

COMMONWEALTH BUREAU OF CENSUS AND STATISTICS

CANBERRA.

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COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1944-45.

The Acting Commonwealth Statistician has made available statistics of taxation collections by Commonwealth and State Governments during 1944-45 and comparative particulars for earlier years. The information given for State taxation includes amounts collected and paid to Special Funds outside the Consolidated Revenue Fund, separate details being given for such payments. Particulars of Commonwealth payments under the States Grants (Income and Entertainments Tax Reimbursement) Acts are not included as State Taxation collections but are shown separately. Arrears of State Income Tax collected are, however, shown under the State headings.

2. 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 1942-43, the latest year for which figures are available, Local Government taxation amounted to £m 17.1 (New South Wales, £m 6.8; Victoria, £m 4.4; Queensland, £m 3.7; South Australia, £m 1.0; Western Australia, £m 0.8; Tasmania, £m 0.4). During 1944-45 the amount of Local Government taxes collected were probably in the vicinity of £m 18.

3. During 1944-45, Commonwealth Government taxation collections amounted to £m 337.9 or £m 34.2 more than in 1943-44, and State collections to £m 22.1, £m 8 more than in 1943-44. Combined totals amounted to £m 360, an increase of £m 35, compared with an increase of £m 4.5 in the aggregate during the previous year. When Commonwealth reimbursements are added to State totals, the resulting figure, £m 55.5, is £m 1.4 higher than the corresponding 1943-44 figure, but £m 1.7 lower than the combined State figure of £m 57.2 in 1941-42, prior to the introduction of uniform taxation.

4. Particulars of total Commonwealth and State taxation collections in 1944-45, according to various classes of tax, are as follows:-

COMMONWEALTH AND STATE TAXATION, 1944-45.

Tax	Commonwealth		States		TOTAL	
	Amount	Per Head	Amount	Per Head	Amount	Per Head
	£'000	£. s. d.	£'000	£. s. d.	£'000	£. s. d.
Customs Duties ..	21,488	2.18. 6	-	-	21,488	2.18. 6
Excise Duties ..	45,689	6. 4. 6	-	-	45,689	6. 4. 6
Income Tax ..	(a) 215,534	29. 7. 2	(b) 821	0. 2. 3	216,355	29. 9. 5
Pay-Roll Tax ..	(c) 11,088	1.10. 3	-	-	11,088	1.10. 3
Probate & Succession Duties ..	3,090	0. 8. 5	6,268	0.17. 1	9,358	1. 5. 6
Other Stamp Duties ..	-	-	3,348	0. 9. 2	3,348	0. 9. 1
Land Tax ..	3,664	0.10. 0	1,243	0. 3. 5	4,907	0.13. 4
Sales Tax ..	29,672	4. 0.10	-	-	29,672	4. 0.10
Motor Taxes ..	-	-	6,047	0.16. 5	6,047	0.16. 5
Flour Tax ..	1,996	0. 5. 5	-	-	1,996	0. 5. 5
Lotteries Taxes ..	-	-	(d) 649	0. 1. 9	649	0. 1. 9
Entertainments Taxes ..	5,027	0.13. 8	(e) 1,954	0. 5. 5	6,981	0.19. 1
Liquor Taxes ..	-	-	1,369	0. 3. 9	1,369	0. 3. 9
Gold Tax ..	343	0. 0.11	-	-	343	0. 0.11
Gift Duty ..	329	0. 0.11	-	-	329	0. 0.11
Licences n.o.i. & all other taxes ..	-	-	411	0. 1. 2	411	0. 1. 2
TOTAL:	337,920	46. 0. 7	22,111	3. 0. 3	360,031	49. 0.10

(a) Includes war-time Company Taxes. (b) Arrears of State Income Taxes. (c) Includes about £1.8m. paid by State Government bodies. (d) Includes Income Tax payable on Lottery Prizes in Tasmania. (e) Mainly Racing.

5. Particulars of State taxation collections and Commonwealth reimbursements in each State are shown in the following statements according to the various classes of tax.

STATE TAXATION COLLECTIONS AND COMMONWEALTH REIMBURSEMENTS

1944-45 AND 1943-44.

