



Australian Government

Commonwealth Grants Commission

**Report on
GST Revenue Sharing Relativities —
2010 Review**

Volume 3 — Supporting Information

Canberra

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2010 REVIEW REPORT

Report on GST Revenue Sharing Relativities — 2010 Review

Volume 1 — Main Report

ISBN 978 1742 479361

Volume 2 — Assessments of State Fiscal Capacities

ISBN 978 1742 478296

Volume 3 — Supporting Information

ISBN 978 1742 478289

The report and supporting material are available on the Commission's website at <http://www.cgc.gov.au>.

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CHAPTER 1

INTRODUCTION

- 1 On 26 May 2005, the Commonwealth Grants Commission received terms of reference asking it to review and simplify the methods used to calculate the relativities for distributing the goods and services tax (GST) revenue among the States and Territories¹. The Commission has responded to that terms of reference (reproduced at the front of Volume 1) in two volumes:
 - Volume 1 — Main Report; and
 - Volume 2 — Assessments of State Fiscal Capacities.
- 2 Volume 1 sets out the overall approach the Commission has taken to this review. It documents the principles we have followed, how these have been implemented and the relativities that we consider appropriate to apply after 2009-10.
- 3 Volume 2 provides details of the methods we have used in each revenue, expense, investment, and net lending assessment and for each major disability factor related to expenses and investment. It also explains how the individual assessments are brought together to derive relativities.
- 4 This volume — Volume 3 Supporting Information — has been prepared by staff of the Commission to provide largely tabular material in support of the relativities.
 - Chapter 2 summarises the assessments for each category. It shows the average, actual and assessed amounts (in \$ million and \$ per capita) for the years 2006-07 to 2008-09 for each State. It also shows the amounts of Commonwealth payments that States have received.
 - Chapter 3 presents for each of the assessment years and for each State:
 - the assessed revenue raising capacity and revenue raising effort ratios for each revenue category;
 - the assessed cost and level of service ratios for each expense category; and

¹ In the rest of this volume, the term State(s) means the States, the Northern Territory and the Australian Capital Territory, unless the context indicates otherwise.

- the assessed capital requirements and level of provision ratios for investment and net lending.
 - Chapters 4 and 5 provide detailed analysis of the relativities and the changes that have occurred since the 2009 Update.
 - Chapter 6 provides information on State tax rates and conditions.
- 5 Further supporting information, including Commission papers and State submissions relating to the review of methods, are available at <http://www.cgc.gov.au/>.

CHAPTER 2

THE ASSESSED BUDGET

- 1 This chapter presents the assessed budget. It shows the average, actual and assessed amounts (in \$ million and \$ per capita) for each revenue, expense, investment and net lending category for the years 2006-07 to 2008-09, for each State. It provides some sub-totals, including for total assessed revenue and total assessed expenses. It also shows the total Commonwealth payments that States have received which are assessed on an actual per capita basis and all other Commonwealth payments which are assessed equal per capita (EPC). These assessments have been undertaken by the Commission for use in calculating the GST relativities.
- 2 The assessed differences from the average (also called needs) for each State are also shown. These can be added to obtain the amount above or below the equal per capita amount of GST each State would have required to equalise their fiscal capacities. GST relativities can also be derived from these amounts.
- 3 The figures in these tables are for the Commission's calculations only. The actual figures are not necessarily the same as in State budget documents or in Australian Bureau of Statistics (ABS) publications as they have been adjusted for equalisation purposes. Comparisons between the averages, actual and assessed should be made with caution. In particular, the assessed figures reflect only these adjustments to the averages which the Commission could quantify reliably. Not all non-policy influences on State figures have been taken into account.
- 4 Chapter 2 of Volume 2 describes how the actual figures have been compiled, including how each Commonwealth payment to the States has been treated. Chapters 3 to 28 of Volume 2 explain how the assessed revenues, expenses, investment and net lending have been calculated.
- 5 Table 2-1 and Table 2-2 show the Commonwealth payments; Table 2-3 to Table 2-10 show the assessments for the revenue categories; Table 2-11 to Table 2-25 cover the expense categories; Table 2-26 shows the Investment assessment; Table 2-27 shows total outlays; and Table 2-28 shows the Net lending assessment.

Table 2-1 Assessment — Commonwealth payments assessed actual per capita

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average revenue		1 141.54		1 240.42		1 571.14
New South Wales						
Assessed difference	-5.932	-0.86	130.393	18.78	48.275	6.86
Revenue - Assessed	7 835.279	1 142.41	8 482.942	1 221.64	11 014.758	1 564.29
- Actual	7 835.279	1 142.41	8 482.942	1 221.64	11 014.758	1 564.29
Victoria						
Assessed difference	209.136	40.45	364.857	69.33	872.759	162.68
Revenue - Assessed	5 693.356	1 101.10	6 162.719	1 171.09	7 556.100	1 408.46
- Actual	5 693.356	1 101.10	6 162.719	1 171.09	7 556.100	1 408.46
Queensland						
Assessed difference	-11.338	-2.74	-186.496	-43.96	-679.263	-156.17
Revenue - Assessed	4 736.973	1 144.28	5 449.338	1 284.38	7 512.993	1 727.31
- Actual	4 736.973	1 144.28	5 449.338	1 284.38	7 512.993	1 727.31
Western Australia						
Assessed difference	9.529	4.57	-28.380	-13.27	164.389	74.59
Revenue - Assessed	2 370.287	1 136.97	2 680.476	1 253.69	3 298.473	1 496.56
- Actual	2 370.287	1 136.97	2 680.476	1 253.69	3 298.473	1 496.56
South Australia						
Assessed difference	-120.058	-76.16	-106.616	-66.91	-173.483	-107.62
Revenue - Assessed	1 919.693	1 217.70	2 083.218	1 307.33	2 706.168	1 678.76
- Actual	1 919.693	1 217.70	2 083.218	1 307.33	2 706.168	1 678.76
Tasmania						
Assessed difference	13.387	27.22	-19.467	-39.30	-1.098	-2.20
Revenue - Assessed	548.005	1 114.32	633.942	1 279.72	787.106	1 573.34
- Actual	548.005	1 114.32	633.942	1 279.72	787.106	1 573.34
Australian Capital Territory						
Assessed difference	38.247	113.47	44.872	131.18	104.864	301.47
Revenue - Assessed	346.542	1 028.08	379.443	1 109.24	441.647	1 269.67
- Actual	346.542	1 028.08	379.443	1 109.24	441.647	1 269.67
Northern Territory						
Assessed difference	-132.970	-626.23	-199.164	-915.97	-336.442	-1 517.68
Revenue - Assessed	375.360	1 767.77	468.874	2 156.39	684.736	3 088.82
- Actual	375.360	1 767.77	468.874	2 156.39	684.736	3 088.82

Note: These payments have an impact on the relativities.

Table 2-2 Assessment — Commonwealth payments assessed equal per capita

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average revenue		208.11		247.87		407.40
New South Wales						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	1 427.307	208.11	1 721.161	247.87	2 868.678	407.40
- Actual	1 234.099	179.94	1 666.258	239.96	2 583.842	366.95
Victoria						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	1 076.037	208.11	1 304.374	247.87	2 185.629	407.40
- Actual	828.636	160.26	964.213	183.23	1 945.100	362.57
Queensland						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	861.494	208.11	1 051.648	247.87	1 772.007	407.40
- Actual	698.687	168.78	735.658	173.39	1 404.507	322.91
Western Australia						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	433.846	208.11	529.955	247.87	897.931	407.40
- Actual	1 034.026	496.00	1 253.579	586.32	1 681.027	762.70
South Australia						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	328.077	208.11	394.975	247.87	656.733	407.40
- Actual	272.703	172.98	335.504	210.55	602.432	373.72
Tasmania						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	102.343	208.11	122.788	247.87	203.814	407.40
- Actual	127.593	259.45	164.525	332.12	245.094	489.92
Australian Capital Territory						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	70.148	208.11	84.789	247.87	141.712	407.40
- Actual	101.044	299.77	96.250	281.37	156.053	448.63
Northern Territory						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	44.188	208.11	53.895	247.87	90.314	407.40
- Actual	46.652	219.71	47.598	218.90	198.764	896.62

Note: These payments have no impact on the relativities.

Table 2-3 Assessment — Payroll tax

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average revenue		689.70		754.49		781.94
New South Wales						
Assessed difference	-481.116	-70.15	-464.715	-66.92	-366.010	-51.98
Revenue - Assessed	5 211.488	759.85	5 703.814	821.42	5 871.958	833.92
- Actual	5 661.000	825.39	6 205.000	893.59	6 354.438	902.44
Victoria						
Assessed difference	-64.632	-12.50	-51.175	-9.72	-39.880	-7.43
Revenue - Assessed	3 630.827	702.20	4 021.601	764.22	4 234.829	789.37
- Actual	3 479.000	672.84	3 845.000	730.66	3 979.700	741.82
Queensland						
Assessed difference	277.486	67.03	336.187	79.24	377.098	86.70
Revenue - Assessed	2 577.671	622.67	2 864.960	675.25	3 023.972	695.24
- Actual	2 232.000	539.17	2 493.000	587.59	2 753.810	633.13
Western Australia						
Assessed difference	-81.326	-39.01	-183.415	-85.79	-348.435	-158.09
Revenue - Assessed	1 519.174	728.71	1 796.563	840.28	2 071.862	940.03
- Actual	1 607.000	770.84	1 936.000	905.49	2 240.136	1 016.38
South Australia						
Assessed difference	200.136	126.95	216.923	136.13	247.307	153.42
Revenue - Assessed	887.176	562.75	985.354	618.36	1 013.182	628.52
- Actual	845.000	536.00	904.000	567.31	913.810	566.88
Tasmania						
Assessed difference	104.008	211.49	104.758	211.47	107.271	214.42
Revenue - Assessed	235.177	478.21	269.000	543.02	283.917	567.52
- Actual	218.000	443.28	250.000	504.67	259.000	517.71
Australian Capital Territory						
Assessed difference	18.506	54.90	10.624	31.06	-10.473	-30.11
Revenue - Assessed	213.977	634.80	247.467	723.43	282.466	812.05
- Actual	225.000	667.50	248.000	724.99	267.851	770.03
Northern Territory						
Assessed difference	26.939	126.87	30.812	141.71	33.123	149.42
Revenue - Assessed	119.509	562.83	133.241	612.78	140.219	632.52
- Actual	128.000	602.82	141.000	648.47	153.660	693.16

Table 2-4 Assessment — Land tax

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average revenue		216.47		213.09		265.92
New South Wales						
Assessed difference	-205.233	-29.92	-76.280	-10.99	63.403	9.00
Revenue - Assessed	1 689.903	246.39	1 555.928	224.07	1 809.045	256.92
- Actual	2 036.000	296.86	1 937.000	278.95	2 252.328	319.87
Victoria						
Assessed difference	-5.992	-1.16	54.331	10.32	-25.803	-4.81
Revenue - Assessed	1 125.275	217.63	1 067.014	202.76	1 452.410	270.73
- Actual	1 085.000	209.84	968.000	183.95	1 344.600	250.63
Queensland						
Assessed difference	-55.554	-13.42	-93.167	-21.96	-33.562	-7.72
Revenue - Assessed	951.670	229.89	997.248	235.05	1 190.190	273.64
- Actual	485.000	117.16	610.000	143.77	837.601	192.57
Western Australia						
Assessed difference	16.712	8.02	-124.455	-58.21	-305.994	-138.83
Revenue - Assessed	434.569	208.45	580.047	271.30	892.092	404.75
- Actual	451.000	216.33	491.000	229.65	644.165	292.27
South Australia						
Assessed difference	156.141	99.04	150.431	94.40	178.264	110.59
Revenue - Assessed	185.122	117.43	189.121	118.68	250.399	155.33
- Actual	332.000	210.59	375.000	235.33	509.811	316.26
Tasmania						
Assessed difference	55.558	112.97	54.220	109.45	72.842	145.60
Revenue - Assessed	50.898	103.50	51.338	103.63	60.192	120.32
- Actual	62.000	126.07	71.000	143.33	80.000	159.91
Australian Capital Territory						
Assessed difference	24.114	71.54	21.076	61.61	32.735	94.11
Revenue - Assessed	48.853	144.93	51.815	151.47	59.763	171.81
- Actual	67.000	198.77	73.000	213.40	86.424	248.46
Northern Territory						
Assessed difference	14.254	67.13	13.844	63.67	18.114	81.71
Revenue - Assessed	31.710	149.34	32.488	149.42	40.836	184.21
- Actual	0.000	0.00	0.000	0.00	0.000	0.00

Table 2-5 Assessment — Stamp duty on conveyances

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average revenue		614.02		668.01		431.49
New South Wales						
Assessed difference	-231.176	-33.71	378.782	54.55	102.457	14.55
Revenue - Assessed	4 442.497	647.73	4 259.788	613.46	2 935.836	416.94
- Actual	4 166.000	607.42	3 938.000	567.12	2 725.537	387.07
Victoria						
Assessed difference	774.573	149.80	303.880	57.75	68.475	12.76
Revenue - Assessed	2 400.313	464.22	3 211.439	610.26	2 246.382	418.73
- Actual	2 853.140	551.80	3 594.581	683.07	2 666.750	497.08
Queensland						
Assessed difference	-706.285	-170.61	-823.680	-194.14	-397.334	-91.35
Revenue - Assessed	3 248.153	784.64	3 657.897	862.14	2 274.113	522.84
- Actual	2 542.000	614.06	2 912.000	686.34	1 805.833	415.18
Western Australia						
Assessed difference	-452.183	-216.90	-373.616	-174.75	-34.233	-15.53
Revenue - Assessed	1 732.261	830.93	1 801.858	842.75	985.255	447.02
- Actual	2 037.500	977.34	2 243.881	1 049.49	1 008.112	457.39
South Australia						
Assessed difference	407.458	258.46	343.581	215.61	191.506	118.80
Revenue - Assessed	560.546	355.57	720.886	452.39	504.057	312.69
- Actual	721.000	457.34	908.968	570.42	679.724	421.66
Tasmania						
Assessed difference	145.173	295.20	114.918	231.98	72.839	145.60
Revenue - Assessed	156.793	318.83	215.998	436.03	143.026	285.89
- Actual	156.479	318.19	204.066	411.94	148.000	295.84
Australian Capital Territory						
Assessed difference	20.112	59.67	6.157	18.00	1.294	3.72
Revenue - Assessed	186.862	554.36	222.351	650.01	148.797	427.77
- Actual	232.358	689.33	271.991	795.12	195.938	563.29
Northern Territory						
Assessed difference	42.327	199.34	49.977	229.85	-5.004	-22.57
Revenue - Assessed	88.052	414.68	95.271	438.16	100.658	454.06
- Actual	107.000	503.92	112.000	515.10	108.230	488.22

