

COMMONWEALTH BUREAU OF CENSUS AND STATISTICSCANBERRA.A.C.T.

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COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1949-50.

1. GENERAL: The Commonwealth Statistician (Dr. Roland Wilson) has made available statistics of taxation collections by the Commonwealth and State Governments during 1949-50 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 1947-48, the latest year for which figures are available, local government taxation amounted to £20.9m (New South Wales £5.1m; Victoria £5.4m; Queensland £4.4m; South Australia £1.4m; Western Australia £1.0m; Tasmania £0.6m).

2. SUMMARY, 1949-50: During 1949-50 Commonwealth Government taxation collections amounted to £519.0m or £23.2m (5.7%) more than in 1948-49, and State collections to £41.7m, £5.3m (14.7%) more than in 1948-49. Combined totals amounted to £560.7m, an increase of £33.5m (6.4%) on 1948-49.

The increases of combined totals during 1947-48 and 1948-49 were £40.5m (9.8%) and £72.7m (16.0%) respectively.

The total tax collections in 1949-50 compared with previous years are shown on pages 4 and 5.

When Commonwealth reimbursements are added to State totals, the resulting figure, £104.0m is £14.1m higher than the corresponding 1948-49 figure, and £46.7m 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 little variation from the previous year. Compared with 1938-39, however, these proportions have moved as follows:- customs and excise declined from 38.2% to 25.7%, sales tax retained roughly its pre-war proportion, while income taxes increased from 33.5% to 49.9%. Land Taxes decreased from 2.3% to 1.0%, probate and succession duties decreased from 5.6% to 3.0% and motor taxes decreased from 5.6% to 2.2%. 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 £2.1 over 1948-49, Commonwealth collections increasing by £1.10.9 and State by 10s.6d. Income tax collections including social services contribution decreased by 3s.6d. per head, customs and excise increased by £1.13.9 per head, and sales tax by 5s.4d. per head. Commonwealth tax collections per head in 1949-50 amounted to £64.9.5, State to £5.4.2, and the combined figure was £69.13.1. The combined figure in 1938-39 was £17.19.5 per head.

3. COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1949-50 - CLASSES OF TAX.
Particulars of total Commonwealth and State taxation collections in 1949-50, according to various classes of tax, are as follows:-

TABLE I : COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1949-50.

Tax	Commonwealth		States		TOTAL	
	Amount	Per Head	Amount	Per Head	Amount	Per Head
	£'000	£ s. d.	£'000	£ s. d.	£'000	£ s. d.
Customs Duties ..	77,726	9.13. 1	-	-	77,726	9.13. 1
Excise Duties ..	66,157	8. 4. 4	-	-	66,157	8. 4. 4
Sales Tax ..	42,425	5. 5. 5	-	-	42,425	5. 5. 5
Land Taxes ..	4,210	5.10. 6	1,201	0. 3. 0	5,411	0.13. 5
Income Taxes ..	(a) 179,994	22. 5. 0	(b) 267	0. 8. 8	179,361	22. 9. 8
Social Services Contribution ..	100,560	12. 9. 10	-	-	100,560	12. 9. 10
Pay-roll Tax ..	22,728	2.16. 6	-	-	22,728	2.16. 6
Probate & Succession Duties ..	6,054	0.15. 0	10,600	1. 6. 6	16,654	2. 1. 5
Gift Duty ..	745	0. 1. 10	-	-	745	0. 1. 10
Entertainments Taxes	4,698	0.11. 8	(c) 3,741	0. 9. 4	8,439	1. 0. 11
Wool Contributory Charge (d) ..	1,439	0. 3. 7	-	-	1,439	0. 3. 7
Wheat Export Charge (d)	12,633	1.11. 5	-	-	12,633	1.11. 5
Sheepwearing Industry Charge (d) ..	499	0. 1. 3	-	-	499	0. 1. 3
Other Stamp Duties	-	-	9,431	1. 3. 6	9,431	1. 3. 5
Liquor Taxes ..	-	-	2,395	0. 6. 0	2,395	0. 5. 11
Lotteries Taxes ..	-	-	(e) 1,276	0. 1. 2	1,276	0. 3. 2
Motor Taxes ..	-	-	12,038	1.10. 0	12,038	1. 9. 11
Licences, fees, and all other taxes	- 9	-	792	0. 2. 0	783	0. 2. 0
TOTAL:	518,992	64. 9. 5	41,741	5. 4. 2	560,700	69.13. 1

- (a) Includes War-time Company Tax, Super Tax and Unattributed Profits Tax.
(b) Arrears of State income taxes. (c) Mchua, Basing. (d) Paid to Trust funds and used for purposes of industry concerned. (e) Includes income tax payable on lottery prizes in Tasmania £706,000.
Minus sign (-) indicates an excess of refunds.

