

COMMONWEALTH BUREAU OF CENSUS AND STATISTICS
CANBERRA. AUSTRALIA.

CONFIDENTIAL : To be treated as strictly confidential until released for publication as follows:- 22 JAN 1952

EVENING PAPERS : TUESDAY, 22ND JANUARY, 1952

MORNING PAPERS : WEDNESDAY 23RD JANUARY, 1952.

COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1950-51.

1. GENERAL: The following statement shows statistics of taxation collections by the Commonwealth and State Governments during 1950-51 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 purposes 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 1948-49, the latest year for which figures are available, local government taxation amounted to £23.7m (New South Wales £9.3m; Victoria £6.1m; Queensland £4.9m; South Australia £1.6m; Western Australia £1.2m; Tasmania £0.6m).

2. SUMMARY, 1950-51: During 1950-51 Commonwealth Government taxation collections amounted to £777.2m or £253.2m (49.7%) more than in 1949-50, and State collections to £51.7m, £9.9m (23.7%) more than in 1949-50. Combined totals amounted to £828.9m, an increase of £268.1m (47.8%) over 1949-50. The 1950-51 Commonwealth and combined taxation collections include wool deduction payments amounting to £109.5m.

When Commonwealth reimbursements are added to State totals, the resulting figure, £126.8m is £22.7m higher than the corresponding 1949-50 figure, and £69.5m higher than the combined State figure of £57.3m in 1941-42, prior to the introduction of uniform taxation.

The proportions of major taxes or groups of taxes to the total collections showed some variation from the previous year, principally because of the effect of the inclusion of wool deductions, £109.5m, in the total, and of which they constituted 13.2%. Customs and excise duties declined from 25.7% to 19.9%, and income taxes (excluding the wool deductions to be applied in payment or part-payment of income tax payable) from 49.9% to 41.3%. Excluding wool deductions from the total collections, the proportions of customs and excise and of income taxes were, respectively, 22.9% (a decline of 2.8% from 1949-50) and 47.6% (a decline of 2.3%) of the total.

The total collections per head of population increased by £30.1.4 over 1949-50, Commonwealth collections increasing by £29.0.9 and State by £1.0.8. Income tax collections, including social services contribution, but excluding the wool deduction, increased by £6.8.1 per head, customs and excise increased by £1.19.7 per head, and sales tax by £1.12.2 per head. Commonwealth tax collections per head in 1950-51 amounted to £93.10.2, State to £6.4.11, and the combined figure was £99.14.7.

The tables on the following pages show details of the various collections during 1950-51 (pages 2 and 3) and comparisons of 1950-51 figures with those of earlier years back to 1914 (pages 4 and 5).

3. COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1950-51 - CLASSES OF TAX:
Particulars of total Commonwealth and State taxation collections in 1950-51, according to various classes of tax, are as follows:-

TABLE I : COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1950-51.

Tax	Commonwealth		States		TOTAL	
	Amount	Per Head	Amount	Per Head	Amount	Per Head
	£'000	£ s. d.	£'000	£ s. d.	£'000	£ s. d.
Customs Duties ..	91,921	11. 1. 2	-	-	91,921	11. 1. 2
Excise Duties ..	73,083	8.15.10	-	-	73,083	8.15.10
Sales Tax ..	57,173	6.17. 7	-	-	57,173	6.17. 7
Land Taxes ..	3,591	0. 8. 8	1,362	0. 8. 4	4,953	0.11.11
Income Taxes ..	(a)267,999	32. 4.10	(b) 291	0. 0. 8	268,290	32. 5. 7
Social Services						
Contribution ..	73,958	8.18. 0	-	-	73,958	8.18. 0
Wool Deduction ..	109,531	13. 3. 7	-	-	109,531	13. 3. 7
Pay-roll Tax ..	28,721	3. 9. 1	-	-	28,721	3. 9. 1
Probate & Succession						
Duties ..	6,401	0.15. 5	13,004	1.11. 5	19,405	2. 6. 8
Gift Duty ..	1,044	0. 2. 6	-	-	1,044	0. 2. 6
Entertainments Taxes	5,148	0.12. 5	(c)4,430	0.10. 8	9,578	1. 3. 1
Wool Contributory						
Charge (d) ..	44,844	5. 7.11	-	-	44,844	5. 7.11
Wheat Export Charge (d)	13,353	1.12. 2	-	-	13,353	1.12. 2
Stoveordering Industry						
Charge (d) ..	420	0. 1. 0	-	-	420	0. 1. 0
Other Stamp Duties	-	-	11,961	1. 8.11	11,961	1. 8.10
Liquor Taxes ..	-	-	2,726	0. 6. 7	2,726	0. 6. 7
Lotteries Taxes ..	-	-	(c)1,426	0. 3. 5	1,426	0. 3. 5
Motor Taxes ..	-	-	15,569	1.17. 8	15,569	1.17. 6
Licences n.e.i. and	-	-	907	0. 2. 3	907	0. 2. 2
all other taxes	-	-	-	-	-	-
TOTAL:	777,187	93.10. 2	51,676	6. 4.11	828,863	99.14. 7

(a) Includes Undistributed Profits Tax. (b) Arrears of State income taxes.