Table 2-6 Assessment — Insurance tax

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average revenue		125.67		130.45		136.90
New South Wales						
Assessed difference	-134.182	-19.56	-92.568	-13.33	-94.430	-13.41
Revenue - Assessed	996.100	145.23	998.392	143.78	1 058.377	150.31
- Actual	743.888	108.46	794.049	114.35	841.582	119.52
Victoria						
Assessed difference	21.229	4.11	16.985	3.23	25.277	4.71
Revenue - Assessed	628.564	121.56	669.489	127.22	709.149	132.19
- Actual	727.000	140.60	754.000	143.28	798.500	148.84
Queensland						
Assessed difference	52.813	12.76	39.061	9.21	33.056	7.60
Revenue - Assessed	467.423	112.91	514.408	121.24	562.383	129.30
- Actual	421.000	101.70	449.000	105.83	490.773	112.83
Western Australia						
Assessed difference	17.432	8.36	2.728	1.28	6.697	3.04
Revenue - Assessed	244.557	117.31	276.180	129.17	295.030	133.86
- Actual	335.000	160.69	372.000	173.99	397.307	180.26
South Australia						
Assessed difference	9.952	6.31	6.712	4.21	2.859	1.77
Revenue - Assessed	188.166	119.36	201.158	126.24	217.820	135.12
- Actual	301.000	190.93	302.000	189.52	326.947	202.82
Tasmania						
Assessed difference	16.585	33.72	15.192	30.67	16.635	33.25
Revenue - Assessed	45.217	91.95	49.430	99.78	51.852	103.65
- Actual	38.000	77.27	41.000	82.77	43.000	85.95
Australian Capital Territory						
Assessed difference	9.807	29.10	6.254	18.28	4.227	12.15
Revenue - Assessed	32.553	96.57	38.370	112.17	43.391	124.74
- Actual	34.014	100.91	33.106	96.78	37.431	107.61
Northern Territory						
Assessed difference	6.362	29.96	5.637	25.92	5.679	25.62
Revenue - Assessed	20.322	95.71	22.727	104.52	24.669	111.28
- Actual	23.000	108.32	25.000	114.98	27.130	122.38

Table 2-7 Assessment — Motor taxes

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average revenue		289.59		307.33		304.06
New South Wales						
Assessed difference	260.386	37.97	269.309	38.78	287.421	40.82
Revenue - Assessed	1 725.803	251.63	1 864.776	268.55	1 853.614	263.25
- Actual	2 070.233	301.85	2 210.834	318.39	2 182.422	309.94
Victoria						
Assessed difference	-58.282	-11.27	-30.277	-5.75	-23.283	-4.34
Revenue - Assessed	1 555.656	300.86	1 647.583	313.09	1 654.525	308.40
- Actual	1 325.377	256.33	1 391.036	264.34	1 372.409	255.82
Queensland						
Assessed difference	-81.244	-19.63	-92.602	-21.83	-103.324	-23.76
Revenue - Assessed	1 280.067	309.22	1 396.552	329.16	1 425.860	327.82
- Actual	1 180.819	285.24	1 374.168	323.88	1 479.098	340.06
Western Australia						
Assessed difference	-162.839	-78.11	-185.655	-86.83	-183.447	-83.23
Revenue - Assessed	766.563	367.70	842.752	394.17	853.616	387.30
- Actual	827.014	396.70	868.160	406.05	849.767	385.55
South Australia						
Assessed difference	21.640	13.73	19.255	12.08	7.909	4.91
Revenue - Assessed	434.901	275.87	470.479	295.25	482.243	299.16
- Actual	380.781	241.54	412.162	258.65	426.554	264.61
Tasmania						
Assessed difference	-1.378	-2.80	-3.041	-6.14	-6.385	-12.76
Revenue - Assessed	143.795	292.39	155.286	313.47	158.501	316.83
- Actual	123.254	250.63	123.272	248.84	119.250	238.37
Australian Capital Territory						
Assessed difference	14.434	42.82	15.749	46.04	14.785	42.50
Revenue - Assessed	83.181	246.77	89.382	261.29	90.982	261.56
- Actual	96.442	286.11	102.470	299.55	104.922	301.64
Northern Territory						
Assessed difference	7.283	34.30	7.262	33.40	6.325	28.53
Revenue - Assessed	54.208	255.29	59.563	273.94	61.081	275.53
- Actual	40.254	189.58	44.272	203.61	46.000	207.50

Table 2-8 Assessment — Mining revenue

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average revenue		205.67		225.45		382.87
New South Wales						
Assessed difference	827.855	120.70	888.912	128.01	1 304.800	185.30
Revenue - Assessed	582.744	84.97	676.619	97.44	1 391.169	197.57
- Actual	489.000	71.30	574.000	82.66	1 278.541	181.58
Victoria						
Assessed difference	1 004.535	194.28	1 113.188	211.54	1 913.478	356.67
Revenue - Assessed	58.906	11.39	73.242	13.92	140.566	26.20
- Actual	40.000	7.74	42.000	7.98	46.400	8.65
Queensland						
Assessed difference	-547.225	-132.19	-475.620	-112.10	-1 636.702	-376.29
Revenue - Assessed	1 398.634	337.86	1 432.176	337.56	3 302.026	759.17
- Actual	1 361.000	328.77	1 369.000	322.67	3 364.561	773.55
Western Australia						
Assessed difference	-1 548.258	-742.66	-1 815.788	-849.27	-2 240.229	-1016.42
Revenue - Assessed	1 977.025	948.33	2 297.824	1074.72	3 084.099	1399.29
- Actual	2 137.209	1025.17	2 524.488	1180.74	3 184.448	1444.82
South Australia						
Assessed difference	181.892	115.38	190.487	119.54	420.416	260.80
Revenue - Assessed	142.345	90.29	168.773	105.91	196.779	122.07
- Actual	145.000	91.98	143.000	89.74	152.413	94.55
Tasmania						
Assessed difference	63.699	129.53	73.950	149.28	156.456	312.74
Revenue - Assessed	37.446	76.14	37.735	76.17	35.088	70.14
- Actual	39.000	79.30	37.000	74.69	32.000	63.96
Australian Capital Territory						
Assessed difference	69.327	205.67	77.122	225.45	133.180	382.87
Revenue - Assessed	0.000	0.00	0.000	0.00	0.000	0.00
- Actual	0.000	0.00	0.000	0.00	0.000	0.00
Northern Territory						
Assessed difference	-51.824	-244.07	-52.252	-240.31	-51.399	-231.86
Revenue - Assessed	95.495	449.74	101.274	465.77	136.276	614.73
- Actual	81.386	383.29	98.155	451.42	227.640	1026.88

Table 2-9 Assessment — Other revenue

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average revenue		1 998.92		1 826.28		1 724.89
New South Wales						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	13 709.737	1 998.92	12 681.453	1 826.28	12 145.606	1 724.89
- Actual	12 049.001	1 756.78	11 656.117	1 678.62	9 054.152	1 285.85
Victoria						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	10 335.678	1 998.92	9 610.579	1 826.28	9 253.666	1 724.89
- Actual	11 208.491	2 167.73	10 369.551	1 970.50	10 260.441	1 912.55
Queensland						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	8 274.920	1 998.92	7 748.506	1 826.28	7 502.445	1 724.89
- Actual	10 232.321	2 471.76	7 489.636	1 765.26	9 386.324	2 158.01
Western Australia						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	4 167.225	1 998.92	3 904.693	1 826.28	3 801.720	1 724.89
- Actual	2 683.964	1 287.44	2 928.416	1 369.66	2 538.065	1 151.55
South Australia						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	3 151.287	1 998.92	2 910.161	1 826.28	2 780.521	1 724.89
- Actual	3 234.923	2 051.98	3 501.549	2 197.40	3 330.741	2 066.21
Tasmania						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	983.037	1 998.92	904.695	1 826.28	862.923	1 724.89
- Actual	815.069	1 657.38	796.295	1 607.45	977.750	1 954.41
Australian Capital Territory						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	673.792	1 998.92	624.722	1 826.28	599.990	1 724.89
- Actual	1 024.300	3 038.77	1 315.440	3 845.48	1 288.434	3 704.07
Northern Territory						
Assessed difference	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Assessed	424.442	1 998.92	397.096	1 826.28	382.376	1 724.89
- Actual	472.048	2 223.13	724.901	3 333.87	493.340	2 225.44

Note: ACT actual revenues include municipal revenues.

Table 2-10 Assessment — Total revenue

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average revenue		4 140.06		4 125.10		4 028.07
New South Wales						
Assessed difference	36.534	5.33	903.440	130.11	1 297.641	184.29
Revenue - Assessed	28 358.271	4 134.73	27 740.769	3 994.99	27 065.605	3 843.79
- Actual	27 215.122	3 968.05	27 315.000	3 933.68	24 689.000	3 506.27
Victoria						
Assessed difference	1 671.432	323.26	1 406.933	267.36	1 918.265	357.57
Revenue - Assessed	19 735.219	3 816.80	20 300.948	3 857.74	19 691.526	3 670.51
- Actual	20 718.008	4 006.87	20 964.168	3 983.77	20 468.800	3 815.39
Queensland						
Assessed difference	-1 060.009	-256.06	-1 109.822	-261.58	-1 760.769	-404.82
Revenue - Assessed	18 198.538	4 396.12	18 611.747	4 386.68	19 280.990	4 432.89
- Actual	18 454.140	4 457.86	16 696.804	3 935.34	20 118.000	4 625.33
Western Australia						
Assessed difference	-2 210.462	-1 060.31	-2 680.200	-1 253.57	-3 105.640	-1 409.07
Revenue - Assessed	10 841.375	5 200.37	11 499.918	5 378.66	11 983.675	5 437.14
- Actual	10 078.687	4 834.52	11 363.945	5 315.07	10 862.000	4 928.22
South Australia						
Assessed difference	977.219	619.87	927.390	581.99	1 048.261	650.28
Revenue - Assessed	5 549.543	3 520.19	5 645.931	3 543.11	5 445.001	3 377.79
- Actual	5 959.704	3 780.36	6 546.678	4 108.38	6 340.000	3 933.00
Tasmania						
Assessed difference	383.646	780.11	359.997	726.71	419.657	838.85
Revenue - Assessed	1 652.363	3 359.94	1 683.482	3 398.39	1 595.500	3 189.23
- Actual	1 451.802	2 952.12	1 522.633	3 073.69	1 659.000	3 316.16
Australian Capital Territory						
Assessed difference	156.301	463.69	136.982	400.45	175.748	505.25
Revenue - Assessed	1 239.217	3 676.36	1 274.107	3 724.65	1 225.389	3 522.82
- Actual	1 679.114	4 981.40	2 044.007	5 975.34	1 981.000	5 695.10
Northern Territory						
Assessed difference	45.341	213.53	55.280	254.24	6.837	30.84
Revenue - Assessed	833.738	3 926.52	841.661	3 870.86	886.114	3 997.23
- Actual	851.688	4 011.06	1 145.328	5 267.45	1 056.000	4 763.58

Note: ACT actual revenues include municipal revenues.

Table 2-11 Assessment — School education

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average expenses		1 506.61		1 562.57		1 637.55
New South Wales						
Assessed difference	2.119	0.31	-21.576	-3.11	-28.385	-4.03
Expenses - Assessed	10 335.285	1 506.92	10 828.709	1 559.46	11 502.263	1 633.52
- Actual	10 056.994	1 466.34	10 621.216	1 529.58	11 141.247	1 582.25
Victoria						
Assessed difference	-518.303	-100.24	-549.310	-104.38	-666.602	-124.25
Expenses - Assessed	7 271.801	1 406.37	7 673.527	1 458.18	8 118.532	1 513.30
- Actual	7 271.000	1 406.21	7 684.488	1 460.27	8 307.442	1 548.51
Queensland						
Assessed difference	184.390	44.54	176.825	41.68	223.691	51.43
Expenses - Assessed	6 421.280	1 551.15	6 806.467	1 604.24	7 346.272	1 688.98
- Actual	6 326.972	1 528.37	6 530.127	1 539.11	7 010.672	1 611.82
Western Australia						
Assessed difference	122.425	58.72	149.991	70.15	183.933	83.45
Expenses - Assessed	3 263.304	1 565.33	3 490.856	1 632.72	3 793.164	1 721.00
- Actual	3 437.000	1 648.65	3 772.445	1 764.42	4 124.674	1 871.42
South Australia						
Assessed difference	-61.191	-38.81	-48.556	-30.47	-46.928	-29.11
Expenses - Assessed	2 313.965	1 467.79	2 441.385	1 532.10	2 592.809	1 608.44
- Actual	2 445.233	1 551.06	2 578.617	1 618.22	2 725.325	1 690.65
Tasmania						
Assessed difference	68.809	139.92	72.078	145.50	83.015	165.94
Expenses - Assessed	809.735	1 646.53	846.138	1 708.07	902.246	1 803.49
- Actual	818.886	1 665.14	831.621	1 678.76	891.227	1 781.46
Australian Capital Territory						
Assessed difference	-0.082	-0.24	-8.410	-24.59	-18.396	-52.89
Expenses - Assessed	507.762	1 506.37	526.103	1 537.98	551.215	1 584.67
- Actual	558.922	1 658.14	596.208	1 742.92	611.255	1 757.27
Northern Territory						
Assessed difference	201.833	950.54	228.958	1 053.00	269.672	1 216.48
Expenses - Assessed	521.739	2 457.15	568.715	2 615.56	632.688	2 854.03
- Actual	529.863	2 495.41	567.180	2 608.50	627.348	2 829.95

Note: ACT actual expenses may include municipal transactions.

Table 2-12 Assessment — Post-secondary education

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average expenses		219.03		237.33		234.82
New South Wales						
Assessed difference	-14.732	-2.15	-11.712	-1.69	-5.927	-0.84
Expenses - Assessed	1 487.523	216.89	1 636.294	235.65	1 647.532	233.98
- Actual	1 470.266	214.37	1 511.342	217.65	1 500.282	213.07
Victoria						
Assessed difference	-49.968	-9.66	-51.735	-9.83	-54.236	-10.11
Expenses - Assessed	1 082.572	209.37	1 197.199	227.50	1 205.524	224.71
- Actual	1 410.000	272.69	1 649.000	313.36	1 634.598	304.69
Queensland						
Assessed difference	-3.905	-0.94	-12.079	-2.85	-17.570	-4.04
Expenses - Assessed	902.826	218.09	994.871	234.49	1 003.785	230.78
- Actual	618.000	149.29	715.000	168.52	685.848	157.68
Western Australia						
Assessed difference	20.495	9.83	26.273	12.29	23.910	10.85
Expenses - Assessed	477.122	228.86	533.704	249.62	541.462	245.67
- Actual	376.000	180.36	403.000	188.49	457.505	207.58
South Australia						
Assessed difference	-12.627	-8.01	-13.820	-8.67	-11.711	-7.26
Expenses - Assessed	332.678	211.02	364.368	228.66	366.819	227.56
- Actual	388.000	246.12	438.000	274.87	439.412	272.59
Tasmania						
Assessed difference	0.299	0.61	-0.642	-1.30	0.691	1.38
Expenses - Assessed	108.017	219.64	116.927	236.04	118.167	236.20
- Actual	96.000	195.21	115.000	232.15	147.283	294.40
Australian Capital Territory						
Assessed difference	25.634	76.05	25.900	75.72	26.344	75.74
Expenses - Assessed	99.465	295.08	107.085	313.05	108.025	310.56
- Actual	90.249	267.74	93.523	273.40	108.147	310.91
Northern Territory						
Assessed difference	34.805	163.91	37.814	173.91	38.498	173.66
Expenses - Assessed	81.313	382.95	89.418	411.24	90.553	408.48
- Actual	123.000	579.27	115.000	528.89	108.792	490.76

Note: ACT actual expenses may include municipal transactions.

