

COMMONWEALTH BUREAU OF CENSUS AND STATISTICS

CANBERRA, AUSTRALIA

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COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1958-59

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 1958-59 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, 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 1956-57 the latest year for which figures are available, local government taxation amounted to £74.5 m; (New South Wales £30.7 m; Victoria £18.9 m; Queensland £14.5 m; South Australia £4.9 m; Western Australia £3.6 m; Tasmania £1.9 m). Details for the Territories are not available.

2. **SUMMARY 1958-59:** During 1958-59, Commonwealth Government taxation collections amounted to £1,133.3 m. or £28.2 m. (2.4%) less than in 1957-58 and State and Territory collections to £138.1 m. or £9.8 m. (7.6%) more than in 1957-58. Combined totals amounted to £1,271.4 m., a decrease of £18.4 m. (1.4%) over 1957-58.

Commonwealth income tax collections decreased by £41.8 m. and estate and gift duty collections by £0.6 m. As against these decreases there were increases in sales tax, £5.8 m; excise duties, £4.9 m; stevedoring industry charge, £1.2 m; payroll tax £1.1 m. and export charges on sundry primary products £1.2 m. Increases in State and Territory collections were motor taxes, £4.4 m; stamp duties n.e.i., £3.8 m; probate and succession duties, £1.5 m; and the remaining items (other than lottery taxes which decreased by £0.2 m.) £0.3 m.

The total collections per head of population decreased by £4. 13s. 4d. from the 1957-58 figure. Commonwealth collections decreased by £5. 6s. 3d. per head of population while State and Territory collections increased by £0. 12s. 11d. per head of population. Commonwealth collections per head of population in 1958-59 amounted to £113. 17s. 5d., State and Territory to £13. 17s. 5d. and the combined figures to £127. 14s. 10d.

The tables in the following pages show details of collections during 1958-59 (Tables I, II and III) and the comparisons of 1958-59 figures with those of earlier years (Tables IV and V).

3. COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1958-59 - CLASSES OF TAX

Particulars of total Commonwealth, State and Territory taxation collections in 1958-59 according to various classes of tax, are as follows :-

TABLE I : COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1958-59

Tax	Commonwealth		States and Territories (a)		Total	
	Amount	Per Head	Amount	Per Head	Amount	Per Head
	£'000	£. s. d.	£'000	£. s. d.	£'000	£. s. d.
Customs Duties ..	71,671	7. 4. 0	-	-	71,671	7. 4. 0
Excise Duties ..	235,254	23.14. 9	-	-	235,254	23.14. 9
Sales Tax ..	143,617	14. 8. 7	-	-	143,617	14. 8. 7
Land Tax ..	-	-	15,424	1.11. 0	15,424	1.11. 0
Income Taxes ..	608,660	61. 3. 1	(b) 15	-	608,675	61. 3. 1
Pay-roll Tax ..	49,619	4.19. 9	-	-	49,619	4.19. 9
Estate and Succession Duties ..	13,399	1. 6. 9	27,191	2.14. 7	40,590	4. 1. 4
Gift Duty ..	2,000	0. 4. 0	-	-	2,000	0. 4. 0
Racing Taxes ..	-	-	7,540	0.15. 2	7,540	0.15. 2
Entertainments Tax ..	-	-	1,846	0. 3. 8	1,846	0. 3. 8
Wool Tax (c) ..	1,389	0. 2.10	-	-	1,389	0. 2.10
Wheat Tax (c) ..	207	0. 0. 5	-	-	207	0. 0. 5
Wheat Export Charge (c) ..	1,211	0. 2. 5	-	-	1,211	0. 2. 5
Export Charges (c) ..	566	0. 1. 2	-	-	566	0. 1. 2
Stevedoring Ind. Charge (c) ..	4,572	0. 9. 2	-	-	4,572	0. 9. 2
Tobacco Charge (c) ..	72	0. 0. 2	-	-	72	0. 0. 2
Dairy Produce Levy (c) ..	151	0. 0. 4	-	-	151	0. 0. 4
Stamp Duties, n.e.i. ..	-	-	28,317	2.16.11	28,317	2.16.11
Liquor Taxes ..	-	-	8,523	0.17. 2	8,523	0.17. 2
Lottery Taxes ..	-	-	3,434	0. 6.11	3,434	0. 6.11
Motor Taxes ..	-	-	42,080	4. 4. 7	42,080	4. 4. 7
Poker Machine Licence Fees ..	-	-	906	0. 1.10	906	0. 1.10
Licences n.e.i. and all other taxes ..	-	-	2,783	0. 5. 7	2,783	0. 5. 7
TOTAL:	1,133,298	113.17. 5	138,059	13.17. 5	1,271,357	127.14.10