(Includes Amounts paid to Special Funds)

Tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>State Taxation Collections</u>							
Probate and Succession Duties ..	2,780	1,854	701	521	276	136	6,268
Other Stamp Duties ..	1,337	887	587	236	229	73	3,349
Land Tax ..	2	358	363	290	118	92	1,243
Income Tax Arrears ..	526	94	87	49	58	7	821
Lotteries ..	-	-	145	-	-	(a)504	649
Entertainments (b) ..	687	646	162	254	145	60	1,954
<u>Motor -</u>							
Registration Fees and Tax ..	2,085	1,491	701	523	302	188	5,290
Drivers' etc. Licences ..	226	88	65	66	23	15	483
Other ..	60	76	68	13	34	23	274
<u>Total Motor:</u>	2,371	1,655	834	602	359	226	6,047
Liquor ..	687	382	143	34	86	37	1,369
Licences n.e.i. and all other ..	63	107	152	35	42	12	411
Paid to Consolidated Revenue Fund ..	6,082	4,295	2,331	1,911	942	921	16,482
Paid to Special Funds (c) ..	2,371	1,688	863	110	371	226	5,629
<u>TOTAL:</u>	8,453	5,983	3,194	2,021	1,313	1,147	22,111
<u>Commonwealth Reimbursements -</u>							
Income Tax ..	14,830	6,423	5,734	(d)2,312	2,488	879	32,666
Entertainments Tax ..	161	373	-	97	98	37	766
<u>TOTAL:</u>	14,991	6,796	5,734	2,409	2,586	916	33,432
<u>GRAND TOTAL 1944-45:</u>	23,444	12,779	8,928	4,430	3,899	2,063	55,543
<u>GRAND TOTAL 1943-44:</u>	23,012	12,406	8,783	4,146	3,832	1,948	54,127

(a) Includes Income Tax on prizes, £329,000.

(b) Mainly Racing.

(c) See next page for details.

(d) Excludes Special Grant under Section 6 of State Grants (Income Tax Reimbursement) Act 1942 - £553,000.

**STATE TAXATION COLLECTIONS AND COMMONWEALTH REIMBURSEMENTS
PER HEAD OF POPULATION, 1944-45 AND 1943-44.**

Tax	N.S.W.	VIC.	QLD.	S.A.	W.A.	Tas.	TOTAL
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
State Taxation Collections -							
Probate and Succession ..	0.19. 4	0.18. 6	0.13. 1	0.16. 8	0.11. 3	0.11. 1	0.17. 1
Other Stamp Duties ..	0. 9. 3	0. 8.10	0.10.11	0. 7. 7	0. 9. 4	0. 5.11	0. 9. 2
Land Tax ..	-	0. 3. 7	0. 7. 2	0. 9. 3	0. 4.10	0. 7. 5	0. 3. 5
Income Tax Arrears ..	0. 3. 8	0. 0.11	0. 1. 8	0. 1. 7	0. 2. 5	0. 0. 7	0. 2. 3
Lotteries ..	-	-	0. 2. 9	-	-	2. 0.11	0. 1. 9
Entertainments (a) ..	0. 4. 9	0. 6. 5	0. 3. 0	0. 8. 1	0. 5.11	0. 4.11	0. 5. 5
Motor ..	0.16. 5	0.16. 6	0.15. 7	0.19. 3	0.14. 8	0.18. 4	0.16. 5
Liquor ..	0. 4. 9	0. 3.10	0. 2. 8	0. 1. 1	0. 3. 6	0. 3. 0	0. 3. 9
Licences n.e.i. & all other Paid to Consolidated Revenue Fund ..	0. 0. 5	0. 1. 1	0. 2.10	0. 1. 2	0. 1.10	0. 0.11	0. 1. 2
Paid to Special Funds ..	2. 2. 2	2. 2.10	2. 3. 6	3. 1. 2	1.18. 7	3.14. 9	2. 5. 0
	0.16. 5	0.16.10	0.16. 2	0. 3. 6	0.15. 2	0.18. -	0.15. 5
TOTAL:	2.18. 7	2.19. 8	2.19. 8	3. 4. 8	2.13. 9	4.13. 1	3. 0. 5
Commonwealth Reimbursements -							
Income Tax ..	5. 2.10	3. 4. 0	5. 7. 0	3.13.11	5. 1.11	3.11. 4	4. 9. 3
Entertainments Tax ..	0. 1. 1	0. 3. 9	-	0. 3. 1	0. 4. 1	0. 3. 0	0. 2. 1
TOTAL:	5. 3.11	3. 7. 9	5. 7. 0	3.17. 0	5. 6. 0	3.14. 4	4.11. 4
GRAND TOTAL 1944-45:	8. 2. 6	6. 7. 5	8. 6. 8	7. 1. 8	7.19. 9	8. 7. 5	7.11. 9
GRAND TOTAL 1943-44:	8. 1. 3	6. 4. 9	8. 6. 0	6.14. 1	7.18.11	7.19. 8	7. 9. 4