Table 2-13 Assessment — Total education

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average expenses		1 725.64		1 799.90		1 872.37
New South Wales						
Assessed difference	-12.614	-1.84	-33.288	-4.79	-34.312	-4.87
Expenses - Assessed	11 822.808	1 723.80	12 465.003	1 795.11	13 149.795	1 867.50
- Actual	11 527.260	1 680.71	12 132.558	1 747.23	12 641.529	1 795.32
Victoria						
Assessed difference	-568.271	-109.90	-601.045	-114.22	-720.838	-134.36
Expenses - Assessed	8 354.372	1 615.74	8 870.726	1 685.68	9 324.056	1 738.01
- Actual	8 681.000	1 678.91	9 333.488	1 773.62	9 942.040	1 853.20
Queensland						
Assessed difference	180.485	43.60	164.746	38.83	206.121	47.39
Expenses - Assessed	7 324.106	1 769.24	7 801.338	1 838.73	8 350.058	1 919.76
- Actual	6 944.972	1 677.66	7 245.127	1 707.63	7 696.520	1 769.51
Western Australia						
Assessed difference	142.920	68.56	176.264	82.44	207.843	94.30
Expenses - Assessed	3 740.426	1 794.20	4 024.560	1 882.34	4 334.626	1 966.67
- Actual	3 813.000	1 829.01	4 175.445	1 952.91	4 582.179	2 078.99
South Australia						
Assessed difference	-73.818	-46.82	-62.375	-39.14	-58.639	-36.38
Expenses - Assessed	2 646.644	1 678.82	2 805.753	1 760.76	2 959.629	1 836.00
- Actual	2 833.233	1 797.18	3 016.617	1 893.08	3 164.737	1 963.23
Tasmania						
Assessed difference	69.109	140.53	71.436	144.21	83.706	167.32
Expenses - Assessed	917.751	1 866.17	963.065	1 944.11	1 020.413	2 039.69
- Actual	914.886	1 860.34	946.621	1 910.91	1 038.510	2 075.87
Australian Capital Territory						
Assessed difference	25.552	75.80	17.490	51.13	7.948	22.85
Expenses - Assessed	607.227	1 801.45	633.189	1 851.03	659.240	1 895.22
- Actual	649.171	1 925.88	689.731	2 016.32	719.402	2 068.18
Northern Territory						
Assessed difference	236.638	1 114.45	266.772	1 226.90	308.170	1 390.15
Expenses - Assessed	603.052	2 840.10	658.133	3 026.80	723.241	3 262.52
- Actual	652.863	3 074.68	682.180	3 137.40	736.140	3 320.70

Note: ACT actual expenses may include municipal transactions.

Table 2-14 Assessment — Admitted patients

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average expenses		981.63		1 080.66		1 182.22
New South Wales						
Assessed difference	93.567	13.64	87.240	12.56	92.533	13.14
Expenses - Assessed	6 826.099	995.27	7 591.242	1 093.23	8 417.038	1 195.37
- Actual	6 303.716	919.10	7 512.149	1 081.84	7 626.949	1 083.16
Victoria						
Assessed difference	-206.705	-39.98	-255.579	-48.57	-286.687	-53.44
Expenses - Assessed	4 868.904	941.65	5 431.293	1 032.10	6 055.704	1 128.79
- Actual	5 068.574	980.26	5 262.879	1 000.09	6 230.490	1 161.37
Queensland						
Assessed difference	-92.557	-22.36	-105.379	-24.84	-114.918	-26.42
Expenses - Assessed	3 971.063	959.27	4 479.648	1 055.83	5 027.200	1 155.80
- Actual	4 173.491	1 008.17	4 801.225	1 131.62	5 420.863	1 246.31
Western Australia						
Assessed difference	-43.207	-20.73	-20.806	-9.73	-11.667	-5.29
Expenses - Assessed	2 003.220	960.90	2 289.719	1 070.93	2 594.002	1 176.93
- Actual	1 908.512	915.47	2 182.073	1 020.58	2 466.562	1 119.11
South Australia						
Assessed difference	127.644	80.97	151.629	95.15	164.689	102.16
Expenses - Assessed	1 675.167	1 062.59	1 873.659	1 175.82	2 070.437	1 284.39
- Actual	1 818.181	1 153.31	1 918.990	1 204.27	2 295.261	1 423.86
Tasmania						
Assessed difference	44.964	91.43	48.056	97.01	53.576	107.09
Expenses - Assessed	527.710	1 073.06	583.392	1 177.67	645.017	1 289.32
- Actual	635.884	1 293.02	633.148	1 278.11	840.647	1 680.36
Australian Capital Territory						
Assessed difference	-56.204	-166.74	-65.207	-190.62	-73.543	-211.43
Expenses - Assessed	274.679	814.89	304.460	890.04	337.685	970.80
- Actual	264.792	785.55	310.619	908.05	293.731	844.44
Northern Territory						
Assessed difference	132.499	624.01	160.047	736.07	176.018	794.01
Expenses - Assessed	340.932	1 605.63	395.021	1 816.73	438.096	1 976.23
- Actual	314.625	1 481.74	327.352	1 505.52	410.676	1 852.55

Note: ACT actual expenses may include municipal transactions.

Table 2-15 Assessment — Community and other health services

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average expenses		543.52		578.89		627.97
New South Wales						
Assessed difference	-360.701	-52.59	-398.976	-57.46	-444.395	-63.11
Expenses - Assessed	3 367.087	490.93	3 620.801	521.44	3 977.388	564.86
- Actual	3 607.140	525.93	3 316.458	477.61	3 825.974	543.35
Victoria						
Assessed difference	-159.972	-30.94	-177.775	-33.78	-201.205	-37.50
Expenses - Assessed	2 650.382	512.59	2 868.594	545.11	3 167.725	590.47
- Actual	2 148.823	415.58	2 617.518	497.40	2 867.627	534.53
Queensland						
Assessed difference	47.578	11.49	47.579	11.21	53.390	12.27
Expenses - Assessed	2 297.596	555.02	2 503.706	590.11	2 784.764	640.24
- Actual	2 454.792	592.99	2 892.697	681.79	2 951.349	678.54
Western Australia						
Assessed difference	254.280	121.97	291.993	136.57	334.284	151.67
Expenses - Assessed	1 387.382	665.50	1 529.705	715.46	1 718.355	779.64
- Actual	1 463.299	701.91	1 621.895	758.58	1 858.399	843.18
South Australia						
Assessed difference	-33.519	-21.26	-34.262	-21.50	-39.882	-24.74
Expenses - Assessed	823.342	522.26	888.203	557.39	972.407	603.23
- Actual	923.036	585.50	974.189	611.35	1 167.691	724.37
Tasmania						
Assessed difference	49.916	101.50	52.471	105.92	57.141	114.22
Expenses - Assessed	317.212	645.02	339.242	684.82	371.301	742.19
- Actual	183.451	373.03	226.349	456.92	212.350	424.46
Australian Capital Territory						
Assessed difference	38.663	114.70	40.115	117.27	43.063	123.80
Expenses - Assessed	221.873	658.22	238.139	696.16	261.498	751.77
- Actual	316.851	939.99	362.189	1 058.80	392.385	1 128.05
Northern Territory						
Assessed difference	163.754	771.21	178.857	822.58	197.604	891.38
Expenses - Assessed	279.163	1 314.73	304.729	1 401.47	336.813	1 519.35
- Actual	246.646	1 161.59	281.825	1 296.13	314.475	1 418.59

Note: ACT actual expenses may include municipal transactions.

Table 2-16 Assessment — Total health services

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average expenses		1 525.15		1 659.56		1 810.19
New South Wales						
Assessed difference	-267.134	-38.95	-311.736	-44.89	-351.862	-49.97
Expenses - Assessed	10 193.186	1 486.20	11 212.043	1 614.66	12 394.426	1 760.22
- Actual	9 910.856	1 445.04	10 828.607	1 559.45	11 452.923	1 626.51
Victoria						
Assessed difference	-366.677	-70.92	-433.355	-82.35	-487.893	-90.94
Expenses - Assessed	7 519.287	1 454.23	8 299.887	1 577.21	9 223.429	1 719.25
- Actual	7 217.397	1 395.85	7 880.397	1 497.49	9 098.117	1 695.89
Queensland						
Assessed difference	-44.979	-10.87	-57.800	-13.62	-61.528	-14.15
Expenses - Assessed	6 268.659	1 514.28	6 983.355	1 645.93	7 811.964	1 796.05
- Actual	6 628.283	1 601.16	7 693.922	1 813.41	8 372.212	1 924.85
Western Australia						
Assessed difference	211.073	101.25	271.186	126.84	322.617	146.38
Expenses - Assessed	3 390.602	1 626.40	3 819.424	1 786.40	4 312.357	1 956.57
- Actual	3 371.811	1 617.38	3 803.968	1 779.17	4 324.961	1 962.29
South Australia						
Assessed difference	94.125	59.71	117.366	73.65	124.807	77.42
Expenses - Assessed	2 498.509	1 584.85	2 761.862	1 733.21	3 042.844	1 887.62
- Actual	2 741.217	1 738.81	2 893.179	1 815.62	3 462.952	2 148.23
Tasmania						
Assessed difference	94.880	192.93	100.527	202.93	110.717	221.31
Expenses - Assessed	844.922	1 718.08	922.634	1 862.49	1 016.318	2 031.51
- Actual	819.335	1 666.05	859.497	1 735.04	1 052.997	2 104.82
Australian Capital Territory						
Assessed difference	-17.541	-52.04	-25.092	-73.35	-30.481	-87.63
Expenses - Assessed	496.552	1 473.11	542.599	1 586.20	599.183	1 722.57
- Actual	581.643	1 725.55	672.808	1 966.85	686.116	1 972.49
Northern Territory						
Assessed difference	296.253	1 395.21	338.903	1 558.64	373.622	1 685.39
Expenses - Assessed	620.095	2 920.36	699.749	3 218.20	774.909	3 495.59
- Actual	561.271	2 643.33	609.177	2 801.65	725.151	3 271.13

Note: ACT actual expenses may include municipal transactions.

Table 2-17 Assessment — Welfare and housing services

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average expenses		592.25		624.57		703.00
New South Wales						
Assessed difference	-98.748	-14.40	-86.942	-12.52	-151.032	-21.45
Expenses - Assessed	3 963.263	577.86	4 249.978	612.05	4 799.044	681.55
- Actual	4 343.991	633.37	4 636.258	667.68	5 354.968	760.50
Victoria						
Assessed difference	-303.182	-58.64	-346.382	-65.82	-503.498	-93.85
Expenses - Assessed	2 759.141	533.62	2 940.333	558.74	3 267.937	609.14
- Actual	3 423.766	662.16	3 469.143	659.23	3 509.942	654.25
Queensland						
Assessed difference	55.073	13.30	14.145	3.33	70.168	16.13
Expenses - Assessed	2 506.821	605.56	2 664.050	627.90	3 127.873	719.13
- Actual	1 681.392	406.16	1 919.013	452.30	2 475.624	569.17
Western Australia						
Assessed difference	-21.869	-10.49	-7.104	-3.32	-4.794	-2.18
Expenses - Assessed	1 212.824	581.76	1 328.259	621.24	1 544.639	700.82
- Actual	1 018.463	488.53	1 250.119	584.70	1 645.744	746.69
South Australia						
Assessed difference	113.398	71.93	126.652	79.48	127.418	79.04
Expenses - Assessed	1 047.082	664.19	1 121.895	704.05	1 260.650	782.04
- Actual	1 150.089	729.52	1 195.531	750.26	1 371.820	851.00
Tasmania						
Assessed difference	75.660	153.85	83.396	168.35	86.765	173.43
Expenses - Assessed	366.921	746.10	392.792	792.92	438.458	876.43
- Actual	283.378	576.23	313.406	632.66	345.672	690.96
Australian Capital Territory						
Assessed difference	-42.074	-124.82	-52.909	-154.67	-65.889	-189.42
Expenses - Assessed	157.562	467.44	160.739	469.90	178.643	513.57
- Actual	204.074	605.42	236.436	691.18	218.140	627.12
Northern Territory						
Assessed difference	221.740	1 044.29	269.144	1 237.81	440.862	1 988.72
Expenses - Assessed	347.497	1 636.55	404.946	1 862.38	596.704	2 691.71
- Actual	255.958	1 205.45	243.088	1 117.98	292.037	1 317.37

Note: ACT actual expenses may include municipal transactions.

Table 2-18 Assessment — Services to communities

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average expenses		222.39		269.85		273.77
New South Wales						
Assessed difference	-141.043	-20.56	-194.341	-27.99	-183.943	-26.12
Expenses - Assessed	1 384.251	201.83	1 679.456	241.86	1 743.749	247.64
- Actual	770.120	112.29	906.724	130.58	931.016	132.22
Victoria						
Assessed difference	-204.325	-39.52	-282.422	-53.67	-270.510	-50.42
Expenses - Assessed	945.583	182.88	1 137.626	216.18	1 198.187	223.34
- Actual	1 032.102	199.61	1 413.000	268.51	1 303.078	242.89
Queensland						
Assessed difference	52.700	12.73	72.504	17.09	66.377	15.26
Expenses - Assessed	973.336	235.12	1 217.415	286.94	1 257.129	289.03
- Actual	1 016.165	245.47	1 212.829	285.86	1 157.611	266.15
Western Australia						
Assessed difference	119.974	57.55	178.289	83.39	166.872	75.71
Expenses - Assessed	583.604	279.94	755.242	353.24	770.262	349.48
- Actual	996.707	478.10	1 118.289	523.04	1 344.331	609.94
South Australia						
Assessed difference	26.477	16.79	29.057	18.23	29.990	18.60
Expenses - Assessed	377.077	239.19	459.059	288.08	471.301	292.37
- Actual	486.223	308.42	576.233	361.62	686.076	425.60
Tasmania						
Assessed difference	-28.743	-58.45	-34.922	-70.50	-33.408	-66.78
Expenses - Assessed	80.626	163.95	98.755	199.35	103.550	206.99
- Actual	46.279	94.10	67.687	136.64	92.745	185.39
Australian Capital Territory						
Assessed difference	-27.423	-81.35	-33.453	-97.80	-33.518	-96.36
Expenses - Assessed	47.541	141.04	58.855	172.05	61.710	177.41
- Actual	70.493	209.13	67.168	196.35	48.965	140.77
Northern Territory						
Assessed difference	202.382	953.12	265.288	1 220.08	258.140	1 164.46
Expenses - Assessed	249.604	1 175.52	323.963	1 489.93	318.829	1 438.23
- Actual	223.533	1 052.74	368.442	1 694.49	360.895	1 627.99

Note: ACT actual expenses may include municipal transactions.

Table 2-19 Assessment — Justice services

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average expenses		544.46		576.17		605.59
New South Wales						
Assessed difference	-83.199	-12.13	-91.457	-13.17	-103.858	-14.75
Expenses - Assessed	3 650.989	532.33	3 909.378	563.00	4 160.342	590.84
- Actual	3 683.803	537.11	3 925.704	565.35	4 064.208	577.19
Victoria						
Assessed difference	-396.033	-76.59	-432.171	-82.12	-470.537	-87.71
Expenses - Assessed	2 419.145	467.86	2 599.843	494.04	2 778.331	517.88
- Actual	2 447.200	473.29	2 616.000	497.11	2 842.985	529.93
Queensland						
Assessed difference	68.944	16.65	72.136	17.00	80.482	18.50
Expenses - Assessed	2 322.824	561.11	2 516.690	593.17	2 714.515	624.09
- Actual	2 138.863	516.67	2 304.177	543.08	2 451.574	563.64
Western Australia						
Assessed difference	92.059	44.16	104.878	49.05	123.108	55.86
Expenses - Assessed	1 227.106	588.62	1 336.758	625.22	1 457.853	661.45
- Actual	1 421.815	682.01	1 596.950	746.91	1 841.164	835.36
South Australia						
Assessed difference	-26.640	-16.90	-24.890	-15.62	-28.925	-17.94
Expenses - Assessed	831.692	527.56	893.228	560.55	947.288	587.65
- Actual	910.015	577.24	950.942	596.77	1 008.175	625.42
Tasmania						
Assessed difference	28.630	58.22	30.229	61.02	32.144	64.25
Expenses - Assessed	296.384	602.67	315.649	637.19	335.107	669.84
- Actual	252.189	512.81	278.562	562.32	296.259	592.19
Australian Capital Territory						
Assessed difference	4.754	14.10	4.677	13.67	3.620	10.41
Expenses - Assessed	188.278	558.56	201.768	589.84	214.270	616.00
- Actual	195.463	579.88	226.203	661.27	219.238	630.28
Northern Territory						
Assessed difference	311.485	1 466.95	336.599	1 548.04	363.967	1 641.84
Expenses - Assessed	427.092	2 011.41	461.878	2 124.21	498.215	2 247.43
- Actual	314.163	1 479.56	336.655	1 548.30	382.318	1 724.62

Note: ACT actual expenses may include municipal transactions.