4. COMMONWEALTH COLLECTIONS IN EACH STATE, 1949-50: The following table shows particulars of Commonwealth taxation collections in each State during 1949-50. The figures represent the amounts collected in each State, but do not necessarily indicate the amounts contributed by the people of each State, as goods are collected in one State in respect of goods consumed or assessments made in other States.

TABLE II : COMMONWEALTH TAXATION COLLECTIONS - STATES, 1949-50.

Tax	(£'000)							TOTAL
	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.		
Customs Duties ..	30,402	25,998	8,307	6,652	4,797	1,416	(a) 77,726	
Excise Duties ..	26,035	20,306	7,317	5,192	5,667	1,231	(a) 66,157	
Sales Tax ..	16,145	11,300	4,835	3,390	2,303	580	(a) 42,425	
Land Tax ..	1,784	2,100	62	182	114	36	4,210	
Income Taxes (b) ..	62,194	73,062	19,318	12,698	9,456	2,667	(c) 179,994	
Social Services Contribution ..	36,277	31,128	11,740	8,927	6,237	2,251	100,560	
Pay-roll Tax ..	2,330	1,001	2,622	1,791	1,289	595	22,728	
Probate & Succession Duties ..	1,761	2,786	681	528	205	63	6,054	
Gift Duty ..	365	237	46	121	33	4	745	
Entertainments Tax	1,959	1,430	580	342	280	107	4,698	
Wool Contributory Charge (c) ..	952	403	211	134	116	23	1,439	
Wheat Export Charge (c)	-	12,633	-	-	-	-	12,633	
Sheepwearing Industry Charge (c) ..	473	130	62	51	35	28	499	
Other Taxes ..	-	-	-	-	-	-	(a) - 9	
TOTAL:	191,416	121,174	52,602	40,638	39,332	9,003	518,992	

- (a) Includes amounts for Northern Territory and Australian Capital Territory.
(b) See note (a) to Table I. (c) See note (d) to Table I.
Minus sign (-) indicates excess of refunds.

5. STATE TAXATION COLLECTIONS AND COMMONWEALTH REIMBURSEMENTS 1948-49 AND 1949-50
Particulars of State taxation collections and Commonwealth reimbursements in each State during the years 1948-49 and 1949-50 are shown in the following table.

TABLE III - STATE TAXATION COLLECTIONS AND COMMONWEALTH REIMBURSEMENTS,
1948-49 AND 1949-50.

(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 ..	5,141	2,611	1,372	825	405	246	10,600
Other Stamp Duties ..	3,979	2,377	1,557	637	673	208	9,431
Land Taxes ..	2	293	368	283	158	97	1,201
Income Tax Arrears ..	159	66	16	3	22	1	267
Liquor Taxes ..	1,221	680	221	40	150	83	2,395
Lotteries Taxes ..	-	-	200	-	-	(a)1,076	1,276
Entertainments Taxes (b) ..	1,353	1,482	321	344	216	125	3,741
<u>Motor Taxes -</u>							
Registration Fees and Taxes ..	3,464	2,741	1,466	1,408	713	303	9,495
Drivers' etc. Licences ..	455	132	106	99	45	24	861
Other ..	728	306	442	60	70	76	1,682
<u>Total Motor:</u>	4,647	3,479	1,714	1,267	828	403	12,038
Licences n.s.i. and all other ..	82	126	435	76	66	7	792
<u>Total - Paid to</u>							
Consolidated Revenue Fund ..	11,936	7,575	4,668	3,299	1,681	1,844	30,983
Special Funds (c) ..	4,648	3,239	1,596	176	337	402	10,758
<u>TOTAL:</u>	16,584	10,814	6,494	3,475	2,518	2,246	41,741
<u>Commonwealth Reimbursements</u>	25,331	14,237	10,215	5,367	5,151	1,970	62,271
<u>GRAND TOTAL 1949-50:</u>	41,915	25,051	16,719	8,842	7,669	4,216	104,012
<u>GRAND TOTAL 1948-49:</u>	36,290	21,690	14,486	7,661	6,581	3,670	89,678

