

# **ADJUSTED AND ASSESSED BUDGETS FOR FAG RELATIVITIES**

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# ADJUSTED AND ASSESSED BUDGETS FOR FAG RELATIVITIES

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- 1 The terms of reference for this update required the Commission to provide per capita relativities for distributing a combined pool of financial assistance grants (FAG) and health care grants (HCG) among the States in 2008-09. These relativities did not reflect any changes introduced as a result of the implementation of the 1999 *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (the IGA), including the agreed abolition of taxes listed for review in the IGA. All of these were reflected in the GST relativities.
- 2 This working paper provides information on the FAG adjusted and assessed budgets for this update.
- 3 This working paper covers:
  - the differences between the adjusted and assessed budgets prepared for the FAG and GST relativities;
  - the changes in the budget structure required to simulate the situation that would have existed had the tax reforms and other changes since 1 July 2000 resulting from the IGA not taken place; and
  - the tables required to support the FAG relativities.

## DIFFERENCES BETWEEN THE ADJUSTED AND ASSESSED BUDGETS FOR GST AND FAG RELATIVITIES

- 4 The GST relativities and the FAG relativities differed because they reflected different assumptions about taxation arrangements and expenditure responsibilities. The GST relativities reflected the current arrangements under the IGA. The FAG relativities reflected the pre-tax reform arrangements and were calculated on the assumption that the tax reforms had not occurred. They:
  - did not include assessments of the costs of providing:
    - base grants under the first home owners scheme;
    - GST administration;
    - subsidies for petroleum; and

- subsidies for alcohol products.
  - included assessments of revenue capacity associated with:
    - the safety net surcharge arrangements for petroleum, tobacco and alcohol (revenue replacement payments);
    - financial institutions duty;
    - bank account debits tax;
    - stamp duty on quotable marketable securities;
    - gambling taxes at their pre-GST levels;
    - accommodation taxes;
    - revenue from wholesale sales tax tax-equivalent regimes; and
    - components of financial transaction taxes and stamp duty on unquotable marketable securities that the States have abolished from 2007-08.
- 5 The FAG adjusted and assessed budgets were derived by adjusting the GST-based outcomes to remove the tax reform changes and the transfers of responsibilities.

#### **CHANGES REQUIRED FOR THE CALCULATION OF FAG RELATIVITIES**

- 6 Specifically, the calculation of FAG relativities for the 2008 Update involved making changes to the GST adjusted budget and consequently to the assessments. Changes to the adjusted budget were to:
- include financial assistance grants instead of GST revenue in the pool;
  - add in the three revenue replacement payments assessment categories;
  - add to the gambling taxation revenue estimates of the revenue forgone by the States as a result of the introduction of the GST;
  - add to the financial transaction taxes revenue estimates of the abolished financial institutions duty and bank account debits tax; and other components of the taxes that the States have abolished from 2007-08;
  - add to the stamp duty on shares and marketable securities revenue estimates of the abolished stamp duty on quotable marketable securities; and the stamp duty on non-quotable marketable securities that the States have abolished from 2007-08;
  - add to the other revenue category estimates of the abolished accommodation taxes;
  - remove from the other revenue category the components of financial transaction taxes and stamp duty on non-quotable marketable securities that the have abolish from 2007-08 (these taxes were classified to this category in the GST relativities);
  - add to the contribution by trading enterprises revenue estimates of the abolished wholesale sales tax — tax equivalent regime revenue;

- remove the first home owners scheme expense category;
- remove the GST administration costs expense category;
- remove the subsidy — petroleum products expense category; and
- remove the subsidy — alcohol products expense category.

7 Amendments to the adjusted budget as a result of these changes necessitated the estimation of the value of some items. The Commission has used data from the Australian Government, estimates published in the Australian Government *Final Budget Outcome (FBO)* or data provided by the States. Table 1 shows the method used in the 2008 Update.

**Table 1 FAG relativities — method of estimating new and changed category averages**

Change	Years	Method
Financial assistance grants <sup>(a)</sup>	2001-02 to 2006-07	Use FBO estimates
Revenue replacement payments <sup>(a)</sup>	2001-02 to 2006-07	Use Australian Government data
Accommodation taxes <sup>(a)</sup>	2001-02 to 2006-07	Use FBO estimates
Wholesales tax — tax equivalent regime <sup>(a)</sup>	2001-02 to 2006-07	Use FBO estimates
Gambling taxation <sup>(b)</sup>	2001-02 to 2006-07	Use FBO estimates
Financial institutions duty <sup>(c)</sup>	2001-02 to 2006-07	Use FBO estimates
Stamp duty on quoted marketable securities <sup>(c)</sup>	2001-02 to 2006-07	Use FBO estimates
Bank account debits tax <sup>(d)</sup>	2005-06 to 2006-07	Use FBO estimates
Stamp duty on unquoted marketable securities <sup>(e)</sup>	2001-02 to 2006-07	Use State data or Australian Government data
Components of financial transaction taxes <sup>(f)</sup>	2001-02 to 2006-07	Use State data or Australian Government data
First home owners scheme	2001-02 to 2006-07	Use Australian Government data
GST administration costs	2001-02 to 2006-07	Use State data or FBO estimates
Subsidies — petroleum products	2001-02 to 2006-07	Use State data
Subsidies — alcohol products	2001-02 to 2006-07	Use State data

(a) These were ceased from July 2000.

(b) Gambling tax rates were reduced from July 2000.

(c) These were ceased from July 2001.

(d) These taxes were abolished from July 2005.

(e) The tax will not be imposed under the average policies of the States from 2007-08.

(f) Some components of the tax will not be imposed under the average policies of the States from 2007-08.

8 **Financial assistance grants.** These grants ceased from 1 July 2000 when the GST was introduced. Table 2 shows the amounts of notional financial assistance grants used in the calculation of FAG relativities for the 2008 Update.

**Table 2 FAG relativities — notional financial assistance grants**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	5 386.900	5 411.000	5 183.700	5 368.400	5 568.700
Victoria	3 830.000	4 016.300	4 112.600	4 357.100	4 785.600
Queensland	3 975.600	4 219.100	4 702.900	4 841.800	4 970.400
Western Australia	1 759.100	1 810.600	2 124.100	2 189.100	2 211.200
South Australia	2 071.000	2 170.100	2 221.200	2 295.500	2 360.200
Tasmania	974.500	1 032.500	1 039.900	1 079.600	1 122.700
Australian Capital Territory	439.200	443.100	441.800	463.500	491.900
Northern Territory	1 323.800	1 388.400	1 407.900	1 500.700	1 661.200
<b>Total</b>	<b>19 760.100</b>	<b>20 491.100</b>	<b>21 234.100</b>	<b>22 095.700</b>	<b>23 171.900</b>

Source: Estimates published in the Commonwealth of Australia's *Final Budget Outcome*.

9 **Revenue replacement payments (RRPs).** Under the GST arrangements, the Australian Government ceased paying the States revenue replacement payments on petroleum, tobacco and alcohol from 1 July 2000. Accordingly, the GST adjusted budget did not include these payments as States revenue. To reverse this arrangement for the calculation of the FAG relativities, the Commission added back these categories, net of subsidies paid by the States, for the assessment years.

10 Table 3 to 5 show the amounts for each RRP category assessed for the FAG relativities.

**Table 3 Revenue replacement payments — petroleum products**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	822.645	838.037	865.983	859.276	904.036
Victoria	543.498	553.381	571.117	567.531	596.816
Queensland	90.020	91.234	78.120	71.179	88.176
Western Australia	485.565	493.754	509.606	504.810	530.400
South Australia	201.211	205.477	213.239	211.810	223.834
Tasmania	57.219	58.271	59.935	59.899	63.443
Australian Capital Territory	37.000	37.700	39.000	38.700	40.600
Northern Territory	48.365	49.521	51.037	50.862	53.741

Source: Estimates provided by the Australian Government.

**Table 4 Revenue replacement payments — tobacco products**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	1 186.000	1 218.900	1 252.000	1 287.200	1 335.200
Victoria	795.900	817.900	840.100	863.700	896.000
Queensland	695.900	715.200	734.600	755.300	783.500
Western Australia	405.200	416.400	427.700	439.700	456.100
South Australia	328.100	337.200	346.300	356.100	369.400
Tasmania	117.800	121.000	124.300	127.800	132.600
Australian Capital Territory	53.100	54.600	56.100	57.700	59.800
Northern Territory	68.300	70.200	72.100	74.100	76.800

Source: Estimates provided by the Australian Government.

**Table 5 Revenue replacement payments — alcohol products**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	390.380	415.214	461.206	491.614	527.089
Victoria	253.734	271.840	302.700	323.729	346.138
Queensland	235.600	250.700	275.761	292.700	313.100
Western Australia	125.921	134.646	150.212	161.608	173.211
South Australia	83.299	90.368	100.699	109.406	118.828
Tasmania	27.400	29.145	32.689	35.040	35.048
Australian Capital Territory	18.031	19.780	21.791	23.100	24.800
Northern Territory	18.054	19.600	21.500	22.900	24.600

Source: Estimates provided by the Australian Government.

- 11 **Accommodation taxes.** Accommodation taxes were collected by New South Wales and the Northern Territory until 1 July 2000. To reverse this arrangement for the calculation of the FAG relativities, the Commission added back these taxes to the other revenue category for the assessment years. Table 6 shows the data.

**Table 6 FAG relativities — accommodation tax**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	77.000	82.000	88.000	96.000	104.700
Northern Territory	8.500	9.000	9.500	10.000	10.500

Source: Estimates published in the Commonwealth of Australia *Final Budget Outcome*.

- 12 **Wholesale sales tax — tax equivalent regime.** The Australian Government abolished the wholesale sales taxes from 1 July 2000. This reduced States' capacity to raise payments

under tax equivalent regimes from then on. To reverse this arrangement for the calculation of the FAG relativities, the Commission added back these taxes to the Contribution by trading enterprises category for the assessment years. Table 7 shows the amounts.

**Table 7 FAG relativities — wholesale sales tax, tax equivalent regime**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	38.000	0.000	0.000	0.000	0.000
Victoria	5.000	0.000	0.000	0.000	0.000
Queensland	18.000	0.000	0.000	0.000	0.000
Western Australia	19.000	0.000	0.000	0.000	0.000
South Australia	12.700	0.000	0.000	0.000	0.000
Tasmania	13.000	0.000	0.000	0.000	0.000
Australian Capital Territory	4.000	0.000	0.000	0.000	0.000
Northern Territory	3.000	0.000	0.000	0.000	0.000

Source: Estimates published in the Commonwealth of Australia *Final Budget Outcome*.

- 13 **Gambling taxes.** The Australian Government imposed the GST on gambling activity from 1 July 2000. The States reduced their gambling taxes so that the overall tax on gambling operators and their activities did not increase. To reverse this arrangement for the calculation of the FAG relativities, the Commission increased the States' gambling revenue for the assessment years. Table 8 shows the amounts.

**Table 8 FAG relativities — gambling taxes adjustments**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	572.400	582.000	621.700	645.100	655.900
Victoria	391.400	389.400	408.200	434.000	424.600
Queensland	223.400	251.300	270.000	284.800	274.000
Western Australia	57.300	62.700	68.700	74.800	80.700
South Australia	92.600	98.200	102.100	104.400	109.000
Tasmania	24.600	27.900	28.900	27.200	28.100
Australian Capital Territory	23.000	23.900	23.500	23.500	23.200
Northern Territory	17.900	17.700	19.800	22.500	33.000

Source: Estimates published in the Commonwealth of Australia *Final Budget Outcome*

- 14 **Stamp duties on shares and marketable securities.** This category has two components:
- stamp duties collected from quoted shares — all States ceased collecting these duties from 1 July 2001; and

- stamp duties collected from unquoted shares — States agreed to remove these duties by July 2012. Victoria, Queensland, Western Australia, Tasmania and the Northern Territory have abolished these duties prior to 2008-09. New South Wales will abolish the duties from 1 January 2009, South Australia and the ACT will abolish them from 1 July 2010.
- 15 For the calculation of the GST relativities, the Commission backcasted the average State tax policies expected to apply in 2008-09 (the application year for the 2008 Update) in the assessment years. By 2008-09 only three States will still be collecting stamp duties on the transfer of unquoted shares. Therefore the imposition of stamp duties on quoted and unquoted shares is no longer regarded as average State policy by 2008-09. As a result, the stamp duty on shares and marketable securities category was abolished.
- 16 To reverse this arrangement for the calculation of the FAG relativities, these duties were added back to the stamp duties on shares and marketable securities category for all assessment years. Table 9 and Table 10 show the amounts.

**Table 9 FAG relativities — stamp duty on quoted shares and marketable securities**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	429.000	456.000	483.000	513.000	544.900
Victoria	223.100	236.500	250.700	265.800	281.800
Queensland	27.000	27.000	28.000	29.000	30.100
Western Australia	27.600	29.300	31.100	32.900	34.800
South Australia	14.700	15.600	16.500	17.500	18.600
Tasmania	0.700	0.800	0.800	0.800	0.800
Australian Capital Territory	24.200	24.800	25.400	26.000	26.600
Northern Territory	1.100	1.100	1.100	1.200	1.200

Source: Estimates published in the Commonwealth of Australia *Final Budget Outcome*.

**Table 10 FAG relativities — stamp duty on unquoted shares and marketable securities**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	74.987	42.754	68.855	46.187	108.284
Victoria	11.882	13.726	17.900	19.900	22.000
Queensland	12.981	9.947	15.286	13.565	6.000
Western Australia	6.626	12.005	8.500	9.000	9.973
South Australia	14.734	6.574	12.467	7.211	12.524
Tasmania	0.700	0.800	0.900	1.000	1.000
Australian Capital Territory	4.631	18.159	6.042	2.213	9.351
Northern Territory	0.291	1.464	0.535	0.520	1.000

Source: CGC estimates.

17 **Financial transaction taxes.** The States abolished the following components in different time:

- financial institutions duties — all States ceased collecting these duties from 1 July 2001;
- bank account debits tax — New South Wales ceased collecting these duties from January 2002 and the other States ceased collecting them from 1 July 2005; and
- stamp duties on leases, mortgages, bonds, debentures and other loan instruments, credit arrangements, instalment purchase arrangements and rental arrangements, cheques, bills of exchange and promissory notes — States agreed to remove certain taxes at a time to suit each, commencing in 2005-06 and ending by July 2012. Some States have abolished some of these duties prior to 2008-09. By 2008-09, Victoria, Tasmania and the Northern Territory would have abolished these duties and the other States will still be collecting some of them.