Table 2-20 Assessment — Roads

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average expenses		217.18		248.69		271.54
New South Wales						
Assessed difference	-134.275	-19.58	-178.490	-25.70	-189.403	-26.90
Expenses - Assessed	1 355.238	197.60	1 548.403	222.99	1 722.644	244.65
- Actual	1 525.472	222.42	1 700.381	244.87	2 061.268	292.74
Victoria						
Assessed difference	-118.164	-22.85	-154.169	-29.30	-172.862	-32.22
Expenses - Assessed	1 004.770	194.32	1 154.549	219.40	1 283.915	239.32
- Actual	1 121.718	216.94	1 378.784	262.01	1 495.166	278.70
Queensland						
Assessed difference	66.600	16.09	82.983	19.56	83.485	19.19
Expenses - Assessed	965.639	233.26	1 138.134	268.25	1 264.573	290.74
- Actual	929.181	224.46	1 170.037	275.77	1 210.826	278.38
Western Australia						
Assessed difference	112.034	53.74	154.102	72.08	163.988	74.40
Expenses - Assessed	564.788	270.92	685.822	320.77	762.481	345.95
- Actual	501.854	240.73	565.944	264.70	602.386	273.31
South Australia						
Assessed difference	35.788	22.70	48.477	30.42	57.568	35.71
Expenses - Assessed	378.163	239.88	444.768	279.11	495.297	307.26
- Actual	217.268	137.82	209.015	131.17	217.625	135.00
Tasmania						
Assessed difference	-2.894	-5.89	-4.514	-9.11	-2.478	-4.95
Expenses - Assessed	103.909	211.29	118.683	239.58	133.369	266.59
- Actual	95.500	194.19	102.716	207.35	115.046	229.96
Australian Capital Territory						
Assessed difference	-18.823	-55.84	-24.287	-71.00	-28.744	-82.63
Expenses - Assessed	54.382	161.33	60.784	177.69	65.711	188.91
- Actual	31.481	93.39	71.648	209.45	48.324	138.92
Northern Territory						
Assessed difference	59.734	281.32	75.897	349.06	88.445	398.97
Expenses - Assessed	105.848	498.50	129.972	597.75	148.642	670.52
- Actual	110.263	519.29	82.590	379.84	125.992	568.34

Note: ACT actual expenses may include municipal transactions.

Table 2-21 Assessment — Transport services

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average expenses		330.14		291.58		324.71
New South Wales						
Assessed difference	163.670	23.86	156.885	22.59	163.235	23.18
Expenses - Assessed	2 427.960	354.00	2 181.586	314.17	2 449.616	347.89
- Actual	3 492.863	509.27	2 810.235	404.71	3 116.920	442.66
Victoria						
Assessed difference	160.503	31.04	154.603	29.38	162.829	30.35
Expenses - Assessed	1 867.536	361.18	1 689.013	320.96	1 904.810	355.06
- Actual	1 193.000	230.73	1 010.000	191.93	1 135.202	211.60
Queensland						
Assessed difference	-111.016	-26.82	-106.968	-25.21	-113.278	-26.04
Expenses - Assessed	1 255.664	303.32	1 130.146	266.37	1 299.039	298.66
- Actual	1 190.813	287.66	1 394.000	328.56	1 780.893	409.45
Western Australia						
Assessed difference	-50.915	-24.42	-45.645	-21.35	-45.768	-20.77
Expenses - Assessed	637.341	305.72	577.771	270.23	669.896	303.94
- Actual	600.000	287.81	536.000	250.69	585.268	265.54
South Australia						
Assessed difference	-54.637	-34.66	-53.412	-33.52	-56.237	-34.89
Expenses - Assessed	465.827	295.48	411.220	258.06	467.189	289.82
- Actual	328.982	208.68	346.477	217.43	293.000	181.76
Tasmania						
Assessed difference	-62.954	-128.01	-61.012	-123.16	-63.903	-127.73
Expenses - Assessed	99.404	202.13	83.430	168.42	98.540	196.97
- Actual	14.203	28.88	22.000	44.41	30.757	61.48
Australian Capital Territory						
Assessed difference	-16.483	-48.90	-16.975	-49.62	-17.825	-51.25
Expenses - Assessed	94.800	281.24	82.767	241.96	95.121	273.46
- Actual	50.674	150.33	54.093	158.13	63.280	181.92
Northern Territory						
Assessed difference	-28.167	-132.65	-27.476	-126.37	-29.052	-131.05
Expenses - Assessed	41.933	197.49	35.924	165.22	42.929	193.65
- Actual	19.930	93.86	19.052	87.62	21.822	98.44

Note: ACT actual expenses may include municipal transactions.

Table 2-22 Assessment — Services to industry

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average expenses		297.21		325.71		293.16
New South Wales						
Assessed difference	-56.612	-8.25	-59.964	-8.64	-57.007	-8.10
Expenses - Assessed	1 981.799	288.95	2 201.733	317.08	2 007.238	285.06
- Actual	1 394.697	203.35	1 889.060	272.05	1 550.287	220.17
Victoria						
Assessed difference	-51.823	-10.02	-58.590	-11.13	-61.675	-11.50
Expenses - Assessed	1 484.921	287.18	1 655.427	314.58	1 511.062	281.66
- Actual	692.972	134.02	796.596	151.38	746.841	139.21
Queensland						
Assessed difference	12.758	3.08	-11.742	-2.77	-15.288	-3.51
Expenses - Assessed	1 243.102	300.29	1 370.180	322.94	1 259.814	289.64
- Actual	2 420.872	584.80	2 446.963	576.73	2 144.169	492.97
Western Australia						
Assessed difference	32.579	15.63	55.676	26.04	53.814	24.42
Expenses - Assessed	652.176	312.83	752.066	351.75	699.948	317.57
- Actual	828.546	397.44	933.889	436.79	949.172	430.65
South Australia						
Assessed difference	19.263	12.22	31.718	19.90	35.224	21.85
Expenses - Assessed	487.807	309.43	550.736	345.62	507.796	315.01
- Actual	448.333	284.39	419.624	263.34	436.736	270.93
Tasmania						
Assessed difference	19.951	40.57	20.235	40.85	21.470	42.92
Expenses - Assessed	166.113	337.78	181.585	366.56	168.131	336.07
- Actual	204.348	415.52	199.027	401.77	243.440	486.61
Australian Capital Territory						
Assessed difference	0.281	0.84	-1.879	-5.49	-1.341	-3.85
Expenses - Assessed	100.463	298.04	109.538	320.22	100.632	289.30
- Actual	46.150	136.91	53.876	157.50	34.794	100.03
Northern Territory						
Assessed difference	23.602	111.16	24.545	112.88	24.804	111.89
Expenses - Assessed	86.710	408.36	95.366	438.60	89.792	405.05
- Actual	167.171	787.30	177.596	816.78	238.973	1 078.00

Note: ACT actual expenses may include municipal transactions.

Table 2-23 Assessment — Other expenses

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average expenses		1 211.68		1 266.44		1 354.49
New South Wales						
Assessed difference	-90.475	-13.19	-88.590	-12.76	-162.318	-23.05
Expenses - Assessed	8 219.886	1 198.49	8 705.432	1 253.68	9 375.185	1 331.44
- Actual	7 387.938	1 077.19	7 694.473	1 108.09	6 772.425	961.80
Victoria						
Assessed difference	-205.478	-39.74	-210.619	-40.02	-8.250	-1.54
Expenses - Assessed	6 059.646	1 171.94	6 453.889	1 226.42	7 258.317	1 352.95
- Actual	6 374.845	1 232.90	6 539.593	1 242.70	7 444.579	1 387.67
Queensland						
Assessed difference	-27.725	-6.70	-53.630	-12.64	-84.614	-19.45
Expenses - Assessed	4 988.240	1 204.98	5 319.613	1 253.80	5 806.784	1 335.04
- Actual	5 288.460	1 277.50	5 744.933	1 354.05	7 188.328	1 652.67
Western Australia						
Assessed difference	44.823	21.50	62.275	29.13	2.451	1.11
Expenses - Assessed	2 570.848	1 233.18	2 770.005	1 295.57	2 987.803	1 355.60
- Actual	1 918.803	920.41	2 021.397	945.43	2 478.093	1 124.34
South Australia						
Assessed difference	12.770	8.10	14.747	9.25	-22.163	-13.75
Expenses - Assessed	1 922.969	1 219.78	2 032.813	1 275.70	2 161.280	1 340.74
- Actual	1 924.640	1 220.84	2 279.382	1 430.43	2 358.879	1 463.32
Tasmania						
Assessed difference	77.230	157.04	76.945	155.33	54.110	108.16
Expenses - Assessed	673.112	1 368.72	704.311	1 421.77	731.732	1 462.65
- Actual	854.883	1 738.33	925.485	1 868.24	920.217	1 839.41
Australian Capital Territory						
Assessed difference	64.345	190.89	68.768	201.03	103.461	297.44
Expenses - Assessed	472.774	1 402.57	501.984	1 467.47	574.612	1 651.93
- Actual	868.851	2 577.60	860.039	2 514.19	1 226.681	3 526.54
Northern Territory						
Assessed difference	124.511	586.39	130.105	598.36	117.323	529.24
Expenses - Assessed	381.793	1 798.07	405.473	1 864.80	417.590	1 883.73
- Actual	670.849	3 159.39	828.220	3 809.05	924.099	4 168.58

Note: ACT actual expenses may include municipal transactions.

Table 2-24 Assessment — Depreciation

	2006-07		2007-08		2008-09	
	Amount \$m	Per capita \$	Amount \$m	Per capita \$	Amount \$m	Per capita \$
Average expenses		346.36		356.15		396.09
New South Wales						
Assessed difference	-90.845	-13.25	-95.496	-13.75	-110.654	-15.71
Expenses - Assessed	2 284.693	333.12	2 377.560	342.40	2 678.350	380.37
- Actual	2 312.000	337.10	2 467.000	355.28	2 614.456	371.30
Victoria						
Assessed difference	-156.548	-30.28	-166.929	-31.72	-185.192	-34.52
Expenses - Assessed	1 634.353	316.08	1 707.265	324.43	1 939.734	361.57
- Actual	1 333.000	257.80	1 413.000	268.51	1 515.750	282.54
Queensland						
Assessed difference	44.876	10.84	42.798	10.09	45.706	10.51
Expenses - Assessed	1 478.702	357.20	1 553.862	366.24	1 768.498	406.60
- Actual	1 881.000	454.38	1 849.000	435.80	2 496.244	573.91
Western Australia						
Assessed difference	86.835	41.65	97.494	45.60	112.695	51.13
Expenses - Assessed	808.905	388.01	858.963	401.75	985.686	447.22
- Actual	676.000	324.26	710.000	332.08	763.702	346.50
South Australia						
Assessed difference	18.254	11.58	20.434	12.82	22.128	13.73
Expenses - Assessed	564.290	357.94	587.955	368.97	660.621	409.81
- Actual	479.000	303.84	527.000	330.72	547.000	339.33
Tasmania						
Assessed difference	7.883	16.03	7.992	16.13	8.878	17.75
Expenses - Assessed	178.217	362.39	184.420	372.28	207.032	413.83
- Actual	205.000	416.85	233.000	470.35	229.356	458.46
Australian Capital Territory						
Assessed difference	-14.976	-44.43	-16.802	-49.12	-18.850	-54.19
Expenses - Assessed	101.775	301.93	105.027	307.03	118.926	341.89
- Actual	176.000	522.14	183.000	534.97	213.060	612.52
Northern Territory						
Assessed difference	104.521	492.24	110.510	508.24	125.289	565.17
Expenses - Assessed	178.065	838.60	187.949	864.39	213.094	961.26
- Actual	167.000	786.49	181.000	832.43	192.373	867.79

Note: ACT actual expenses may include municipal transactions.

Table 2-25 Assessment — Total expenses

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average expenses		7 012.46		7 418.61		7 904.91
New South Wales						
Assessed difference	-811.273	-118.29	-983.419	-141.62	-1 181.155	-167.74
Expenses - Assessed	47 284.071	6 894.17	50 530.572	7 276.99	54 480.388	7 737.16
- Actual	46 349.000	6 757.84	48 991.000	7 055.27	50 560.000	7 180.40
Victoria						
Assessed difference	-2 209.999	-427.41	-2 531.078	-480.97	-2 718.424	-506.72
Expenses - Assessed	34 048.754	6 585.05	36 508.558	6 937.64	39 689.778	7 398.19
- Actual	33 517.000	6 482.20	35 850.000	6 812.49	39 033.700	7 275.90
Queensland						
Assessed difference	297.716	71.92	219.172	51.66	277.632	63.83
Expenses - Assessed	29 327.093	7 084.38	31 694.782	7 470.27	34 660.245	7 968.74
- Actual	30 120.000	7 275.92	32 980.000	7 773.19	36 974.000	8 500.69
Western Australia						
Assessed difference	769.513	369.12	1 047.416	489.89	1 102.825	500.37
Expenses - Assessed	15 388.620	7 381.58	16 908.871	7 908.50	18 525.552	8 405.27
- Actual	15 147.000	7 265.68	16 712.000	7 816.42	19 117.000	8 673.62
South Australia						
Assessed difference	164.980	104.65	247.774	155.49	231.171	143.41
Expenses - Assessed	11 220.060	7 117.11	12 069.289	7 574.10	12 973.893	8 048.31
- Actual	11 519.000	7 306.73	12 414.000	7 790.43	13 547.000	8 403.84
Tasmania						
Assessed difference	278.751	566.82	290.313	586.05	298.001	595.67
Expenses - Assessed	3 727.360	7 579.28	3 965.324	8 004.66	4 252.651	8 500.57
- Actual	3 690.000	7 503.31	3 948.000	7 969.69	4 365.000	8 725.15
Australian Capital Territory						
Assessed difference	-42.387	-125.75	-80.464	-235.22	-81.618	-234.64
Expenses - Assessed	2 321.352	6 886.71	2 457.251	7 183.39	2 668.048	7 670.26
- Actual	2 874.000	8 526.24	3 115.000	9 106.22	3 478.000	9 998.76
Northern Territory						
Assessed difference	1 552.699	7 312.49	1 790.286	8 233.66	2 071.569	9 344.78
Expenses - Assessed	3 041.689	14 324.95	3 403.353	15 652.28	3 823.944	17 249.68
- Actual	3 143.000	14 802.08	3 528.000	16 225.54	3 999.800	18 042.96

Note: ACT actual expenses may include municipal transactions.

