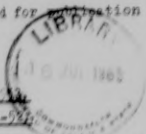


COMMONWEALTH BUREAU OF CENSUS AND STATISTICS  
CANBERRA. AUSTRALIA

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COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1951-52



1. GENERAL: In the following statement statistics are presented of taxation collections by the Commonwealth and State Governments during 1951-52 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 1949-50, the latest year for which figures are available, local government taxation amounted to £27.9m (New South Wales £11.4m; Victoria £6.9m; Queensland £5.8m; South Australia £1.7m; Western Australia £1.3m; Tasmania £0.7m).

2. TREND, 1951-52: During 1951-52 Commonwealth Government taxation collections amounted to £554.0m or £136.8m (20.2%) more than in 1950-51 and State collections to £62.9m, £11.2m (21.7%) more than in 1950-51. Combined totals amounted to £996.9m, an increase of £168.0m (20.3%) over 1950-51.

When Commonwealth reimbursements are added to State totals, the resulting figure, £140.2m is £22.4m higher than the corresponding 1950-51 figure, and £91.9m 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 an increase of £203.4m in income taxes and a decline of £103.6m in wool deduction. Customs and excise duties increased from 19.9% to 21.5% and income taxes (excluding the wool deductions to be applied in payment or part-payment of income tax payable) from 41.3% to 54.7%. Excluding wool deductions from the total collections, the proportions to the total of customs and excise and of income taxes were, respectively, 21.6% (a decline of 1.3% from 1950-51) and 55.0% (an increase of 7.4%) from 1950-51.

The total collections per head of population increased by £17.0.3 during 1950-51, Commonwealth collections increasing by £15.47.4 and State by £1.3.1. Income tax collections, including social services contribution, but excluding the wool deduction, increased by £22.13.7 per head, customs and excise increased by £5.4.0 per head, and sales tax by £4.6.0 per head. Commonwealth tax collections per head in 1951-52 amounted to £109.7.6, State to £7.8.0, and the combined figure was £116.4.10.

The tables on the following pages show details of the various collections during 1951-52 (pages 2 and 3) and comparisons of 1951-52 figures with those of earlier years back to 1914 (pages 4 and 5).

3. COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1951-52 - CLASSIFICATION OF TAX  
Particulars of total Commonwealth and State taxation collections in 1951-52, according to various classes of tax, are as follows:-

TABLE I : COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1951-52.

Tax	Commonwealth		States		TOTAL	
	Amount	Per Head	Amount	Per Head	Amount	Per Head
	£'000	£. s. d.	£'000	£. s. d.	£'000	£. s. d.
Customs Duties ..	113,936	13 6 10	-	-	113,936	13 6 10
Excise Duties ..	99,981	11 14 2	-	-	99,981	11 14 2
Sales Tax ..	95,459	11 3 7	-	-	95,459	11 3 7
Land Taxes ..	6,199	0 14 6	2,511	0 5 11	8,710	1 0 4
Income Taxes ..	(a)537,503	62 18 10	(b)155	0 0 4	537,658	62 19 2
Social Services						
Contribution ..	7,676	0 18 0	-	-	7,676	0 18 0
Wool Deduction ..	5,963	0 14 0	-	-	5,963	0 14 0
Pay-roll Tax ..	37,170	4 7 1	-	-	37,170	4 7 1
Probate & Succession Duties ..	7,778	0 18 2	15,394	1 16 3	23,172	2 14 3
Gift Duty ..	1,202	0 2 10	-	-	1,202	0 2 10
Entertainments Taxes	6,161	0 14 5	(c)5,352	0 13 9	12,013	1 8 2
Wool Contributory Charge (d) ..	2,230	0 5 3	-	-	2,230	0 5 3
Wheat Export Charge (d)	12,202	1 8 7	-	-	12,202	1 8 7
Stovevending Industry Charge (d) ..	551	0 1 3	-	-	551	0 1 3
Other Stamp Duties	-	-	12,228	1 8 9	12,228	1 8 8
Liquor Taxes ..	-	-	3,681	0 8 8	3,681	0 8 7
Lotteries Taxes ..	-	-	(e)1,563	0 3 8	1,563	0 3 8
Motor Taxes ..	-	-	20,523	2 8 4	20,523	2 8 1
Licences n.e.a. and all other taxes ..	-	-	982	0 2 4	982	0 2 4
<b>TOTAL:</b>	<b>934,011</b>	<b>109 7 6</b>	<b>62,889</b>	<b>7 8 0</b>	<b>996,900</b>	<b>116 14 10</b>

- (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 £862,000.

4. COMMONWEALTH COLLECTIONS IN EACH STATE, 1951-52: The following table shows particulars of Commonwealth taxation collections in each State during 1951-52. The figures represent the amounts collected in each State, but do not necessarily indicate the amounts contributed by the people of each State, as monies are collected in one State in respect of goods consumed or assessments made in other States.