18 For the calculation of the GST relativities, the Commission backcasted the phased abolition of financial transaction taxes across the States to reflect the average tax policies applying in 2008-09 (the application year for the 2008 Update) in the assessment years. As a result, some revenue was removed from the financial transaction taxes category and classified to the other revenue category.

19 To reverse this arrangement for the calculation of the FAG relativities, these duties were added back to the financial transaction tax category for all assessment years. Table 11, Table 12 and Table 13 show the amounts for financial institutions duty, bank account debit tax and other components of financial transaction taxes respectively.

**Table 11 FAG relativities — financial institutions duty**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	671.000	703.000	737.000	772.000	808.700
Victoria	386.700	398.300	410.200	422.600	435.400
Queensland	0.000	0.000	0.000	0.000	0.000
Western Australia	145.800	150.700	155.800	161.000	166.400
South Australia	96.600	100.100	103.700	107.400	111.200
Tasmania	23.600	24.200	24.800	25.400	26.000
Australian Capital Territory	19.500	20.000	20.500	21.000	21.500
Northern Territory	15.300	16.700	18.200	19.800	21.500

Source: Estimates published in the Commonwealth of Australia's *Final Budget Outcome*.

**Table 12 FAG relativities — bank account debits tax**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	340.000	344.000	349.000	323.600	357.000
Victoria	246.413	255.862	265.877	257.800	283.900
Queensland	190.657	190.677	189.356	330.200	385.000
Western Australia	96.944	96.671	99.982	114.000	126.500
South Australia	58.829	60.315	60.478	57.700	63.600
Tasmania	21.764	23.306	24.883	21.700	24.200
Australian Capital Territory	14.067	14.151	14.057	17.700	19.800
Northern Territory	6.420	6.491	6.538	7.700	8.600

Source: New South Wales' data for 2002-03 to 2004-05 were estimates provided by the Australian Government.  
2005-06 data onwards were estimates published in the Commonwealth of Australia *Final Budget Outcome*.

**Table 13 FAG relativities — financial transaction taxes other components<sup>(a)</sup>**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	491.407	534.781	460.737	471.634	523.703
Victoria	304.057	328.432	323.900	339.265	339.330
Queensland	245.280	324.146	321.514	357.778	382.816
Western Australia	136.363	156.643	188.505	225.496	253.325
South Australia	73.915	101.246	97.547	95.928	107.854
Tasmania	14.951	18.177	19.838	21.211	23.126
Australian Capital Territory	6.361	7.344	9.520	13.736	13.009
Northern Territory	7.490	7.586	7.876	9.199	8.970

(a) Total financial transaction taxes less financial institution duty and bank account debits tax.  
Source: CGC estimates.

**SUPPORTING INFORMATION**

- 20 Table 14 to 23 show the derivation of the FAG adjusted budget from the GST adjusted budget, in \$ million and \$ per capita.
- 21 Tables 24 to 33 show the derivation of the FAG assessment budget from the GST assessment budget, in \$ million and \$ per capita.
- 22 Tables 34 to 41 contain details of the assessments for those categories where the FAG assessments differ from the GST assessments.
- 23 Tables 42 and 43 show the assessed revenue raising capacity and effort ratios for these categories.

This chapter was prepared by the Budget Analysis and Relativities section of the Commonwealth Grants Commission. If you have any questions about its content please contact Priscilla Kan on (02) 6229 8849 or [priscilla.kan@cgc.gov.au](mailto:priscilla.kan@cgc.gov.au).

A handwritten signature in black ink, appearing to read 'Priscilla Kan', with a long horizontal flourish extending to the right.

Date: 29 February 2008

**Table 14 Adjusted budget, summary of differences, 2002-03 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total general revenue assistance - GST	11 559.551	8 138.364	7 254.547	3 620.528	3 480.488	1 409.529	710.755	1 601.781
Less: GST revenue - GST	9 147.516	6 412.396	5 929.897	2 931.301	2 879.312	1 254.855	619.870	1 523.853
Plus: Financial assistance grants - FAG	5 386.900	3 830.000	3 975.600	1 759.100	2 071.000	974.500	439.200	1 323.800
Total general revenue assistance - FAG	7 798.935	5 555.968	5 300.250	2 448.327	2 672.176	1 129.174	530.085	1 401.728
Other Australian Government revenue payments	2 436.648	1 697.822	1 447.892	711.157	610.110	205.193	112.323	192.118
State own source revenue - GST	15 068.489	9 557.433	6 972.428	4 972.754	2 613.424	674.090	571.822	339.241
Less: Financial transaction taxes - GST	85.128	..	105.333	15.867	19.795	..	3.989	..
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 262.227	1 325.690	639.203	118.783	339.677	71.759	49.701	37.731
Other revenue - GST	953.843	319.629	238.314	131.827	72.911	10.555	14.195	8.303
Contributions by trading enterprises - GST	1 409.095	780.396	1 095.759	638.994	284.815	178.434	47.700	55.879
Plus: Financial transaction taxes - FAG	1 502.407	937.170	435.937	379.107	229.344	60.315	39.928	29.210
Stamp duties on shares and securities - FAG	503.987	234.982	39.981	34.226	29.434	1.400	28.831	1.391
Gambling taxation - FAG	1 834.627	1 717.090	862.603	176.083	432.277	96.359	72.701	55.631
Revenue replacement payments - petroleum	822.645	543.498	90.020	485.565	201.211	57.219	37.000	48.365
Revenue replacement payments - tobacco	1 186.000	795.900	695.900	405.200	328.100	117.800	53.100	68.300
Revenue replacement payments - alcohol	390.380	253.734	235.600	125.921	83.299	27.400	18.031	18.054
Other revenue - FAG	549.577	54.097	85.386	33.031	4.057	..	7.192	11.122
Contributions by trading enterprises - FAG	1 447.095	785.396	1 113.759	647.999	297.515	191.434	51.700	58.879
State own source revenue - FAG	19 594.914	12 453.585	8 453.005	6 354.415	3 501.463	965.269	764.720	528.280
Total revenue - FAG	29 830.497	19 707.374	15 201.147	9 513.899	6 783.749	2 299.636	1 407.128	2 122.126
Total estimated expenses - GST	30 652.778	21 029.659	17 677.404	10 082.894	7 493.434	2 427.136	1 741.806	2 359.637
Less: First home owners scheme	281.203	223.315	207.438	108.190	66.869	27.167	15.939	8.440
GST administration costs	188.400	138.400	105.900	54.800	43.000	13.400	9.100	5.600
Subsidies - petroleum products	37.955	33.902	471.280	4.835	15.089	13.081	..	3.330
Subsidies - alcohol products	5.520	7.066	..	4.979	9.901	1.000	0.085	0.246
Total estimated expenses - FAG	30 139.700	20 626.975	16 892.787	9 910.090	7 358.575	2 372.488	1 716.682	2 342.021
Budget result (total revenue less total estimated expenses) - FAG	- 309.203	- 919.601	- 1 691.640	- 396.191	- 574.826	- 72.852	- 309.554	- 219.895

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 15 Adjusted budget, summary of differences, per capita, 2002-03 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total general revenue assistance - GST	<b>1 909.86</b>	1 737.51	1 662.46	1 925.59	1 867.69	2 280.29	2 967.14	2 192.68	8 031.43
Less: GST revenue - GST	<b>1 552.08</b>	1 374.96	1 309.89	1 573.98	1 512.14	1 886.42	2 641.54	1 912.30	7 640.70
Plus: Financial assistance grants - FAG	<b>999.03</b>	809.70	782.37	1 055.25	907.45	1 356.84	2 051.38	1 354.93	6 637.62
Total general revenue assistance - FAG	<b>1 356.81</b>	1 172.26	1 134.94	1 406.85	1 263.00	1 750.71	2 376.98	1 635.31	7 028.35
Other Australian Government revenue payments	<b>374.80</b>	366.25	346.82	384.32	366.86	399.72	431.94	346.52	963.29
State own source revenue - GST	<b>2 061.24</b>	2 264.94	1 952.34	1 850.70	2 565.25	1 712.22	1 419.00	1 764.07	1 700.98
Less: Financial transaction taxes - GST	<b>11.63</b>	12.80	0.00	27.96	8.19	12.97	0.00	12.31	0.00
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>194.38</b>	189.72	270.80	169.66	61.28	222.54	151.06	153.33	189.19
Other revenue - GST	<b>88.46</b>	143.37	65.29	63.26	68.00	47.77	22.22	43.79	41.63
Contributions by trading enterprises - GST	<b>227.06</b>	211.80	159.41	290.85	329.63	186.60	375.61	147.15	280.18
Plus: Financial transaction taxes - FAG	<b>182.69</b>	225.83	191.44	115.71	195.57	150.26	126.97	123.18	146.46
Stamp duties on shares and securities - FAG	<b>44.20</b>	75.75	48.00	10.61	17.66	19.28	2.95	88.94	6.97
Gambling taxation - FAG	<b>265.30</b>	275.76	350.76	228.96	90.83	283.21	202.84	224.28	278.94
Revenue replacement payments - petroleum	<b>115.55</b>	123.65	111.02	23.89	250.48	131.83	120.45	114.15	242.51
Revenue replacement payments - tobacco	<b>184.55</b>	178.27	162.58	184.71	209.03	214.96	247.98	163.81	342.46
Revenue replacement payments - alcohol	<b>58.26</b>	58.68	51.83	62.54	64.96	54.57	57.68	55.63	90.52
Other revenue - FAG	<b>37.64</b>	82.61	11.05	22.66	17.04	2.66	0.00	22.19	55.77
Contributions by trading enterprises - FAG	<b>232.25</b>	217.51	160.44	295.63	334.28	194.92	402.98	159.49	295.22
State own source revenue - FAG	<b>2 660.15</b>	2 945.30	2 543.95	2 243.70	3 278.00	2 294.03	2 031.95	2 359.16	2 648.83
Total revenue - FAG	<b>4 391.76</b>	4 483.81	4 025.71	4 034.87	4 907.85	4 444.46	4 840.87	4 340.99	10 640.48
Total estimated expenses - GST	<b>4 725.40</b>	4 607.41	4 295.82	4 692.15	5 201.37	4 909.42	5 109.26	5 373.47	11 831.37
Less: First home owners scheme	<b>47.45</b>	42.27	45.62	55.06	55.81	43.81	57.19	49.17	42.32
GST administration costs	<b>28.24</b>	28.32	28.27	28.11	28.27	28.17	28.21	28.07	28.08
Subsidies - petroleum products	<b>29.30</b>	5.71	6.93	125.09	2.49	9.89	27.54	0.00	16.70
Subsidies - alcohol products	<b>1.46</b>	0.83	1.44	0.00	2.57	6.49	2.11	0.26	1.23
Total estimated expenses - FAG	<b>4 618.95</b>	4 530.29	4 213.56	4 483.88	5 112.23	4 821.06	4 994.23	5 295.96	11 743.04
Budget result (total revenue less total estimated expenses) - FAG	<b>- 227.20</b>	- 46.48	- 187.85	- 449.01	- 204.38	- 376.60	- 153.36	- 954.97	-1 102.57

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 16 Adjusted budget, summary of differences, 2003-04 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total general revenue assistance - GST	12 164.620	8 749.973	7 953.089	3 879.606	3 772.633	1 560.222	753.778	1 771.354
Less: GST revenue - GST	9 660.007	6 955.894	6 548.225	3 155.648	3 144.213	1 393.549	657.610	1 679.854
Plus: Financial assistance grants - FAG	5 411.000	4 016.300	4 219.100	1 810.600	2 170.100	1 032.500	443.100	1 388.400
Total general revenue assistance - FAG	7 915.613	5 810.379	5 623.964	2 534.558	2 798.520	1 199.173	539.268	1 479.900
Other Australian Government revenue payments	2 569.939	1 632.473	1 459.420	713.918	609.246	193.397	104.853	196.499
State own source revenue - GST	16 237.903	10 114.281	7 882.212	5 654.463	3 014.718	761.529	634.119	368.667
Less: Financial transaction taxes - GST	89.194	..	116.598	17.106	20.648	..	3.910	..
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 313.548	1 324.234	725.837	132.331	378.964	79.172	53.395	40.306
Other revenue - GST	906.502	351.506	295.225	157.819	97.655	13.277	23.407	9.560
Contributions by trading enterprises - GST	1 771.195	607.750	1 121.675	758.488	336.594	186.751	28.631	68.078
Plus: Financial transaction taxes - FAG	1 582.058	982.594	514.823	404.014	261.661	65.683	41.495	30.777
Stamp duties on shares and securities - FAG	498.754	250.226	36.947	41.305	22.174	1.600	42.959	2.564
Gambling taxation - FAG	1 895.548	1 713.634	977.137	195.031	477.164	107.072	77.295	58.006
Revenue replacement payments - petroleum	838.037	553.381	91.234	493.754	205.633	58.271	37.700	49.521
Revenue replacement payments - tobacco	1 218.900	817.900	715.200	416.400	337.200	121.000	54.600	70.200
Revenue replacement payments - alcohol	415.214	271.840	249.570	134.646	90.368	29.145	19.780	19.600
Other revenue - FAG	500.161	67.278	77.730	10.507	10.484	..	1.814	9.510
Contributions by trading enterprises - FAG	1 771.195	607.750	1 121.675	758.488	336.594	186.751	28.631	68.078
State own source revenue - FAG	20 877.331	13 095.394	9 407.193	7 042.864	3 922.134	1 051.851	829.050	558.979
Total revenue - FAG	31 362.883	20 538.246	16 490.577	10 291.340	7 329.899	2 444.421	1 473.171	2 235.378
Total estimated expenses - GST	32 353.959	22 499.086	15 983.034	10 534.041	7 920.203	2 605.794	2 040.277	2 602.083
Less: First home owners scheme	234.665	190.983	161.609	94.040	57.390	18.848	10.509	7.889
GST administration costs	191.700	141.200	109.600	56.200	43.700	13.700	9.200	5.700
Subsidies - petroleum products	39.763	35.519	481.266	6.446	14.967	13.429	..	3.179
Subsidies - alcohol products	6.786	6.160	1.401	4.854	8.932	1.155	0.020	..
Total estimated expenses - FAG	31 881.044	22 125.224	15 229.158	10 372.501	7 795.214	2 558.662	2 020.548	2 585.315
Budget result (total revenue less total estimated expenses) - FAG	- 518.161	- 1 586.977	1 261.419	- 81.161	- 465.315	- 114.241	- 547.377	- 349.937