Table 2-26 Assessment — Investment

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average investment		313.11		391.14		488.44
New South Wales						
Assessed difference	-280.233	-40.86	-382.481	-55.08	-190.832	-27.10
Expenses - Assessed	1 867.248	272.25	2 333.532	336.06	3 248.464	461.34
- Actual	1 847.000	269.30	1 931.000	278.09	2 379.000	337.86
Victoria						
Assessed difference	-121.662	-23.53	-277.621	-52.76	-464.279	-86.54
Expenses - Assessed	1 497.309	289.58	1 780.696	338.38	2 156.100	401.90
- Actual	1 630.000	315.24	1 022.000	194.21	1 435.600	267.60
Queensland						
Assessed difference	343.291	82.93	488.158	115.06	632.321	145.38
Expenses - Assessed	1 639.467	396.04	2 147.671	506.19	2 756.804	633.82
- Actual	2 068.000	499.55	3 668.000	864.53	4 433.000	1 019.19
Western Australia						
Assessed difference	176.797	84.81	293.939	137.48	264.808	120.15
Expenses - Assessed	829.547	397.92	1 130.214	528.62	1 341.349	608.59
- Actual	770.000	369.35	1 240.000	579.96	1 305.000	592.09
South Australia						
Assessed difference	-117.107	-74.28	-140.187	-87.97	-170.882	-106.01
Expenses - Assessed	376.508	238.83	483.088	303.16	616.484	382.43
- Actual	157.000	99.59	243.000	152.50	707.000	438.59
Tasmania						
Assessed difference	-44.413	-90.31	-66.222	-133.68	-68.196	-136.32
Expenses - Assessed	109.569	222.80	127.539	257.46	176.160	352.12
- Actual	-34.000	-69.14	-48.000	-96.90	16.000	31.98
Australian Capital Territory						
Assessed difference	-23.670	-70.22	-56.156	-164.16	-61.787	-177.63
Expenses - Assessed	81.872	242.89	77.642	226.97	108.113	310.81
- Actual	25.000	74.17	107.000	312.80	86.000	247.24
Northern Territory						
Assessed difference	66.997	315.52	140.571	646.50	58.847	265.46
Expenses - Assessed	133.481	628.63	225.618	1 037.63	167.126	753.90
- Actual	72.000	339.09	143.000	657.67	209.000	942.79

Note: ACT actual expenses may include municipal transactions.

Table 2-27 Assessment — Total outlays

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average total outlays		7 325.57		7 809.75		8 393.34
New South Wales						
Assessed difference	-1 091.506	-159.15	-1 365.900	-196.71	-1 371.987	-194.85
Expenses - Assessed	49 151.318	7 166.42	52 864.103	7 613.05	57 728.852	8 198.50
- Actual	48 196.000	7 027.14	50 922.000	7 333.36	52 939.000	7 518.26
Victoria						
Assessed difference	-2 331.660	-450.94	-2 808.699	-533.73	-3 182.704	-593.26
Expenses - Assessed	35 546.064	6 874.63	38 289.255	7 276.02	41 845.879	7 800.09
- Actual	35 147.000	6 797.45	36 872.000	7 006.70	40 469.300	7 543.49
Queensland						
Assessed difference	641.007	154.84	707.329	166.71	909.953	209.21
Expenses - Assessed	30 966.560	7 480.41	33 842.454	7 976.46	37 417.050	8 602.55
- Actual	32 188.000	7 775.47	36 648.000	8 637.71	41 407.000	9 519.88
Western Australia						
Assessed difference	946.310	453.92	1 341.354	627.37	1 367.633	620.51
Expenses - Assessed	16 218.167	7 779.49	18 039.085	8 437.12	19 866.901	9 013.86
- Actual	15 917.000	7 635.03	17 952.000	8 396.39	20 422.000	9 265.71
South Australia						
Assessed difference	47.873	30.37	107.586	67.52	60.289	37.40
Expenses - Assessed	11 596.568	7 355.94	12 552.377	7 877.27	13 590.377	8 430.74
- Actual	11 676.000	7 406.32	12 657.000	7 942.92	14 254.000	8 842.42
Tasmania						
Assessed difference	234.338	476.51	224.091	452.37	229.805	459.35
Expenses - Assessed	3 836.929	7 802.08	4 092.862	8 262.12	4 428.810	8 852.70
- Actual	3 656.000	7 434.17	3 900.000	7 872.79	4 381.000	8 757.13
Australian Capital Territory						
Assessed difference	-66.057	-195.97	-136.620	-399.39	-143.405	-412.27
Expenses - Assessed	2 403.224	7 129.60	2 534.893	7 410.36	2 776.161	7 981.07
- Actual	2 899.000	8 600.41	3 222.000	9 419.01	3 564.000	10 246.00
Northern Territory						
Assessed difference	1 619.695	7 628.02	1 930.857	8 880.16	2 130.416	9 610.24
Expenses - Assessed	3 175.170	14 953.59	3 628.970	16 689.91	3 991.070	18 003.58
- Actual	3 215.000	15 141.17	3 671.000	16 883.21	4 208.800	18 985.75

Note: ACT actual expenses may include municipal transactions.

Table 2-28 Assessment — Net lending

	2006-07		2007-08		2008-09	
	Amount	Per capita	Amount	Per capita	Amount	Per capita
	\$m	\$	\$m	\$	\$m	\$
Average net lending		59.17		-203.01		-483.48
New South Wales						
Assessed difference	-164.665	-24.01	-165.050	-23.77	-156.879	-22.28
Expenses - Assessed	241.171	35.16	-1 574.722	-226.78	-3 561.264	-505.76
- Actual	-974.000	-142.01	-1 542.000	-222.07	-2 807.000	-398.64
Victoria						
Assessed difference	15.739	3.04	7.391	1.40	7.919	1.48
Expenses - Assessed	321.696	62.22	-1 060.922	-201.60	-2 585.862	-482.01
- Actual	681.000	131.71	468.000	88.93	-1 184.500	-220.79
Queensland						
Assessed difference	138.765	33.52	148.243	34.94	113.917	26.19
Expenses - Assessed	383.720	92.69	-713.082	-168.07	-1 989.000	-457.29
- Actual	-206.000	-49.76	-5 217.000	-1 229.62	-4 399.000	-1 011.37
Western Australia						
Assessed difference	66.154	31.73	81.409	38.08	111.622	50.64
Expenses - Assessed	189.512	90.90	-352.637	-164.93	-953.991	-432.84
- Actual	1 534.000	735.83	1 330.000	622.06	-987.000	-447.81
South Australia						
Assessed difference	-35.385	-22.45	-50.478	-31.68	-53.208	-33.01
Expenses - Assessed	57.900	36.73	-373.971	-234.69	-832.582	-516.49
- Actual	81.000	51.38	222.000	139.32	-819.000	-508.06
Tasmania						
Assessed difference	-20.376	-41.43	-23.961	-48.37	-20.334	-40.64
Expenses - Assessed	8.724	17.74	-124.527	-251.38	-262.209	-524.13
- Actual	39.000	79.30	86.000	173.61	-95.000	-189.89
Australian Capital Territory						
Assessed difference	-2.849	-8.45	-4.253	-12.43	-3.434	-9.87
Expenses - Assessed	17.097	50.72	-73.697	-215.44	-171.610	-493.35
- Actual	6.000	17.80	144.000	420.96	-150.000	-431.23
Northern Territory						
Assessed difference	2.615	12.32	6.698	30.81	0.397	1.79
Expenses - Assessed	15.180	71.49	-37.443	-172.20	-106.782	-481.69
- Actual	74.000	348.51	198.000	910.62	-21.800	-98.34

Note: ACT actual expenses may include municipal transactions.

CHAPTER 3

REVENUE AND EXPENSE RATIOS

- 1 This chapter presents tables for each of the assessment years and for each State showing:
 - the assessed revenue raising capacity ratios for each revenue category;
 - the assessed revenue raising effort ratios for each revenue category;
 - the assessed cost of service ratios for each expense category;
 - the assessed level of service ratios for each expense category;
 - the assessed capital requirement ratios for investment and net lending; and
 - the assessed level of capital provision ratios for investment and net lending.
- 2 The **assessed revenue raising capacity ratio** of a State is the ratio of the State's assessed revenue per capita to the Australian average revenue per capita. The assessed revenue is the revenue the State could have raised from its revenue bases, if it taxed them at Australian average tax rates. A ratio greater than 100 indicates the State had a capacity to raise revenue above the average. A ratio below 100 indicates below average capacity.
- 3 The **assessed revenue raising effort ratio** of a State is the ratio of the State's actual revenue per capita to its assessed revenue per capita. A ratio greater than 100 indicates the State raised more revenue than the average. A ratio below 100 indicates below average effort.
- 4 The **assessed cost of service ratio** of a State is the ratio of the State's assessed expenses per capita to the Australian average expenses per capita. The assessed expenses are what the State would have needed to spend to provide the Australian average level of services to its population. A ratio greater than 100 indicates the State faced costs above the average costs to provide average levels of service. A ratio below 100 indicates below average costs.
- 5 The **assessed level of service ratio** of a State is the ratio of the State's estimated expenses per capita to its assessed expenses per capita. A ratio greater than 100 indicates the State was providing services at levels above the average. A ratio below 100 indicates below average levels of service.

- 6 The **assessed capital requirement ratio** of a State is the ratio of the State's assessed capital requirements per capita to the Australian average capital requirements per capita. The assessed capital requirements are what the State would have needed to invest or lend/borrow (net) to have the average level of capital (infrastructure/net financial worth) for its population. A ratio greater than 100 indicates the State faced above average requirements for capital. A ratio below 100 indicates below average requirements.
- 7 The **assessed level of capital provision ratio** of a State is the ratio of the State's estimated investment or net lending per capita to its assessed investment or net lending per capita. A ratio greater than 100 indicates the State provided capital at a level above the average. A ratio below 100 indicates the State provided capital at below the average level.
- 8 Considerable caution is needed in interpreting these ratios. Firstly, actual revenues, expenses, investment or net lending for each State used to derive these ratios may not be strictly comparable between States because States sometimes classify similar revenues, expenses, investment or net lending differently. Specifically, for the ACT, its expenses in some categories include municipal transactions, making its level of service ratios not directly comparable with those of other States.
- 9 Secondly, the assessed figures for each State may not capture all influences on State expenses or revenue raising capacities. Consistent with the terms of reference, the Commission has not assessed some influences where they could not be reliably calculated. Also discounting has been applied to some influences when there was uncertainty surrounding the results.

Table 3-1 Assessed revenue raising capacity and effort ratios

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratio									
Payroll tax									
2005-06	111.08	104.06	88.53	101.96	81.39	69.28	88.06	73.56	100.00
2006-07	110.17	101.81	90.28	105.66	81.59	69.34	92.04	81.61	100.00
2007-08	108.87	101.29	89.50	111.37	81.96	71.97	95.88	81.22	100.00
2008-09	106.65	100.95	88.91	120.22	80.38	72.58	103.85	80.89	100.00
Land tax									
2005-06	128.16	101.64	79.08	96.45	57.81	47.70	67.40	73.94	100.00
2006-07	113.82	100.54	106.20	96.30	54.25	47.81	66.95	68.99	100.00
2007-08	105.16	95.15	110.31	127.32	55.70	48.64	71.09	70.12	100.00
2008-09	96.61	101.81	102.90	152.21	58.41	45.25	64.61	69.27	100.00
Stamp duty on conveyances									
2005-06	97.63	82.19	123.66	155.36	57.04	55.98	82.62	63.95	100.00
2006-07	105.49	75.60	127.79	135.32	57.91	51.92	90.28	67.54	100.00
2007-08	91.83	91.36	129.06	126.16	67.72	65.27	97.31	65.59	100.00
2008-09	96.63	97.04	121.17	103.60	72.47	66.26	99.14	105.23	100.00
Insurance tax									
2005-06	114.84	96.62	89.20	95.28	97.35	71.71	77.92	76.47	100.00
2006-07	115.57	96.73	89.85	93.35	94.98	73.16	76.85	76.16	100.00
2007-08	110.22	97.53	92.94	99.02	96.77	76.49	85.99	80.13	100.00
2008-09	109.80	96.56	94.45	97.78	98.70	75.71	91.12	81.29	100.00
Motor taxes									
2005-06	86.81	104.69	104.36	123.14	105.81	100.66	83.56	85.24	100.00
2006-07	86.89	103.89	106.78	126.97	95.26	100.97	85.21	88.16	100.00
2007-08	87.38	101.87	107.10	128.25	96.07	102.00	85.02	89.13	100.00
2008-09	86.58	101.43	107.81	127.37	98.39	104.20	86.02	90.62	100.00
Mining revenue									
2005-06	45.24	5.20	181.71	422.17	48.30	36.10	0.00	157.93	100.00
2006-07	41.31	5.54	164.27	461.10	43.90	37.02	0.00	218.67	100.00
2007-08	43.22	6.17	149.72	476.69	46.98	33.79	0.00	206.59	100.00
2008-09	51.60	6.84	198.28	365.47	31.88	18.32	0.00	160.56	100.00
Other revenue									
2005-06	100.00	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	100.00
2007-08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2008-09	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Total revenue									
2005-06	99.56	93.67	104.49	125.89	86.68	82.21	87.00	90.60	100.00
2006-07	99.87	92.19	106.18	125.61	85.03	81.16	88.80	94.84	100.00
2007-08	96.85	93.52	106.34	130.39	85.89	82.38	90.29	93.84	100.00
2008-09	95.42	91.12	110.05	134.98	83.86	79.17	87.46	99.23	100.00

Note: ACT revenue for 'Other revenue' includes municipal revenue, so the ratios may not be comparable with those of other States.

Table 3-1 Assessed revenue raising capacity and effort ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Assessed revenue raising effort ratio									
Payroll tax									
2005-06	107.79	97.88	84.00	102.32	97.88	101.98	109.33	127.91	100.00
2006-07	108.63	95.82	86.59	105.78	95.25	92.70	105.15	107.10	100.00
2007-08	108.79	95.61	87.02	107.76	91.74	92.94	100.22	105.82	100.00
2008-09	108.22	93.98	91.07	108.12	90.19	91.22	94.83	109.59	100.00
Land tax									
2005-06	107.85	92.38	69.02	101.76	176.34	114.89	143.87	0.00	100.00
2006-07	120.48	96.42	50.96	103.78	179.34	121.81	137.15	0.00	100.00
2007-08	124.49	90.72	61.17	84.65	198.29	138.30	140.88	0.00	100.00
2008-09	124.50	92.58	70.38	72.21	203.60	132.91	144.61	0.00	100.00
Stamp duty on conveyances									
2005-06	94.70	116.52	75.55	116.69	130.75	99.94	120.42	119.26	100.00
2006-07	93.78	118.87	78.26	117.62	128.62	99.80	124.35	121.52	100.00
2007-08	92.45	111.93	79.61	124.53	126.09	94.48	122.33	117.56	100.00
2008-09	92.84	118.71	79.41	102.32	134.85	103.48	131.68	107.52	100.00
Insurance tax									
2005-06	68.37	121.86	90.66	142.63	158.89	89.70	108.93	111.91	100.00
2006-07	74.68	115.66	90.07	136.98	159.96	84.04	104.49	113.18	100.00
2007-08	79.53	112.62	87.28	134.69	150.13	82.95	86.28	110.00	100.00
2008-09	79.52	112.60	87.27	134.67	150.10	82.93	86.26	109.98	100.00
Motor taxes									
2005-06	120.82	86.81	93.03	105.79	80.60	88.68	117.09	73.38	100.00
2006-07	119.96	85.20	92.25	107.89	87.56	85.72	115.94	74.26	100.00
2007-08	118.56	84.43	98.40	103.01	87.60	79.38	114.64	74.33	100.00
2008-09	117.74	82.95	103.73	99.55	88.45	75.24	115.32	75.31	100.00
Mining revenue									
2005-06	83.51	59.66	102.80	107.22	83.75	72.12	100.00	87.05	100.00
2006-07	83.91	67.90	97.31	108.10	101.87	104.15	100.00	85.23	100.00
2007-08	84.83	57.34	95.59	109.86	84.73	98.05	100.00	96.92	100.00
2008-09	91.90	33.01	101.89	103.25	77.45	91.20	100.00	167.04	100.00
Other revenue									
2005-06	90.55	95.25	132.38	68.98	103.57	88.03	157.09	109.02	100.00
2006-07	87.89	108.44	123.65	64.41	102.65	82.91	152.02	111.22	100.00
2007-08	91.91	107.90	96.66	75.00	120.32	88.02	210.56	182.55	100.00
2008-09	74.55	110.88	125.11	66.76	119.79	113.31	214.74	129.02	100.00
Total revenue									
2005-06	96.38	98.18	107.42	93.71	106.74	91.59	139.61	103.93	100.00
2006-07	95.97	104.98	101.40	92.97	107.39	87.86	135.50	102.15	100.00
2007-08	98.47	103.27	89.71	98.82	115.95	90.45	160.43	136.08	100.00
2008-09	91.22	103.95	104.34	90.64	116.44	103.98	161.66	119.17	100.00