(c) Mainly Racing. (d) Paid to Trust funds and used for purposes of industry concerned. (e) Includes income tax payable on lottery prizes in Tasmania £799,000.

4. COMMONWEALTH COLLECTIONS IN EACH STATE, 1950-51: The following table shows particulars of Commonwealth taxation collections in each State during 1950-51. 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, 1950-51.

Tax	(£'000)						TOTAL
	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	
Customs Duties ..	36,907	31,119	9,766	7,725	4,582	1,634	(a) 91,921
Excise Duties ..	29,100	21,841	8,272	6,485	5,977	1,393	(a) 73,083
Sales Tax ..	26,946	17,603	6,296	4,534	3,009	772	(a) 57,173
Land Tax ..	1,415	1,786	68	178	111	33	3,591
Income Taxes (b) ..	102,063	96,951	30,230	20,289	13,809	3,899	(a)267,999
Social Services							
Contribution ..	31,479	23,003	8,298	5,366	3,968	1,844	73,958
Pay-roll Tax ..	12,013	8,717	3,288	2,304	1,644	755	28,721
Estate Duty ..	2,038	2,781	673	524	270	115	6,401
Gift Duty ..	507	268	74	111	52	12	1,044
Entertainments Tax	2,156	1,522	659	406	291	114	5,148
Wool Contributory							
Charge (c) ..	15,666	12,954	6,859	4,503	4,061	801	44,844
Wheat Export Charge (c)	-	13,353	-	-	-	-	13,353
Stoveordering Industry							
Charge (c) ..	143	107	70	43	32	25	420
Wool Deduction ..	42,616	28,292	15,448	10,171	10,154	2,149	(a)109,531
TOTAL:	301,049	261,117	97,001	62,639	47,960	13,545	777,187

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

(b) See note (a) to Table I. (c) See note (d) to Table I.

5. STATE TAXATION COLLECTIONS AND COMMONWEALTH TAX REIMBURSEMENTS 1949-50 AND 1950-51:
Particulars of State taxation collections and Commonwealth tax reimbursements in each State during the years 1949-50 and 1950-51 are shown in the following table.

TABLE III : STATE TAXATION COLLECTIONS AND COMMONWEALTH TAX REIMBURSEMENTS,
1949-50 AND 1950-51

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

Tax	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	TOTAL
State Taxation Collections -							
Probate and Succession Duties ..	6,409	3,442	1,428	997	460	268	13,004
Other Stamp Duties	4,988	2,987	2,052	779	889	266	11,961
Land Taxes ..	3	415	374	282	180	108	1,362
Income Tax (Arrears)	203	52	7	1	7	21	291
Liquor Taxes ..	1,367	730	269	43	172	95	2,726
Lotteries Taxes ..	-	-	211	-	-	(a)1,215	1,426
Entertainments							
Taxes (b) ..	1,498	1,609	246	702	245	130	4,430
Motor Taxes -							
Registration Fees and Taxes ..	4,580	3,274	1,937	1,247	829	342	12,217
Drivers' etc. Licences ..	588	212	94	122	47	27	1,090
Other ..	1,126	323	560	90	80	83	2,262
Total Motor:	7,302	3,809	2,591	1,459	956	452	15,569
Licences n.e.i. and all other ..	79	132	540	84	68	4	907
Total - Paid to Consolidated Revenue Fund	14,547	9,315	5,376	4,053	2,010	2,107	37,400
Special Funds (c)	6,302	3,911	2,352	294	967	452	14,268
TOTAL:	20,849	13,226	7,718	4,347	2,977	2,559	51,676
Commonwealth Tax Reimbursements (d)	30,363	17,446	12,273	6,468	6,169	2,388	75,107
GRAND TOTAL 1950-51:	51,212	30,672	19,991	10,815	9,146	4,947	126,783
GRAND TOTAL 1949-50:	41,915	25,051	16,356	8,842	7,669	4,216	104,049