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 17 Adjusted budget, summary of differences, per capita, 2003-04 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total general revenue assistance - GST	<b>2 027.87</b>	1 817.64	1 765.50	2 058.95	1 971.13	2 455.69	3 245.83	2 310.71	8 816.79
Less: GST revenue - GST	<b>1 657.79</b>	1 443.40	1 403.50	1 695.25	1 603.30	2 046.64	2 899.09	2 015.91	8 361.35
Plus: Financial assistance grants - FAG	<b>1 023.35</b>	808.51	810.38	1 092.27	919.92	1 412.56	2 147.98	1 358.33	6 910.66
Total general revenue assistance - FAG	<b>1 393.42</b>	1 182.75	1 172.37	1 455.97	1 287.74	1 821.62	2 494.72	1 653.13	7 366.09
Other Australian Government revenue payments	<b>373.55</b>	384.00	329.39	377.82	362.72	396.57	402.34	321.43	978.06
State own source revenue - GST	<b>2 230.76</b>	2 426.27	2 040.78	2 040.60	2 872.89	1 962.34	1 584.26	1 943.90	1 835.01
Less: Financial transaction taxes - GST	<b>12.36</b>	13.33	0.00	30.19	8.69	13.44	0.00	11.98	0.00
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>202.15</b>	196.27	267.19	187.91	67.23	246.68	164.71	163.68	200.62
Other revenue - GST	<b>92.64</b>	135.45	70.92	76.43	80.18	63.57	27.62	71.76	47.58
Contributions by trading enterprises - GST	<b>243.67</b>	264.65	122.63	290.39	385.37	219.10	388.51	87.77	338.85
Plus: Financial transaction taxes - FAG	<b>193.93</b>	236.39	198.26	133.28	205.27	170.32	136.64	127.20	153.19
Stamp duties on shares and securities - FAG	<b>44.77</b>	74.52	50.49	9.57	20.99	14.43	3.33	131.69	12.76
Gambling taxation - FAG	<b>274.72</b>	283.23	345.76	252.97	99.09	310.60	222.75	236.95	288.72
Revenue replacement payments - petroleum	<b>116.24</b>	125.22	111.66	23.62	250.86	133.85	121.22	115.57	246.49
Revenue replacement payments - tobacco	<b>187.35</b>	182.13	165.03	185.16	211.56	219.49	251.72	167.38	349.42
Revenue replacement payments - alcohol	<b>61.44</b>	62.04	54.85	64.61	68.41	58.82	60.63	60.64	97.56
Other revenue - FAG	<b>33.83</b>	74.73	13.57	20.12	5.34	6.82	0.00	5.56	47.34
Contributions by trading enterprises - FAG	<b>243.67</b>	264.65	122.63	290.39	385.37	219.10	388.51	87.77	338.85
State own source revenue - FAG	<b>2 835.89</b>	3 119.49	2 642.28	2 435.39	3 578.30	2 553.00	2 188.23	2 541.46	2 782.28
Total revenue - FAG	<b>4 602.86</b>	4 686.24	4 144.04	4 269.18	5 228.76	4 771.19	5 085.29	4 516.02	11 126.43
Total estimated expenses - GST	<b>4 821.23</b>	4 834.33	4 539.68	4 137.79	5 352.07	5 155.43	5 421.00	6 254.49	12 951.68
Less: First home owners scheme	<b>38.75</b>	35.06	38.54	41.84	47.78	37.36	39.21	32.22	39.27
GST administration costs	<b>28.52</b>	28.64	28.49	28.37	28.55	28.45	28.50	28.20	28.37
Subsidies - petroleum products	<b>29.69</b>	5.94	7.17	124.59	3.28	9.74	27.94	0.00	15.82
Subsidies - alcohol products	<b>1.46</b>	1.01	1.24	0.36	2.47	5.81	2.40	0.06	0.00
Total estimated expenses - FAG	<b>4 722.80</b>	4 763.67	4 464.25	3 942.62	5 270.00	5 074.07	5 322.95	6 194.01	12 868.22
Budget result (total revenue less total estimated expenses) - FAG	<b>- 119.95</b>	- 77.42	- 320.21	326.56	- 41.24	- 302.88	- 237.66	-1 677.99	-1 741.79

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 18 Adjusted budget, summary of differences, 2004-05 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total general revenue assistance - GST	12 433.573	9 177.526	8 767.527	4 366.502	3 926.145	1 600.082	776.433	1 815.866
Less: GST revenue - GST	9 808.773	7 290.731	7 275.543	3 597.471	3 269.561	1 425.808	675.754	1 719.359
Plus: Financial assistance grants - FAG	5 183.700	4 112.600	4 702.900	2 124.100	2 221.200	1 039.900	441.800	1 407.900
Total general revenue assistance - FAG	7 808.500	5 999.395	6 194.884	2 893.131	2 877.784	1 214.174	542.479	1 504.407
Other Australian Government revenue payments	2 788.711	1 841.395	1 572.002	800.131	660.027	222.332	115.579	181.599
State own source revenue - GST	16 375.629	10 632.892	8 514.053	6 192.245	3 123.648	816.098	669.185	422.874
Less: Financial transaction taxes - GST	93.986	..	125.284	17.586	22.494	..	4.125	..
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 429.146	1 368.987	805.978	134.264	400.783	81.006	51.459	47.860
Other revenue - GST	679.637	143.023	285.283	175.931	85.434	14.938	11.985	8.635
Contributions by trading enterprises - GST	1 647.159	1 004.410	1 088.752	770.588	303.322	182.728	100.913	73.228
Plus: Financial transaction taxes - FAG	1 546.737	999.977	510.870	444.287	261.725	69.521	44.077	32.614
Stamp duties on shares and securities - FAG	551.855	268.600	43.286	39.600	28.967	1.700	31.442	1.635
Gambling taxation - FAG	2 050.846	1 777.187	1 075.978	202.964	502.883	109.906	74.959	67.660
Revenue replacement payments - petroleum	865.983	571.117	78.120	509.606	213.239	59.935	39.000	51.037
Revenue replacement payments - tobacco	1 252.000	840.100	734.600	427.700	346.300	124.300	56.100	72.100
Revenue replacement payments - alcohol	461.206	302.700	275.761	150.212	100.699	32.689	21.791	21.500
Other revenue - FAG	332.031	74.844	73.767	8.974	3.397	..	0.548	9.724
Contributions by trading enterprises - FAG	1 647.159	1 004.410	1 088.752	770.588	303.322	182.728	100.913	73.228
State own source revenue - FAG	21 233.518	13 955.407	10 089.890	7 647.807	4 072.147	1 118.205	869.533	622.649
Total revenue - FAG	31 830.729	21 796.196	17 856.776	11 341.069	7 609.958	2 554.711	1 527.591	2 308.655
Total estimated expenses - GST	33 937.860	23 764.931	17 123.956	11 400.964	8 450.406	2 711.170	2 183.641	2 682.614
Less: First home owners scheme	257.611	256.306	159.631	124.774	61.675	17.045	14.006	9.013
GST administration costs	196.600	145.300	114.100	58.100	44.700	14.100	9.400	5.900
Subsidies - petroleum products	40.417	36.983	513.080	6.894	14.561	14.065	..	3.363
Subsidies - alcohol products	5.094	4.600	0.539	3.888	8.901	0.712	0.009	..
Total estimated expenses - FAG	33 438.138	23 321.742	16 336.605	11 207.307	8 320.569	2 665.248	2 160.226	2 664.338
Budget result (total revenue less total estimated expenses) - FAG	-1 607.409	-1 525.546	1 520.171	133.762	-710.611	-110.538	-632.635	-355.683

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 19 Adjusted budget, summary of differences, per capita, 2004-05 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total general revenue assistance - GST	<b>2 114.35</b>	1 846.75	1 828.41	2 216.04	2 183.27	2 538.51	3 300.44	2 363.30	8 889.45
Less: GST revenue - GST	<b>1 729.56</b>	1 456.89	1 452.51	1 838.93	1 798.75	2 113.98	2 940.97	2 056.86	8 417.01
Plus: Financial assistance grants - FAG	<b>1 047.42</b>	769.93	819.34	1 188.68	1 062.06	1 436.15	2 144.97	1 344.75	6 892.28
Total general revenue assistance - FAG	<b>1 432.21</b>	1 159.79	1 195.24	1 565.79	1 446.58	1 860.67	2 504.44	1 651.20	7 364.72
Other Australian Government revenue payments	<b>403.59</b>	414.20	366.86	397.33	400.07	426.75	458.60	351.80	889.00
State own source revenue - GST	<b>2 305.89</b>	2 432.26	2 118.36	2 151.97	3 096.14	2 019.64	1 683.34	2 036.86	2 070.15
Less: Financial transaction taxes - GST	<b>13.00</b>	13.96	0.00	31.67	8.79	14.54	0.00	12.56	0.00
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>213.07</b>	212.27	272.74	203.72	67.13	259.13	167.09	156.63	234.30
Other revenue - GST	<b>69.30</b>	100.95	28.49	72.11	87.97	55.24	30.81	36.48	42.27
Contributions by trading enterprises - GST	<b>255.08</b>	244.65	200.11	275.19	385.30	196.12	376.91	307.16	358.48
Plus: Financial transaction taxes - FAG	<b>192.86</b>	229.74	199.22	129.12	222.15	169.22	143.40	134.16	159.66
Stamp duties on shares and securities - FAG	<b>47.70</b>	81.97	53.51	10.94	19.80	18.73	3.51	95.70	8.00
Gambling taxation - FAG	<b>289.18</b>	304.61	354.06	271.96	101.48	325.15	226.70	228.16	331.23
Revenue replacement payments - petroleum	<b>117.80</b>	128.62	113.78	19.75	254.80	137.87	123.63	118.71	249.85
Revenue replacement payments - tobacco	<b>190.07</b>	185.96	167.37	185.67	213.85	223.91	256.39	170.76	352.96
Revenue replacement payments - alcohol	<b>67.41</b>	68.50	60.31	69.70	75.11	65.11	67.43	66.33	105.25
Other revenue - FAG	<b>24.83</b>	49.32	14.91	18.64	4.49	2.20	0.00	1.67	47.60
Contributions by trading enterprises - FAG	<b>255.08</b>	244.65	200.11	275.19	385.30	196.12	376.91	307.16	358.48
State own source revenue - FAG	<b>2 940.36</b>	3 153.79	2 780.29	2 550.27	3 823.93	2 632.91	2 306.49	2 646.68	3 048.14
Total revenue - FAG	<b>4 776.15</b>	4 727.79	4 342.39	4 513.39	5 670.57	4 920.33	5 269.52	4 649.68	11 301.87
Total estimated expenses - GST	<b>5 043.99</b>	5 040.76	4 734.61	4 328.17	5 700.52	5 463.73	5 592.24	6 646.56	13 132.56
Less: First home owners scheme	<b>44.40</b>	38.26	51.06	40.35	62.39	39.88	35.16	42.63	44.12
GST administration costs	<b>29.01</b>	29.20	28.95	28.84	29.05	28.90	29.08	28.61	28.88
Subsidies - petroleum products	<b>31.04</b>	6.00	7.37	129.68	3.45	9.41	29.01	0.00	16.46
Subsidies - alcohol products	<b>1.17</b>	0.76	0.92	0.14	1.94	5.76	1.47	0.03	0.00
Total estimated expenses - FAG	<b>4 938.37</b>	4 966.53	4 646.32	4 129.16	5 603.69	5 379.79	5 497.52	6 575.29	13 043.09
Budget result (total revenue less total estimated expenses) - FAG	<b>- 162.21</b>	- 238.75	- 303.93	384.23	66.88	- 459.46	- 228.00	- 1 925.61	- 1 741.22

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 20 Adjusted budget, summary of differences, 2005-06 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total general revenue assistance - GST	13 185.821	9 872.272	9 321.395	4 640.736	4 152.391	1 688.556	833.313	1 946.983
Less: GST revenue - GST	10 436.839	7 889.040	7 742.324	3 830.127	3 465.350	1 506.033	727.433	1 844.854
Plus: Financial assistance grants - FAG	5 368.400	4 357.100	4 841.800	2 189.100	2 295.500	1 079.600	463.500	1 500.700
Total general revenue assistance - FAG	8 117.382	6 340.332	6 420.871	2 999.709	2 982.541	1 262.123	569.380	1 602.829
Other Australian Government revenue payments	3 025.970	2 018.176	1 752.637	936.959	673.477	240.566	122.811	198.896
State own source revenue - GST	17 537.556	11 385.432	9 648.385	7 688.782	3 528.443	867.622	781.683	479.438
Less: Financial transaction taxes - GST	99.435	..	135.943	19.259	22.946	..	4.421	..
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 519.388	1 459.948	841.121	146.328	400.582	79.028	50.852	57.984
Other revenue - GST	799.690	128.098	320.121	207.996	60.514	16.211	12.057	24.104
Contributions by trading enterprises - GST	1 952.366	1 082.668	1 133.692	837.560	593.923	192.203	157.044	40.928
Plus: Financial transaction taxes - FAG	1 567.234	1 019.665	687.978	500.496	261.028	68.311	52.436	36.699
Stamp duties on shares and securities - FAG	559.187	285.700	42.565	41.900	24.711	1.800	28.213	1.720
Gambling taxation - FAG	2 164.488	1 893.948	1 125.921	221.128	504.982	106.228	74.352	80.484
Revenue replacement payments - petroleum	859.276	567.531	71.179	504.810	211.810	59.899	38.700	50.862
Revenue replacement payments - tobacco	1 287.200	863.700	755.300	439.700	356.100	127.800	57.700	74.100
Revenue replacement payments - alcohol	491.614	323.729	292.700	161.608	109.406	35.040	23.100	22.900
Other revenue - FAG	477.304	71.233	90.231	8.682	11.251	..	0.529	26.866
Contributions by trading enterprises - FAG	1 952.366	1 082.668	1 133.692	837.560	593.923	192.203	157.044	40.928
State own source revenue - FAG	22 525.346	14 822.892	11 417.074	9 193.523	4 523.689	1 171.461	989.383	690.981
Total revenue - FAG	33 668.698	23 181.400	19 590.582	13 130.191	8 179.706	2 674.150	1 681.574	2 492.706
Total estimated expenses - GST	35 478.479	25 448.393	18 905.361	12 103.868	9 123.699	2 997.591	2 236.693	2 821.992
Less: First home owners scheme	292.530	263.622	186.944	123.028	68.723	18.753	16.835	10.157
GST administration costs	200.800	149.100	118.100	59.900	45.600	14.400	9.600	6.000
Subsidies - petroleum products	40.324	35.969	515.521	7.790	14.290	13.601	..	3.138
Subsidies - alcohol products	3.086	2.371	..	1.892	6.794	0.460	..	..
Total estimated expenses - FAG	34 941.738	24 997.331	18 084.796	11 911.257	8 988.292	2 950.377	2 210.258	2 802.697
Budget result (total revenue less total estimated expenses) - FAG	-1 273.040	-1 815.931	1 505.786	1 218.933	-808.586	-276.227	-528.684	-309.991