(a) Mainly Racing.

6. The following table shows the amounts paid to Special Funds in each State during 1944-45:-

STATE TAXATION, 1944-45.

Collections paid to Special Funds.

Tax	N.S.W.	VIC.	QLD.	S.A.	W.A.	Tas.	TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Motor ..	2,371	1,528	765	-	340	226	5,230
Liquor ..	-	89	-	-	-	-	89
Racing ..	-	-	-	110	-	-	110
Other Stamp Duties ..	-	52	-	-	-	-	52
Other ..	-	19	98	-	31	-	148
TOTAL:	2,371	1,686	863	110	371	226	5,679

7. Collections and amounts per head of population for each State and the Commonwealth at intervals from 1913-14 to 1944-45 are given in the following table:-

COMMONWEALTH & STATE TAXATION COLLECTIONS, 1913-14 TO 1944-45

Year ended 30th June	N.S.W.	VIC.	QLD.	S.A.	W.A.	Tas.	Total States	Common- wealth	GRAND TOTAL
AMOUNTS COLLECTED (£'000)									
1914	2,347	1,725	913	731	386	371	6,473	16,580	23,051
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	74,037	124,544
1940	22,682	12,711	8,817	4,620	3,729	1,828	54,387	90,010	144,397
1941	24,535	12,548	9,180	4,420	3,693	1,728	56,304	125,384	181,688
1942	24,798	12,924	8,942	4,791	3,818	1,987	57,260	179,435	236,695
1943(a)	11,755	6,861	3,348	1,789	1,543	1,033	26,329	257,144	283,473
1944(a)	8,293	5,715	3,166	1,773	1,328	1,039	21,314	303,667	324,981
1945(a)	8,453	5,983	3,194	2,021	1,313	1,147	22,111	337,920	360,031

COLLECTIONS PER HEAD OF POPULATION

	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. 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	4.1. 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. 2.11
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. 3	6. 8. 3	8.11. 9	7. 1. 3	7.15. 6	7.10. 2	7. 6. 2	10.13.10	17.19. 6
1940	8. 4. 4	6.14. 6	8.12.10	7.14. 5	7.19. 3	7.12. 9	7.15.11	12.17. 4	20.13.10
1941	8.16. 4	6.10. 8	8.17.10	7. 7. 6	8. 4. 6	7. 3. 9	7.19. 9	17.14. 9	25.14. 1
1942	8.17. 0	6.12. 4	8.12. 3	7.17. 9	8. 0. 5	8. 5. 7	8. 0.11	25. 2.10	33. 3. 8
1943(a)	4. 3. 1	3. 9. 7	3. 4. 2	2.18. 5	3. 4. 3	4. 5. 7	3.13. 4	25.19. 5	39. 7. 6
1944(a)	2.18. 1	2.17. 6	2.19.10	2.17. 4	2.15. 1	4. 5. 2	2.18.10	3.18.10	4.16. 8
1945(a)	2.18. 7	2.19. 8	2.19. 8	3. 4. 8	2.13. 9	4.13. 1	3. 0. 5	4. 0. 7	4. 2. 10

(a) Commonwealth Reimbursements in respect of Income and Entertainments Taxes are not included in State totals.