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

<u>State Taxation Collections -</u>								
Probate and Succession Duties ..	1. 12. 5	1. 4. 1	1. 3. 7	1. 4. 0	0. 14. 10	0. 17. 9	1. 6. 6	
Other Stamp Duties ..	1. 5. 2	1. 1. 11	1. 6. 9	0. 18. 7	1. 4. 8	0. 15. 0	1. 3. 6	
Land Taxes ..	-	0. 2. 8	0. 6. 4	0. 8. 3	0. 5. 10	0. 7. 0	0. 3. 0	
Income Tax Arrears ..	0. 1. 0	0. 0. 7	0. 0. 3	0. 0. 1	0. 0. 9	0. 0. 1	0. 0. 8	
Liquor Taxes ..	0. 7. 8	0. 6. 3	0. 3. 9	0. 1. 2	0. 5. 6	(a)3. 17. 7	0. 6. 0	
Lotteries Taxes ..	-	-	0. 3. 5	-	-	-	0. 6. 0	
Entertainments Taxes (b) ..	0. 8. 6	0. 13. 8	0. 3. 10	0. 10. 0	0. 7. 11	0. 9. 1	0. 9. 4	
Motor Taxes ..	1. 9. 4	1. 9. 4	1. 9. 6	1. 16. 11	1. 10. 4	1. 9. 0	1. 10. 0	
Licences n.s.i. and all other ..	0. 0. 6	0. 1. 2	0. 7. 6	0. 2. 2	0. 2. 5	0. 0. 6	0. 2. 0	
<u>Total - Paid to</u>								
Consolidated Revenue Fund ..	3. 15. 3	3. 9. 10	3. 19. 11	4. 16. 0	3. 1. 7	6. 13. 0	3. 17. 4	
Special Funds ..	1. 9. 4	1. 9. 10	1. 5. 0	0. 5. 2	1. 10. 8	1. 9. 0	1. 6. 10	
<u>TOTAL:</u>	5. 4. 7	4. 19. 8	5. 4. 11	5. 1. 2	4. 12. 3	8. 2. 0	5. 4. 2	
<u>Commonwealth Reimbursements</u>	7. 19. 7	6. 11. 2	8. 15. 8	7. 16. 4	2. 8. 9	7. 2. 0	7. 15. 4	
<u>GRAND TOTAL 1949-50:</u>	13. 4. 4	11. 10. 10	14. 0. 7	12. 17. 6	12. 1. 0	15. 4. 0	12. 19. 6	
<u>GRAND TOTAL 1948-49:</u>	11. 16. 11	10. 3. 5	12. 10. 0	11. 10. 4	12. 12. 1	13. 13. 7	11. 11. 5	

(a) Includes income tax on prizes, £706,000, per head £2.10.11.
(b) Mainly racing. (c) See next page for details.

6. STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1949-50: The following table shows the amounts paid to Special Funds in each State during 1949-50.

TABLE IV : STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1949-50.
(£'000)

Tax	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	TOTAL
Motor Taxes ..	4,648	3,929	1,166	-	792	402	10,037
Liquor Taxes ..	-	99	-	-	-	-	99
Racing Taxes ..	-	-	-	176	-	-	176
Other Stamp Duties ..	-	106	-	-	45	-	106
Other ..	-	5	290	-	-	-	300
TOTAL:	4,648	3,239	1,456	176	837	402	10,758

7. COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1913-14 TO 1949-50 - STATES AND COMMONWEALTH: Amounts collected and collections per head of population for each State and the Commonwealth at intervals from 1913-14 to 1949-50 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.		

AMOUNTS COLLECTED
(£'000)

1914	2,347	1,725	913	731	356	371	6,473	16,588	23,061
1920	4,980	3,250	3,391	1,392	857	609	14,479	41,102	55,981
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	8,932	4,791	3,818	1,987	57,260	179,521	236,781
1945 (a)	8,653	5,983	3,191	2,021	1,313	1,147	22,111	337,995	360,106
1946 (a)	9,764	6,527	3,328	2,298	1,452	1,381	25,060	353,211	378,271
1947 (a)	10,979	7,942	4,275	2,294	1,575	1,561	28,426	385,616	411,042
1948 (a)	13,003	8,364	4,663	2,437	1,933	1,732	32,132	422,413	454,545
1949 (a)	14,412	9,463	5,373	3,038	2,099	2,005	36,390	490,613	527,203
1950 (a)	16,584	10,314	6,104	3,475	2,518	2,246	41,741	518,959	560,700