Table 3-2 Assessed cost of service and level of service ratios

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Assessed cost of service ratio									
Schools education									
2005-06	99.63	94.20	102.69	103.77	97.06	109.06	100.85	163.96	100.00
2006-07	100.02	93.35	102.96	103.90	97.42	109.29	99.98	163.09	100.00
2007-08	99.80	93.32	102.67	104.49	98.05	109.31	98.43	167.39	100.00
2008-09	99.75	92.41	103.14	105.10	98.22	110.13	96.77	174.29	100.00
Post-secondary education									
2005-06	99.14	95.80	99.48	103.93	96.55	100.66	133.44	173.26	100.00
2006-07	99.02	95.59	99.57	104.49	96.34	100.28	134.72	174.84	100.00
2007-08	99.29	95.86	98.80	105.18	96.35	99.45	131.90	173.28	100.00
2008-09	99.64	95.69	98.28	104.62	96.91	100.59	132.25	173.96	100.00
Admitted patients services									
2005-06	101.45	96.09	97.71	97.65	107.72	108.61	83.36	164.00	100.00
2006-07	101.39	95.93	97.72	97.89	108.25	109.31	83.01	163.57	100.00
2007-08	101.16	95.51	97.70	99.10	108.81	108.98	82.36	168.11	100.00
2008-09	101.11	95.48	97.77	99.55	108.64	109.06	82.12	167.16	100.00
Community and other health services									
2005-06	91.29	95.47	101.09	118.95	97.87	117.34	119.58	231.77	100.00
2006-07	90.32	94.31	102.11	122.44	96.09	118.67	121.10	241.89	100.00
2007-08	90.07	94.16	101.94	123.59	96.29	118.30	120.26	242.09	100.00
2008-09	89.95	94.03	101.95	124.15	96.06	118.19	119.71	241.95	100.00
Welfare and housing									
2005-06	96.27	91.00	101.60	102.97	112.37	125.62	78.21	263.26	100.00
2006-07	97.57	90.10	102.25	98.23	112.15	125.98	78.92	276.33	100.00
2007-08	98.00	89.46	100.53	99.47	112.73	126.95	75.24	298.19	100.00
2008-09	96.95	86.65	102.29	99.69	111.24	124.67	73.06	382.89	100.00
Services to communities									
2005-06	89.52	80.97	106.30	126.81	106.42	75.72	63.36	588.55	100.00
2006-07	90.75	82.23	105.72	125.88	107.55	73.72	63.42	528.58	100.00
2007-08	89.63	80.11	106.33	130.90	106.76	73.88	63.76	552.14	100.00
2008-09	90.46	81.58	105.57	127.66	106.80	75.61	64.80	525.35	100.00
Justice services									
2005-06	97.91	86.38	102.89	106.99	97.12	110.49	103.02	368.11	100.00
2006-07	97.77	85.93	103.06	108.11	96.90	110.69	102.59	369.43	100.00
2007-08	97.71	85.75	102.95	108.51	97.29	110.59	102.37	368.68	100.00
2008-09	97.56	85.52	103.06	109.22	97.04	110.61	101.72	371.11	100.00

Note: ACT expenses may include municipal transactions so ratios may not be comparable with those of other States.

Table 3-2 Assessed cost of service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Assessed level of service ratio									
Schools education									
2005-06	99.54	95.25	96.68	107.35	110.90	101.89	116.82	102.82	100.00
2006-07	97.31	99.99	98.53	105.32	105.67	101.13	110.08	101.56	100.00
2007-08	98.08	100.14	95.94	108.07	105.62	98.28	113.33	99.73	100.00
2008-09	96.86	102.33	95.43	108.74	105.11	98.78	110.89	99.16	100.00
Post-secondary education									
2005-06	93.92	136.08	66.10	80.18	115.45	105.04	102.96	145.53	100.00
2006-07	98.84	130.25	68.45	78.81	116.63	88.88	90.73	151.27	100.00
2007-08	92.36	137.74	71.87	75.51	120.21	98.35	87.34	128.61	100.00
2008-09	91.06	135.59	68.33	84.49	119.79	124.64	100.11	120.14	100.00
Admitted patients services									
2005-06	96.21	104.23	97.64	99.62	104.87	113.00	103.01	98.76	100.00
2006-07	92.35	104.10	105.10	95.27	108.54	120.50	96.40	92.28	100.00
2007-08	98.96	96.90	107.18	95.30	102.42	108.53	102.02	82.87	100.00
2008-09	90.61	102.89	107.83	95.09	110.86	130.33	86.98	93.74	100.00
Community and other health services									
2005-06	105.79	83.62	93.85	112.63	117.73	88.48	159.11	88.19	100.00
2006-07	107.13	81.08	106.84	105.47	112.11	57.83	142.81	88.35	100.00
2007-08	91.59	91.25	115.54	106.03	109.68	66.72	152.09	92.48	100.00
2008-09	96.19	90.53	105.98	108.15	120.08	57.19	150.05	93.37	100.00
Welfare and housing									
2005-06	110.26	119.23	70.41	79.19	106.71	75.24	163.29	93.03	100.00
2006-07	109.61	124.09	67.07	83.97	109.84	77.23	129.52	73.66	100.00
2007-08	109.09	117.98	72.03	94.12	106.56	79.79	147.09	60.03	100.00
2008-09	111.58	107.41	79.15	106.55	108.82	78.84	122.11	48.94	100.00
Services to communities									
2005-06	57.42	100.30	101.36	164.68	151.51	50.44	138.44	107.52	100.00
2006-07	55.63	109.15	104.40	170.78	128.95	57.40	148.28	89.56	100.00
2007-08	53.99	124.21	99.62	148.07	125.52	68.54	114.12	113.73	100.00
2008-09	53.39	108.75	92.08	174.53	145.57	89.56	79.35	113.19	100.00
Justice services									
2005-06	99.17	104.43	88.39	119.59	110.71	86.83	107.20	74.06	100.00
2006-07	100.90	101.16	92.08	115.87	109.42	85.09	103.82	73.56	100.00
2007-08	100.42	100.62	91.56	119.46	106.46	88.25	112.11	72.89	100.00
2008-09	97.69	102.33	90.31	126.29	106.43	88.41	102.32	76.74	100.00

Note: ACT expenses may include municipal transactions so ratios may not be comparable with those of other States.

Table 3-2 Assessed cost of service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Assessed cost of service ratio									
Roads									
2005-06	89.61	88.32	107.73	128.16	113.43	96.45	70.79	252.48	100.00
2006-07	90.99	89.48	107.41	124.75	110.45	97.29	74.29	229.54	100.00
2007-08	89.66	88.22	107.86	128.98	112.23	96.34	71.45	240.36	100.00
2008-09	90.09	88.13	107.07	127.40	113.15	98.18	69.57	246.93	100.00
Transport services									
2005-06	108.56	110.32	91.13	90.90	87.47	57.19	80.72	55.26	100.00
2006-07	107.23	109.40	91.88	92.60	89.50	61.23	85.19	59.82	100.00
2007-08	107.75	110.08	91.35	92.68	88.50	57.76	82.98	56.66	100.00
2008-09	107.14	109.35	91.98	93.60	89.26	60.66	84.22	59.64	100.00
Services to industry									
2005-06	98.48	96.62	98.69	106.18	103.86	110.96	102.65	138.05	100.00
2006-07	97.22	96.63	101.04	105.26	104.11	113.65	100.28	137.40	100.00
2007-08	97.35	96.58	99.15	108.00	106.11	112.54	98.31	134.66	100.00
2008-09	97.24	96.08	98.80	108.33	107.45	114.64	98.69	138.17	100.00
Other expenses									
2005-06	98.43	97.66	98.81	101.91	101.18	112.55	115.59	149.33	100.00
2006-07	98.91	96.72	99.45	101.77	100.67	112.96	115.75	148.39	100.00
2007-08	98.99	96.84	99.00	102.30	100.73	112.26	115.87	147.25	100.00
2008-09	98.30	99.89	98.56	100.08	98.98	107.99	121.96	139.07	100.00
Depreciation									
2005-06	96.10	91.60	103.02	111.92	103.49	104.31	86.56	241.88	100.00
2006-07	96.18	91.26	103.13	112.03	103.34	104.63	87.17	242.12	100.00
2007-08	96.14	91.09	102.83	112.80	103.60	104.53	86.21	242.71	100.00
2008-09	96.03	91.28	102.65	112.91	103.47	104.48	86.32	242.69	100.00
Total expenses									
2005-06	98.07	94.39	100.68	105.50	101.53	107.93	98.66	205.27	100.00
2006-07	98.31	93.90	101.03	105.26	101.49	108.08	98.21	204.28	100.00
2007-08	98.09	93.52	100.70	106.60	102.10	107.90	96.83	210.99	100.00
2008-09	97.88	93.59	100.81	106.33	101.81	107.54	97.03	218.21	100.00

Note: ACT expenses may include municipal transactions so ratios may not be comparable with those of other States.

Table 3-2 Assessed cost of service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Assessed level of service ratio									
Roads									
2005-06	122.85	117.78	78.33	87.01	48.11	115.40	67.72	103.07	100.00
2006-07	112.56	111.64	96.22	88.86	57.45	91.91	57.89	104.17	100.00
2007-08	109.82	119.42	102.80	82.52	46.99	86.55	117.87	63.54	100.00
2008-09	119.66	116.45	95.75	79.00	43.94	86.26	73.54	84.76	100.00
Transport services									
2005-06	128.49	58.00	111.93	102.17	109.70	27.96	56.99	67.18	100.00
2006-07	143.86	63.88	94.84	94.14	70.62	14.29	53.45	47.53	100.00
2007-08	128.82	59.80	123.35	92.77	84.26	26.37	65.36	53.03	100.00
2008-09	127.24	59.60	137.09	87.37	62.72	31.21	66.53	50.83	100.00
Services to industry									
2005-06	73.20	48.83	187.27	127.90	101.72	115.84	56.04	188.58	100.00
2006-07	70.38	46.67	194.74	127.04	91.91	123.02	45.94	192.79	100.00
2007-08	85.80	48.12	178.59	124.18	76.19	109.61	49.18	186.23	100.00
2008-09	77.23	49.42	170.20	135.61	86.01	144.79	34.58	266.14	100.00
Other expenses									
2005-06	91.03	110.83	100.41	69.19	103.02	127.62	179.65	157.58	100.00
2006-07	89.88	105.20	106.02	74.64	100.09	127.00	183.78	175.71	100.00
2007-08	88.39	101.33	108.00	72.97	112.13	131.40	171.33	204.26	100.00
2008-09	72.24	102.57	123.79	82.94	109.14	125.76	213.48	221.29	100.00
Depreciation									
2005-06	101.12	85.14	125.08	80.85	84.81	124.85	169.35	86.19	100.00
2006-07	101.20	81.56	127.21	83.57	84.89	115.03	172.93	93.79	100.00
2007-08	103.76	82.76	118.99	82.66	89.63	126.34	174.24	96.30	100.00
2008-09	97.61	78.14	141.15	77.48	82.80	110.78	179.15	90.28	100.00
Total expenses									
2005-06	98.42	98.93	98.57	98.73	106.32	102.74	131.26	105.74	100.00
2006-07	98.02	98.44	102.70	98.43	102.66	99.00	123.81	103.33	100.00
2007-08	96.95	98.20	104.05	98.84	102.86	99.56	126.77	103.66	100.00
2008-09	92.80	98.35	106.68	103.19	104.42	102.64	130.36	104.60	100.00

Note: ACT expenses may include municipal transactions so ratios may not be comparable with those of other States.

Table 3-3 Assessed capital requirement and level of capital provision ratios

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Assessed capital requirement ratio									
Investment									
2005-06	77.94	94.57	142.58	120.82	67.60	70.31	80.88	263.40	100.00
2006-07	86.95	92.49	126.48	127.08	76.28	71.16	77.57	200.77	100.00
2007-08	85.92	86.51	129.42	135.15	77.51	65.82	58.03	265.29	100.00
2008-09	94.45	82.28	129.76	124.60	78.30	72.09	63.63	154.35	100.00
Net lending									
2005-06	85.34	99.63	125.51	112.00	86.36	83.84	96.16	120.37	100.00
2006-07	59.43	105.14	156.65	153.63	62.07	29.98	85.72	120.82	100.00
2007-08	111.71	99.31	82.79	81.24	115.60	123.83	106.12	84.82	100.00
2008-09	104.61	99.69	94.58	89.53	106.83	108.41	102.04	99.63	100.00
Assessed level of capital provision ratio									
Investment									
2005-06	127.32	109.72	96.44	76.58	59.75	47.16	-45.18	75.40	100.00
2006-07	98.92	108.86	126.14	92.82	41.70	-31.03	30.54	53.94	100.00
2007-08	82.75	57.39	170.79	109.71	50.30	-37.64	137.81	63.38	100.00
2008-09	73.23	66.58	160.80	97.29	114.68	9.08	79.55	125.06	100.00
Net lending									
2005-06	-61.02	-54.92	330.83	547.78	-86.47	-29.76	-226.66	-167.33	100.00
2006-07	-403.86	211.69	-53.69	809.45	139.90	447.05	35.09	487.49	100.00
2007-08	97.92	-44.11	731.61	-377.16	-59.36	-69.06	-195.39	-528.81	100.00
2008-09	78.82	45.81	221.17	103.46	98.37	36.23	87.41	20.42	100.00

Note: Negative numbers for Investment and Net lending occur because either the State's actual investment/net lending or its assessed investment/net lending is negative.

CHAPTER 4

ANALYSIS OF RELATIVITIES — DIFFERENCE FROM EPC

- 1 This chapter presents an analysis of the relativities assessed in the 2010 Review.
- 2 The analysis of relativities shows the effects of the Commission's assessments on the recommended distribution of the goods and services tax (GST). It does so by comparing the effects of the total assessments (or parts of them) with a benchmark distribution¹. The benchmark that has been used in the analysis is the equal per capita (EPC) distribution — that is, a distribution that would arise if each State had the same revenue raising capacity and/or the same costs of providing services or costs of investment or net lending requirements.
- 3 The analysis in this chapter has been done using the 2010-11 GST revenue of \$45 060 million and the December 2010 populations taken from the Commonwealth of Australia *Mid-year Economic and Fiscal Outlook 2009-10*.
- 4 The analysis can be done at various levels of disaggregation. It usually starts with an estimate of the total effect of the Commission's assessments — the total difference between the distribution of the GST based on the assessed relativities and an EPC distribution of it (as in Chapter 2). At a more disaggregated level, the analysis in this attachment shows the contribution² to the difference from the EPC distribution of each revenue category, each expense category, investment, net lending and each Commonwealth payment to the States which has an impact on the relativities. Analysis is also done to show the effects of each disability the Commission assessed³.

¹ Differences in the two distributions reflect the underlying differences in assessed relativities from 1.0.

² The dissection of the total difference between an equalisation distribution and an EPC distribution to identify the effects of each category is done by calculating the average of the needs assessed for each State in the assessment years and scaling the result by the growth in GST revenue between those years and 2010-11, and then subtracting the scaled result from the EPC result.

³ The analysis of the effects of disability factors can be done in several ways. In this report, the effects of each disability are measured as the distribution of the GST revenue that would arise from an assessed disability only (assuming all other disabilities were not assessed).