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

4. STATE AND TERRITORY TAXATION COLLECTIONS 1957-58 AND 1958-59

Details of taxation collections for 1958-59 and totals for 1957-58 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 revenues from these sources are obtained by means of taxes. In 1958-59 the profits from lotteries (excluding amounts included in the table below) in the three States were - New South Wales £4,326,000 (£1. 3s. 3d. per head of population), Queensland, £1,564,000 (£1. 1s. 11d. per head of population) and Western Australia £352,000 (9s. 11d. 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 1958-59 these amounted to £359,000 (7s. 11d. per head of population) and £162,000 (9s. 6d. 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 II : STATE AND TERRITORY TAXATION COLLECTIONS - 1957-58 AND 1958-59

(Includes Taxes Paid to Special Funds)

(i) Collections (see Note on previous page).

(£'000)

Tax	New South Wales	Vic-toria	Queens-land	South Aust-ralia	Western Aust-ralia	Tas-mania	Total
1958-59							
Motor -							
Registration Fees and Taxes	10,604	8,784	5,037	3,612	2,103	1,061	(b) 31,376
Drivers', etc. Licences	1,273	570	(a) 223	327	157	93	2,643
Other	3,751	2,703	1,328	74	65	140	8,961
Total Motor :	15,628	12,057	6,588	4,013	2,325	1,294	(b) 42,080
Probate and Succession Duties	12,043	7,838	3,377	2,145	1,091	683	(c) 27,151
Stamp Duties, n.e.i.	12,559	8,485	3,411	1,619	1,481	762	28,317
Land	6,205	4,661	1,412	1,397	1,238	511	15,424
Income (Arrears)	11	3	1	-	-	-	15
Liquor	3,692	2,908	983	201	446	253	(d) 8,523
Lotteries	-	2,849	338	-	-	247	3,434
Racing	2,800	2,321	397	1,032	627	363	7,540
Entertainments	-	1,370	-	-	291	185	1,846
Poker Machine Licence Fees	906	-	-	-	-	-	906
Licences n.e.i. and all other	162	285	2,002	169	156	9	(e) 2,783
Total-Paid to Consolidated Revenue Fund	37,472	30,332	11,229	10,217	5,377	3,870	98,726
- Paid to Special Funds (f)	16,534	12,445	7,280	359	2,278	437	39,333
GRAND TOTAL 1958-59 :	54,006	42,777	18,509	10,576	7,655	4,307	138,059
GRAND TOTAL 1957-58 :	48,552	40,111	17,371	10,173	7,761	4,086	128,257

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

(£. s. d.)