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 21 Adjusted budget, summary of differences, per capita, 2005-06 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total general revenue assistance - GST	<b>2 220.20</b>	1 942.24	1 939.17	2 302.23	2 276.43	2 660.97	3 456.84	2 508.18	9 328.16
Less: GST revenue - GST	<b>1 821.35</b>	1 537.32	1 549.61	1 912.23	1 878.80	2 220.70	3 083.18	2 189.49	8 838.85
Plus: Financial assistance grants - FAG	<b>1 074.83</b>	790.75	855.85	1 195.84	1 073.82	1 471.02	2 210.18	1 395.08	7 189.98
Total general revenue assistance - FAG	<b>1 473.69</b>	1 195.67	1 245.40	1 585.85	1 471.45	1 911.30	2 583.84	1 713.77	7 679.29
Other Australian Government revenue payments	<b>436.32</b>	445.72	396.42	432.87	459.61	431.58	492.49	369.65	952.93
State own source revenue - GST	<b>2 525.49</b>	2 583.24	2 236.39	2 382.99	3 771.59	2 261.13	1 776.21	2 352.78	2 297.03
Less: Financial transaction taxes - GST	<b>13.72</b>	14.65	0.00	33.58	9.45	14.70	0.00	13.31	0.00
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>221.59</b>	223.80	286.77	207.74	71.78	256.70	161.79	153.06	277.81
Other revenue - GST	<b>76.31</b>	117.79	25.16	79.06	102.03	38.78	33.19	36.29	115.48
Contributions by trading enterprises - GST	<b>291.40</b>	287.58	212.66	280.00	410.85	380.60	393.48	472.69	196.09
Plus: Financial transaction taxes - FAG	<b>204.01</b>	230.85	200.29	169.92	245.51	167.27	139.85	157.83	175.83
Stamp duties on shares and securities - FAG	<b>47.95</b>	82.37	56.12	10.51	20.55	15.84	3.68	84.92	8.24
Gambling taxation - FAG	<b>300.21</b>	318.82	372.02	278.08	108.47	323.61	217.47	223.79	385.61
Revenue replacement payments - petroleum	<b>115.00</b>	126.57	111.48	17.58	247.63	135.73	122.63	116.48	243.68
Revenue replacement payments - tobacco	<b>192.71</b>	189.60	169.65	186.55	215.69	228.20	261.63	173.67	355.02
Revenue replacement payments - alcohol	<b>71.03</b>	72.41	63.59	72.29	79.27	70.11	71.73	69.53	109.72
Other revenue - FAG	<b>33.37</b>	70.31	13.99	22.29	4.26	7.21	0.00	1.59	128.72
Contributions by trading enterprises - FAG	<b>291.40</b>	287.58	212.66	280.00	410.85	380.60	393.48	472.69	196.09
State own source revenue - FAG	<b>3 178.15</b>	3 317.93	2 911.60	2 819.83	4 509.71	2 898.91	2 398.23	2 977.93	3 310.55
Total revenue - FAG	<b>5 088.16</b>	4 959.31	4 553.42	4 838.55	6 440.77	5 241.79	5 474.57	5 061.35	11 942.77
Total estimated expenses - GST	<b>5 307.89</b>	5 225.89	4 998.72	4 669.31	5 937.33	5 846.73	6 136.72	6 732.20	13 520.40
Less: First home owners scheme	<b>47.70</b>	43.09	51.78	46.17	60.35	44.04	38.39	50.67	48.66
GST administration costs	<b>29.36</b>	29.58	29.29	29.17	29.38	29.22	29.48	28.89	28.75
Subsidies - petroleum products	<b>30.68</b>	5.94	7.07	127.33	3.82	9.16	27.84	0.00	15.03
Subsidies - alcohol products	<b>0.71</b>	0.45	0.47	0.00	0.93	4.35	0.94	0.00	0.00
Total estimated expenses - FAG	<b>5 199.45</b>	5 146.83	4 910.12	4 466.64	5 842.85	5 759.96	6 040.06	6 652.64	13 427.96
Budget result (total revenue less total estimated expenses) - FAG	<b>- 111.29</b>	- 187.52	- 356.70	371.90	597.93	- 518.17	- 565.50	-1 591.28	-1 485.19

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 22 Adjusted budget, summary of differences, 2006-07 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total general revenue assistance - GST	13 839.571	10 690.959	9 776.942	4 833.877	4 331.165	1 760.303	890.474	2 124.453
Less: GST revenue - GST	10 939.892	8 589.813	8 093.874	3 968.860	3 605.618	1 567.877	778.407	2 015.659
Plus: Financial assistance grants - FAG	5 568.700	4 785.600	4 970.400	2 211.200	2 360.200	1 122.700	491.900	1 661.200
Total general revenue assistance - FAG	8 468.379	6 886.746	6 653.468	3 076.217	3 085.747	1 315.126	603.967	1 769.994
Other Australian Government revenue payments	3 239.051	2 199.267	1 989.450	1 030.140	763.724	245.171	124.844	208.332
State own source revenue - GST	19 548.676	12 655.082	10 417.138	8 430.624	3 702.995	914.814	859.855	500.991
Less: Financial transaction taxes - GST	99.695	..	150.774	23.078	23.256	..	4.344	..
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 652.531	1 508.390	825.202	164.272	422.485	86.253	52.247	64.327
Other revenue - GST	626.394	132.860	323.706	146.012	68.532	10.126	18.352	5.511
Contributions by trading enterprises - GST	2 073.951	1 498.720	895.127	732.662	467.218	176.852	133.113	47.369
Plus: Financial transaction taxes - FAG	1 689.403	1 058.630	767.816	546.225	282.654	73.326	54.309	39.070
Stamp duties on shares and securities - FAG	653.184	303.800	36.100	44.773	31.124	1.800	35.951	2.200
Gambling taxation - FAG	2 308.431	1 932.990	1 099.202	244.972	531.485	114.353	75.447	97.327
Revenue replacement payments - petroleum	904.036	596.816	88.176	530.400	223.834	63.443	40.600	53.741
Revenue replacement payments - tobacco	1 335.200	896.000	783.500	456.100	369.400	132.600	59.800	76.800
Revenue replacement payments - alcohol	527.089	346.138	313.100	173.211	118.828	35.048	24.800	24.600
Other revenue - FAG	198.802	98.530	111.801	11.128	8.407	..	0.336	10.934
Contributions by trading enterprises - FAG	2 073.951	1 498.720	895.127	732.662	467.218	176.852	133.113	47.369
State own source revenue - FAG	24 786.201	16 246.736	12 317.151	10 104.071	4 754.454	1 239.005	1 076.155	735.825
Total revenue - FAG	36 493.631	25 332.749	20 960.069	14 210.428	8 603.925	2 799.302	1 804.966	2 714.151
Total estimated expenses - GST	38 714.890	27 321.876	22 370.219	13 153.069	9 434.464	3 204.704	2 222.145	2 887.764
Less: First home owners scheme	327.120	259.945	224.383	87.338	73.314	20.965	19.577	8.820
GST administration costs	203.300	153.200	122.600	61.700	46.700	14.600	10.000	6.300
Subsidies - petroleum products	40.964	37.484	528.524	8.400	13.766	13.757	..	3.059
Subsidies - alcohol products	2.711	3.062	..	1.889	5.672	2.852	..	..
Total estimated expenses - FAG	38 140.795	26 868.185	21 494.711	12 993.742	9 295.012	3 152.530	2 192.568	2 869.585
Budget result (total revenue less total estimated expenses) - FAG	-1 647.164	-1 535.436	- 534.642	1 216.686	- 691.088	- 353.228	- 387.602	- 155.434

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 23 Adjusted budget, summary of differences, per capita, 2006-07 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total general revenue assistance - GST	<b>2 313.07</b>	2 018.66	2 068.88	2 364.08	2 321.70	2 747.08	3 580.41	2 644.78	9 983.24
Less: GST revenue - GST	<b>1 896.56</b>	1 595.71	1 662.27	1 957.11	1 906.24	2 286.89	3 189.02	2 311.93	9 471.99
Plus: Financial assistance grants - FAG	<b>1 110.89</b>	812.26	926.09	1 201.85	1 062.03	1 496.98	2 283.54	1 460.98	7 806.32
Total general revenue assistance - FAG	<b>1 527.40</b>	1 235.21	1 332.70	1 608.82	1 477.50	1 957.16	2 674.93	1 793.83	8 317.56
Other Australian Government revenue payments	<b>469.83</b>	472.45	425.59	481.05	494.77	484.40	498.67	370.80	978.99
State own source revenue - GST	<b>2 734.11</b>	2 851.40	2 448.97	2 518.88	4 049.21	2 348.66	1 860.71	2 553.84	2 354.26
Less: Financial transaction taxes - GST	<b>14.44</b>	14.54	0.00	36.46	11.08	14.75	0.00	12.90	0.00
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>228.95</b>	241.04	291.90	199.54	78.90	267.96	175.44	155.18	302.29
Other revenue - GST	<b>63.83</b>	91.37	25.71	78.27	70.13	43.47	20.60	54.51	25.90
Contributions by trading enterprises - GST	<b>288.85</b>	302.51	290.03	216.44	351.90	296.34	359.71	395.36	222.60
Plus: Financial transaction taxes - FAG	<b>216.28</b>	246.42	204.86	185.66	262.35	179.28	149.14	161.30	183.60
Stamp duties on shares and securities - FAG	<b>53.16</b>	95.27	58.79	8.73	21.50	19.74	3.66	106.78	10.34
Gambling taxation - FAG	<b>307.03</b>	336.71	374.07	265.79	117.66	337.10	232.59	224.08	457.36
Revenue replacement payments - petroleum	<b>119.90</b>	131.86	115.49	21.32	254.75	141.97	129.04	120.59	252.54
Revenue replacement payments - tobacco	<b>197.01</b>	194.75	173.39	189.45	219.06	234.30	269.71	177.61	360.90
Revenue replacement payments - alcohol	<b>74.92</b>	76.88	66.98	75.71	83.19	75.37	71.29	73.66	115.60
Other revenue - FAG	<b>21.09</b>	29.00	19.07	27.03	5.34	5.33	0.00	1.00	51.38
Contributions by trading enterprises - FAG	<b>288.85</b>	302.51	290.03	216.44	351.90	296.34	359.71	395.36	222.60
State own source revenue - FAG	<b>3 416.29</b>	3 615.36	3 144.01	2 978.31	4 852.96	3 015.55	2 520.11	3 196.27	3 457.79
Total revenue - FAG	<b>5 413.51</b>	5 323.02	4 902.31	5 068.18	6 825.24	5 457.11	5 693.71	5 360.90	12 754.35
Total estimated expenses - GST	<b>5 719.85</b>	5 647.02	5 287.24	5 409.16	6 317.39	5 983.89	6 518.29	6 599.95	13 570.19
Less: First home owners scheme	<b>48.97</b>	47.71	50.30	54.26	41.95	46.50	42.64	58.14	41.45
GST administration costs	<b>29.65</b>	29.65	29.65	29.64	29.63	29.62	29.70	29.70	29.60
Subsidies - petroleum products	<b>30.97</b>	5.98	7.25	127.80	4.03	8.73	27.98	0.00	14.37
Subsidies - alcohol products	<b>0.78</b>	0.40	0.59	0.00	0.91	3.60	5.80	0.00	0.00
Total estimated expenses - FAG	<b>5 609.49</b>	5 563.28	5 199.44	5 197.46	6 240.87	5 895.44	6 412.17	6 512.11	13 484.77
Budget result (total revenue less total estimated expenses) - FAG	<b>- 195.98</b>	- 240.26	- 297.13	- 129.28	584.37	- 438.33	- 718.46	-1 151.21	- 730.42

Note: ACT expenses may include municipal transactions. Refer to the adjusted budget working paper on how State figures are compiled.

