

COMMONWEALTH BUREAU OF CENSUS AND STATISTICS

CANBERRA, AUSTRALIA.

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COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1955-56

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 1955-56 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 receipts 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.

Particulars of Local Government Taxation Collections (rates, 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 1953-54, the latest year for which figures are available, local government taxation amounted to £55.2 m; (New South Wales £23.2 m; Victoria £13.5 m; Queensland £11.1 m; South Australia £3.4 m; Western Australia £2.6 m; Tasmania £1.4 m). Levies of a similar nature are made in the Territories. These amounted to approximately £43,000 in 1953-54.

2. SUMMARY 1955-56: During 1955-56, Commonwealth Government taxation collections amounted to £1,003.8m. or £66.2 m (7.1%) more than in 1954-55 and State and Territory collections to £98.0 m or £8.4 m (9.4%) more than in 1954-55. Combined totals amounted to £1,101.8 m., an increase of £74.6 m (7.3%) over 1954-55.

Increases in Commonwealth taxation collections were: income tax £41.1 m., excise duties £25.1 m., sales tax £9.6 m., pay-roll tax £4.1 m., estate duty, gift duty, wool tax and export charges other than wheat £0.9 m. There were decreases of £13.7 m. in customs duties and £0.9 m. in the remaining items. Increases in State and Territory collections were stamp duties n.e.i. £2.2m., probate and succession duties £1.8 m., motor taxes £1.2 m., liquor tax £1.0 m., land tax £1.0 m. and the remaining items £1.2m.

The main variations from the previous year in the proportions of major taxes or groups of taxes to total collections were in excise duties which increased from 13.9% in 1954-55 to 15.3% and customs duties which decreased from 9.9% in 1954-55 to 7.9%.

The total collections per head of population increased by £5.5s.5d. from the 1954-55 figure. Commonwealth collections increased by £4.12s.1d. per head of population while State and Territory collections increased by 13s.4d. per head of population. There were increases per head of population of £2.19.11 in income tax collections, £2.6.4 in excise duties and a decrease of £1.15s.0d. in customs duties. Commonwealth collections per head of population in 1955-56 amounted to £107.15s.0d., State and Territory to £10.10s.6d. and the combined figure to £118.5s.6d.

The tables in the following pages show details of collections during 1955-56 (pages 2, 3 and 4) and comparisons of 1955-56 figures with those of earlier years (pages 5 and 6).

3. COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1955-56 - CLASSES OF TAX

Particulars of total Commonwealth, State and Territory taxation collections in 1955-56 according to various classes of tax, are as follows :-

TABLE I : COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1955-56

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 ..	87,508	9 7.10	..	..	87,508	9 7.10
Excise Duties ..	168,264	18 1. 3	..	..	168,264	18 1. 3
Sales Tax ..	110,001	11.16. 2	..	..	110,001	11.16. 2
Land Tax ..	..	..	5,969	0.12.10	5,969	0.12.10
Income Taxes ..	573,988	61.12. 4	(b) 74	0. 0. 2	574,062	61.12. 6
Pay-roll Tax ..	45,543	4.17. 9	..	..	45,543	4.17. 9
Probate and Succession Duties ..	10,120	1 1. 9	23,396	2.10. 3	33,516	3.12. 0
Gift Duty ..	1,820	0 3.11	..	..	1,820	0 3.11
Racing Taxes ..	..	..	7,430	0.16. 0	7,430	0.16. 0
Entertainments Tax ..	-1	..	1,446	0 3. 1	1,445	0 3. 1
Wool Tax (c) ..	851	0 1.10	..	..	851	0 1.10
Wheat Export Charge (c) ..	4,294	0 9. 3	..	..	4,294	0 9. 3
Export Charges (c) ..	414	0 0.11	..	..	414	0 0.11
Stevedoring Ind. Charge (c) ..	973	0 2. 0	..	..	973	0 2. 0
Tobacco Charge (c) ..	5	..	..	..	5	..
Stamp Duties, n.e.i. ..	..	..	18,181	1.19. 0	18,181	1.19. 0
Liquor Taxes ..	..	..	6,643	0.14. 3	6,643	0.14. 3
Lottery Taxes ..	..	..	(d) 4,155	0 8.11	4,155	0 8.11
Motor Taxes ..	..	..	29,040	3 2. 4	29,040	3 2. 4
Licenses n.e.i. and all other taxes ..	..	..	1,721	0 3. 8	1,721	0 3. 8
TOTAL :	1,003,780	107.15. 0	98,055	10.10. 6	1,101,835	118. 5. 6

