

COMMONWEALTH BUREAU OF CENSUS AND STATISTICS

CANBERRA, AUSTRALIA

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COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1960-61

1. General: - In the following statement, statistics are presented of taxation collections by the Commonwealth, States and Territories (Northern Territory and Australian Capital Territory) during 1960-61 with comparative particulars for earlier years.

Commonwealth taxes include the wool tax, the stevedoring industry charge and export charges on such primary products as apples and pears, canned fruits, dairy produce, dried fruits, eggs, wheat, meat and wine. These taxes are transferred to Trust Funds and used for purposes of the industry concerned. The information presented for State taxation includes amounts collected and paid to special funds outside the Consolidated Revenue Fund. Separate details are shown of these collections. Taxes collected in the Northern Territory and the Australian Capital Territory include only the main taxes. Several minor taxes for which separate details are not available and rates, licence fees, etc. of a local government nature are not included.

Local government taxation collections (rates, but excluding those levied for water and sewerage, licence fees, sanitary and garbage charges) are not included in this statement, but some reference to them is necessary to complete the picture of Australian taxation. In 1958-59, the latest year for which figures are available, local government taxation amounted to £87.7 m; (New South Wales £37.7 m; Victoria £22.0 m; Queensland £16.0 m; South Australia £5.7 m; Western Australia £4.1 m; Tasmania £2.2 m). Details for the Territories are not available.

2. Summary 1960-61: - During 1960-61, Commonwealth Government taxation collections amounted to £1,425.1 m., or £175.3 m. (14.0%) more than in 1959-60 and State and Territory collections to £168.8 m., or £7.5 m. (4.6%) more than in 1959-60. Combined totals amounted to £1,593.9 m., an increase of £182.8 m. (13.0%) over 1959-60.

Increases in Commonwealth taxation collections were: Income Tax, £136.0 m; Customs Duties, £17.4 m; Sales Tax, £8.8 m; Pay-roll Tax, £6.1 m; Excise Duties, £5.2 m. and Other Taxes, £1.8 m. Increases in State and Territory Collections were: Land Tax, £2.7 m; Motor Taxes, £2.5 m; Stamp Duties, n.e.i., £1.0 m. and Other Taxes (excluding Entertainment Tax and Probate and Succession Duties which decreased by £0.3 m.) £1.6 m.

The total collections per head of population increased by £14. 11s. 3d. over the 1959-60 figure. Commonwealth collections increased by £14. 3s. 9d. per head of population, while State and Territory collections increased by 7s. 6d. per head of population. Commonwealth collections per head of population in 1960-61 amounted to £137. 3s. 1d., State and Territory to £16. 4s. 11d., and the combined figures to £153. 8s. 0d.

The tables on the following pages show details of collections during 1960-61 (Tables 1, 2 and 3), and the comparisons of 1960-61 figures with those of earlier years (Tables 4 and 5).



3. Commonwealth, State and Territory Taxation Collections, 1960-61 - Classes of Tax: - Particulars of total Commonwealth, State and Territory taxation collections in 1960-61 according to various classes of tax, are as follows.