**Table 24 Assessed revenues and expenses, summary of differences, 2002-03 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total assessed State own-source revenue - GST	15 254.369	9 228.880	7 522.600	4 717.351	2 474.350	633.987	589.703	348.440
Less: Financial transaction taxes - GST	97.938	64.391	30.975	16.496	13.022	2.355	3.690	1.246
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 326.696	960.256	690.552	375.436	291.492	83.778	78.640	37.922
Other revenue - GST	588.486	433.021	333.250	171.471	135.013	42.020	28.673	17.641
Contributions by trading enterprises - GST	1 510.615	1 111.544	855.436	440.157	346.570	107.864	73.601	45.285
Plus: Financial transaction taxes - FAG	1 412.958	935.657	574.218	315.412	228.870	52.774	63.938	29.592
Stamp duties on shares and securities - FAG	503.987	234.982	39.981	34.226	29.434	1.400	28.831	1.391
Gambling taxation - FAG	1 810.684	1 310.564	942.470	512.397	397.831	114.341	107.328	51.756
Revenue replacement payments - petroleum	711.327	511.931	422.424	312.732	176.552	67.056	36.433	47.067
Revenue replacement payments - tobacco	1 197.978	819.088	713.794	386.133	305.844	114.844	53.228	59.390
Revenue replacement payments - alcohol	394.357	251.489	241.466	117.967	84.462	26.430	18.982	17.265
Other revenue - FAG	250.407	184.255	141.801	72.963	57.449	17.880	12.200	7.507
Contributions by trading enterprises - FAG	1 545.161	1 136.963	874.999	450.223	354.496	110.331	75.284	46.320
Total assessed State own-source revenue - FAG	19 557.494	12 044.596	9 563.541	5 915.845	3 323.190	903.026	801.325	506.634
Total assessed expenses - GST	30 882.488	21 381.230	17 998.942	9 822.077	7 152.286	2 452.545	1 522.453	2 252.724
Less: First home owners scheme	281.203	223.315	207.438	108.190	66.869	27.167	15.939	8.440
GST administration costs	188.400	138.400	105.900	54.800	43.000	13.400	9.100	5.600
Subsidies - petroleum products	194.911	143.420	110.375	56.792	44.717	13.917	9.497	5.843
Subsidies - alcohol products	5.944	7.368	1.289	4.882	8.394	0.728	0.141	0.052
Total assessed expenses - FAG	30 212.030	20 868.728	17 573.941	9 597.413	6 989.305	2 397.334	1 487.777	2 232.790

**Table 25 Assessed revenues and expenses, summary of differences, per capita, 2002-03 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total assessed State own-source revenue - GST	<b>2 061.24</b>	2 292.88	1 885.22	1 996.74	2 433.50	1 621.10	1 334.58	1 819.23	1 747.10
Less: Financial transaction taxes - GST	<b>11.63</b>	14.72	13.15	8.22	8.51	8.53	4.96	11.38	6.25
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>194.38</b>	199.42	196.16	183.29	193.67	190.97	176.36	242.60	190.14
Other revenue - GST	<b>88.46</b>	88.46	88.46	88.46	88.46	88.46	88.46	88.46	88.46
Contributions by trading enterprises - GST	<b>227.06</b>	227.06	227.06	227.06	227.06	227.06	227.06	227.06	227.06
Plus: Financial transaction taxes - FAG	<b>182.69</b>	212.38	191.13	152.42	162.71	149.95	111.09	197.25	148.37
Stamp duties on shares and securities - FAG	<b>44.20</b>	75.75	48.00	10.61	17.66	19.28	2.95	88.94	6.97
Gambling taxation - FAG	<b>265.30</b>	272.16	267.71	250.16	264.33	260.64	240.70	331.11	259.51
Revenue replacement payments - petroleum	<b>115.55</b>	106.92	104.57	112.12	161.33	115.67	141.16	112.40	236.00
Revenue replacement payments - tobacco	<b>184.55</b>	180.07	167.32	189.46	199.19	200.38	241.75	164.21	297.79
Revenue replacement payments - alcohol	<b>58.26</b>	59.28	51.37	64.09	60.85	55.34	55.64	58.56	86.57
Other revenue - FAG	<b>37.64</b>	37.64	37.64	37.64	37.64	37.64	37.64	37.64	37.64
Contributions by trading enterprises - FAG	<b>232.25</b>	232.25	232.25	232.25	232.25	232.25	232.25	232.25	232.25
Total assessed State own-source revenue - FAG	<b>2 660.15</b>	2 939.68	2 460.40	2 538.47	3 051.75	2 177.23	1 900.92	2 472.09	2 540.30
Total assessed expenses - GST	<b>4 725.40</b>	4 641.94	4 367.64	4 777.49	5 066.83	4 685.91	5 162.75	4 696.77	11 295.30
Less: First home owners scheme	<b>47.45</b>	42.27	45.62	55.06	55.81	43.81	57.19	49.17	42.32
GST administration costs	<b>28.24</b>	28.32	28.27	28.11	28.27	28.17	28.21	28.07	28.08
Subsidies - petroleum products	<b>29.30</b>	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
Subsidies - alcohol products	<b>1.46</b>	0.89	1.51	0.34	2.52	5.50	1.53	0.43	0.26
Total assessed expenses - FAG	<b>4 618.95</b>	4 541.16	4 262.95	4 664.68	4 950.93	4 579.13	5 046.53	4 589.79	11 195.35

**Table 26 Assessed revenues and expenses, summary of differences, 2003-04 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total assessed State own-source revenue - GST	16 189.479	10 212.867	8 702.391	5 076.775	2 744.667	725.181	634.561	381.971
Less: Financial transaction taxes - GST	104.813	67.918	35.022	18.165	13.875	2.602	3.694	1.367
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 386.170	1 012.611	736.113	400.381	302.230	88.274	82.370	39.639
Other revenue - GST	619.985	459.123	357.833	182.332	142.318	44.530	30.219	18.612
Contributions by trading enterprises - GST	1 630.773	1 207.652	941.224	479.596	374.346	117.129	79.488	48.955
Plus: Financial transaction taxes - FAG	1 503.531	989.030	644.321	345.649	245.045	58.315	65.478	31.735
Stamp duties on shares and securities - FAG	498.754	250.226	36.947	41.305	22.174	1.600	42.959	2.564
Gambling taxation - FAG	1 883.785	1 376.124	1 000.368	544.112	410.726	119.963	111.940	53.869
Revenue replacement payments - petroleum	725.605	522.187	428.605	317.489	180.170	68.364	37.137	47.973
Revenue replacement payments - tobacco	1 230.953	841.775	733.798	396.856	314.272	118.023	54.693	61.030
Revenue replacement payments - alcohol	414.920	271.648	249.123	134.551	91.467	29.124	19.766	19.565
Other revenue - FAG	226.437	167.685	130.691	66.593	51.979	16.264	11.037	6.798
Contributions by trading enterprises - FAG	1 630.773	1 207.652	941.224	479.596	374.346	117.129	79.488	48.955
<b>Total assessed State own-source revenue - FAG</b>	<b>20 562.498</b>	<b>13 091.891</b>	<b>10 797.276</b>	<b>6 322.452</b>	<b>3 602.077</b>	<b>1 001.429</b>	<b>861.288</b>	<b>545.886</b>
Total assessed expenses - GST	31 760.058	21 869.632	18 762.691	10 266.653	7 409.944	2 525.852	1 555.427	2 388.219
Less: First home owners scheme	234.665	190.983	161.609	94.040	57.390	18.848	10.509	7.889
GST administration costs	191.700	141.200	109.600	56.200	43.700	13.700	9.200	5.700
Subsidies - petroleum products	198.724	147.163	114.697	58.443	45.617	14.273	9.686	5.966
Subsidies - alcohol products	7.748	6.955	1.772	5.346	6.560	0.846	0.044	0.037
<b>Total assessed expenses - FAG</b>	<b>31 127.221</b>	<b>21 383.331</b>	<b>18 375.013</b>	<b>10 052.624</b>	<b>7 256.677</b>	<b>2 478.185</b>	<b>1 525.988</b>	<b>2 368.628</b>

**Table 27 Assessed revenues and expenses, summary of differences, per capita, 2003-04 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total assessed State own-source revenue - GST	<b>2 230.76</b>	2 419.03	2 060.67	2 252.93	2 579.38	1 786.56	1 508.64	1 945.25	1 901.23
Less: Financial transaction taxes - GST	<b>12.36</b>	15.66	13.70	9.07	9.23	9.03	5.41	11.32	6.81
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>202.15</b>	207.12	204.32	190.57	203.42	196.73	183.64	252.51	197.30
Other revenue - GST	<b>92.64</b>	92.64	92.64	92.64	92.64	92.64	92.64	92.64	92.64
Contributions by trading enterprises - GST	<b>243.67</b>	243.67	243.67	243.67	243.67	243.67	243.67	243.67	243.67
Plus: Financial transaction taxes - FAG	<b>193.93</b>	224.66	199.56	166.81	175.62	159.51	121.32	200.72	157.96
Stamp duties on shares and securities - FAG	<b>44.77</b>	74.52	50.49	9.57	20.99	14.43	3.33	131.69	12.76
Gambling taxation - FAG	<b>274.72</b>	281.48	277.66	258.98	276.45	267.35	249.57	343.15	268.13
Revenue replacement payments - petroleum	<b>116.24</b>	108.42	105.36	110.96	161.31	117.28	142.22	113.84	238.78
Revenue replacement payments - tobacco	<b>187.35</b>	183.93	169.85	189.97	201.63	204.57	245.53	167.66	303.77
Revenue replacement payments - alcohol	<b>61.44</b>	62.00	54.81	64.49	68.36	59.54	60.59	60.59	97.38
Other revenue - FAG	<b>33.83</b>	33.83	33.83	33.83	33.83	33.83	33.83	33.83	33.83
Contributions by trading enterprises - FAG	<b>243.67</b>	243.67	243.67	243.67	243.67	243.67	243.67	243.67	243.67
Total assessed State own-source revenue - FAG	<b>2 835.89</b>	3 072.45	2 641.57	2 795.27	3 212.27	2 344.67	2 083.34	2 640.29	2 717.11
Total assessed expenses - GST	<b>4 821.23</b>	4 745.59	4 412.68	4 857.40	5 216.22	4 823.29	5 254.69	4 768.18	11 887.19
Less: First home owners scheme	<b>38.75</b>	35.06	38.54	41.84	47.78	37.36	39.21	32.22	39.27
GST administration costs	<b>28.52</b>	28.64	28.49	28.37	28.55	28.45	28.50	28.20	28.37
Subsidies - petroleum products	<b>29.69</b>	29.69	29.69	29.69	29.69	29.69	29.69	29.69	29.69
Subsidies - alcohol products	<b>1.46</b>	1.16	1.40	0.46	2.72	4.27	1.76	0.14	0.18
Total assessed expenses - FAG	<b>4 722.80</b>	4 651.03	4 314.55	4 757.04	5 107.48	4 723.53	5 155.53	4 677.93	11 789.67

**Table 28 Assessed revenues and expenses, summary of differences, 2004-05 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total assessed State own-source revenue - GST	16 102.359	10 707.960	9 577.715	5 680.233	2 858.591	778.246	628.943	412.576
Less: Financial transaction taxes - GST	110.356	73.344	37.601	18.659	15.103	2.963	3.894	1.555
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 469.145	1 082.350	798.657	424.685	318.564	94.923	87.842	43.316
Other revenue - GST	466.564	347.836	274.172	138.596	107.179	33.596	22.767	14.156
Contributions by trading enterprises - GST	1 717.352	1 280.333	1 009.185	510.150	394.511	123.663	83.802	52.105
Plus: Financial transaction taxes - FAG	1 496.647	999.089	659.360	348.624	246.605	60.778	64.671	34.033
Stamp duties on shares and securities - FAG	551.855	268.600	43.286	39.600	28.967	1.700	31.442	1.635
Gambling taxation - FAG	1 993.917	1 468.960	1 083.934	576.381	432.353	128.829	119.218	58.789
Revenue replacement payments - petroleum	745.393	535.962	438.639	325.161	185.247	70.202	38.185	49.249
Revenue replacement payments - tobacco	1 264.146	864.626	753.934	407.660	322.757	121.217	56.169	62.690
Revenue replacement payments - alcohol	460.569	302.264	275.380	150.005	102.450	32.658	21.761	21.470
Other revenue - FAG	167.144	124.610	98.220	49.651	38.396	12.036	8.156	5.071
Contributions by trading enterprises - FAG	1 717.352	1 280.333	1 009.185	510.150	394.511	123.663	83.802	52.105
Total assessed State own-source revenue - FAG	20 735.965	13 768.542	11 820.040	6 995.374	3 774.520	1 074.184	854.044	586.487
Total assessed expenses - GST	33 531.010	23 359.689	19 953.022	10 806.636	7 738.392	2 630.183	1 652.354	2 584.254
Less: First home owners scheme	257.611	256.306	159.631	124.774	61.675	17.045	14.006	9.013
GST administration costs	196.600	145.300	114.100	58.100	44.700	14.100	9.400	5.900
Subsidies - petroleum products	209.015	155.826	122.826	62.089	48.015	15.051	10.199	6.342
Subsidies - alcohol products	5.578	4.881	0.802	4.052	8.075	0.311	0.031	0.013
Total assessed expenses - FAG	32 862.206	22 797.376	19 555.663	10 557.621	7 575.927	2 583.676	1 618.719	2 562.986

**Table 29 Assessed revenues and expenses, summary of differences, per capita, 2004-05 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total assessed State own-source revenue - GST	<b>2 305.89</b>	2 391.67	2 133.31	2 420.82	2 840.14	1 848.26	1 605.26	1 914.38	2 019.74
Less: Financial transaction taxes - GST	<b>13.00</b>	16.39	14.61	9.50	9.33	9.77	6.11	11.85	7.61
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>213.07</b>	218.21	215.63	201.86	212.34	205.97	195.79	267.37	212.05
Other revenue - GST	<b>69.30</b>	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30
Contributions by trading enterprises - GST	<b>255.08</b>	255.08	255.08	255.08	255.08	255.08	255.08	255.08	255.08
Plus: Financial transaction taxes - FAG	<b>192.86</b>	222.30	199.05	166.66	174.31	159.45	125.37	196.85	166.61
Stamp duties on shares and securities - FAG	<b>47.70</b>	81.97	53.51	10.94	19.80	18.73	3.51	95.70	8.00
Gambling taxation - FAG	<b>289.18</b>	296.15	292.66	273.97	288.19	279.54	265.73	362.88	287.80
Revenue replacement payments - petroleum	<b>117.80</b>	110.71	106.78	110.87	162.58	119.77	144.80	116.23	241.10
Revenue replacement payments - tobacco	<b>190.07</b>	187.76	172.26	190.56	203.83	208.68	250.03	170.97	306.90
Revenue replacement payments - alcohol	<b>67.41</b>	68.41	60.22	69.60	75.00	66.24	67.36	66.24	105.11
Other revenue - FAG	<b>24.83</b>	24.83	24.83	24.83	24.83	24.83	24.83	24.83	24.83
Contributions by trading enterprises - FAG	<b>255.08</b>	255.08	255.08	255.08	255.08	255.08	255.08	255.08	255.08
Total assessed State own-source revenue - FAG	<b>2 940.36</b>	3 079.89	2 743.06	2 987.58	3 497.71	2 440.47	2 215.69	2 599.54	2 871.11
Total assessed expenses - GST	<b>5 043.99</b>	4 980.33	4 653.88	5 043.23	5 403.36	5 003.37	5 425.19	5 029.43	12 651.05
Less: First home owners scheme	<b>44.40</b>	38.26	51.06	40.35	62.39	39.88	35.16	42.63	44.12
GST administration costs	<b>29.01</b>	29.20	28.95	28.84	29.05	28.90	29.08	28.61	28.88
Subsidies - petroleum products	<b>31.04</b>	31.04	31.04	31.04	31.04	31.04	31.04	31.04	31.04
Subsidies - alcohol products	<b>1.17</b>	0.83	0.97	0.20	2.03	5.22	0.64	0.09	0.07
Total assessed expenses - FAG	<b>4 938.37</b>	4 880.99	4 541.85	4 942.79	5 278.85	4 898.33	5 329.27	4 927.05	12 546.93