6. The following tables show for the years 1913-14 to 1944-45:-

(i) the collections; (ii) the percentages to the total; and (iii) the per capita collections of various classes of tax, Commonwealth and States combined.

Year ended 30th June	Customs and Excise	Income & Dividend(c)	Probate & Succession Duties	Other Stamp Duties	Land	Sales	Motor	All Other Taxes	TOTAL
(i) COMMONWEALTH AND STATE TAXATION COLLECTIONS									
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1914	1,978	2,869	1,256	1,194	2,179	-	(b)	585	23,061
1920	21,575	21,940	4,145	2,444	3,167	-	345	1,965	55,581
1929	41,059	25,499	5,988	4,004	4,871	-	4,260	3,216	88,897
1939	47,632	41,679	6,916	3,466	2,897	9,306	6,961	5,685	124,544
1940	53,825	49,881	7,250	3,580	3,050	12,196	7,224	7,291	144,397
1941	53,780	78,765	7,238	3,542	4,608	19,793	7,247	6,715	181,686
1942	56,761	114,433	8,560	3,401	5,140	26,830	4,122	15,428	236,695
1943	64,878	146,712	8,410	2,916	5,152	26,846	5,593	18,966	263,473
1944	67,292	185,245	8,774	3,043	5,081	27,909	5,884	21,753	324,981
1945	67,177	216,355	9,358	3,349	4,907	29,672	6,047	23,166	360,031
(ii) PERCENTAGE OF TOTAL COLLECTIONS									
	%	%	%	%	%	%	%	%	%
1914	64.95	12.44	5.44	5.16	9.45	-	(b)	2.54	100.00
1920	38.30	38.95	7.36	4.34	5.70	-	0.61	4.74	100.00
1929	46.19	28.68	6.74	4.50	5.48	-	4.79	3.62	100.00
1939	38.25	33.47	5.55	2.78	2.33	7.47	5.59	4.56	100.00
1940	37.26	34.54	5.09	2.48	2.11	8.45	5.00	5.05	100.00
1941	29.60	43.35	3.98	1.95	2.54	10.50	3.99	3.69	100.00
1942	23.99	46.34	3.62	1.44	2.17	11.23	2.59	6.52	100.00
1943	22.69	52.46	2.97	1.03	1.82	10.17	1.97	6.69	100.00
1944	20.71	57.00	2.70	0.94	1.56	8.59	1.81	6.69	100.00
1945	18.66	60.09	2.60	0.93	1.35	8.24	1.68	6.44	100.00
(iii) COLLECTIONS PER HEAD OF POPULATION									
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1914	3. 1. 3	11. 9	5. 2	4. 10	8. 11	-	(b)	2. 5	4. 14. 4
1920	4. 1. 6	4. 2. 2	15. 6	9. 3	12. 0	-	1. 3	7. 5	10. 9. 3
1929	6. 9. 4	4. 0. 3	18. 10	12. 7	15. 4	-	13. 5	10. 2	13. 19. 11
1939	6. 17. 7	6. 0. 3	1. 0. 0	10. 0	8. 4	1. 6. 10	1. 0. 1	16. 5	17. 19. 6
1940	7. 13. 11	7. 2. 8	1. 1. 1	10. 3	8. 1	1. 14. 10	1. 0. 8	1. 0. 8	20. 12. 10
1941	7. 12. 2	11. 2. 11	1. 0. 6	10. 0	13. 0	2. 16. 0	1. 0. 6	19. 0	25. 14. 1
1942	7. 19. 1	16. 0. 6	1. 4. 0	9. 6	14. 5	3. 15. 2	17. 2	2. 3. 3	32. 3. 3
1943	9. 0. 3	20. 13. 0	1. 3. 4	8. 1	14. 4	4. 0. 2	15. 7	2. 12. 7	39. 7. 6
1944	9. 5. 3	25. 9. 10	1. 4. 2	8. 5	14. 0	3. 16. 10	16. 2	2. 19. 10	44. 14. 6
1945	9. 3. 0	29. 9. 5	1. 5. 6	9. 1	13. 4	4. 0. 10	16. 5	3. 3. 3	49. 0. 10

(a) Includes Unemployment Relief, Financial Emergency etc. taxes. (b) Not available.

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