

COMMONWEALTH BUREAU OF CENSUS AND STATISTICS.CAULDERA.A.C.T.

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COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1948-49.

1. GENERAL : The Commonwealth Statistician (Dr. Roland Wilson) has made available statistics of taxation collections by the Commonwealth and State Governments during 1948-49 with comparative particulars for earlier years. The information presented for State taxation includes amounts collected and paid to special funds outside the Consolidated Revenue Fund, separate details being shown for such collections. Particulars of Commonwealth payments under the States Grants (Tax Reimbursement) Acts are not included as State taxation collections but are shown separately. Commonwealth Taxes include the Wool Contributory Charge, the Stevedoring Industry Charge and the Wheat Export Charge which are transferred to Trust Funds and used for assistance of the industry concerned.

Particulars of local government taxation collections are not included in this statement, but some reference to them is necessary to complete the picture of Australian taxation. In 1946-47, the latest year for which figures are available, local government taxation amounted to £18.9m (New South Wales £7.6m; Victoria £4.9m; Queensland £3.5m; South Australia £1.2m; Western Australia £0.9m; Tasmania £0.9m.) During 1948-49 the amount of local government taxes collected was probably in the vicinity of £21m.

2. SUMMARY, 1948-49 : During 1948-49 Commonwealth Government taxation collections amounted to £498.8m or £68.4m (16.2%) more than in 1947-48, and State collections to £36.4m, £4.3m (13.3%) more than in 1947-48. Combined totals amounted to £527.2m, an increase of £72.7m (16.0%) on 1947-48.

The increase of combined totals during 1946-47 and 1947-48 were £5.8m (9.5%) and £40.5m (9.8%) respectively.

The total tax collections in 1948-49 compared with previous years are shown on pages 4 and 5.

When Commonwealth reimbursements are added to State totals, the resulting figure, £89.9m is £13.2m higher than the corresponding 1947-48 figure, and £32.6m higher than the combined State figure of £57.3m in 1941-42, prior to the introduction of uniform taxation.

Land taxes, which declined by £588,000 (12%), were the only major taxes not contributing to the general increase.

The proportions of major taxes or groups of taxes to the total collections showed little variation from the previous year. Compared with 1938-39, however, these proportions have moved as follows:- customs and excise declined from 36.2% to 23.9% while income taxes increased from 31.5% to 51.7%. Probate and succession duties decreased from 5.6% to 2.8%, sales tax retained roughly its pre-war proportion, and motor taxes decreased from 5.6% to 2.0%. In all cases the total amount paid and the amount per head of population have increased over 1938-39.

The total collections per head of population increased by £8.2.1 over 1947-48, Commonwealth collections increasing by £7.12.11. and State by 9s.3d. Income tax collections including social services contribution increased by £4.8.3 per head, customs and excise by £1.1.1 per head, and sales tax by 9s.2d. per head. Commonwealth tax collections per head in 1948-49 amounted to £62.18.8, State to £4.13.8, and the combined figure was £67.12.0. The combined figure in 1938-39 was £17.19.5 per head.

3. COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1948-49 - CLASSES OF TAX
 Particulars of total Commonwealth and State taxation collections in 1948-49, according to various classes of tax, are as follows:-

TABLE I - COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1948-49.