TABLE 1. - COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1960-61

Tax	Commonwealth		States and Territories (a)		Total	
	Amount £'000	Per Head £. s. d.	Amount £'000	Per Head £. s. d.	Amount £'000	Per Head £. s. d.
Customs Duties	101,823	9.16. 0	..	..	101,823	9.16. 0
Excise Duties	257,297	24.15. 3	..	..	257,297	24.15. 3
Sales Tax	173,016	16.13. 0	..	..	173,016	16.13. 0
Land Tax	..	..	19,914	1.18. 4	19,914	1.18. 4
Income Taxes	807,266	77.13.10	(b) 7	..	807,273	77.13.10
Pay-roll Tax	61,260	5.17.11	..	..	61,260	5.17.11
Probate and Succession Duties	14,807	1. 8. 6	33,927	3. 5. 4	48,734	4.13.10
Gift Duty	2,783	0. 5. 4	..	..	2,783	0. 5. 4
Racing Taxes	..	..	8,526	0.16. 5	8,526	0.16. 5
Entertainments Tax	..	..	1,421	0. 2. 9	1,421	0. 2. 9
Wool Tax (c)	1,655	0. 3. 2	..	..	1,655	0. 3. 2
Wheat Tax (c)	261	0. 0. 6	..	..	261	0. 0. 6
Export Charges (c)	529	0. 1. 0	..	..	529	0. 1. 0
Stevedoring Ind. Charge(c)	3,844	0. 7. 5	..	..	3,844	0. 7. 5
Tobacco Charge (c)	136	0. 0. 3	..	..	136	0. 0. 3
Dairy Produce Levy (c) ..	350	0. 0. 8	..	..	350	0. 0. 8
Canning Fruit Charge (c) ..	30	0. 0. 1	..	..	30	0. 0. 1
Cattle Slaughter Levy (c)	84	0. 0. 2	..	..	84	0. 0. 2
Stamp Duties, n.e.i.	..	..	37,887	3.12.11	37,887	3.12.11
Liquor Taxes	..	..	9,100	0.17. 6	9,100	0.17. 6
Lottery Taxes	..	..	3,652	0. 7. 0	3,652	0. 7. 0
Motor Taxes	..	..	49,158	4.14. 7	49,158	4.14. 7
Poker Machine Licence Fees	..	..	1,677	0. 3. 3	1,677	0. 3. 3
Licences, n.e.i. and all other taxes	..	..	3,530	0. 6.10	3,530	0. 6.10
TOTAL:	1,425,141	137. 3. 1	168,799	16. 4.11	1,593,940	153. 8. 0

(a) The principal taxes levied in the Northern Territory and the Australia Capital Territory have been included. For details see footnotes to Table 2. (b) Arrears of State income taxes. (c) Paid to Trust Funds and used for purposes of industry concerned.

4. State and Territory Taxation Collections, 1959-60 and 1960-61: - Details of taxation collections for 1960-61 and totals for 1959-60 are shown on the following page.

The total taxes collected by the States, shown in this and subsequent tables, should not be used as a measure of the relative severity of taxation in the several States. The items included in this table are those items of State revenue which conform to the statistical definition of taxation. The purposes for which revenue is raised and the methods of raising revenue from some sources vary considerably between the States.

For example, five States, New South Wales, Victoria, Queensland, Western Australia and Tasmania, raised substantial revenue from lotteries. In New South Wales, Queensland and Western Australia the lotteries are conducted by the State or a State instrumentality, and the profits are used for State purposes. In Victoria and Tasmania the lotteries are conducted by non-government organizations, and the revenue from these sources is obtained by means of taxes. In 1960-61 the profits from lotteries (excluding amounts included in the table below) in the three States were: New South Wales, £5,425,000 (£1. 8s. Od. per head of population); Queensland, £1,420,000 (18s. 11d. per head of population) and Western Australia, £407,000 (11s. 2d. per head of population).

Another example is the case of racing taxes in South Australia and Tasmania. In these States tax on bookmakers includes a levy made on behalf of race clubs. In 1960-61 these amounted to £389,000 (8s. 2d. per head of population) and £152,000 (10s. 5d. per head of population) respectively.

A further consideration is that some taxes levied by a State are borne in part by the residents of other States.

TABLE 2. - STATE AND TERRITORY TAXATION COLLECTIONS, 1959-60 AND 1960-61

(Includes Taxes Paid to Special Funds)

(i) Collections (see text on previous page)

(£'000)

Tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Total
1960-61							
Motor -							
Registration Fees and Taxes	11,376	9,798	5,569	3,970	2,690	1,171	(a)34,806
Drivers', etc. Licences	1,414	514	(b) 314	387	303	112	3,044
Other	5,013	4,172	1,809	86	72	156	11,306
Total Motor:	17,803	14,484	7,692	4,443	3,065	1,439	(a)49,158
Probate and Succession Duties	13,730	11,531	4,004	2,402	1,421	790	(c)33,927
Stamp Duties, n.e.i.	15,135	12,557	4,989	2,308	1,958	940	37,887
Land	8,449	6,706	1,745	1,400	1,094	520	19,914
Income (Arrears)	4	3	..	..	..	..	7
Liquor	3,750	3,218	1,088	211	503	282	(d) 9,100
Lotteries	..	3,257	322	..	..	73	3,652
Racing	2,861	2,841	427	1,141	847	409	8,526
Entertainments	..	1,057	..	..	207	157	1,421
Poker Machine Licence Fees	1,677	..	..	..	..	..	1,677
Licences, n.e.i. and all other	171	292	(e)2,434	197	423	13	(f) 3,530
Total - Paid to Consolidated Revenue Fund	44,100	41,940	14,255	11,713	6,120	4,165	122,622
Paid to Special Funds (g)	19,480	14,006	8,446	389	3,398	458	46,177
GRAND TOTAL 1960-61:	63,580	55,946	22,701	12,102	9,518	4,623	168,799
GRAND TOTAL 1959-60:	61,451	51,713	22,913	11,522	9,014	4,428	161,325

(ii) Collections per head of population (see text on previous page)

(£. s. d.)

Tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Total
1960-61							
Motor	4. 11. 11	5. 0. 1	5. 2. 4	4. 12. 10	4. 4. 0	4. 2. 3	4. 14. 7
Probate and Succession Duties	3. 10. 10	3. 19. 9	2. 13. 3	2. 10. 2	1. 18. 11	2. 5. 2	3. 5. 4
Stamp Duties, n.e.i.	3. 18. 1	4. 6. 10	3. 6. 4	2. 8. 3	2. 13. 8	2. 13. 8	3. 12. 11
Land	2. 3. 7	2. 6. 4	1. 3. 3	1. 9. 3	1. 10. 0	1. 9. 9	1. 18. 4
Income (Arrears)	..	..	..	..	..	..	..
Liquor	0. 19. 4	1. 2. 3	0. 14. 6	0. 4. 5	0. 13. 9	0. 16. 1	0. 17. 6
Lotteries	..	1. 2. 6	0. 4. 3	..	..	0. 4. 2	0. 7. 0
Racing	0. 14. 9	0. 19. 8	0. 5. 8	1. 3. 10	1. 3. 2	1. 3. 4	0. 16. 5
Entertainments	..	0. 7. 4	..	..	0. 5. 8	0. 9. 0	0. 2. 9
Poker Machine Licence Fees	0. 8. 8	..	..	..	..	..	0. 3. 3
Licences, n.e.i. and all other	0. 0. 11	0. 2. 0	1. 12. 4	0. 4. 1	0. 11. 8	0. 0. 9	0. 6. 10
Total - Paid to Consolidated Revenue Fund	11. 7. 7	14. 9. 11	9. 9. 7	12. 4. 9	8. 7. 9	11. 18. 0	11. 16. 0
Paid to Special Funds	5. 0. 6	4. 16. 10	5. 12. 4	0. 8. 1	4. 13. 1	1. 6. 2	4. 8. 11
GRAND TOTAL 1960-61:	16. 8. 1	19. 6. 9	15. 1. 11	12. 12. 10	13. 0. 10	13. 4. 2	16. 4. 11
GRAND TOTAL 1959-60:	16. 3. 9	18. 6. 3	15. 10. 0	12. 6. 10	12. 11. 4	12. 17. 4	15. 17. 5

(a) Includes registration fees and drivers' licences collected in Northern Territory £71,000 and Australian Capital Territory £161,000. (b) As from October, 1952 no charge has been made for drivers' licences. Instead a driving fee is charged upon renewal of registration. The sum so collected is credited to Consolidated Revenue Fund. (c) Includes Probate and Stamp Duties, Northern Territory £49,000. (d) Includes liquor taxes collected in Australian Capital Territory £48,000. Details of liquor taxes collected in Northern Territory are not available. (e) Includes levies on fire insurance companies £922,000. In other States, similar levies are paid direct to Fire Brigade Boards. (f) Details for Northern Territory and Australian Capital Territory are not available. (g) See Table 3.

5. State Taxation Collections Paid to Special Funds, 1960-61 - The following table shows the amounts paid to Special Funds in each State during 1960-61.