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

State Taxation Collections -							
Probate and Succession Duties ..	1.19. 1	1.10. 9	1. 3.11	1. 8. 0	0.16. 1	0.18. 7	1.11. 5
Other Stamp Duties	1.10. 6	1. 6. 8	1.14. 5	1. 1.11	1.11. 2	0.18. 6	1. 8.11
Land Taxes ..	-	0. 3. 8	0. 6. 3	0. 7.11	0. 6. 3	0. 7. 6	0. 3. 4
Income Tax (Arrears)	0. 1. 3	0. 0. 6	0. 0. 2	-	0. 0. 3	0. 1. 6	0. 0. 8
Liquor Taxes ..	0. 8. 4	0. 7. 0	0. 4. 6	0. 1. 3	0. 6. 0	0. 6. 8	0. 6. 7
Lotteries Taxes ..	-	-	0. 3. 6	-	-	(a)4. 4. 6	0. 3. 5
Entertainments							
Taxes (b) ..	0. 9. 2	0.14. 5	0. 4. 2	0.19. 9	0. 8. 7	0. 9. 0	0.10. 8
Motor Taxes ..	1.18. 6	1.14. 1	2. 3. 6	2. 1. 0	1.13. 5	1.11. 5	1.17. 8
Licences n.e.i. and all other ..	0. 0. 6	0. 1. 2	0. 9. 0	0. 2. 5	0. 2. 5	0. 0. 3	0. 2. 3
Total - Paid to Consolidate Revenue Fund	4. 3.10	4. 3. 4	4.10. 2	5.14. 0	3.10. 4	7. 6. 7	4.10. 5
Special Funds ..	1.18. 6	1.14.11	1.19. 3	0. 8. 3	1.13.10	1.11. 5	1.14. 6
TOTAL:	6. 7. 4	5.18. 3	6. 9. 5	6. 2. 3	5. 4. 2	8.18. 0	6. 4.11
Commonwealth Tax Reimbursements (d)	9. 5. 6	7.16. 0	10. 5. 9	9. 2. 0	10.16. 0	8. 6. 0	9. 1. 7
GRAND TOTAL 1950-51:	15.12.10	13.14. 3	16.15. 2	15. 4. 3	16. 0. 2	17. 4. 0	16. 6. 6
GRAND TOTAL 1949-50:	13. 4. 4	11.10.10	14. 1. 3	12.17. 6	14. 1. 0	15. 4. 0	12.19. 7

- (a) Includes income tax on prizes, £799,000, per head £2.15.7.
(b) Mainly racing. (c) See next page for details. (d) In addition, the States received under the States Grants (Special Financial Assistance) Act 1951 the sum of £15,000,000 distributed as follows: N.S.W. £6,250,000 (£1.18.2 per head); Victoria £4,750,000 (£2.2.6 per head); Queensland £2,000,000 (£1.13.6 per head); South Australia £800,000 (£1.2.6 per head); Western Australia £1,000,000 (£1.15.0 per head) and Tasmania £200,000 (£0.13.11 per head).

6. STATE TAXATIONS COLLECTIONS PAID TO SPECIAL FUNDS, 1950-51: The following table shows the amounts paid to Special Funds in each State during 1950-51.

TABLE IV : STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1950-51.
(£'000)

Tax	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	TOTAL
Motor Taxes ..	6,302	3,688	1,937	-	920	452	13,299
Liquor Taxes ..	-	98	39	-	-	-	137
Racing Taxes ..	-	-	-	294	-	-	294
Other Stamp Duties	-	125	-	-	-	-	125
Other ..	-	-	366	-	47	-	413
TOTAL:	6,302	3,911	2,342	294	967	452	14,268

7. COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1913-14 TO 1950-51 - STATES AND COMMONWEALTH: Amounts collected and collections per head of population for each State and the Commonwealth at intervals from 1913-14 to 1950-51 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		
<u>AMOUNTS COLLECTED</u> (£'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	8,646	4,199	3,597	1,779	50,507	74,111	124,618
1942	24,798	12,924	8,942	4,791	3,818	1,987	57,260	179,521	236,781
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	4,102	2,294	1,575	1,561	28,453	385,616	414,069
1948 (a)	13,003	8,364	4,694	2,437	1,933	1,732	32,163	422,413	454,576
1949 (a)	14,412	9,463	5,407	3,038	2,099	2,005	36,424	490,813	527,237
1950 (a)	16,584	10,814	6,141	3,475	2,518	2,246	41,778	518,959	560,737
1951 (a)	20,849	13,226	7,718	4,347	2,977	2,559	51,676	777,187	828,863

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. 0.10	8. 5. 4	8. 0.10	25. 2. 7	33. 2.10
1946 (a)	3. 6. 7	3. 4. 9	3. 8. 9	3.10. 0	2.19. 3	5.10. 4	3. 7. 8	47.10.11	50.18. 5
1947 (a)	3.14. 1	3.17.10	3.14. 9	3.11. 8	3. 3. 3	6. 2. 8	3.16. 0	51. 5. 9	55. 1. 5
1948 (a)	4. 6. 6	4. 0.10	4. 4. 5	3.14. 9	3.16. 0	6.12. 4	4. 4. 6	55. 5. 9	59.10. 0
1949 (a)	4.14. 1	4. 9. 7	4.15. 4	4.11. 4	4. 0. 5	7. 9. 6	4.13. 9	62.18. 8	67.12. 1
1950 (a)	5. 4. 7	4.19. 8	5. 5. 7	5. 1. 2	4.12. 3	8. 2. 0	5. 4. 3	64. 9. 5	69.13. 3
1951 (a)	6. 7. 4	5.18. 3	6. 9. 5	6. 2. 3	5. 4. 2	8.18. 0	6. 4.11	93.10. 2	99.14. 7