5 The following tables provide the analysis:

- Table 4-1 and Table 4-2 show the contribution of each revenue category, in \$ million and in \$ per capita;
- Table 4-3 and Table 4-4 show the contribution of each expense category, in \$ million and in \$ per capita;
- Table 4-5 and Table 4-6 show the contribution of investment and net lending, in \$ million and in \$ per capita;
- Table 4-7 and Table 4-8 show the contribution of the largest Commonwealth payments which impact on the relativities, in \$ million and in \$ per capita; and
- Table 4-9 and Table 4-10 show the contribution of each revenue base and expenditure disability assessed by the Commission, in \$ million and in \$ per capita.

Table 4-1 Contribution to difference between equalisation and equal per capita distributions of the 2010-11 GST, revenue categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Payroll tax	-474.4	-57.7	368.5	-228.2	238.5	112.9	6.9	33.6	760.3
Land tax	-77.8	9.5	-66.2	-151.5	174.9	65.5	28.5	17.2	295.5
Stamp duty on conveyances	94.7	436.3	-713.0	-323.6	342.1	120.1	10.8	32.7	1036.7
Insurance tax	-117.2	22.7	46.4	10.1	6.9	17.3	7.4	6.5	117.2
Motor taxes	298.9	-38.5	-100.9	-198.7	18.4	-3.6	16.5	7.9	341.7
Mining revenue	1 122.5	1 501.0	-972.7	-2 097.2	292.3	107.4	103.3	-56.7	3 126.6
Other revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	846.7	1 875.9	-1 439.9	-2 994.0	1 075.6	420.6	173.8	41.4	4 433.9

Table 4-2 Contribution to difference between equalisation and equal per capita distributions of the 2010-11 GST, revenue categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Payroll tax	-65.76	-10.39	80.90	-98.49	144.79	221.60	19.21	145.23	33.97
Land tax	-10.79	1.70	-14.53	-65.38	106.19	128.54	79.60	74.36	13.20
Stamp duty on conveyances	13.12	78.60	-156.53	-139.65	207.70	235.69	30.08	141.66	46.31
Insurance tax	-16.25	4.09	10.19	4.35	4.17	33.88	20.63	28.26	5.24
Motor taxes	41.42	-6.94	-22.15	-85.73	11.18	-7.04	46.18	33.98	15.26
Mining revenue	155.58	270.40	-213.54	-904.95	177.51	210.91	288.39	-245.46	139.68
Other revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	117.36	337.93	-316.10	-1 291.94	653.06	825.54	484.99	178.97	198.08

Table 4-3 Contribution to difference between equalisation and equal per capita distributions of the 2010-11 GST, expense categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Schools Education	-20.2	-637.6	216.3	170.0	-57.1	79.8	-9.8	258.7	724.7
Post Secondary Education	-12.1	-57.4	-12.6	26.4	-13.8	0.1	28.3	41.1	95.9
Admitted Patients	101.0	-272.3	-115.2	-28.2	159.8	52.5	-70.8	173.1	486.5
Community and Other Health Services	-439.6	-201.4	52.0	328.7	-39.9	56.6	44.1	199.5	680.9
Welfare and Housing	-122.0	-422.1	52.3	-13.1	131.8	87.8	-58.4	343.8	615.7
Services to Communities	-190.6	-279.4	68.9	172.9	29.9	-34.9	-34.5	267.6	539.3
Justice Services	-103.4	-477.9	80.8	119.2	-29.6	32.3	4.6	374.1	610.9
Roads	-183.5	-164.7	85.1	160.2	50.2	-3.7	-26.2	82.6	378.1
Transport Services	175.9	176.2	-123.0	-53.3	-58.8	-67.1	-18.6	-31.3	352.2
Services to Industry	-63.1	-63.3	-5.2	52.9	30.7	22.0	-1.1	27.0	132.7
Depreciation	-109.1	-187.8	48.6	110.9	21.4	8.7	-18.5	125.8	315.4
Other Expenses	-123.5	-156.1	-61.5	41.2	1.8	74.4	86.0	137.7	341.1
Total	-1 089.1	-2 740.9	286.2	1 086.9	226.2	308.1	-74.8	1 997.4	3 904.8

Table 4-4 Contribution to difference between equalisation and equal per capita distributions of the 2010-11 GST, expense categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Schools Education	-2.80	-114.86	47.48	73.37	-34.70	156.55	-27.44	1119.24	32.38
Post Secondary Education	-1.68	-10.35	-2.77	11.39	-8.37	0.22	79.06	177.75	4.29
Admitted Patients	14.00	-49.05	-25.29	-12.18	97.04	103.11	-197.48	749.09	21.73
Community and other health services	-60.93	-36.28	11.43	141.84	-24.22	111.08	122.95	863.18	30.42
Welfare and Housing	-16.91	-76.05	11.48	-5.64	80.05	172.25	-163.08	1 487.53	27.50
Services to Communities	-26.41	-50.33	15.13	74.61	18.13	-68.46	-96.18	1 157.94	24.09
Justice Services	-14.34	-86.08	17.73	51.42	-17.98	63.38	12.85	1 618.65	27.29
Roads	-25.43	-29.68	18.68	69.14	30.50	-7.26	-73.16	357.34	16.89
Transport Services	24.39	31.74	-27.01	-23.00	-35.70	-131.67	-51.93	-135.57	15.73
Services to Industry	-8.74	-11.41	-1.14	22.85	18.67	43.18	-2.97	116.74	5.93
Depreciation	-15.12	-33.83	10.67	47.85	12.99	17.10	-51.63	544.31	14.09
Other Expenses	-17.12	-28.11	-13.51	17.78	1.11	146.00	240.10	595.61	15.24
Total	-150.96	-493.75	62.83	469.00	137.34	604.81	-208.63	8 642.58	174.44

Table 4-5 Contribution to difference between equalisation and equal per capita distributions of the 2010-11 GST, capital categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Investment	-315.5	-320.6	537.9	272.1	-155.5	-64.3	-51.5	97.4	907.4
Net lending or borrowing	-178.7	9.2	147.8	96.1	-50.5	-23.3	-4.0	3.5	256.5
Total	-494.2	-311.5	685.7	368.2	-206.0	-87.6	-55.5	100.9	1 154.7

Table 4-6 Contribution to difference between equalisation and equal per capita distributions of the 2010-11 GST, capital categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Investment	-43.73	-57.76	118.09	117.41	-94.42	-126.15	-143.86	421.50	40.54
Net lending or borrowing	-24.77	1.65	32.44	41.48	-30.66	-45.69	-11.08	14.94	11.46
Total	-68.50	-56.11	150.53	158.89	-125.09	-171.85	-154.93	436.44	51.59

Table 4-7 Contribution to difference between equalisation and equal per capita distributions of the 2010-11 GST, Commonwealth payments, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Nation building program NPP - Construction - National network roads	-93.6	294.8	-279.3	-23.6	39.2	24.9	38.1	-0.6	397.0
National healthcare SPP	-46.6	51.3	45.2	9.4	-67.4	8.1	24.3	-24.4	138.4
Nation building plan for the future NPP - Roads	-5.6	67.4	-123.4	28.2	20.0	6.2	4.4	2.8	128.9
National schools SPP - Non-government schools	47.0	-49.7	26.3	5.4	-22.9	15.4	-20.4	-1.0	94.0
National schools SPP - Government schools	8.4	44.7	-9.2	20.1	-22.8	-9.9	6.9	-38.3	80.2
Remote Indigenous housing	31.0	31.3	-13.9	-5.1	4.5	2.7	2.0	-52.6	71.5
Nation Building Plan (NBP) - former Auslink - Rail	36.9	-38.1	12.4	-1.7	1.7	-14.3	2.1	1.0	54.1
Nation building program NPP - Maintenance	-2.1	36.2	-12.4	1.5	-6.7	-3.4	6.1	-19.1	43.7
National affordable housing agreement SPP	7.9	26.8	6.9	-0.5	-8.0	-6.3	-6.5	-20.3	41.6
Grants for Indigenous purposes to Welfare and housing	18.4	15.0	3.0	-9.4	-2.0	1.4	0.9	-27.2	38.6
Other	60.5	48.8	22.5	30.5	-79.4	-27.0	10.5	-66.4	172.8
Total	62.1	528.5	-321.8	54.8	-143.7	-2.1	68.4	-246.1	713.8

Table 4-8 Contribution to difference between equalisation and equal per capita distributions of the 2010-11 GST, Commonwealth payments, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Nation building program NPP - Construction - National network roads	-12.97	53.10	-61.31	-10.17	23.80	48.97	106.34	-2.47	17.74
National healthcare SPP	-6.46	9.25	9.93	4.05	-40.92	15.96	67.92	-105.51	6.18
Nation building plan for the future NPP - Roads	-0.77	12.15	-27.09	12.15	12.15	12.15	12.15	12.15	5.76
National schools SPP - Non-government schools	6.51	-8.96	5.78	2.32	-13.88	30.13	-56.91	-4.54	4.20
National schools SPP - Government schools	1.17	8.06	-2.02	8.68	-13.83	-19.41	19.29	-165.88	3.58
Remote Indigenous housing	4.30	5.64	-3.06	-2.18	2.75	5.30	5.60	-227.39	3.20
Nation Building Plan (NBP) - former Auslink - Rail	5.11	-6.86	2.72	-0.72	1.05	-28.14	5.86	4.52	2.42
Nation building program NPP - Maintenance	-0.29	6.52	-2.73	0.63	-4.04	-6.63	16.97	-82.76	1.95
National affordable housing agreement SPP	1.09	4.83	1.52	-0.21	-4.86	-12.32	-18.17	-88.03	1.86
Grants for Indigenous purposes to Welfare and housing	2.55	2.70	0.65	-4.07	-1.22	2.77	2.55	-117.59	1.73
Other	8.39	8.80	4.95	13.15	-48.24	-52.94	29.22	-287.46	7.72
Total	8.61	95.21	-70.65	23.63	-87.24	-4.18	190.81	-1 064.97	31.89

Table 4-9 Contribution to difference between equalisation and equal per capita distributions of the 2009-10 GST, disability factors, \$million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Effects on revenue raising capacity									
Mining production	1 122.5	1 501.0	-972.7	-2 097.2	292.3	107.4	103.3	-56.7	3 126.6
Property sales	94.7	436.3	-713.0	-323.6	342.1	120.1	10.8	32.7	1 036.7
Payrolls paid (a)	-474.4	-57.7	368.5	-228.2	238.5	112.9	6.9	33.6	760.3
Motor vehicle registrations and sales	298.9	-38.5	-100.9	-198.7	18.4	-3.6	16.5	7.9	341.7
Land values	-77.8	9.5	-66.2	-151.5	174.9	65.5	28.5	17.2	295.5
Other effects on revenue	-117.2	22.7	46.4	10.1	6.9	17.3	7.4	6.5	117.2
Effects on expenditure requirements									
Demographic features									
Indigeneity	-465.9	-1 425.6	441.1	426.8	-183.8	17.9	-68.1	1 257.5	2 143.3
Effects of where people live (b)	-458.0	-631.0	290.4	561.2	130.6	-100.2	-170.7	377.6	1 359.9
Socio-economic status (c)	268.6	-66.4	-208.7	-396.0	441.1	169.2	-188.3	-19.4	878.9
Population growth	-178.7	9.2	147.8	96.1	-50.5	-23.3	-4.0	3.5	256.5
Other demographic effects on service use (d)	71.5	-10.0	266.5	-29.0	-73.7	100.2	38.2	-363.7	476.4
Economic activity - effects on expenses									
Interstate differences in wage levels (e)	773.2	-200.8	-484.8	22.8	-125.6	-87.4	61.9	40.8	898.7
Non-state service provision (f)	-526.5	-115.5	114.6	346.8	-51.9	27.6	28.8	176.1	693.9
Road use	-74.8	-19.0	47.1	34.5	27.4	4.0	-23.4	4.2	117.1
Other economic influences (g)	-118.3	-94.3	20.2	90.7	36.9	37.9	-3.0	29.9	215.6
Diseconomies of small scale (h)	-358.3	-221.0	-136.6	45.4	89.0	179.3	186.2	216.0	715.9
Geographic and related influences									
(i)	-20.0	2.9	73.4	-21.9	-29.5	-5.5	-6.5	7.3	83.5
Revenues from the Commonwealth	-15.8	547.0	-334.2	54.4	-125.4	-20.2	86.8	-192.5	688.1
Other influences on expenditure (j)	-423.0	-307.0	415.8	282.5	-207.7	-80.3	-0.1	319.8	1 018.1
TOTAL	-679.5	-658.2	-785.5	-1 475.0	950.0	638.8	111.3	1 898.1	3 598.3

Note The redistribution is the total movement from the equal per capita distribution. It is the sum of positive (or negative) items in the row.

- (a) The effects of interstate differences in taxable payrolls on capacity to raise payroll tax revenue.
- (b) Includes the effects on the unit costs of services of remoteness and service delivery scale plus transport subsidies that relate to location, road length effects and the water and electricity subsidies. It does not include effects of location on use of hospitals.
- (c) Includes the effects of people receiving Commonwealth benefits and people with Commonwealth pension and health care cards.
- (d) Includes the effects of interstate differences in age structure and cultural and linguistic diversity.
- (e) The effects of interstate differences in wage levels on the costs of providing services.
- (f) Includes the effects of non-State service provision, especially for health, on State expenses.
- (g) Includes the effects of different industry sizes and differences in interstate freight and travel costs.
- (h) The effects of administrative scale disabilities.
- (i) Includes effects of State size and climate effects.
- (j) Includes interactions between disabilities and components of disabilities.

Table 4-10 Contribution to difference between equalisation and equal per capita distributions of the 2009-10 GST, disability factors, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Effects on revenue raising capacity									
Mining production	155.58	270.40	-213.54	-904.95	177.51	210.91	288.39	-245.46	139.68
Property sales	13.12	78.60	-156.53	-139.65	207.70	235.69	30.08	141.66	46.31
Payrolls paid (a)	-65.76	-10.39	80.90	-98.49	144.79	221.60	19.21	145.23	33.97
Motor vehicle registrations and sales	41.42	-6.94	-22.15	-85.73	11.18	-7.04	46.18	33.98	15.26
Land values	-10.79	1.70	-14.53	-65.38	106.19	128.54	79.60	74.36	13.20
Other effects on revenue	-16.25	4.09	10.19	4.35	4.17	33.88	20.63	28.26	5.24
Effects on expenditure requirements									
Demographic features									
Indigeneity	-64.58	-256.81	96.85	184.15	-111.59	35.15	-189.93	5 441.22	95.75
Effects of where people live (b)	-63.48	-113.67	63.76	242.17	79.31	-196.76	-476.33	1 633.85	60.75
Socio-economic status (c)	37.23	-11.96	-45.82	-170.88	267.81	332.14	-525.63	-84.09	39.26
Population growth	-24.77	1.65	32.44	41.48	-30.66	-45.69	-11.08	14.94	11.46
Other demographic effects on service use (d)	9.92	-1.80	58.50	-12.52	-44.77	196.76	106.49	-1 573.64	21.28
Economic activity - effects on expenses									
Interstate differences in wage levels (e)	107.17	-36.18	-106.44	9.84	-76.25	-171.62	172.85	176.34	40.15
Non-state service provision (f)	-72.98	-20.81	25.16	149.65	-31.51	54.17	80.38	761.98	31.00
Road use	-10.36	-3.43	10.33	14.87	16.67	7.79	-65.19	18.23	5.23
Other economic influences (g)	-16.40	-16.99	4.44	39.13	22.43	74.40	-8.28	129.33	9.63
Diseconomies of small scale (h)	-49.66	-39.81	-30.00	19.58	54.02	352.03	519.63	934.78	31.98
Geographic and related influences									
(i)	-2.77	0.51	16.10	-9.47	-17.92	-10.86	-18.22	31.59	3.73
Revenues from the Commonwealth	-2.19	98.53	-73.37	23.49	-76.13	-39.61	242.13	-833.14	30.74
Other influences on expenditure (j)	-58.64	-55.30	91.28	121.89	-126.12	-157.55	-0.20	1 383.82	45.48
TOTAL	-94.19	-118.57	-172.45	-636.49	576.82	1 253.91	310.74	8 213.26	160.75

Note The redistribution is the total movement from the equal per capita distribution. It is the sum of positive (or negative) items in the row.