TABLE 3. - STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1960-61

(£'000)

Tax	New South Wales	Vic-toria	Queens-land	South Aust-ralia	Western Aust-ralia	Tas-manian	Total
Motor	17,893	13,602	6,404	..	3,046	276	41,131
Licence	..	182	..	..	..	..	182
Rating	..	..	..	389	..	182	571
Other Stamp Duties	..	209	..	..	..	..	209
Poker Machine Licence Fees	1,677	..	..	..	..	..	1,677
Other	..	13	2,042	..	352	..	2,407
TOTAL:	19,480	14,006	8,446	389	3,398	458	46,177

6. Commonwealth, State and Territory Taxation Collections - Amounts collected and collections per head of population for the Commonwealth, States and Territories from 1951-52 to 1960-61 are shown in the following table.

TABLE 4. - COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS,

1951-52 TO 1960-61

(i) Amounts Collected

(£'000)

Year ended 30th June	STATES AND TERRITORIES							Common-wealth	Total
	New South Wales	Vic-toria	Queens-land	South Aust-ralia	Western Aust-ralia	Tas-manian	Total (a)		
1952	24,840	16,988	9,672	5,151	3,455	3,089	63,265	934,011	997,276
1953	27,678	19,204	11,603	5,341	3,912	3,467	71,285	895,464	966,749
1954	29,749	21,349	12,817	6,911	4,682	3,941	80,552	900,450	981,002
1955	32,079	27,552	13,644	7,920	5,210	3,136	89,667	937,608	1,027,275
1956	34,931	30,063	14,724	8,497	5,670	4,175	98,215	1,003,780	1,101,995
1957	43,195	35,023	15,666	9,734	6,493	4,487	114,772	1,098,736	1,213,508
1958	48,552	40,177	17,371	10,173	7,761	4,086	128,323	1,161,533	1,289,856
1959	54,006	42,845	18,509	10,576	7,655	4,307	138,145	1,133,298	1,271,443
1960	61,451	51,713	22,913	11,522	9,014	4,428	161,325	1,249,790	1,411,115
1961	63,580	55,946	22,701	12,102	9,518	4,623	168,799	1,425,141	1,593,940

(ii) Collections per Head of Population

(£. s. d.)

1952	7.10. 0	7. 7. 1	7.16. 0	6.18. 7	5.17. 2	10.10. 7	7. 8. 4	109.10. 4	116.18. 8
1953	8. 4. 5	8. 1.11	9. 2. 5	6.19. 4	6. 8. 0	11. 9. 2	8. 3. 3	102.10. 6	110.13. 9
1954	8.14. 9	9. 4. 6	9.17. 1	8.15.10	7. 8. 5	12.14. 9	9. 1. 0	101. 3. 5	110. 4. 5
1955	9. 5. 5	11. 1. 9	10. 5. 6	9.16. 2	8. 0. 9	10. 0. 7	9.17. 4	103. 3. 0	113. 0. 4
1956	9.18. 2	11.15. 2	10.16. 5	10. 3. 8	8.10. 0	13. 2. 3	10.10.11	107.15. 4	118. 6. 3
1957	12. 0. 8	13. 6. 4	11. 4. 9	11. 6. 0	9.10. 9	13.16. 5	12. 0. 9	115. 5. 3	127. 6. 0
1958	13. 5. 3	14.18. 7	12. 4. 3	11. 9. 8	11. 3.10	12. 6. 1	13. 3. 5	119. 4. 6	132. 7.11
1959	14. 9. 8	15.11. 1	12.15. 2	11.12.10	10.16.11	12.14. 5	13.17. 9	113.18. 4	127.16. 1
1960	16. 3. 9	18. 6. 3	15.10. 0	12. 6.10	12.11. 4	12.17. 4	15.17. 5	122.19. 4	138.16. 9
1961	16. 8. 1	19. 6. 9	15. 1.11	12.12.10	13. 0.10	13. 4. 2	16. 4.11	137. 3. 1	153. 8. 0

(a) Includes taxation collections in the Northern Territory and the Australian Capital Territory - 1951-52, £70,000; 1952-53, £80,000; 1953-54, £103,000; 1954-55, £126,000; 1955-56, £155,000; 1956-57, £174,000; 1957-58, £203,000; 1958-59, £247,000; 1959-60, £284,000 and 1960-61, £329,000.