**Table 30 Assessed revenues and expenses, summary of differences, 2005-06 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total assessed State own-source revenue - GST	17 179.969	11 621.723	10 957.943	7 059.077	3 078.992	844.697	682.635	492.304
Less: Financial transaction taxes - GST	117.324	78.560	40.999	20.534	15.481	3.217	4.194	1.694
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 530.877	1 142.481	855.379	451.333	335.076	100.149	93.098	46.838
Other revenue - GST	518.088	388.508	308.980	155.572	119.085	37.276	25.354	15.928
Contributions by trading enterprises - GST	1 978.302	1 483.507	1 179.832	594.047	454.722	142.339	96.814	60.821
Plus: Financial transaction taxes - FAG	1 565.840	1 058.372	725.839	409.549	257.770	65.066	71.303	40.107
Stamp duties on shares and securities - FAG	559.187	285.700	42.565	41.900	24.711	1.800	28.213	1.720
Gambling taxation - FAG	2 074.067	1 547.859	1 158.887	611.476	453.968	135.684	126.131	63.457
Revenue replacement payments - petroleum	738.936	530.896	433.082	321.293	183.708	69.574	37.816	48.761
Revenue replacement payments - tobacco	1 299.520	888.955	775.327	419.181	331.798	124.612	57.745	64.462
Revenue replacement payments - alcohol	491.717	323.466	292.752	161.642	109.428	35.083	23.105	22.905
Other revenue - FAG	226.581	169.910	135.130	68.038	52.081	16.303	11.088	6.966
Contributions by trading enterprises - FAG	1 978.302	1 483.507	1 179.832	594.047	454.722	142.339	96.814	60.821
Total assessed State own-source revenue - FAG	21 969.529	14 817.334	13 316.166	8 464.717	4 022.814	1 152.176	915.390	676.222
Total assessed expenses - GST	35 605.507	24 821.827	21 348.818	11 686.460	8 211.204	2 809.831	1 759.589	2 872.839
Less: First home owners scheme	292.530	263.622	186.944	123.028	68.723	18.753	16.835	10.157
GST administration costs	200.800	149.100	118.100	59.900	45.600	14.400	9.600	6.000
Subsidies - petroleum products	208.264	156.175	124.206	62.538	47.870	14.985	10.192	6.403
Subsidies - alcohol products	3.630	2.493	0.334	2.055	6.009	0.039	0.027	0.017
Total assessed expenses - FAG	34 900.283	24 250.437	20 919.234	11 438.939	8 043.002	2 761.654	1 722.936	2 850.262

**Table 31 Assessed revenues and expenses, summary of differences, per capita, 2005-06 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total assessed State own-source revenue - GST	<b>2 525.49</b>	2 530.57	2 282.80	2 706.43	3 462.70	1 973.11	1 729.28	2 054.66	2 358.67
Less: Financial transaction taxes - GST	<b>13.72</b>	17.28	15.43	10.13	10.07	9.92	6.59	12.62	8.12
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>221.59</b>	225.49	224.41	211.26	221.39	214.73	205.03	280.21	224.40
Other revenue - GST	<b>76.31</b>	76.31	76.31	76.31	76.31	76.31	76.31	76.31	76.31
Contributions by trading enterprises - GST	<b>291.40</b>	291.40	291.40	291.40	291.40	291.40	291.40	291.40	291.40
Plus: Financial transaction taxes - FAG	<b>204.01</b>	230.64	207.89	179.27	200.90	165.19	133.20	214.62	192.16
Stamp duties on shares and securities - FAG	<b>47.95</b>	82.37	56.12	10.51	20.55	15.84	3.68	84.92	8.24
Gambling taxation - FAG	<b>300.21</b>	305.50	304.04	286.23	299.95	290.92	277.77	379.64	304.03
Revenue replacement payments - petroleum	<b>115.00</b>	108.84	104.28	106.96	157.60	117.73	142.43	113.82	233.62
Revenue replacement payments - tobacco	<b>192.71</b>	191.42	174.61	191.49	205.62	212.63	255.11	173.81	308.84
Revenue replacement payments - alcohol	<b>71.03</b>	72.43	63.54	72.30	79.29	70.12	71.82	69.54	109.74
Other revenue - FAG	<b>33.37</b>	33.37	33.37	33.37	33.37	33.37	33.37	33.37	33.37
Contributions by trading enterprises - FAG	<b>291.40</b>	291.40	291.40	291.40	291.40	291.40	291.40	291.40	291.40
<b>Total assessed State own-source revenue - FAG</b>	<b>3 178.15</b>	3 236.06	2 910.50	3 288.87	4 152.21	2 577.94	2 358.75	2 755.22	3 239.84
Total assessed expenses - GST	<b>5 307.89</b>	5 244.60	4 875.64	5 272.80	5 732.58	5 261.98	5 752.33	5 296.17	13 764.02
Less: First home owners scheme	<b>47.70</b>	43.09	51.78	46.17	60.35	44.04	38.39	50.67	48.66
GST administration costs	<b>29.36</b>	29.58	29.29	29.17	29.38	29.22	29.48	28.89	28.75
Subsidies - petroleum products	<b>30.68</b>	30.68	30.68	30.68	30.68	30.68	30.68	30.68	30.68
Subsidies - alcohol products	<b>0.71</b>	0.53	0.49	0.08	1.01	3.85	0.08	0.08	0.08
<b>Total assessed expenses - FAG</b>	<b>5 199.45</b>	5 140.72	4 763.41	5 166.70	5 611.16	5 154.19	5 653.71	5 185.85	13 655.85

**Table 32 Assessed revenues and expenses, summary of differences, 2006-07 - GST to FAG relativities**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total assessed State own-source revenue - GST	18 884.731	12 312.471	12 267.974	7 992.612	3 361.831	907.564	775.708	527.282
Less: Financial transaction taxes - GST	120.731	83.022	46.670	25.255	16.105	3.197	4.230	1.939
Stamp duties on shares and securities - GST	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gambling taxation - GST	1 582.222	1 199.613	910.619	480.540	348.468	104.818	100.155	49.273
Other revenue - GST	437.631	329.861	263.992	132.904	100.643	31.384	21.492	13.584
Contributions by trading enterprises - GST	1 980.286	1 492.626	1 194.565	601.393	455.410	142.011	97.252	61.467
Plus: Financial transaction taxes - FAG	1 640.653	1 122.485	807.693	479.602	272.585	67.678	77.718	43.019
Stamp duties on shares and securities - FAG	653.184	303.800	36.100	44.773	31.124	1.800	35.951	2.200
Gambling taxation - FAG	2 121.754	1 608.677	1 221.137	644.402	467.294	140.560	134.308	66.075
Revenue replacement payments - petroleum	784.074	561.825	456.606	338.985	194.395	73.624	39.962	51.576
Revenue replacement payments - tobacco	1 347.838	922.130	804.391	434.889	344.143	129.241	59.897	66.872
Revenue replacement payments - alcohol	527.423	345.963	313.298	173.421	118.166	35.112	24.816	24.616
Other revenue - FAG	144.598	108.989	87.225	43.913	33.253	10.369	7.101	4.488
Contributions by trading enterprises - FAG	1 980.286	1 492.626	1 194.565	601.393	455.410	142.011	97.252	61.467
Total assessed State own-source revenue - FAG	23 963.671	15 673.844	14 773.145	9 513.897	4 357.576	1 226.550	1 029.583	721.333
Total assessed expenses - GST	38 782.762	27 011.549	23 702.415	12 930.543	8 884.429	3 024.265	1 883.987	3 089.180
Less: First home owners scheme	327.120	259.945	224.383	87.338	73.314	20.965	19.577	8.820
GST administration costs	203.300	153.200	122.600	61.700	46.700	14.600	10.000	6.300
Subsidies - petroleum products	212.311	160.028	128.072	64.477	48.825	15.225	10.427	6.590
Subsidies - alcohol products	3.252	3.129	0.326	2.053	5.043	2.339	0.027	0.017
Total assessed expenses - FAG	38 036.779	26 435.247	23 227.033	12 714.975	8 710.546	2 971.136	1 843.957	3 067.453

**Table 33 Assessed revenues and expenses, summary of differences, per capita, 2006-07 - GST to FAG relativities**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total assessed State own-source revenue - GST	<b>2 734.11</b>	2 754.56	2 382.67	2 966.42	3 838.83	2 132.27	1 845.96	2 303.92	2 477.81
Less: Financial transaction taxes - GST	<b>14.44</b>	17.61	16.07	11.28	12.13	10.21	6.50	12.56	9.11
Stamp duties on shares and securities - GST	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gambling taxation - GST	<b>228.95</b>	230.79	232.14	220.19	230.80	221.02	213.20	297.47	231.54
Other revenue - GST	<b>63.83</b>	63.83	63.83	63.83	63.83	63.83	63.83	63.83	63.83
Contributions by trading enterprises - GST	<b>288.85</b>	288.85	288.85	288.85	288.85	288.85	288.85	288.85	288.85
Plus: Financial transaction taxes - FAG	<b>216.28</b>	239.31	217.22	195.30	230.35	172.89	137.65	230.83	202.16
Stamp duties on shares and securities - FAG	<b>53.16</b>	95.27	58.79	8.73	21.50	19.74	3.66	106.78	10.34
Gambling taxation - FAG	<b>307.03</b>	309.48	311.31	295.27	309.51	296.39	285.90	398.91	310.50
Revenue replacement payments - petroleum	<b>119.90</b>	114.37	108.72	110.41	162.81	123.30	149.75	118.69	242.37
Revenue replacement payments - tobacco	<b>197.01</b>	196.60	178.45	194.50	208.88	218.28	262.87	177.90	314.25
Revenue replacement payments - alcohol	<b>74.92</b>	76.93	66.95	75.76	83.29	74.95	71.42	73.70	115.67
Other revenue - FAG	<b>21.09</b>	21.09	21.09	21.09	21.09	21.09	21.09	21.09	21.09
Contributions by trading enterprises - FAG	<b>288.85</b>	288.85	288.85	288.85	288.85	288.85	288.85	288.85	288.85
<b>Total assessed State own-source revenue - FAG</b>	<b>3 416.29</b>	3 495.38	3 033.15	3 572.17	4 569.50	2 763.83	2 494.77	3 057.95	3 389.69
Total assessed expenses - GST	<b>5 719.85</b>	5 656.92	5 227.18	5 731.29	6 210.51	5 635.03	6 151.28	5 595.60	14 516.69
Less: First home owners scheme	<b>48.97</b>	47.71	50.30	54.26	41.95	46.50	42.64	58.14	41.45
GST administration costs	<b>29.65</b>	29.65	29.65	29.64	29.63	29.62	29.70	29.70	29.60
Subsidies - petroleum products	<b>30.97</b>	30.97	30.97	30.97	30.97	30.97	30.97	30.97	30.97
Subsidies - alcohol products	<b>0.78</b>	0.47	0.61	0.08	0.99	3.20	4.76	0.08	0.08
<b>Total assessed expenses - FAG</b>	<b>5 609.49</b>	5 548.11	5 115.66	5 616.34	6 106.98	5 524.74	6 043.22	5 476.71	14 414.59

Table 34 Assessments - Financial transaction taxes - FAG relativities

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		182.69		193.93		192.86		204.01		216.28
New South Wales										
Assessed difference	- 197.551	- 29.69	- 205.673	- 30.73	- 198.178	- 29.44	- 180.838	- 26.64	- 157.846	- 23.02
Revenue - Assessed	1 412.958	212.38	1 503.531	224.66	1 496.647	222.30	1 565.840	230.64	1 640.653	239.31
Actual	1 502.407	225.83	1 582.058	236.39	1 546.737	229.74	1 567.234	230.85	1 689.403	246.42
Victoria										
Assessed difference	- 41.333	- 8.44	- 27.915	- 5.63	- 31.045	- 6.18	- 19.773	- 3.88	- 4.830	- 0.93
Revenue - Assessed	935.657	191.13	989.030	199.56	999.089	199.05	1 058.372	207.89	1 122.485	217.22
Actual	937.170	191.44	982.594	198.26	999.977	199.22	1 019.665	200.29	1 058.630	204.86
Queensland										
Assessed difference	114.047	30.27	104.757	27.12	103.673	26.20	100.157	24.74	86.778	20.98
Revenue - Assessed	574.218	152.42	644.321	166.81	659.360	166.66	725.839	179.27	807.693	195.30
Actual	435.937	115.71	514.823	133.28	510.870	129.12	687.978	169.92	767.816	185.66
Western Australia										
Assessed difference	38.729	19.98	36.039	18.31	37.095	18.55	6.342	3.11	- 29.288	- 14.07
Revenue - Assessed	315.412	162.71	345.649	175.62	348.624	174.31	409.549	200.90	479.602	230.35
Actual	379.107	195.57	404.014	205.27	444.287	222.15	500.496	245.51	546.225	262.35
South Australia										
Assessed difference	49.973	32.74	52.880	34.42	51.680	33.41	60.579	38.82	68.419	43.40
Revenue - Assessed	228.870	149.95	245.045	159.51	246.605	159.45	257.770	165.19	272.585	172.89
Actual	229.344	150.26	261.661	170.32	261.725	169.22	261.028	167.27	282.654	179.28
Tasmania										
Assessed difference	34.011	71.60	34.902	72.61	32.722	67.49	34.585	70.80	38.658	78.63
Revenue - Assessed	52.774	111.09	58.315	121.32	60.778	125.37	65.066	133.20	67.678	137.65
Actual	60.315	126.97	65.683	136.64	69.521	143.40	68.311	139.85	73.326	149.14
Australian Capital Territory										
Assessed difference	- 4.720	- 14.56	- 2.217	- 6.80	- 1.310	- 3.99	- 3.524	- 10.61	- 4.897	- 14.54
Revenue - Assessed	63.938	197.25	65.478	200.72	64.671	196.85	71.303	214.62	77.718	230.83
Actual	39.928	123.18	41.495	127.20	44.077	134.16	52.436	157.83	54.309	161.30
Northern Territory										
Assessed difference	6.843	34.31	7.226	35.97	5.363	26.25	2.473	11.85	3.007	14.13
Revenue - Assessed	29.592	148.37	31.735	157.96	34.033	166.61	40.107	192.16	43.019	202.16
Actual	29.210	146.46	30.777	153.19	32.614	159.66	36.699	175.83	39.070	183.60