Tax	New South Wales	Vic-toria	Queens-land	South Aust-ralia	Western Aust-ralia	Tas-mania	Total
1958-59							
Motor	4. 3.11	4. 6.10	4.12. 5	4. 8. 4	3. 5. 3	3.15.10	4. 4. 7
Probate and Succession Duties	3. 4. 8	2.16. 6	2. 7. 4	2. 7. 3	1.10. 8	2. 0. 0	2.14. 7
Stamp Duties, n.e.i.	3. 7. 5	3. 1. 2	2. 7.10	1.15. 8	2. 1. 7	2. 4. 8	2.16.11
Land	1.13. 4	1.13. 7	0.19.10	1.10. 9	1.14. 9	1. 9.11	1.11. 0
Income (Arrears)	0. 0. 1	-	-	-	-	-	-
Liquor	0.19.10	1. 0.11	0.13. 9	0. 4. 5	0.12. 6	0.14.10	0.17. 2
Lotteries	-	1. 0. 6	0. 4. 9	-	-	0.14. 6	0. 6.11
Racing	0.15. 0	0.16. 9	0. 5. 7	1. 2. 9	0.17. 8	1. 1. 4	0.15. 2
Entertainments	-	0. 9.11	-	-	0. 8. 2	0.10.10	0. 3. 8
Poker Machine Licence Fees	0. 4.10	-	-	-	-	-	0. 1.10
Licences, n.e.i. and all other	0. 0.10	0. 2. 1	1. 8. 1	0. 3. 8	0. 4. 5	0. 0. 6	0. 5. 7
Total-Paid to Consolidated Revenue Fund	10. 1. 2	10.18. 7	7.17. 6	11. 5. 0	7.11. 0	11. 6. 9	9.18. 5
- Paid to Special Funds	4. 8. 9	4. 9. 8	5. 2. 1	0. 7.10	3. 4. 0	1. 5. 8	3.19. 0
GRAND TOTAL 1958-59 :	14. 9.11	15. 8. 3	12.19. 7	11.12.10	10.15. 0	12.12. 5	13.17. 5
GRAND TOTAL 1957-58 :	13. 5. 5	14.16. 4	12. 7. 7	11. 9. 8	11. 2. 3	12. 4. 7	13. 4. 6

(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 £53,000 and Australian Capital Territory £122,000. (c) Includes Probate and Stamp Duties, Northern Territory, £14,000. (d) Includes liquor taxes collected in Australian Capital Territory £40,000. Details of liquor taxes collected in Northern Territory are not available. (e) Details for Northern Territory and Australian Capital Territory are not available. (f) See Table III.

5. STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1958-59: The following table shows the amounts paid to Special Funds in each State during 1958-59.

TABLE III : STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1958-59
(£'000)

Tax	New South Wales	Vic-toria	Queens-land	South Aust-ralia	Western Aust-ralia	Tas-mania	Total
Motor ..	15,628	12,057	5,630	-	2,187	244	35,746
Liquor ..	-	168	-	-	-	-	168
Racing ..	-	-	-	359	-	162	521
Other Stamp Duties ..	-	220	-	-	-	-	220
Foker Machine Licence Fees	906	-	-	-	-	-	906
Lotteries ..	-	-	-	-	-	31	31
Other ..	-	-	1,650	-	91	-	1,741
TOTAL:	16,534	12,445	7,280	359	2,278	437	39,333

6. COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS: Amounts collected and collected per head of population for the Commonwealth, States and Territories from 1949-50 to 1958-59 are shown in the following table:-

TABLE IV : COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS 1949-50 TO 1958-59

(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-mania	Total (a)		
1950	16,564	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	4,175	98,156	1,003,780	1,101,936
1957	43,195	34,960	15,666	9,734	6,493	4,487	114,709	1,098,736	1,213,445
1958	48,552	40,111	17,371	10,173	7,761	4,086	128,257	1,161,533	1,289,790
1959	54,006	42,777	18,509	10,576	7,695	4,307	138,059	1,133,298	1,271,357

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

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. 5	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. 5.11	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	13. 1. 7	10.10. 9	107.15. 0	118. 5. 9
1957	12. 0. 9	13. 4.10	11. 7. 0	11. 6. 0	9. 9. 9	13.15. 2	12. 0. 7	115. 4. 8	127. 5. 3
1958	13. 5. 8	14.16. 4	12. 7. 7	11. 9. 7	11. 2. 3	12. 4. 7	13. 4. 6	119. 3. 8	132. 8. 2
1959	14. 9.11	15. 8. 3	12.19. 7	11.12.10	10.15. 0	12.12. 5	13.17. 5	113.17. 5	127.14.10

(a) Includes taxation collections in the Northern Territory and the Australian Capital Territory - 1949-50, £49,000; 1950-51, £62,000; 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, £201,000 and 1958-59, £229,000.

7. COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS, 1954-55 TO 1958-59 - 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 V : COMMONWEALTH, STATE AND TERRITORY TAXATION COLLECTIONS

(i) Amounts Collected

(£'000)

Tax	1954-55	1955-56	1956-57	1957-58	1958-59
Customs Duties ..	101,254	87,508	68,997	71,717	71,671
Excise Duties ..	143,149	168,264	217,440	231,334	236,254
Sales Tax ..	100,446	110,001	125,752	137,777	143,617
Land Taxes ..	5,011	5,969	11,827	15,407	15,424
Pay-roll Tax ..	41,455	45,543	48,675	48,552	49,619
Income Taxes ..	532,968	574,062	620,321	650,452	608,675
Probate and Succession Duties	31,226	33,516	37,099	39,477	40,500
Stamp Duties n.e.i. ..	16,027	18,181	21,336	24,527	28,317
Motor Taxes ..	27,874	29,040	33,673	37,669	42,080
All Other Taxes ..	27,810	29,852	28,725	32,878	35,200
TOTAL:	1,027,220	1,101,936	1,213,445	1,289,790	1,271,357

(ii) Proportion of Total Collections

(Per cent)

Tax	1954-55	1955-56	1956-57	1957-58	1958-59
Customs Duties ..	9.86	7.94	5.65	5.56	5.64
Excise Duties ..	13.93	15.27	17.92	17.94	18.58
Sales Tax ..	9.78	9.98	10.36	10.68	11.30
Land Taxes ..	0.49	0.54	0.97	1.19	1.21
Pay-roll Tax ..	4.04	4.13	4.01	3.76	3.90
Income Taxes ..	51.88	52.10	51.12	50.43	47.87
Probate and Succession Duties	3.04	3.04	3.06	3.06	3.15
Stamp Duties n.e.i. ..	1.56	1.65	1.76	1.90	2.23
Motor Taxes ..	2.71	2.64	2.78	2.92	3.31
All Other Taxes ..	2.71	2.71	2.37	2.56	2.77
TOTAL:	100.00	100.00	100.00	100.00	100.00

(iii) Collections Per Head of Population

(£ s. d.)

Tax	1954-55	1955-56	1956-57	1957-58	1958-59
Customs Duties ..	11. 2. 10	9. 7. 10	7. 3. 11	7. 7. 2	7. 4. 0
Excise Duties ..	15. 14. 11	18. 1. 3	22. 16. 1	23. 14. 9	23. 16. 9
Sales Tax ..	11. 1. 0	11. 16. 2	13. 3. 9	14. 2. 8	14. 8. 7
Land Tax ..	0. 11. 0	0. 12. 10	1. 4. 10	1. 11. 9	1. 11. 0
Pay-roll Tax ..	4. 11. 2	4. 17. 9	5. 2. 1	4. 19. 8	4. 19. 9
Income Taxes ..	58. 12. 7	61. 12. 6	65. 1. 1	66. 14. 10	61. 3. 1
Probate and Succession Duties	3. 8. 8	3. 12. 0	3. 17. 10	4. 1. 3	4. 1. 5
Stamp Duties n.e.i. ..	1. 15. 3	1. 19. 0	2. 4. 9	2. 10. 7	2. 16. 11
Motor Taxes ..	3. 1. 4	3. 2. 4	3. 10. 8	3. 17. 6	4. 4. 7
All Other Taxes ..	3. 1. 4	3. 4. 1	3. 0. 3	3. 8. 0	3. 8. 9
TOTAL:	113. 0. 1	118. 5. 9	127. 5. 3	132. 8. 2	127. 14. 10

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