Tax	Commonwealth		State		TOTAL	
	Amount	Per Head	Amount	Per Head	Amount	Per Head
	'000	£. s. d.	'000	£. s. d.	'000	£. s. d.
Customs Duties ..	63,465	8. 2. 9	-	-	63,465	8. 2. 9
Excise Duties ..	62,735	8. 0. 11	-	-	62,735	8. 0. 11
Sales Tax ..	39,029	5. 0. -	-	-	39,029	5. 0. 1
Land Taxes ..	3,032	7. 9	3,297	0. 3. 3	6,329	0. 11. 0
Income Taxes ..	(a)182,092	21. 6. 11	(b) 297	0. 0. 8	182,389	23. 7. 7
Social Services						
Contribution ..	90,255	11. 11. 5	-	-	90,255	11. 11. 5
Pay-roll Tax ..	19,803	7. 10. 0	-	-	19,803	2. 10. 9
Probate & Succession						
Duties ..	4,740	6. 12. 2	18,091	1. 6. 0	22,831	1. 18. 0
Gift Duty ..	582	0. 1. 6	-	-	582	0. 1. 6
Entertainment Taxes	5,299	0. 13. 7	(c)3,567	0. 9. 2	8,866	1. 2. 9
Wool Contributory						
Charge (d) ..	1,029	0. 2. 8	-	-	1,029	0. 2. 8
Wheat Export Charge (d)	18,086	2. 6. 9	-	-	18,086	2. 6. 5
Steyvedoring Industry						
Charge (d) ..	670	0. 2. 9	-	-	670	0. 1. 9
Other Stamp Duties ..	-	-	6,829	0. 17. 7	6,829	0. 17. 6
Liquor Taxes ..	-	-	2,233	0. 5. 9	2,233	0. 5. 9
Lotteries Taxes ..	-	-	(e)1,137	0. 2. 11	1,137	0. 2. 11
Motor Taxes ..	-	-	10,256	1. 5. 5	10,256	1. 6. 4
Licence F.E.S. and all other taxes	-	-	760	0. 1. 11	760	0. 1. 11
TOTAL	490,813	62. 10. 8	35,190	1. 13. 8	527,003	67. 12. 0

(a) Includes War-time Company Tax, Motor Tax and Unincorporated Profits Tax.

(b) Arrears of State income taxes. (c) Mainly Income. (d) Paid to Trust funds and used for benefit of industry concerned. (e) Includes income tax payable on lottery prizes in Tasmania.

Minus sign (-) indicates an excess of refunds.

4. COMMONWEALTH COLLECTIONS IN NEW ZEALAND, 1948-49 The following table shows particulars of Commonwealth taxation collections in each State during 1948-49. The figures represent the amounts collected in each State, but do not necessarily indicate the amounts contributed by the people of each State, because monies are collected in one State in respect of goods consumed or assessments made in other States.

TABLE II - COMMONWEALTH TAXATION COLLECTIONS - STATES, 1948-49

Tax	N.S.W.	W.A.	Q.L.D.	S.W.A.	N.T.	TAS.	TOTAL
Customs Duties ..	26,064	2,302	1,475	9,001	3,251	1,257	(a)63,465
Excise Duties ..	25,523	19,503	1,191	3,321	5,117	1,104	(a)62,735
Sales Tax ..	16,838	22,778	4,227	3,034	1,906	592	(a)39,029
Land Tax ..	1,258	1,492	-	107	-	32	3,032
Income Taxes (b) ..	67,803	88,939	18,881	17,398	9,324	3,439	(a)182,092
Social Services							
Contribution ..	36,939	2,474	1,311	7,000	5,640	2,163	90,255
Pay-roll Tax ..	8,443	2,225	2,200	1,249	1,008	488	19,803
Estate Duty ..	1,545	2,211	298	375	167	69	4,740
Gift Duty ..	228	148	35	79	37	11	582
Entertainment Tax ..	2,226	3,021	68	496	289	129	5,299
Wool Contributory							
Charge (c) ..	316	200	198	127	100	19	1,029
Wheat Export Charge (c)	-	18,086	-	-	-	-	(d)18,086
Steyvedoring Industry							
Charge (c) ..	234	300	113	75	45	38	670
Other Taxes ..	1	-	-	-	-	-	-
TOTAL	187,650	166,731	50,483	37,320	27,297	9,241	490,813

(a) Includes amounts for Northern Territory and Australian Capital Territory.

(b) See note (a) to Table I. (c) See note (d) to Table I. (d) Includes \$11,549,000 paid to revenue in Australian Capital Territory.

Minus sign (-) indicates excess of refunds.

5. STATE TAXATION COLLECTIONS AND COMMONWEALTH REIMBURSEMENTS 1947-48 AND 1948-49: Particulars of State taxation collections and Commonwealth reimbursements in each State during the years 1947-48 and 1948-49 are shown in the following table.

TABLE III : STATE TAXATION COLLECTIONS AND COMMONWEALTH REIMBURSEMENTS,
1947-48 AND 1948-49.