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

8. COMMONWEALTH AND STATE COLLECTIONS, 1913-14 TO 1950-51 - CLASSES OF TAX: The following table shows, for various classes of tax, Commonwealth and States combined:- (i) the amounts collected; (ii) the proportions of the total amounts collected, and (iii) the collections per head of population.

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

Tax	1913-14	1919-20	1928-29	1938-39	1941-42	1948-49	1949-50	1950-51
(i) <u>AMOUNTS COLLECTED</u> (£'000)								
Customs and Excise Duties	14,978	21,575	41,059	47,632	56,781	126,200	143,883	165,004
Sales Tax	-	-	-	9,308	26,830	39,029	42,425	57,173
Land Taxes	2,179	3,167	4,871	2,897	5,140	4,289	5,111	4,953
Pay-roll Tax	-	-	-	-	8,962	19,803	22,728	28,721
Income Taxes (a)	2,869	21,940	25,499	41,679	114,433	272,604	279,921	342,248
Probate and Succession Duties	1,256	4,145	5,988	6,916	8,560	14,831	16,694	19,405
Other Stamp Duties	1,194	2,444	4,004	3,466	3,401	6,829	9,431	11,961
Motor Taxes (b)	-	345	4,260	6,961	6,122	10,256	12,038	15,569
All Other Taxes	585	1,965	3,216	5,759	6,552	33,396	28,246	183,829
TOTAL:	23,061	55,581	88,897	124,618	236,781	527,237	566,737	828,863

(ii) PROPORTION OF TOTAL COLLECTIONS
(Per Cent.)

Customs and Excise Duties	64.95	38.30	46.19	38.22	23.98	23.94	25.66	19.90
Sales Tax	-	-	-	7.47	11.32	7.40	7.57	6.90
Land Taxes	9.45	5.70	5.48	2.32	2.17	0.81	0.96	0.60
Pay-roll Tax	-	-	-	-	3.78	3.76	4.05	3.47
Income Taxes (a)	12.44	38.95	28.68	33.45	48.33	51.71	49.93	41.29
Probate and Succession Duties	5.44	7.36	6.74	5.55	3.62	2.81	2.97	2.34
Other Stamp Duties	5.18	4.34	4.50	2.78	1.44	1.30	1.68	1.44
Motor Taxes (b)	-	0.61	4.79	5.59	2.59	1.95	2.15	1.86
All Other Taxes	2.54	4.74	3.62	4.62	2.77	6.32	5.03	22.18
TOTAL:	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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

Customs and Excise Duties	3. 1. 3	4. 1. 6	6. 9. 4	6.17. 5	7.18.11	16. 3. 8	17.17. 5	19.17. 0
Sales Tax	-	-	-	1. 6.10	3.15. 1	5. 0. 1	5. 5. 5	6.17. 7
Land Taxes	8.11	12. 0	15. 4	8. 4	14. 5	11. 0	13. 5	11.11
Pay-roll Tax	-	-	-	-	1. 5. 1	2.10. 9	2.15. 6	3. 9. 1
Income Taxes (a)	11. 9	4. 2.10	4. 0. 3	6. 0. 3	16. 0. 4	3.19. 0	34.15. 6	41. 3. 7
Probate and Succession Duties	5. 2	15. 8	18.10	19.11	1. 4. 0	1.18. 0	2. 1. 5	2. 6. 8
Other Stamp Duties	4.10	9. 3	12. 7	10. 0	9. 6	17. 6	1. 3. 5	1. 8.10
Motor Taxes (b)	-	1. 3	13. 5	1. 0. 1	17. 2	1. 6. 4	1. 9.11	1.17. 6
All Other Taxes	2. 5	7. 5	10. 2	16. 7	18. 4	4. 5. 9	3.10. 3	22. 2. 5
TOTAL:	4.14. 4	10. 9.11	13.19.11	17.19. 5	33. 2.10	67.12. 1	69.13. 3	99.14. 7

(a) Includes Social Services Contribution, Unemployment Relief, Financial Emergency, etc. taxes. (b) Not available. (c) Includes Wool Deduction £109,531,000; 13.21%; £13.3s.7d. per head of population.

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21ST JANUARY, 1952.

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