Table 35 Assessments - Stamp duties on shares and marketable securities - FAG relativities

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		44.20		44.77		47.70		47.95		53.16
New South Wales										
Assessed difference	- 209.931	-31.55	- 199.105	-29.75	- 230.681	-34.26	- 233.632	-34.41	- 288.703	-42.11
Revenue - Assessed	503.987	75.75	498.754	74.52	551.855	81.97	559.187	82.37	653.184	95.27
Actual	503.987	75.75	498.754	74.52	551.855	81.97	559.187	82.37	653.184	95.27
Victoria										
Assessed difference	- 18.609	-3.80	- 28.325	-5.72	- 29.156	-5.81	- 41.569	-8.17	- 29.075	-5.63
Revenue - Assessed	234.982	48.00	250.226	50.49	268.600	53.51	285.700	56.12	303.800	58.79
Actual	234.982	48.00	250.226	50.49	268.600	53.51	285.700	56.12	303.800	58.79
Queensland										
Assessed difference	126.538	33.59	136.000	35.21	145.449	36.76	151.592	37.44	183.765	44.43
Revenue - Assessed	39.981	10.61	36.947	9.57	43.286	10.94	42.565	10.51	36.100	8.73
Actual	39.981	10.61	36.947	9.57	43.286	10.94	42.565	10.51	36.100	8.73
Western Australia										
Assessed difference	51.455	26.54	46.819	23.79	55.807	27.90	55.858	27.40	65.916	31.66
Revenue - Assessed	34.226	17.66	41.305	20.99	39.600	19.80	41.900	20.55	44.773	21.50
Actual	34.226	17.66	41.305	20.99	39.600	19.80	41.900	20.55	44.773	21.50
South Australia										
Assessed difference	38.029	24.92	46.611	30.34	44.813	28.97	50.119	32.12	52.696	33.42
Revenue - Assessed	29.434	19.28	22.174	14.43	28.967	18.73	24.711	15.84	31.124	19.74
Actual	29.434	19.28	22.174	14.43	28.967	18.73	24.711	15.84	31.124	19.74
Tasmania										
Assessed difference	19.597	41.25	19.922	41.44	21.427	44.20	21.624	44.27	24.338	49.50
Revenue - Assessed	1.400	2.95	1.600	3.33	1.700	3.51	1.800	3.68	1.800	3.66
Actual	1.400	2.95	1.600	3.33	1.700	3.51	1.800	3.68	1.800	3.66
Australian Capital Territory										
Assessed difference	- 14.504	-44.74	- 28.353	-86.92	- 15.770	-48.00	- 12.281	-36.96	- 18.051	-53.61
Revenue - Assessed	28.831	88.94	42.959	131.69	31.442	95.70	28.213	84.92	35.951	106.78
Actual	28.831	88.94	42.959	131.69	31.442	95.70	28.213	84.92	35.951	106.78
Northern Territory										
Assessed difference	7.424	37.22	6.431	32.01	8.110	39.70	8.289	39.71	9.113	42.83
Revenue - Assessed	1.391	6.97	2.564	12.76	1.635	8.00	1.720	8.24	2.200	10.34
Actual	1.391	6.97	2.564	12.76	1.635	8.00	1.720	8.24	2.200	10.34

Table 36 Assessments - Gambling taxation - FAG relativities

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		265.30		274.72		289.18		300.21		307.03
New South Wales										
Assessed difference	- 45.681	-6.87	- 45.212	-6.76	- 46.987	-6.98	- 35.942	-5.29	- 16.835	-2.46
Revenue - Assessed	1 810.684	272.16	1 883.785	281.48	1 993.917	296.15	2 074.067	305.50	2 121.754	309.48
Actual	1 834.627	275.76	1 895.548	283.23	2 050.846	304.61	2 164.488	318.82	2 308.431	336.71
Victoria										
Assessed difference	- 11.835	-2.42	- 14.588	-2.94	- 17.470	-3.48	- 19.491	-3.83	- 22.110	-4.28
Revenue - Assessed	1 310.564	267.71	1 376.124	277.66	1 468.960	292.66	1 547.859	304.04	1 608.677	311.31
Actual	1 717.090	350.76	1 713.634	345.76	1 777.187	354.06	1 893.948	372.02	1 932.990	374.07
Queensland										
Assessed difference	57.022	15.14	60.792	15.74	60.160	15.21	56.622	13.98	48.610	11.75
Revenue - Assessed	942.470	250.16	1 000.368	258.98	1 083.934	273.97	1 158.887	286.23	1 221.137	295.27
Actual	862.603	228.96	977.137	252.97	1 075.978	271.96	1 125.921	278.08	1 099.202	265.79
Western Australia										
Assessed difference	1.882	0.97	- 3.404	-1.73	1.966	0.98	0.534	0.26	- 5.159	-2.48
Revenue - Assessed	512.397	264.33	544.112	276.45	576.381	288.19	611.476	299.95	644.402	309.51
Actual	176.083	90.83	195.031	99.09	202.964	101.48	221.128	108.47	244.972	117.66
South Australia										
Assessed difference	7.102	4.65	11.321	7.37	14.896	9.63	14.504	9.29	16.779	10.64
Revenue - Assessed	397.831	260.64	410.726	267.35	432.353	279.54	453.968	290.92	467.294	296.39
Actual	432.277	283.21	477.164	310.60	502.883	325.15	504.982	323.61	531.485	337.10
Tasmania										
Assessed difference	11.687	24.60	12.091	25.15	11.366	23.44	10.959	22.44	10.389	21.13
Revenue - Assessed	114.341	240.70	119.963	249.57	128.829	265.73	135.684	277.77	140.560	285.90
Actual	96.359	202.84	107.072	222.75	109.906	226.70	106.228	217.47	114.353	232.59
Australian Capital Territory										
Assessed difference	- 21.332	-65.81	- 22.324	-68.43	- 24.213	-73.70	- 26.389	-79.43	- 30.935	-91.88
Revenue - Assessed	107.328	331.11	111.940	343.15	119.218	362.88	126.131	379.64	134.308	398.91
Actual	72.701	224.28	77.295	236.95	74.959	228.16	74.352	223.79	75.447	224.08
Northern Territory										
Assessed difference	1.155	5.79	1.324	6.59	0.282	1.38	- 0.797	-3.82	- 0.739	-3.47
Revenue - Assessed	51.756	259.51	53.869	268.13	58.789	287.80	63.457	304.03	66.075	310.50
Actual	55.631	278.94	58.006	288.72	67.660	331.23	80.484	385.61	97.327	457.36

Table 37 Assessments - Other revenue - FAG relativities

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		37.64		33.83		24.83		33.37		21.09
New South Wales										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	250.407	37.64	226.437	33.83	167.144	24.83	226.581	33.37	144.598	21.09
Actual	549.577	82.61	500.161	74.73	332.031	49.32	477.304	70.31	198.802	29.00
Victoria										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	184.255	37.64	167.685	33.83	124.610	24.83	169.910	33.37	108.989	21.09
Actual	54.097	11.05	67.278	13.57	74.844	14.91	71.233	13.99	98.530	19.07
Queensland										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	141.801	37.64	130.691	33.83	98.220	24.83	135.130	33.37	87.225	21.09
Actual	85.386	22.66	77.730	20.12	73.767	18.64	90.231	22.29	111.801	27.03
Western Australia										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	72.963	37.64	66.593	33.83	49.651	24.83	68.038	33.37	43.913	21.09
Actual	33.031	17.04	10.507	5.34	8.974	4.49	8.682	4.26	11.128	5.34
South Australia										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	57.449	37.64	51.979	33.83	38.396	24.83	52.081	33.37	33.253	21.09
Actual	4.057	2.66	10.484	6.82	3.397	2.20	11.251	7.21	8.407	5.33
Tasmania										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	17.880	37.64	16.264	33.83	12.036	24.83	16.303	33.37	10.369	21.09
Actual	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Australian Capital Territory										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	12.200	37.64	11.037	33.83	8.156	24.83	11.088	33.37	7.101	21.09
Actual	7.192	22.19	1.814	5.56	0.548	1.67	0.529	1.59	0.336	1.00
Northern Territory										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	7.507	37.64	6.798	33.83	5.071	24.83	6.966	33.37	4.488	21.09
Actual	11.122	55.77	9.510	47.34	9.724	47.60	26.866	128.72	10.934	51.38

Table 38 Assessments - Contributions by trading enterprises - FAG relativities

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		232.25		243.67		255.08		291.40		288.85
New South Wales										
Assessed difference	0.000	0.00	0.000	0.00	- 0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	1 545.161	232.25	1 630.773	243.67	1 717.352	255.08	1 978.302	291.40	1 980.286	288.85
Actual	1 447.095	217.51	1 771.195	264.65	1 647.159	244.65	1 952.366	287.58	2 073.951	302.51
Victoria										
Assessed difference	0.000	0.00	0.000	0.00	- 0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	1 136.963	232.25	1 207.652	243.67	1 280.333	255.08	1 483.507	291.40	1 492.626	288.85
Actual	785.396	160.44	607.750	122.63	1 004.410	200.11	1 082.668	212.66	1 498.720	290.03
Queensland										
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	874.999	232.25	941.224	243.67	1 009.185	255.08	1 179.832	291.40	1 194.565	288.85
Actual	1 113.759	295.63	1 121.675	290.39	1 088.752	275.19	1 133.692	280.00	895.127	216.44
Western Australia										
Assessed difference	- 0.000	0.00	0.000	0.00	- 0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	450.223	232.25	479.596	243.67	510.150	255.08	594.047	291.40	601.393	288.85
Actual	647.999	334.28	758.488	385.37	770.588	385.30	837.560	410.85	732.662	351.90
South Australia										
Assessed difference	0.000	0.00	0.000	0.00	- 0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	354.496	232.25	374.346	243.67	394.511	255.08	454.722	291.40	455.410	288.85
Actual	297.515	194.92	336.594	219.10	303.322	196.12	593.923	380.60	467.218	296.34
Tasmania										
Assessed difference	0.000	0.00	0.000	0.00	- 0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	110.331	232.25	117.129	243.67	123.663	255.08	142.339	291.40	142.011	288.85
Actual	191.434	402.98	186.751	388.51	182.728	376.91	192.203	393.48	176.852	359.71
Australian Capital Territory										
Assessed difference	0.000	0.00	- 0.000	0.00	- 0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	75.284	232.25	79.488	243.67	83.802	255.08	96.814	291.40	97.252	288.85
Actual	51.700	159.49	28.631	87.77	100.913	307.16	157.044	472.69	133.113	395.36
Northern Territory										
Assessed difference	0.000	0.00	0.000	0.00	- 0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	46.320	232.25	48.955	243.67	52.105	255.08	60.821	291.40	61.467	288.85
Actual	58.879	295.22	68.078	338.85	73.228	358.48	40.928	196.09	47.369	222.60

Table 39 Assessments - Revenue replacement payment - petroleum - FAG relativities

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		115.55		116.24		117.80		115.00		119.90
New South Wales										
Assessed difference	57.430	8.63	52.331	7.82	47.688	7.08	41.788	6.16	37.963	5.54
Revenue - Assessed	711.327	106.92	725.605	108.42	745.393	110.71	738.936	108.84	784.074	114.37
Actual	822.645	123.65	838.037	125.22	865.983	128.62	859.276	126.57	904.036	131.86
Victoria										
Assessed difference	53.737	10.98	53.905	10.88	55.301	11.02	54.560	10.72	57.780	11.18
Revenue - Assessed	511.931	104.57	522.187	105.36	535.962	106.78	530.896	104.28	561.825	108.72
Actual	543.498	111.02	553.381	111.66	571.117	113.78	567.531	111.48	596.816	115.49
Queensland										
Assessed difference	12.910	3.43	20.392	5.28	27.407	6.93	32.531	8.03	39.271	9.50
Revenue - Assessed	422.424	112.12	428.605	110.96	438.639	110.87	433.082	106.96	456.606	110.41
Actual	90.020	23.89	91.234	23.62	78.120	19.75	71.179	17.58	88.176	21.32
Western Australia										
Assessed difference	-88.734	-45.77	-88.705	-45.07	-89.571	-44.79	-86.856	-42.61	-89.340	-42.91
Revenue - Assessed	312.732	161.33	317.489	161.31	325.161	162.58	321.293	157.60	338.985	162.81
Actual	485.565	250.48	493.754	250.86	509.606	254.80	504.810	247.63	530.400	254.75
South Australia										
Assessed difference	-0.181	-0.12	-1.594	-1.04	-3.060	-1.98	-4.255	-2.73	-5.349	-3.39
Revenue - Assessed	176.552	115.67	180.170	117.28	185.247	119.77	183.708	117.73	194.395	123.30
Actual	201.211	131.83	205.633	133.85	213.239	137.87	211.810	135.73	223.834	141.97
Tasmania										
Assessed difference	-12.164	-25.61	-12.490	-25.98	-13.094	-27.01	-13.401	-27.44	-14.673	-29.85
Revenue - Assessed	67.056	141.16	68.364	142.22	70.202	144.80	69.574	142.43	73.624	149.75
Actual	57.219	120.45	58.271	121.22	59.935	123.63	59.899	122.63	63.443	129.04
Australian Capital Territory										
Assessed difference	1.023	3.16	0.781	2.39	0.515	1.57	0.390	1.18	0.409	1.21
Revenue - Assessed	36.433	112.40	37.137	113.84	38.185	116.23	37.816	113.82	39.962	118.69
Actual	37.000	114.15	37.700	115.57	39.000	118.71	38.700	116.48	40.600	120.59
Northern Territory										
Assessed difference	-24.022	-120.45	-24.620	-122.54	-25.187	-123.30	-24.758	-118.62	-26.060	-122.46
Revenue - Assessed	47.067	236.00	47.973	238.78	49.249	241.10	48.761	233.62	51.576	242.37
Actual	48.365	242.51	49.521	246.49	51.037	249.85	50.862	243.68	53.741	252.54