(Includes Taxes paid to Special Funds)
(£'000)

Tax	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	TOTAL
<u>State Taxation Collections -</u>							
Probate and Succession Duties ..	4,872	2,574	1,262	772	359	252	10,091
Other Stamp Duties ..	2,810	1,656	1,268	436	501	158	6,829
Land Taxes ..	2	370	374	285	132	94	1,257
Income Tax Arrears ..	143	71	20	8	13	2	257
Liquor Taxes ..	1,191	607	191	39	130	75	2,233
Lotteries Taxes ..	-	-	190	-	-	(a)947	1,137
Entertainments Taxes (b) ..	1,355	1,402	165	316	210	118	3,566
Motor Taxes - Registration Fees and Taxes ..	3,029	2,275	1,057	974	587	276	8,198
Drivers' etc. Licences ..	330	122	94	96	45	22	709
Other ..	599	250	347	38	58	57	1,349
Total Motor:	3,258	2,647	1,496	1,108	690	355	10,256
Licences n.o.i. and all other ..	81	136	495	74	64	4	764
Total - Paid to Consolidated Revenue Fund ..	10,454	6,869	4,042	2,878	1,391	1,650	27,284
Special Funds (c) ..	3,458	2,504	1,331	160	708	355	9,106
TOTAL:	14,412	9,463	5,373	3,038	2,099	2,005	36,390
<u>Commonwealth Reimbursements</u>	21,878	12,327	8,813	4,623	4,482	1,665	53,488
GRAND TOTAL 1948-49:	36,290	21,490	14,186	7,661	6,581	3,670	89,878
GRAND TOTAL 1947-48:	31,305	18,246	12,020	6,321	5,726	3,102	76,720

COLLECTIONS ETC. PER HEAD OF POPULATION.
(£. s. d.)

<u>State Taxation Collections -</u>							
Probate and Succession Duties ..	1.11.10	1.4.4	1.2.3	1.3.3	0.13.9	0.18.9	1.6.0
Other Stamp Duties ..	0.18.4	0.15.8	1.2.4	0.13.1	0.19.2	0.11.9	0.17.7
Land Taxes ..	-	0.3.6	0.6.7	0.8.7	0.5.0	0.7.0	0.3.3
Income Tax Arrears ..	0.0.11	0.0.8	0.0.4	0.0.3	0.0.6	0.0.2	0.0.8
Liquor Taxes ..	0.7.10	0.5.9	0.3.4	0.1.2	0.5.0	0.5.8	0.5.9
Lotteries Taxes ..	-	-	0.3.4	-	-	3.10.8	0.2.11
Entertainments Taxes (b) ..	0.8.10	0.13.3	0.2.11	0.9.6	0.8.1	0.8.10	0.9.2
Motor Taxes ..	1.5.10	1.5.1	1.6.5	1.13.4	1.6.5	1.6.5	1.6.5
Licences n.o.i. and all other ..	0.0.6	0.1.4	0.7.2	0.2.2	0.2.6	0.0.3	0.1.11
Total - Paid to Consolidated Revenue Fund ..	3.8.3	3.5.0	3.11.3	4.6.6	2.13.4	6.3.0	3.10.3
Special Funds ..	1.5.10	1.4.7	1.3.2	0.4.11	1.7.1	1.6.6	1.3.5
TOTAL:	4.14.1	4.2.7	4.14.8	4.11.4	4.0.5	7.9.6	4.13.8
<u>Commonwealth Reimbursements -</u>	7.2.10	5.13.10	7.15.4	6.19.0	8.11.8	6.4.1	6.17.9
GRAND TOTAL 1948-49:	11.16.11	10.3.5	12.10.0	11.10.4	12.12.1	13.13.7	11.11.5
GRAND TOTAL 1947-48:	10.8.3	8.16.4	10.16.1	9.13.11	11.5.1	11.17.0	10.1.7

(a) Includes income tax on prizes, £612,000, per head, £2. 5s. 7d.

(b) Mainly racing. (c) See next page for details.

6. STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1948-49: The following table shows the amounts paid to Special Funds in each State during 1948-49.

TABLE IV : STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1948-49.