7. Commonwealth, State and Territory Taxation Collections, 1956-57 to 1960-61 - Classes of Tax: - The following table shows, for various classes of tax, Commonwealth, States and Territories combined - (i) the amounts collected; (ii) the proportion of each tax to total collections, and (iii) the collections per head of population.

TABLE 5. - COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS

(i) Amounts Collected

(£'000)

Tax	1956-57	1957-58	1958-59	1959-60	1960-61
Customs Duties ..	68,597	71,717	71,671	84,381	101,823
Excise Duties ..	217,440	231,334	236,254	252,111	257,297
Sales Tax ..	125,752	137,777	143,617	164,185	173,016
Land Taxes ..	11,827	15,407	15,424	17,220	19,914
Pay-roll Tax ..	48,675	48,552	49,619	55,162	61,260
Income Taxes ..	620,321	650,452	608,675	671,302	807,273
Probate and Succession Duties	37,099	39,477	40,518	47,776	48,734
Stamp Duties, n.e.i. ..	21,336	24,527	28,317	36,901	37,887
Motor Taxes ..	33,736	37,735	42,148	46,731	49,158
All Other Taxes ..	28,725	32,878	35,200	35,346	37,578
TOTAL:	1,213,508	1,289,856	1,271,443	1,411,115	1,593,940

(ii) Proportion of Total Collections

(Per cent)

Tax	1956-57	1957-58	1958-59	1959-60	1960-61
Customs Duties ..	5.65	5.56	5.64	5.98	6.39
Excise Duties ..	17.92	17.94	18.58	17.87	16.14
Sales Tax ..	10.36	10.68	11.30	11.64	10.85
Land Taxes ..	0.97	1.19	1.21	1.22	1.25
Pay-roll Tax ..	4.01	3.76	3.90	3.91	3.84
Income Taxes ..	51.12	50.43	47.87	47.57	50.65
Probate and Succession Duties	3.06	3.06	3.19	3.38	3.06
Stamp Duties, n.e.i. ..	1.76	1.90	2.23	2.62	2.38
Motor Taxes ..	2.78	2.92	3.31	3.31	3.08
All Other Taxes ..	2.37	2.56	2.77	2.50	2.36
TOTAL:	100.00	100.00	100.00	100.00	100.00

(iii) Collections Per Head of Population

(£. s. d.)

Tax	1956-57	1957-58	1958-59	1959-60	1960-61
Customs Duties ..	7. 3. 11	7. 7. 3	7. 4. 1	8. 6. 0	9. 16. 0
Excise Duties ..	22. 16. 2	23. 14. 11	23. 15. 0	24. 16. 1	24. 15. 3
Sales Tax ..	13. 3. 10	14. 2. 10	14. 8. 9	16. 3. 1	16. 13. 0
Land Tax ..	1. 4. 10	1. 11. 7	1. 11. 0	1. 13. 11	1. 18. 4
Pay-roll Tax ..	5. 2. 2	4. 19. 8	4. 19. 9	5. 8. 7	5. 17. 11
Income Taxes ..	65. 1. 6	66. 15. 4	61. 3. 8	66. 1. 0	77. 13. 10
Probate and Succession Duties	3. 17. 10	4. 1. 0	4. 1. 5	4. 14. 0	4. 13. 10
Stamp Duties, n.e.i. ..	2. 4. 9	2. 10. 4	2. 16. 11	3. 12. 7	3. 12. 11
Motor Taxes ..	3. 10. 9	3. 17. 6	4. 4. 9	4. 11. 11	4. 14. 7
All Other Taxes ..	3. 0. 3	3. 7. 6	3. 10. 9	3. 9. 7	3. 12. 4
TOTAL:	127. 6. 0	132. 7. 11	127. 16. 1	138. 16. 9	153. 8. 0

COMMONWEALTH BUREAU OF CENSUS AND STATISTICS
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NOTE:- Inquiries concerning these statistics can be made in Canberra by telephoning UO413 Extension 528 or, in State Capitals, by telephoning the offices of the Deputy Commonwealth Statisticians.