Table 40 Assessments - Revenue replacement payment - tobacco - FAG relativities

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		184.55		187.35		190.07		192.71		197.01
New South Wales										
Assessed difference	29.835	4.48	22.885	3.42	15.523	2.31	8.783	1.29	2.830	0.41
Revenue - Assessed	1 197.978	180.07	1 230.953	183.93	1 264.146	187.76	1 299.520	191.42	1 347.838	196.60
Actual	1 186.000	178.27	1 218.900	182.13	1 252.000	185.96	1 287.200	189.60	1 335.200	194.75
Victoria										
Assessed difference	84.364	17.23	86.742	17.50	89.403	17.81	92.128	18.10	95.926	18.56
Revenue - Assessed	819.088	167.32	841.775	169.85	864.626	172.26	888.955	174.61	922.130	178.45
Actual	795.900	162.58	817.900	165.03	840.100	167.37	863.700	169.65	896.000	173.39
Queensland										
Assessed difference	- 18.504	-4.91	- 10.127	-2.62	- 1.949	-0.49	4.927	1.22	10.370	2.51
Revenue - Assessed	713.794	189.46	733.798	189.97	753.934	190.56	775.327	191.49	804.391	194.50
Actual	695.900	184.71	715.200	185.16	734.600	185.67	755.300	186.55	783.500	189.45
Western Australia										
Assessed difference	- 28.378	-14.64	- 28.113	-14.28	- 27.527	-13.76	- 26.322	-12.91	- 24.704	-11.87
Revenue - Assessed	386.133	199.19	396.856	201.63	407.660	203.83	419.181	205.62	434.889	208.88
Actual	405.200	209.03	416.400	211.56	427.700	213.85	439.700	215.69	456.100	219.06
South Australia										
Assessed difference	- 24.155	-15.83	- 26.451	-17.22	- 28.791	-18.62	- 31.079	-19.92	- 33.527	-21.27
Revenue - Assessed	305.844	200.38	314.272	204.57	322.757	208.68	331.798	212.63	344.143	218.28
Actual	328.100	214.96	337.200	219.49	346.300	223.91	356.100	228.20	369.400	234.30
Tasmania										
Assessed difference	- 27.173	-57.20	- 27.968	-58.18	- 29.070	-59.96	- 30.479	-62.40	- 32.381	-65.86
Revenue - Assessed	114.844	241.75	118.023	245.53	121.217	250.03	124.612	255.11	129.241	262.87
Actual	117.800	247.98	121.000	251.72	124.300	256.39	127.800	261.63	132.600	269.71
Australian Capital Territory										
Assessed difference	6.594	20.34	6.422	19.69	6.275	19.10	6.281	18.90	6.435	19.11
Revenue - Assessed	53.228	164.21	54.693	167.66	56.169	170.97	57.745	173.81	59.897	177.90
Actual	53.100	163.81	54.600	167.38	56.100	170.76	57.700	173.67	59.800	177.61
Northern Territory										
Assessed difference	- 22.583	-113.23	- 23.390	-116.42	- 23.865	-116.83	- 24.239	-116.13	- 24.948	-117.23
Revenue - Assessed	59.390	297.79	61.030	303.77	62.690	306.90	64.462	308.84	66.872	314.25
Actual	68.300	342.46	70.200	349.42	72.100	352.96	74.100	355.02	76.800	360.90

**Table 41 Assessments - Revenue replacement payment - alcohol - FAG relativities**

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		58.26		61.44		67.41		71.03		74.92
New South Wales										
Assessed difference	-6.730	-1.01	-3.760	-0.56	-6.728	-1.00	-9.525	-1.40	-13.761	-2.01
Revenue - Assessed	394.357	59.28	414.920	62.00	460.569	68.41	491.717	72.43	527.423	76.93
Actual	390.380	58.68	415.214	62.04	461.206	68.50	491.614	72.41	527.089	76.88
Victoria										
Assessed difference	33.736	6.89	32.833	6.62	36.087	7.19	38.124	7.49	41.206	7.97
Revenue - Assessed	251.489	51.37	271.648	54.81	302.264	60.22	323.466	63.54	345.963	66.95
Actual	253.734	51.83	271.840	54.85	302.700	60.31	323.729	63.59	346.138	66.98
Queensland										
Assessed difference	-21.959	-5.83	-11.816	-3.06	-8.685	-2.20	-5.180	-1.28	-3.443	-0.83
Revenue - Assessed	241.466	64.09	249.123	64.49	275.380	69.60	292.752	72.30	313.298	75.76
Actual	235.600	62.54	249.570	64.61	275.761	69.70	292.700	72.29	313.100	75.71
Western Australia										
Assessed difference	-5.022	-2.59	-13.632	-6.93	-15.188	-7.59	-16.849	-8.26	-17.427	-8.37
Revenue - Assessed	117.967	60.85	134.551	68.36	150.005	75.00	161.642	79.29	173.421	83.29
Actual	125.921	64.96	134.646	68.41	150.212	75.11	161.608	79.27	173.211	83.19
South Australia										
Assessed difference	4.469	2.93	2.915	1.90	1.806	1.17	1.406	0.90	-0.038	-0.02
Revenue - Assessed	84.462	55.34	91.467	59.54	102.450	66.24	109.428	70.12	118.166	74.95
Actual	83.299	54.57	90.368	58.82	100.699	65.11	109.406	70.11	118.828	75.37
Tasmania										
Assessed difference	1.248	2.63	0.407	0.85	0.023	0.05	-0.389	-0.80	1.724	3.51
Revenue - Assessed	26.430	55.64	29.124	60.59	32.658	67.36	35.083	71.82	35.112	71.42
Actual	27.400	57.68	29.145	60.63	32.689	67.43	35.040	71.73	35.048	71.29
Australian Capital Territory										
Assessed difference	-0.096	-0.30	0.275	0.84	0.385	1.17	0.493	1.48	0.410	1.22
Revenue - Assessed	18.982	58.56	19.766	60.59	21.761	66.24	23.105	69.54	24.816	73.70
Actual	18.031	55.63	19.780	60.64	21.791	66.33	23.100	69.53	24.800	73.66
Northern Territory										
Assessed difference	-5.645	-28.30	-7.222	-35.95	-7.701	-37.70	-8.080	-38.71	-8.672	-40.75
Revenue - Assessed	17.265	86.57	19.565	97.38	21.470	105.11	22.905	109.74	24.616	115.67
Actual	18.054	90.52	19.600	97.56	21.500	105.25	22.900	109.72	24.600	115.60

Table 42 Assessed revenue raising capacity and effort ratios - FAG relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising capacity</b>								
<b>Financial transaction taxes</b>								
2001-02	117.26	104.85	82.29	87.97	80.33	62.48	105.66	81.46
2002-03	116.25	104.62	83.43	89.06	82.08	60.81	107.97	81.22
2003-04	115.85	102.90	86.02	90.56	82.25	62.56	103.50	81.45
2004-05	115.26	103.21	86.41	90.38	82.67	65.00	102.07	86.39
2005-06	113.06	101.90	87.87	98.48	80.97	65.29	105.20	94.19
2006-07	110.65	100.43	90.30	106.50	79.94	63.65	106.72	93.47
<b>Stamp duties on shares and marketable securities</b>								
2001-02	163.55	118.34	25.16	47.71	27.21	6.12	218.25	15.44
2002-03	171.39	108.60	24.01	39.95	43.63	6.67	201.23	15.78
2003-04	166.45	112.76	21.36	46.87	32.24	7.43	294.13	28.50
2004-05	171.82	112.18	22.93	41.51	39.26	7.35	200.62	16.78
2005-06	171.76	117.03	21.92	42.86	33.02	7.68	177.08	17.18
2006-07	179.21	110.58	16.42	40.45	37.13	6.89	200.85	19.45
<b>Gambling taxation</b>								
2001-02	103.46	100.70	94.10	98.00	98.80	89.24	121.08	97.19
2002-03	102.59	100.91	94.29	99.63	98.25	90.73	124.81	97.82
2003-04	102.46	101.07	94.27	100.63	97.32	90.84	124.91	97.60
2004-05	102.41	101.20	94.74	99.66	96.67	91.89	125.49	99.52
2005-06	101.76	101.28	95.34	99.91	96.90	92.53	126.46	101.27
2006-07	100.80	101.39	96.17	100.81	96.53	93.12	129.93	101.13
<b>Other revenue</b>								
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Contributions by trading enterprises</b>								
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Table 42 Assessed revenue raising capacity and effort ratios - FAG relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising effort</b>								
<b>Financial transaction taxes</b>								
2001-02	102.75	100.80	79.45	123.40	102.47	115.98	68.97	101.05
2002-03	106.33	100.16	75.92	120.19	100.21	114.29	62.45	98.71
2003-04	105.22	99.35	79.90	116.89	106.78	112.63	63.37	96.98
2004-05	103.35	100.09	77.48	127.44	106.13	114.38	68.16	95.83
2005-06	100.09	96.34	94.78	122.21	101.26	104.99	73.54	91.50
2006-07	102.97	94.31	95.06	113.89	103.69	108.35	69.88	90.82
<b>Stamp duties on shares and marketable securities</b>								
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Gambling taxation</b>								
2001-02	99.13	140.04	86.67	34.57	101.68	82.58	63.17	94.45
2002-03	101.32	131.02	91.53	34.36	108.66	84.27	67.74	107.49
2003-04	100.62	124.53	97.68	35.84	116.18	89.25	69.05	107.68
2004-05	102.86	120.98	99.27	35.21	116.31	85.31	62.88	115.09
2005-06	104.36	122.36	97.16	36.16	111.24	78.29	58.95	126.83
2006-07	108.80	120.16	90.01	38.02	113.74	81.36	56.17	147.30
<b>Other revenue</b>								
2001-02	213.86	56.38	28.46	55.58	6.07	47.60	-1.39	131.37
2002-03	219.47	29.36	60.22	45.27	7.06	0.00	58.95	148.16
2003-04	220.88	40.12	59.48	15.78	20.17	0.00	16.44	139.90
2004-05	198.65	60.06	75.10	18.07	8.85	0.00	6.72	191.75
2005-06	210.66	41.92	66.77	12.76	21.60	0.00	4.77	385.67
2006-07	137.49	90.40	128.17	25.34	25.28	0.00	4.73	243.61
<b>Contributions by trading enterprises</b>								
2001-02	106.26	52.95	134.44	144.58	84.10	133.32	65.77	68.29
2002-03	93.65	69.08	127.29	143.93	83.93	173.51	68.67	127.11
2003-04	108.61	50.32	119.17	158.15	89.92	159.44	36.02	139.06
2004-05	95.91	78.45	107.88	151.05	76.89	147.76	120.42	140.54
2005-06	98.69	72.98	96.09	140.99	130.61	135.03	162.21	67.29
2006-07	104.73	100.41	74.93	121.83	102.59	124.53	136.87	77.06

**Table 43 Assessed revenue raising capacity and effort ratios - FAG relativities**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising capacity</b>								
<b>Revenue replacement payment - Petroleum</b>								
2001-02	91.94	90.53	98.64	139.45	99.40	121.42	97.02	202.12
2002-03	92.53	90.50	97.03	139.61	100.10	122.16	97.27	204.24
2003-04	93.27	90.64	95.46	138.77	100.89	122.35	97.94	205.42
2004-05	93.99	90.65	94.12	138.02	101.68	122.93	98.67	204.67
2005-06	94.65	90.68	93.01	137.05	102.37	123.86	98.98	203.15
2006-07	95.38	90.67	92.08	135.79	102.83	124.89	98.99	202.13
<b>Revenue replacement payment - Tobacco</b>								
2001-02	97.07	90.66	104.00	107.95	107.95	130.16	88.78	160.12
2002-03	97.57	90.66	102.66	107.93	108.57	130.99	88.98	161.36
2003-04	98.17	90.66	101.40	107.62	109.19	131.06	89.49	162.14
2004-05	98.79	90.63	100.26	107.24	109.79	131.55	89.95	161.47
2005-06	99.33	90.61	99.37	106.70	110.33	132.38	90.19	160.26
2006-07	99.79	90.58	98.73	106.02	110.79	133.43	90.30	159.51
<b>Revenue replacement payment - Alcohol</b>								
2001-02	100.38	90.06	108.56	105.66	95.12	99.41	100.56	154.47
2002-03	101.74	88.17	110.00	104.45	94.98	95.49	100.51	148.58
2003-04	100.91	89.22	104.98	111.27	96.91	98.62	98.63	158.51
2004-05	101.48	89.33	103.26	111.27	98.27	99.93	98.26	155.92
2005-06	101.98	89.46	101.80	111.64	98.73	101.12	97.91	154.51
2006-07	102.68	89.36	101.11	111.17	100.03	95.32	98.37	154.39

**Table 43 Assessed revenue raising capacity and effort ratios - FAG relativities**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising effort</b>								
<b>Revenue replacement payment - Petroleum</b>								
2001-02	114.29	104.99	27.73	153.62	111.92	84.79	100.13	101.77
2002-03	115.65	106.17	21.31	155.27	113.97	85.33	101.56	102.76
2003-04	115.49	105.97	21.29	155.52	114.13	85.24	101.52	103.23
2004-05	116.18	106.56	17.81	156.72	115.11	85.38	102.13	103.63
2005-06	116.29	106.90	16.44	157.12	115.30	86.09	102.34	104.31
2006-07	115.30	106.23	19.31	156.47	115.14	86.17	101.60	104.20
<b>Revenue replacement payment - Tobacco</b>								
2001-02	98.99	97.16	97.53	104.92	107.26	102.53	99.94	114.96
2002-03	99.00	97.17	97.49	104.94	107.28	102.57	99.76	115.00
2003-04	99.02	97.16	97.47	104.92	107.30	102.52	99.83	115.03
2004-05	99.04	97.16	97.44	104.92	107.29	102.54	99.88	115.01
2005-06	99.05	97.16	97.42	104.89	107.32	102.56	99.92	114.95
2006-07	99.06	97.17	97.40	104.88	107.34	102.60	99.84	114.85
<b>Revenue replacement payment - Alcohol</b>								
2001-02	100.09	97.70	101.34	106.35	96.44	93.73	98.95	98.95
2002-03	98.99	100.89	97.57	106.74	98.62	103.67	94.99	104.57
2003-04	100.07	100.07	100.18	100.07	98.80	100.07	100.07	100.18
2004-05	100.14	100.14	100.14	100.14	98.29	100.10	100.14	100.14
2005-06	99.98	100.08	99.98	99.98	99.98	99.88	99.98	99.98
2006-07	99.94	100.05	99.94	99.88	100.56	99.82	99.94	99.94