TABLE II : COMMONWEALTH TAXATION COLLECTIONS - STATES, 1951-52.  
(£'000)

Tax	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	TOTAL
Customs Duties ..	45,745	37,617	12,071	9,419	6,652	2,221	(a)113,936
Excise Duties ..	40,211	29,972	11,047	8,598	8,151	1,991	(a)99,981
Sales Tax ..	40,867	29,270	9,991	8,537	5,382	1,408	(a)95,459
Land Tax ..	2,202	2,980	289	336	255	137	6,199
Income Taxes (b) ..	192,674	200,838	56,690	43,930	32,576	9,659	(a)537,503
Social Services							
Contribution ..	3,851	2,477	694	114	385	165	7,676
Wool Deduction ..	1,363	159	3,013	1,170	290	-12	(a)5,963
Pay-roll Tax ..	15,544	11,272	4,165	3,014	2,184	991	37,170
Estate Duty ..	2,807	3,288	609	686	233	95	7,778
Gift Duty ..	533	411	39	160	44	15	1,202
Entertainments Tax	2,645	1,768	789	462	353	144	6,161
Wool Contributory Charge (c) ..	756	409	573	278	194	30	2,230
Wheat Export Charge (c)	-	12,202	-	-	-	-	12,202
Stovevending Industry Charge (c) ..	176	128	82	64	45	34	551
<b>TOTAL:</b>	<b>349,456</b>	<b>332,781</b>	<b>100,052</b>	<b>76,768</b>	<b>56,734</b>	<b>16,878</b>	<b>934,011</b>

- (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 1950-51 AND 1951-52:  
Particulars of State taxation collections and Commonwealth tax reimbursements in each State during the years 1950-51 and 1951-52 are shown in the following table:-

TABLE III : STATE TAXATION COLLECTIONS AND COMMONWEALTH TAX REIMBURSEMENTS,  
1950-51 AND 1951-52.  
(Including Taxes paid to Special Funds)  
(£'000)

Tax	N.S.W.	VIC.	Q'LD.	S.L.	T.A.	TAS.	TOTAL
<u>State Taxation Collections -</u>							
Probate and Succession Duties ..	7,588	3,874	1,870	1,081	683	298	15,394
Other Stamp Duties ..	4,805	3,321	2,032	852	916	302	12,228
Land Taxes ..	2	876	888	405	208	132	2,511
Income Tax (Arrears) ..	82	29	32	1	10	1	155
Liquor Taxes ..	1,650	1,323	319	46	215	128	3,681
Lotteries Taxes ..	-	-	245	-	-	(a) 1,218	1,563
Entertainments Taxes (b) ..	2,001	2,113	292	1,015	282	149	5,852
Motor Taxes - Registration Fees and Taxes ..	6,324	3,917	2,574	1,353	918	350	15,506
Drivers' etc. Licences ..	676	320	114	125	51	30	1,296
Other ..	1,656	978	727	142	100	128	3,731
<u>Total Motors</u>	<u>8,626</u>	<u>5,215</u>	<u>3,415</u>	<u>1,660</u>	<u>1,069</u>	<u>538</u>	<u>20,523</u>
Licences n.s.l. and all other ..	86	192	537	91	72	4	982
Total - Paid to Consolidated Revenue Fund ..	16,216	12,232	6,652	4,794	2,376	2,638	44,906
Special Funds (c) ..	8,626	4,711	2,978	357	1,019	232	17,963
<u>TOTAL:</u>	<u>24,842</u>	<u>16,943</u>	<u>9,630</u>	<u>5,151</u>	<u>3,655</u>	<u>2,870</u>	<u>62,889</u>
<u>Commonwealth Tax Reimbursements (d)</u>	<u>34,745</u>	<u>20,347</u>	<u>13,962</u>	<u>7,409</u>	<u>7,000</u>	<u>2,805</u>	<u>86,268</u>
<u>GRAND TOTAL 1951-52:</u>	<u>59,587</u>	<u>37,290</u>	<u>23,592</u>	<u>12,560</u>	<u>10,655</u>	<u>5,675</u>	<u>149,157</u>
<u>GRAND TOTAL 1950-51:</u>	<u>51,212</u>	<u>30,672</u>	<u>19,991</u>	<u>10,815</u>	<u>9,136</u>	<u>4,947</u>	<u>126,783</u>