(a) The principal taxes levied in the Northern Territory and the Australian Capital Territory have been included. For details see footnotes to Table III. (b) Arrears of State income taxes. (c) Paid to Trust Funds and used for purposes of industry concerned. (d) Includes income tax, £669,000, payable on lottery prizes in Tasmania.

4. COMMONWEALTH TAXATION COLLECTIONS IN EACH STATE, 1955-56: The following table shows particulars of Commonwealth taxation collections in each State during 1955-56. The figures represent the amounts collected in each State, but do not necessarily indicate the amounts contributed by the people of each State, as moneys are collected in one State in respect of goods consumed or assessments made in other States.

TABLE II : COMMONWEALTH TAXATION COLLECTIONS - STATES, 1955-56
(£'000)

TAX	N.S.W. (a)	VIC.	Q'LD.	S.A. (b)	N.T.	TAS.	TOTAL
Customs Duties ..	38,327	28,534	8,902	6,701	3,630	1,414	87,508
Excise Duties ..	67,901	52,924	17,443	13,855	12,033	4,108	168,264
Sales Tax ..	44,291	34,135	12,234	12,225	5,652	1,464	110,001
Land Tax ..	1	..	..	-1	..	..	..
Income Taxes ..	206,924	229,549	55,829	43,479	26,376	11,831	573,988
Pay-roll Tax ..	18,717	13,970	5,013	3,868	2,733	1,242	45,543
Estate Duty ..	2,774	4,667	924	967	602	186	10,120
Gift Duty ..	723	524	126	267	125	55	1,820
Entertainments Tax ..	-1	..	..	..	..	..	-1
Wool Tax (c) ..	312	210	121	101	92	15	851
Wheat Export Charge (c) ..	..	4,294	..	..	..	..	4,294
Export Charges (c) ..	112	137	112	21	14	18	414
Stevedoring Ind. Charge (c) ..	298	223	179	112	87	74	973
Tobacco Charge (c) ..	3	..	2	..	..	..	5
TOTAL :	380,382	369,167	100,885	81,595	51,344	20,407	1,003,780

(a) Includes Australian Capital Territory. (b) Includes Northern Territory. (c) Paid to Trust Funds and used for purposes of industry concerned.

NOTE - Minus sign (-) indicates an excess of refunds.

5. STATE AND TERRITORY TAXATION COLLECTIONS 1954-55 AND 1955-56.

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 revenues from these sources are obtained by means of taxes. In 1955-56 the profits from lotteries (excluding amounts included in the table below) in the three States were - New South Wales £3,861,000 (£1.1s.11d. per head of population) Queensland, £1,495,000 (£1.2s.1d. per head of population) and Western Australia £362,000 (10s.10d. 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 1955-56 these amounted to £422,000 (10s. 1d. per head of population) and £174,000 (10s.11d. 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.

