NOTES *continued*

TAXES CLASSIFICATION

continued

- capital taxes.

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

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

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. A full description of each of the tax categories is given in the *Government Finance Statistics—Concepts, Sources and Methods* (Cat. no. 5514.0).

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.

EXPLANATORY NOTES *continued*

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

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

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

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: Accruals-based Government Finance Statistics (Cat. no. 5517.0) — issued March 2000

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

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

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- 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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