(£'000)

Tax	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	TOTAL
Motor Taxes ..	3,958	2,397	1,057	-	661	355	8,428
Liquor Taxes ..	-	90	-	-	-	-	90
Racing Taxes ..	-	-	-	160	-	-	160
Other Stamp Duties	-	85	-	-	-	-	85
Other ..	-	22	274	-	47	-	343
TOTAL :	3,958	2,594	1,331	160	708	355	9,106

7. COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1913-14 to 1948-49 - STATES AND COMMONWEALTH: Amounts collected and collections per head of population for each State and the Commonwealth at intervals from 1913-14 to 1948-49 are shown in the following table:-

TABLE V : COMMONWEALTH & STATE TAXATION COLLECTIONS - STATES AND COMMONWEALTH

Year ended 30th June	State Collections							Common- wealth	Grand Total
	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	Total		

AMOUNTS COLLECTED.
(£'000)

1914 ..	2,347	1,725	913	731	386	371	6,473	16,588	23,061
1920 ..	4,980	3,250	3,391	1,392	857	609	14,479	41,102	55,581
1929 ..	13,625	7,192	5,175	3,768	1,722	1,112	32,594	56,303	88,897
1939 ..	20,263	12,023	8,616	4,199	3,597	1,779	50,507	74,111	124,618
1942 ..	24,798	12,921	8,942	4,791	3,818	1,987	57,260	173,521	236,781
1944 (a)	8,293	5,715	3,166	1,773	1,328	1,039	21,314	303,752	325,066
1945 (a)	8,453	5,983	3,194	2,021	1,313	1,147	22,111	337,995	360,106
1946 (a)	9,764	6,527	3,728	2,208	1,452	1,381	25,060	353,211	378,271
1947 (a)	10,979	7,942	4,075	2,294	1,575	1,561	28,426	385,616	414,042
1948 (a)	13,003	8,364	4,663	2,437	1,933	1,732	32,132	422,413	454,545
1949 (a)	14,412	9,163	5,373	3,038	2,099	2,005	36,390	490,813	527,203

COLLECTIONS PER HEAD OF POPULATION.
(£.s.d.)

1914 ..	1. 5. 5	1. 4. 5	1. 7. 4	1.13.1	1. 4.2	1.18.0	1. 6.6	3. 7.10	4.14. 4
1920 ..	2. 8.11	2. 3. 5	4.11.11	2.18.0	2.12.5	2.18.5	2.14.9	7.15. 4	10. 9.11
1929 ..	5. 9. 8	4. 1. 8	5.16. 1	6.11.9	4. 3.1	5. 2.9	5. 2.10	8.17. 3	13.19.11
1939 ..	7. 8. 2	6. 8. 5	8.11. 6	7. 1.1	7.14.1	7. 9.8	7. 6.1	10.13. 9	17.19. 5
1942 ..	8.16. 3	6.12. 8	8.12. 7	7.18.2	8. 0.8	8. 5.4	8. 0.10	25. 2. 7	33. 2.10
1944 (a) ..	2.17. 9	2.17. 8	3. 0. 0	2.17.7	2.15.6	4. 5.1	2.18.10	41.15. 5	44.14. 1
1945 (a) ..	2.18. 3	2.19.11	2.19. 9	3. 4.10	2.14.2	4.12.11	3. 0.5	45.19.10	49. 0. 0
1946 (a) ..	3. 6. 7	3. 4. 9	3. 8. 9	3.10.0	2.19.3	5.10.4	3. 7.8	47.10. 9	50.18. 3
1947 (a) ..	3.14. 1	3.17.10	3.14. 3	3.11.8	3. 3.3	6. 2.8	3.15.11	51. 5. 7	55. 1. 3
1948 (a) ..	4. 6. 6	4. 0.10	4. 3.10	3.14.9	3.16.0	6.12.4	4. 4.5	55. 5. 9	59. 2.11
1949 (a) ..	4.14. 1	4. 9. 7	4.14. 8	4.11.4	4. 0.5	7. 9.6	4.13.8	62.13. 8	67.12. 0

(a) Commonwealth reimbursements are not included in State totals.

8. COMMONWEALTH AND STATE COLLECTIONS, 1913-14 to 1948-49 - CLASSES OF TAX: The following table shows, for various classes of tax, Commonwealth and States combined:- (i) the amounts collected; (ii) the percentages to the total amounts collected, and (iii) the collections per head of population.

TABLE VI : COMMONWEALTH AND STATE TAXATION COLLECTIONS - CLASSES OF TAX.