Details of taxation collections for 1955-56 and totals for 1954-55 are shown below :-

TABLE III : STATE AND TERRITORY TAXATION COLLECTIONS - 1954-55 AND 1955-56
(Includes Taxes Paid to Special Funds)
(1) Collections (see Note above)
(£'000)

Tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Total
1955-56							
Motor -							
Registration Fees and Taxes	9,091	4,887	4,343	3,074	1,291	734	23,541
Drivers', &c, Licences	824	400	(a)144	329	119	45	1,861
Other	965	1,491	852	74	106	150	3,638
Total Motor :	10,880	6,778	5,339	3,477	1,516	929	(b)29,040
Probate & Succession Duties	9,753	7,102	2,948	1,846	1,107	632	(c)23,396
Stamp Duties, n.e.i.	8,260	4,381	2,549	1,274	1,195	522	18,181
Land	2	3,250	1,387	567	529	234	5,969
Income (Arrears)	18	25	13	..	1	17	74
Liquor	2,972	2,310	787	62	301	185	(d) 6,643
Lotteries	..	2,793	305	..	..	(e)1,057	4,155
Racing	2,923	2,066	294	1,167	622	358	7,430
Entertainments	..	1,054	..	..	256	136	1,446
Licences n.e.i. & all other	123	245	1,102	104	143	4	(f) 1,721
Total - Paid to Consolidated Revenue Fund	24,051	22,904	9,627	8,075	4,155	3,595	72,562
- Paid to Special Funds (g)	10,880	7,100	5,097	422	1,515	479	25,493
GRAND TOTAL 1955-56 :	34,931	30,004	14,724	8,497	5,670	4,074	98,055
GRAND TOTAL 1954-55	32,079	27,497	13,644	7,920	5,210	3,136	89,612

See footnotes next page.

(ii) Collections per head of population (See Note previous page)
(£, s. d.)

Tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Total
1955-56							
Motor	3. 1. 9	2.12.10	3.18.11	4. 3. 4	2. 5. 3	2.18. 3	3. 2. 4
Probate & Succession Duties	2.15. 4	2.15. 5	2. 3. 7	2. 4. 3	1.13. 1	1.19. 7	2.10. 3
Stamp Duties, n.e.i.	2. 6.11	1.14. 2	1.17. 8	1.10. 6	1.15. 8	1.12. 8	1.19. 0
Land	..	1. 5. 4	1. 0. 6	0.13. 7	0.15.10	0.14. 8	0.12.10
Income (Arrears)	0. 0. 1	0. 0. 2	0. 0. 2	..	0. 0. 1	0. 1. 1	0. 0. 2
Liquor	0.16.10	0.18. 0	0.11. 8	0. 1. 6	0. 9. 0	0.11. 7	0.14. 3
Lotteries	..	1. 1.10	0. 4. 6	..	..	3. 6. 3	0. 8.11
Racing	0.16. 7	0.16. 1	0. 4. 4	1. 7.11	0.18. 7	1. 2. 5	0.16. 0
Entertainments	..	0. 8. 3	..	..	0. 7. 8	0. 8. 6	0. 3. 1
Licences, n.e.i. and all other	0. 0. 9	0. 1.11	0.16. 4	0. 2. 6	0. 4. 4	0. 0. 3	0. 3. 8
Total—Paid to Consolidated Revenue Fund	6.16. 6	8.18. 8	7. 2. 4	9.13. 7	6. 4. 2	11. 5. 3	7.15. 9
—Paid to Special Funds	3. 1. 9	2.15. 4	3.15. 4	0.10. 0	2. 5. 4	1.10. 0	2.14. 9
GRAND TOTAL 1955-56	9.18. 3	11.14. 0	10.17. 8	10. 3. 7	8. 9. 6	12.15. 3	10.10. 6
GRAND TOTAL 1954-55	9. 5. 5	11. 1. 1	10. 5.11	9.16. 2	8. 0. 7	10. 0. 4	9.17. 2

(a) 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. (b) Includes registration fees and drivers' licences collected in Northern Territory £42,000 and Australian Capital Territory £79,000. (c) Includes Probate and Stamp Duties, Northern Territory, £8,000. (d) Includes liquor taxes collected in Australian Capital Territory £26,000. Details of liquor taxes collected in Northern Territory are not available. (e) Includes income tax, £669,000 (£2. 1.11 per head) payable on lottery prizes in Tasmania. (f) Details for Northern Territory and Australian Capital Territory are not available. (g) See Table IV.

6. STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1955-56: The following table shows the amounts paid to Special Funds in each State during 1955-56.

TABLE IV : STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1955-56.
(£'000)

Tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Total
Motor Taxes	10,890	6,778	4,343	..	1,412	305	23,718
Liquor Taxes	..	142	—7	..	..	..	135
Racing Taxes	..	..	..	422	..	174	596
Other Stamp Duties	..	180	..	..	..	..	180
Other	..	..	761	..	103	..	864
TOTAL :	10,890	7,100	5,097	422	1,515	479	25,493

7. COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS. - Amounts collected and collections per head of population for the Commonwealth, States and Territories from 1946-47 to 1955-56 are shown in the following table :-

TABLE V : COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS 1946-47 to 1955-56.

(i) Amounts Collected
(£'000)

Year ended 30th June	STATES AND TERRITORIES							Commonwealth	Total
	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Total (a)		
1947	10,979	7,942	4,123	2,294	1,575	1,635	28,576	385,616	414,192
1948	13,003	8,364	4,718	2,437	1,933	1,820	32,309	422,413	454,722
1949	14,412	9,463	5,435	3,038	2,099	2,140	36,626	490,813	527,439
1950	16,584	10,814	6,172	3,475	2,518	2,420	42,032	518,959	560,991
1951	20,850	13,226	7,755	4,347	2,977	2,756	51,973	777,187	829,160
1952	24,840	16,943	9,672	5,151	3,455	3,089	63,220	934,011	997,231
1953	27,678	19,157	11,603	5,341	3,912	3,467	71,238	895,464	966,702
1954	29,749	22,300	12,817	6,911	4,682	3,941	80,503	900,450	980,953
1955	32,079	27,497	13,644	7,920	5,210	3,136	89,612	937,608	1,027,220
1956	34,931	30,004	14,724	8,497	5,670	4,074	98,055	1,093,780	1,101,835

(ii) Collections per Head of Population
(£ s. d.)

1947	3.14. 1	3.17.10	3.15. 2	3.11. 8	3. 3. 4	6. 8. 6	3.16. 0	51. 5. 9	55. 1. 9
1948	4. 6. 8	4. 0.10	4. 4. 8	3.14. 7	3.16. 0	6.19. 4	4. 4. 7	55. 5.10	59.10. 5
1949	4.14. 6	4. 9. 5	4.15. 4	4.10. 9	4. 0. 5	8. 0. 7	4.13.11	62.19. 1	67.13. 0
1950	5. 5. 5	4.19. 5	5. 5. 3	5. 0. 1	4.12. 5	8.16. 5	5. 4. 6	64.10. 3	69.14. 9
1951	6. 8. 9	5.17.11	6. 8. 6	6. 0. 5	5. 4. 5	9.14. 4	6. 5. 2	93.12. 1	99.17. 3
1952	7.10. 0	7. 6. 9	7.16. 0	6.18. 7	5.17. 2	10.10. 7	7. 8. 3	109.10. 4	116.18. 7
1953	8. 4. 9	8. 1. 6	9. 2. 5	6.19. 4	6. 8. 0	11. 9. 2	8. 3. 1	102.10. 6	110.13. 7
1954	8.14. 9	9. 4. 1	9.17. 1	8.15.10	7. 8. 5	12.14. 9	9. 0.11	101. 3. 5	110. 4. 4
1955	9. 5. 5	11. 1. 1	10. 5. 0	9.16. 2	8. 0. 7	10. 0. 4	9.17. 2	103. 2.11	113. 0. 1
1956	9.18. 3	11.14. 0	10.17. 8	10. 3. 7	8. 9. 6	12.15. 3	10.10. 6	107.15. 0	118. 5. 6

(a) Includes taxation collections in the Northern Territory and the Australian Capital Territory - 1946-47, £28,000; 1947-48, £34,000; 1948-49, £39,000; 1949-50, £49,000; 1950-51, £62,000; 1951-52, £70,000; 1952-53, £80,000; 1953-54, £103,000; 1954-55, £126,000 and 1955-56, £155,000.

8. COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1951-52 TO 1955-56 - 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 populations:

TABLE VI : COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS.

(i) Amounts Collected
(£'000)

Tax	1951-52	1952-53	1953-54	1954-55	1955-56
Customs Duties	113,936	70,720	94,757	101,254	87,508
Excise Duties	99,981	113,104	129,460	143,149	168,264
Sales Tax	95,459	89,067	95,689	100,446	110,001
Land Taxes	8,710	4,666	4,359	5,011	5,969
Pay-roll Tax	37,170	40,171	40,384	41,455	45,543
Income Taxes	551,297	554,869	528,273	532,968	574,062
Probate and Succession Duties	23,178	26,155	28,531	31,226	33,516
Stamp Duties n.e.i.	12,228	12,297	14,544	16,027	18,181
Motor Taxes	20,571	23,374	25,951	27,874	29,040
All Other Taxes	34,701	32,279	23,005	27,810	29,751
TOTAL :	997,231	966,702	980,953	1,027,220	1,101,835

(ii) Proportion of Total Collections.
(Per cent.)

Tax	1951-52	1952-53	1953-54	1954-55	1955-56
Customs Duties	11.43	7.32	9.66	9.86	7.94
Excise Duties	10.02	11.00	12.79	13.93	15.27
Sales Tax	9.57	9.21	9.76	9.78	9.98
Land Taxes	0.87	0.48	0.44	0.49	0.54
Pay-roll Tax	3.73	4.16	4.12	4.04	4.14
Income Taxes	55.29	57.41	53.86	51.88	52.10
Probate and Succession Duties	2.33	2.71	2.91	3.04	3.04
Stamp Duties n.e.i.	1.23	1.27	1.48	1.56	1.65
Motor Taxes	2.06	2.42	2.65	2.71	2.64
All Other Taxes	3.47	3.32	2.33	2.71	2.70
TOTAL :	100.00	100.00	100.00	100.00	100.00

(iii) Collections Per Head of Population.
(£. s. d.)

Customs Duties	13. 7. 2	8. 1. 11	10. 12. 11	11. 2. 10	9. 7. 10
Excise Duties	11. 14. 6	12. 19. 0	14. 1. 11	15. 14. 11	18. 1. 3
Sales Tax	11. 3. 10	10. 3. 11	10. 15. 0	11. 1. 0	11. 16. 2
Land Tax	1. 0. 5	0. 10. 8	0. 9. 10	0. 11. 0	0. 12. 10
Pay-roll Tax	4. 7. 2	4. 12. 0	4. 10. 9	4. 11. 2	4. 17. 9
Income Taxes	64. 12. 10	63. 10. 7	59. 7. 1	58. 12. 7	61. 12. 6
Probate and Succession Duties	2. 14. 4	2. 19. 11	3. 4. 1	3. 8. 8	3. 12. 0
Stamp Duties n.e.i.	1. 8. 8	1. 8. 2	1. 12. 8	1. 15. 3	1. 19. 0
Motor Taxes	2. 8. 3	2. 13. 6	2. 18. 4	3. 1. 4	3. 2. 4
All Other Taxes	4. 1. 5	3. 13. 11	2. 11. 9	3. 1. 4	3. 3. 10
TOTAL :	116. 18. 7	110. 13. 7	110. 4. 4	113. 0. 1	118. 5. 6

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COMMONWEALTH BUREAU OF CENSUS AND STATISTICS

CANBERRA, A.C.T.

4TH APRIL, 1957.