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

State Taxation Collections -	N.S.W.	VIC.	Q'LD.	S.L.	T.A.	TAS.	TOTAL
Probate and Succession Duties ..	2 5 3	1 13 8	1 10 8	1 9 8	1 3 1	1 0 0	1 16 3
Other Stamp Duties ..	1 8 7	1 8 10	1 13 4	1 3 4	1 11 0	1 0 3	1 8 9
Land Taxes ..	-	0 7 7	0 11 7	0 11 1	0 7 0	0 8 10	0 5 11
Income Tax (Arrears) ..	0 0 6	0 0 3	0 0 6	-	0 0 4	0 0 1	0 0 4
Liquor Taxes ..	0 9 10	0 11 6	0 5 3	0 1 4	0 7 4	0 8 6	0 8 8
Lotteries Taxes ..	-	-	0 4 0	-	-	(a) 8 3	0 3 8
Entertainments Taxes (b) ..	0 11 11	0 18 5	0 4 9	1 7 10	0 9 6	0 10 0	0 13 9
Motor Taxes ..	2 11 5	2 5 4	2 15 11	2 5 6	1 16 2	1 16 1	2 8 4
Licences n.s.l. and all other ..	0 0 6	0 1 8	0 8 9	0 2 6	0 2 5	0 0 3	0 2 4
Total - Paid to Consolidated Revenue Fund ..	4 16 7	5 6 4	5 9 0	6 11 6	4 0 4	8 16 8	5 5 8
Special Funds (c) ..	2 11 5	2 0 11	2 8 2	0 9 9	1 16 6	0 15 7	2 2 4
<u>TOTAL:</u>	<u>7 8 0</u>	<u>7 7 3</u>	<u>7 17 9</u>	<u>7 1 3</u>	<u>5 16 10</u>	<u>9 12 3</u>	<u>7 8 0</u>
<u>Commonwealth Tax Reimbursements (d)</u>	<u>10 7 1</u>	<u>8 16 10</u>	<u>11 8 8</u>	<u>10 3 2</u>	<u>11 16 10</u>	<u>2 7 11</u>	<u>10 3 1</u>
<u>GRAND TOTAL 1951-52:</u>	<u>17 15 1</u>	<u>16 4 1</u>	<u>19 6 5</u>	<u>17 4 5</u>	<u>17 13 8</u>	<u>19 0 2</u>	<u>17 11 1</u>
<u>GRAND TOTAL 1950-51:</u>	<u>15 12 10</u>	<u>13 14 3</u>	<u>16 15 2</u>	<u>15 4 3</u>	<u>16 0 2</u>	<u>2 17 4</u>	<u>0 15 6 6</u>

(a) Includes income tax on prizes, £862,000, per head £2.17.9.

(b) Mainly racing. (c) See next page for details. (d) In addition, the States received under the States Grants (Special Financial Assistance) Act No.2, 1951 the sum of £33,577,000 distributed as follows, N.S.W. £13,074,000 (£3.17.11 per head);

VIC. £9,124,000 (£3.19.3 per head); Q'LD. £5,005,000 (£4.2.0 per head);  
S.A. £2,750,000 (£3.16.6 per head); W.A. £2,350,000 (£4.0.10 per head); and  
TAS. £1,194,000 (£4.0.0 per head).

6. STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1951-52: The following table shows the amounts paid to Special Funds in each State during 1951-52.

TABLE IV - STATE TAXATION COLLECTIONS PAID TO SPECIAL FUNDS, 1951-52.  
(£'000)

Tax	N.S.W.	VIC.	Q'LD.	S.A.	W.A.	TAS.	TOTAL
Motor Taxes ..	8,626	4,472	2,574	-	1,030	232	16,934
Liquor Taxes ..	-	102	46	-	-	-	148
Racing Taxes ..	-	-	-	357	-	-	357
Other Stamp Duties ..	-	137	-	-	-	-	137
Other ..	-	-	357	-	48	-	405
<b>TOTAL:</b>	<b>8,626</b>	<b>4,711</b>	<b>2,977</b>	<b>357</b>	<b>1,078</b>	<b>232</b>	<b>17,981</b>

7. COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1913-14 TO 1951-52 - STATES AND COMMONWEALTH: Amounts collected and collections per head of population for each State and the Commonwealth at intervals from 1913-14 to 1951-52 are shown in the following table:-

TABLE V - COMMONWEALTH & STATE TAXATION COLLECTIONS - STATES AND COMMONWEALTH

Year on- and 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	6,773	16,588	23,061
1920	4,962	3,250	3,391	1,392	897	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	20,261	12,023	8,646	4,199	3,927	1,779	50,907	74,111	124,618
1942	24,798	12,924	8,942	4,791	3,818	1,987	57,260	179,521	236,781
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	450,813	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
1952 (a)	24,840	16,943	9,630	5,191	3,455	2,870	62,885	934,011	996,900
<u>COLLECTIONS PER HEAD OF POPULATION</u> (£. s. d.)									
1914	1. 5 5	1. 4 5	1. 7 4	1. 13 1	1. 4 2	1. 10 0	1. 6 6	3. 7 10	4. 14 4
1920	2. 8 11	2. 3 5	4. 11 11	2. 10 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 6	8. 12 7	7. 18 2	8. 0 10	8. 9 4	8. 0 10	25. 2 7	33. 2 10
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. 16 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. 15 3	6. 9 5	6. 2 3	5. 4 2	8. 18 0	6. 4 11	93. 10 2	99. 14 7
1952 (a)	7. 8 0	7. 7 3	7. 17 9	7. 1 3	5. 16 10	9. 12 3	7. 8 0	109. 7 6	116. 14 10