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	2. 11. 11	2. 18. 0	2. 12. 5	2. 18. 5	2. 14. 9	7. 15. 3	9. 9. 11
1929	5. 9. 8	4. 1. 8	5. 16. 1	6. 11. 9	3. 3. 1	5. 2. 9	5. 2. 10	8. 17. 3	13. 19. 11
1939	7. 8. 2	6. 6. 5	8. 11. 6	7. 1. 1	7. 14. 1	7. 9. 8	7. 6. 10	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
1945 (a)	2. 18. 3	2. 19. 11	2. 19. 9	3. 4. 10	2. 14. 2	4. 12. 11	3. 0. 5	5. 19. 11	9. 0. 1
1946 (a)	3. 6. 7	3. 1. 9	3. 8. 9	3. 10. 0	2. 19. 3	5. 10. 4	3. 7. 8	7. 10. 11	10. 8. 5
1947 (a)	3. 14. 1	3. 17. 10	3. 14. 3	3. 11. 8	3. 3. 3	6. 2. 8	3. 15. 11	9. 5. 9	11. 1. 4
1948 (a)	4. 6. 6	4. 9. 10	4. 3. 10	3. 15. 9	3. 16. 0	6. 12. 4	4. 4. 5	9. 5. 9	12. 9. 11
1949 (a)	4. 11. 1	4. 9. 7	4. 10. 8	4. 11. 4	4. 0. 5	7. 9. 6	4. 13. 8	10. 18. 8	14. 12. 0
1950 (a)	5. 4. 7	4. 19. 8	5. 4. 11	5. 1. 2	4. 12. 3	8. 2. 0	5. 4. 2	11. 9. 5	16. 13. 1

(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.

Tax	1913-14	1919-20	1928-29	1938-39	1941-42	1947-48	1948-49	1949-50
(i) AMOUNTS COLLECTED (£'000)								
Customs and Excise Duties	14,978	21,575	41,059	47,632	56,781	115,605	126,200	143,883
Sales Tax	-	-	-	9,308	26,830	34,728	39,029	42,425
Land Taxes	2,179	3,167	4,871	2,897	5,140	4,871	4,289	5,411
Pay-roll Tax	-	-	-	-	8,962	16,595	19,803	22,728
Income Taxes (a)	2,869	21,940	25,499	41,679	114,433	233,316	272,604	279,921
Probate and Succession Duties	1,256	4,145	5,988	6,916	8,560	13,391	14,831	16,654
Other Stamp Duties	1,194	2,444	4,004	3,466	3,401	5,993	6,829	9,431
Motor Taxes	(b)	345	4,260	6,961	6,122	8,899	10,256	12,038
All Other Taxes	585	1,955	3,216	5,752	6,552	21,141	33,362	28,209
TOTAL:	23,061	55,581	88,897	124,618	236,781	454,545	527,203	560,700
(ii) PERCENTAGE OF TOTAL COLLECTIONS (per cent)								
Customs and Excise Duties	64.95	38.30	46.19	32.22	23.98	25.43	23.94	25.66
Sales Tax	-	-	-	7.47	11.32	7.64	7.40	7.57
Land Taxes	9.45	5.70	5.48	2.32	2.17	1.07	0.81	0.96
Pay-roll Tax	-	-	-	-	3.75	3.65	3.76	4.05
Income Taxes (a)	12.44	38.95	28.68	33.45	48.33	51.33	51.71	49.93
Probate and Succession Duties	5.44	7.36	6.74	5.55	3.62	2.95	2.81	2.97
Other Stamp Duties	5.18	4.34	4.50	2.78	1.44	1.32	1.30	1.68
Motor Taxes	(b)	0.61	4.79	5.59	2.59	1.96	1.95	2.15
All Other Taxes	2.54	3.74	3.62	4.62	2.77	4.65	6.32	5.03
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	15. 2. 7	16. 3. 8	17. 17. 5
Sales Tax	-	-	-	1. 6. 10	3. 15. 1	4. 10. 11	5. 0. 1	5. 5. 5
Land Taxes	8. 11	12. 0	15. 4	8. 4	14. 5	12. 9	11. 0	13. 5
Pay-roll Tax	-	-	-	-	1. 5. 1	2. 3. 6	2. 10. 9	2. 16. 6
Income Taxes (a)	11. 9	4. 2. 10	4. 0. 3	6. 0. 3	16. 0. 4	30. 10. 9	34. 19. 0	34. 15. 6
Probate and Succession Duties	5. 2	15. 8	18. 10	19. 11	1. 4. 0	1. 15. 1	1. 18. 0	2. 1. 5
Other Stamp Duties	4. 10	9. 3	12. 7	10. 0	9. 6	15. 8	17. 6	1. 3. 5
Motor Taxes	(b)	1. 3	13. 5	1. 0. 1	17. 2	1. 3. 3	1. 6. 4	1. 9. 11
All Other Taxes	2. 5	7. 5	10. 2	16. 7	18. 4	2. 15. 5	4. 5. 8	3. 10. 1
TOTAL:	4. 14. 4	10. 9. 11	13. 19. 11	17. 19. 5	33. 2. 10	59. 9. 11	67. 12. 0	69. 13. 1
(a) Includes Social Services Contribution, Unemployment Relief, Financial Emergency, etc. taxes. (b) Not available.								
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