Year ended 30th June	Customs and Excise Duties	Sales Tax	Land Taxes	Income Taxes (a)	Probate & Succession Duties	Other Stamp Duties	Motor Taxes	All other Taxes	Total
(i) AMOUNTS COLLECTED. (£'000)									
1914	14,978	-	2,179	2,869	1,256	1,194	(b)	585	23,061
1920	21,575	-	3,167	21,940	4,145	2,444	345	1,965	55,581
1929	41,059	-	4,871	25,499	5,988	4,004	4,260	3,216	85,897
1939	47,632	9,308	2,897	41,679	6,916	3,466	6,961	5,759	124,618
1942	56,781	26,830	5,140	114,433	8,560	3,401	6,122	15,514	236,781
1944	67,292	27,909	5,081	185,245	8,774	3,043	5,884	21,838	325,066
1945	67,177	29,672	4,907	216,355	9,358	3,349	6,047	23,241	360,106
1946	77,961	33,600	4,972	215,335	10,945	4,139	6,718	24,601	378,271
1947	102,246	36,265	4,929	208,296	12,087	5,200	7,547	37,392	414,042
1948	115,605	34,728	4,877	233,316	13,391	5,993	8,899	37,736	454,545
1949	126,200	39,029	4,289	272,604	14,831	6,829	10,256	53,165	527,203
(ii) PERCENTAGE OF TOTAL COLLECTIONS. (Per Cent)									
1914	64.95	-	9.45	12.44	5.44	5.18	(b)	2.54	100.00
1920	38.30	-	5.70	38.95	7.36	4.34	0.61	4.74	100.00
1929	46.19	-	5.48	28.68	6.74	4.50	4.79	3.62	100.00
1939	38.22	7.47	2.32	33.45	5.55	2.78	5.59	4.62	100.00
1942	23.98	11.32	2.17	48.33	3.62	1.44	2.59	6.55	100.00
1944	20.70	8.58	1.56	56.95	2.70	0.94	1.81	6.72	100.00
1945	18.65	8.24	1.36	60.08	2.60	0.93	1.68	6.46	100.00
1946	20.61	8.88	1.31	56.93	2.89	1.10	1.78	6.50	100.00
1947	24.69	8.76	1.19	50.31	2.92	1.28	1.82	9.03	100.00
1948	25.43	7.64	1.07	51.33	2.95	1.32	1.96	8.30	100.00
1949	23.94	7.40	0.81	51.71	2.81	1.30	1.95	10.08	100.00
(iii) COLLECTIONS PER HEAD OF POPULATION. (£.s.d.)									
1914	3. 1. 3	-	8.11	11. 9	5. 2	4.10	(b)	2. 5	4.14. 4
1920	4. 1. 6	-	12. 0	4. 2.10	15. 8	9. 3	1. 3	7. 5	10. 9.11
1929	6. 9. 4	-	15. 4	4. 0. 3	18.10	12. 7	13. 5	10. 2	13.19.11
1939	6.17. 5	1. 6.10	8. 4	6. 0. 3	19.11	10. 0	1. 0. 1	16. 7	17.19. 5
1942	7.18.11	3.15. 1	14. 5	16. 0. 4	1. 4. 0	9. 6	17. 2	2. 3. 5	33. 2.10
1944	9. 5. 1	3.16. 9	14. 0	25. 9. 6	1. 4. 2	8. 4	16. 2	3. 0. 1	44.14. 1
1945	9. 2.10	4. 0. 9	13. 4	29. 8.10	1. 5. 6	9. 1	16. 5	3. 3. 3	49. 0. 0
1946	10. 9.10	4.10. 5	13. 4	28.19. 8	1. 9. 6	11. 2	18. 1	3. 6. 3	50.18. 3
1947	13.11.11	4.16. 5	13. 1	27.14. 0	1.12. 2	15. 1	1. 0. 1	4.19. 5	55. 1. 3
1948	15. 2. 7	4.10.11	12. 9	30.10. 9	1.15. 1	15. 8	1. 3. 3	4.18.11	59. 9.11
1949	16. 3. 8	5. 0. 1	11. 0	34.19. 0	1.18. 0	17. 6	1. 6. 4	6.16. 5	67.12. 0

(a) Includes Social Services Contribution, Unemployment Relief, Financial Emergency, etc. taxes.

(b) Not available.

Roland Wilson
COMMONWEALTH STATISTICIAN