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

8. COMMONWEALTH AND STATE COLLECTIONS, 1913-14 TO 1951-52 - 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 amount collected, and (iii) the collections per head of population.

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

Tax	1913-14	1919-20	1925-25	1932-39	1941-42	1945-50	1950-51	1951-52
(i) <u>AMOUNTS COLLECTED</u> (£'000)								
Customs and Excise Duties	14,978	21,575	41,059	47,632	56,781	143,883	165,004	213,917
Sales Tax	-	-	-	9,308	26,830	42,425	57,173	95,459
Land Taxes	2,175	3,167	4,871	2,897	5,140	5,411	4,953	8,710
Pay-Roll Tax	-	-	-	-	8,962	22,728	28,721	37,170
Income Taxes (a)	2,869	21,940	25,499	41,679	114,433	279,921	342,248	565,334
Probate and Succession Duties	1,256	4,145	5,988	6,916	8,560	16,654	19,405	23,172
Other Stamp Duties	1,194	2,444	4,004	3,466	3,401	9,131	11,961	12,228
Motor Taxes (b)	-	345	4,260	6,961	6,122	12,038	15,569	20,523
All Other Taxes	585	1,965	3,216	5,752	6,552	20,246	(c)183,829	(c)40,387
<b>TOTAL:</b>	<b>23,061</b>	<b>55,581</b>	<b>86,857</b>	<b>124,618</b>	<b>236,781</b>	<b>560,737</b>	<b>828,563</b>	<b>996,900</b>

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

Customs and Excise Duties	64.95	38.30	46.15	38.22	23.96	25.66	19.90	21.46
Sales Tax	-	-	-	7.47	11.32	7.57	6.40	5.98
Land Taxes	9.45	5.70	5.48	2.32	2.17	0.96	0.60	0.87
Pay-roll Tax	-	-	-	-	3.78	4.05	3.47	3.73
Income Taxes (a)	12.44	38.95	28.68	33.45	48.33	49.93	41.29	54.70
Probate and Succession Duties	5.44	7.36	6.74	5.55	3.62	2.97	2.34	2.32
Other Stamp Duties	5.18	4.34	4.50	2.78	1.44	1.68	1.44	1.23
Motor Taxes (b)	-	0.61	4.79	5.59	2.59	2.15	1.88	2.06
All Other Taxes	2.54	4.74	3.62	4.62	2.77	5.03	(c)22.18	(c)4.05
<b>TOTAL:</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

(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	17 17 5	15 17 0	25 1 0
Sales Tax	-	-	-	1 6 10	3 15 1	5 5 5	6 17 7	11 3 7
Land Taxes	0 8 11	0 12 0	0 15 4	0 8 4	0 14 5	0 13 5	0 11 11	1 0 4
Pay-roll Tax	-	-	-	-	1 5 1	2 16 6	3 5 1	4 7 1
Income Taxes (a)	0 11 9	4 2 10	4 0 3	6 0 3	16 0 4	34 15 6	41 3 7	63 17 2
Probate and Succession Duties	0 5 2	0 15 8	0 18 10	0 19 11	1 4 0	2 1 5	2 6 8	2 14 3
Other Stamp Duties	0 4 10	0 9 3	0 12 7	0 10 0	0 9 6	1 3 5	1 8 10	1 8 8
Motor Taxes (b)	-	0 1 3	0 13 5	1 0 1	0 17 2	1 9 11	1 17 6	2 8 1
All Other Taxes	0 2 5	0 7 5	0 10 2	0 16 7	0 18 4	3 10 3	3 22 2	(c)14 8
<b>TOTAL:</b>	<b>4 14 4</b>	<b>10 9 11</b>	<b>13 15 11</b>	<b>17 15 5</b>	<b>33 2 10</b>	<b>65 13 3</b>	<b>99 14 7</b>	<b>116 14 10</b>

(a) Includes Social Services Contribution, Unemployment Relief, Financial Emergency, etc. taxes. (b) Not available. (c) Includes Wool Deduction, 1950-51 £109.5m, 13.21%, £13.3.7 per head; 1951-52, £6.0m, 0.60%, £0.14s.0d. per head.