- (a) The effects of interstate differences in taxable payrolls on capacity to raise payroll tax revenue.
- (b) Includes the effects on the unit costs of services of remoteness and service delivery scale plus transport subsidies that relate to location, road length effects and the water and electricity subsidies. It does not include effects of location on use of hospitals.
- (c) Includes the effects of people receiving Commonwealth benefits and people with Commonwealth pension and health care cards.
- (d) Includes the effects of interstate differences in age structure and cultural and linguistic diversity.
- (e) The effects of interstate differences in wage levels on the costs of providing services.
- (f) Includes the effects of non-State service provision, especially for health, on State expenses.
- (g) Includes the effects of different industry sizes and differences in interstate freight and travel costs.
- (h) The effects of administrative scale disabilities.
- (i) Includes effects of State size and climate effects.
- (j) Includes interactions between disabilities and components of disabilities.

CHAPTER 5

ANALYSIS OF CHANGES FROM THE 2009 UPDATE

- 1 This chapter presents an analysis of the changes in the assessed relativities in this review from those assessed in the 2009 Update.
- 2 It shows the total change in GST revenue each State would receive as a result of changes in each assessment and Commonwealth payment. It also shows the dissection of those changes into changes due to:
 - shortening the review period from 5 to 3 years;
 - changes in the assessment methods between the 2009 Update and this review, including revisions to data; and
 - changes in State circumstances between 2005-06 to 2008-09.
- 3 Changes in assessment methods have been made to achieve equalisation in a way consistent with the requirement of the terms of reference to simplify the assessments and to ensure they are reliable. For example, there were 39 expenses categories (including separately assessed user charge categories) and 12 revenue categories in the 2009 Update. In this review, there are 12 expenses categories, 8 revenue categories (including one for Commonwealth payments) and 2 capital categories.
- 4 Due to the changes in the number of categories and their definitions between the two inquiries, it is not possible to make exact comparisons. However, we have remapped the 2009 Update assessments using the 2010 Review category structure. While every effort has been made to ensure they are as comparable as possible, caution should be exercised in interpreting the results shown in this chapter, especially the effects of method changes.

- 5 The analysis is done by comparing the distributions of the GST revenue resulting from the assessments in each inquiry¹. Consistent with the Commission's usual practice, the analysis in this chapter has been done using the 2009-10 GST revenue of \$42 300.0 million and the December 2009 populations taken from the Commonwealth of Australia, *Mid-year Economic and Fiscal Outlook 2009-10*.
- 6 The same analysis has not been done to show the effects of each disability that the Commission assessed, mainly because of difficulties in obtaining comparable sets of disabilities from the 2009 Update.
- 7 The following tables provide the analysis of the contribution of each assessment to the change in State GST shares between the 2009 Update and the 2010 Review in total and dissected into the major causes:
 - Table 5-1 to Table 5-8 show the contribution of each revenue category, in \$ million and in \$ per capita;
 - Table 5-9 to Table 5-16 show the contribution of each expense category, in \$ million and in \$ per capita;
 - Table 5-17 to Table 5-22 show the contribution of the investment and net lending assessments by the Commission, in \$ million and in \$ per capita; and
 - Table 5-23 to Table 5-30 provide the contribution of the largest Commonwealth payments, in \$ million and in \$ per capita.

¹ The dissection of the total difference between the 2010 Review distribution and the 2009 Update distribution of the same pool, using the same populations, to identify the changes due to each category assessment is done by calculating the average of the needs assessed for each State in the assessment years and scaling the result by the growth in GST revenue between those years and 2009-10 in each inquiry, and then subtracting the results.

Table 5-1 Total change in the GST distribution — 2009 Update to 2010 Review, revenue categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Payroll tax	129.3	137.0	-79.1	-154.2	27.7	-8.3	-45.9	-6.6	294.1
Land tax	419.9	-131.5	-159.7	-113.3	-7.6	-20.4	17.1	-4.6	437.0
Stamp duty on conveyances	168.2	-171.1	38.0	27.5	-31.8	-11.5	-2.2	-17.0	233.7
Insurance tax	36.5	4.9	-18.2	-5.1	-7.7	-3.6	-5.5	-1.3	41.5
Motor taxes	0.3	26.8	12.6	-52.7	16.2	-1.9	-2.1	0.9	56.7
Mining revenue	328.7	432.4	-365.6	-568.0	114.2	32.9	31.2	-5.7	939.4
Other revenue	85.9	12.8	-67.3	29.2	-39.2	-23.1	9.5	-7.7	137.4
Total	1 171.5	311.9	-640.8	-838.1	71.8	-36.1	2.0	-42.2	1 557.2

Note: Due to the corruption of one dataset, inconsistent category structures were used in analysing changes for Admitted patient, Community and other health, and Welfare and housing categories. It also had a flow on effect on the Other expenses and Other revenue categories. This error affected all tables in Chapter 5 except tables 5-17 to 5-22 in earlier versions of this document. All tables have been corrected and updated.

Table 5-2 Total change in the GST distribution — 2009 Update to 2010 Review, revenue categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Payroll tax	18.14	25.10	-17.76	-68.17	17.02	-16.40	-130.04	-29.04	13.35
Land tax	58.89	-24.08	-35.85	-50.07	-4.66	-40.37	48.42	-20.28	19.84
Stamp duty on conveyances	23.59	-31.34	8.53	12.14	-19.48	-22.81	-6.33	-75.22	10.61
Insurance tax	5.12	0.91	-4.09	-2.28	-4.71	-7.20	-15.62	-5.65	1.88
Motor taxes	0.04	4.90	2.83	-23.29	9.91	-3.75	-5.90	3.84	2.57
Mining revenue	46.10	79.19	-82.10	-251.13	70.08	65.21	88.27	-25.39	42.66
Other revenue	12.05	2.34	-15.12	12.91	-24.06	-45.84	27.04	-34.20	6.24
Total	164.29	57.12	-143.88	-370.51	44.03	-71.52	5.69	-186.42	70.71

Table 5-3 Change in the GST distribution due to shortening the review period — 2009 Update to 2010 Review, revenue categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Payroll tax	38.2	19.3	-38.5	-26.4	6.6	1.9	-0.8	-0.2	65.9
Land tax	85.7	33.0	-55.8	-63.9	0.1	-0.5	-1.9	3.4	122.1
Stamp duty on conveyances	239.3	12.1	-78.3	-188.5	13.5	1.2	2.4	-1.9	268.6
Insurance tax	10.9	5.5	-6.9	-9.1	1.2	-1.4	0.0	-0.3	17.7
Motor taxes	13.7	11.0	-3.6	-24.0	4.1	0.2	-0.3	-1.2	29.0
Mining revenue	130.5	151.9	-106.2	-216.6	26.3	7.2	10.1	-3.2	326.0
Other revenue	24.6	18.1	-17.5	-20.7	-1.2	-2.0	0.6	-1.9	43.3
Total	542.8	250.9	-306.8	-549.2	50.7	6.7	10.1	-5.3	861.3

Table 5-4 Change in the GST distribution due to shortening the review period — 2009 Update to 2010 Review, revenue categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Payroll tax	5.35	3.53	-8.65	-11.67	4.02	3.81	-2.34	-0.91	2.99
Land tax	12.02	6.04	-12.54	-28.25	0.05	-0.94	-5.38	14.94	5.55
Stamp duty on conveyances	33.56	2.22	-17.57	-83.31	8.30	2.45	6.88	-8.41	12.20
Insurance tax	1.53	1.01	-1.55	-4.01	0.76	-2.80	0.01	-1.36	0.80
Motor taxes	1.92	2.01	-0.81	-10.60	2.53	0.41	-0.79	-5.09	1.32
Mining revenue	18.30	27.82	-23.84	-95.77	16.16	14.29	28.63	-14.31	14.81
Other revenue	3.44	3.32	-3.92	-9.17	-0.73	-3.95	1.65	-8.40	1.97
Total	76.13	45.95	-68.88	-242.77	31.09	13.27	28.67	-23.53	39.11

Table 5-5 Change in the GST distribution due to method changes and data revisions — 2009 Update to 2010 Review, revenue categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Payroll tax	36.4	80.5	-56.1	-17.9	5.1	-11.7	-32.1	-4.3	122.1
Land tax	181.2	-162.5	-32.8	61.1	-24.1	-27.6	15.2	-10.4	257.5
Stamp duty on conveyances	-69.8	-24.9	63.8	0.5	18.7	3.5	6.4	1.7	94.7
Insurance tax	13.3	-1.8	-2.9	5.9	-8.2	-1.9	-3.7	-0.7	19.2
Motor taxes	-18.0	-0.8	33.2	-16.6	0.2	-0.2	-1.1	3.2	36.6
Mining revenue	31.4	-10.1	55.1	-83.2	4.8	-4.6	0.4	6.2	97.9
Other revenue	61.3	-5.4	-49.9	49.9	-38.0	-21.2	9.0	-5.8	120.3
Total	235.9	-124.9	10.5	-0.2	-41.4	-63.7	-5.9	-10.2	246.4

Table 5-6 Change in the GST distribution due to method changes and data revisions — 2009 Update to 2010 Review, revenue categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Payroll tax	5.11	14.74	-12.60	-7.91	3.16	-23.24	-90.83	-18.95	5.54
Land tax	25.41	-29.76	-7.36	27.00	-14.80	-54.75	43.05	-46.03	11.69
Stamp duty on conveyances	-9.79	-4.55	14.33	0.23	11.50	6.95	18.05	7.45	4.30
Insurance tax	1.87	-0.33	-0.64	2.62	-5.02	-3.86	-10.58	-3.16	0.87
Motor taxes	-2.52	-0.14	7.46	-7.34	0.14	-0.40	-3.12	13.97	1.66
Mining revenue	4.40	-1.86	12.37	-36.78	2.94	-9.05	1.22	27.44	4.45
Other revenue	8.60	-0.98	-11.19	22.08	-23.34	-41.89	25.38	-25.80	5.46
Total	33.08	-22.87	2.37	-0.10	-25.41	-126.24	-16.84	-45.08	11.19

Table 5-7 Change in the GST distribution due to changed State circumstances between 2005-06 and 2008-09 — 2009 Update to 2010 Review, revenue categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Payroll tax	54.7	37.2	15.5	-109.9	16.0	1.5	-13.0	-2.1	125.0
Land tax	153.0	-2.0	-71.0	-110.4	16.5	7.7	3.8	2.4	183.4
Stamp duty on conveyances	-1.3	-158.4	52.4	215.4	-64.0	-16.3	-11.0	-16.8	267.8
Insurance tax	12.3	1.2	-8.4	-2.0	-0.7	-0.3	-1.8	-0.3	13.5
Motor taxes	4.5	16.6	-17.0	-12.1	11.8	-1.9	-0.7	-1.1	32.9
Mining revenue	166.9	290.6	-314.6	-268.2	83.1	30.3	20.6	-8.7	591.5
Other revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	390.1	185.3	-343.2	-287.3	62.6	21.1	-2.1	-26.6	659.1

Table 5-8 Change in the GST distribution due to changed State circumstances between 2005-06 and 2008-09 — 2009 Update to 2010 Review, revenue categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Payroll tax	7.67	6.82	3.48	-48.59	9.84	3.04	-36.87	-9.19	5.68
Land tax	21.46	-0.36	-15.95	-48.81	10.09	15.32	10.76	10.82	8.33
Stamp duty on conveyances	-0.18	-29.00	11.77	95.22	-39.29	-32.21	-31.25	-74.25	12.16
Insurance tax	1.72	0.23	-1.89	-0.89	-0.46	-0.54	-5.05	-1.13	0.61
Motor taxes	0.64	3.03	-3.82	-5.36	7.24	-3.77	-1.99	-5.04	1.49
Mining revenue	23.41	53.22	-70.63	-118.57	50.98	59.97	58.42	-38.52	26.86
Other revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	54.71	33.94	-77.05	-127.01	38.41	41.81	-5.99	-117.31	29.93

Table 5-9 Total change in the GST distribution — 2009 Update to 2010 Review, expenses categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Schools education	43.8	-129.6	36.5	9.5	44.8	34.6	-29.2	-10.4	169.2
Post-secondary education	21.6	15.0	-37.1	4.6	-2.6	-6.2	10.5	-5.8	51.7
Admitted patient services	8.7	-27.2	-69.7	17.7	33.1	34.4	-6.3	9.2	103.2
Community and other health services	-354.8	-1.5	39.9	228.3	-0.9	42.4	38.2	8.3	357.1
Welfare and housing services	-75.8	-109.4	50.1	-68.1	145.7	67.3	-37.6	27.8	290.9
Services to communities	25.2	83.2	116.1	-74.8	-51.3	-33.9	-9.6	-54.8	224.4
Justice services	-108.3	-186.2	124.8	57.1	54.4	32.0	-36.2	62.3	330.7
Roads	-130.1	153.3	57.0	-54.3	70.1	-11.1	-0.8	-84.1	280.3
Transport services	31.0	158.8	-69.2	-47.3	-18.4	-21.8	-0.7	-32.5	189.8
Services to industry	137.5	42.8	-19.5	-74.4	-30.0	-16.3	-3.8	-36.3	180.3
Depreciation	-90.3	-143.9	35.7	97.8	24.2	-1.0	-18.6	95.9	253.7
Other expenses	-31.7	128.2	27.6	-96.6	-1.8	5.2	34.6	-65.3	195.5
Total	-523.1	-18.0	291.8	0.1	267.4	125.7	-59.4	-84.5	685.0

Table 5-10 Total change in the GST distribution — 2009 Update to 2010 Review, expenses categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Schools education	6.14	-23.73	8.19	4.19	27.50	68.62	-82.69	-45.84	7.68
Post-secondary education	3.04	2.74	-8.34	2.02	-1.57	-12.26	29.80	-25.71	2.35
Admitted patient services	1.23	-4.98	-15.65	7.84	20.33	68.08	-17.79	40.66	4.69
Community and other health services	-49.76	-0.27	8.95	100.94	-0.53	84.01	108.22	36.73	16.22
Welfare and housing services	-10.63	-20.04	11.24	-30.10	89.40	133.34	-106.47	122.68	13.21
Services to communities	3.53	15.23	26.07	-33.09	-31.44	-67.04	-27.32	-242.05	10.19
Justice services	-15.18	-34.10	28.02	25.24	33.40	63.42	-102.48	275.23	15.01
Roads	-18.24	28.08	12.79	-23.99	42.98	-21.98	-2.23	-371.53	12.73
Transport services	4.35	29.08	-15.53	-20.91	-11.26	-43.24	-1.87	-143.41	8.62
Services to industry	19.28	7.84	-4.38	-32.90	-18.38	-32.31	-10.80	-160.21	8.19
Depreciation	-12.66	-26.35	8.01	43.25	14.86	-1.92	-52.55	423.72	11.52
Other expenses	-4.45	23.48	6.19	-42.72	-1.10	10.20	97.88	-288.54	8.88
Total	-73.37	-3.30	65.52	0.05	164.05	248.90	-168.20	-373.05	31.11

Table 5-11 Change in the GST distribution due to shortening the review period — 2009 Update to 2010 Review, expense categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Schools education	-5.9	-15.9	10.3	5.3	8.5	-0.2	-0.9	-1.1	24.1
Post-secondary education	7.6	-3.9	-3.7	-0.2	1.4	-1.3	0.7	-0.6	9.7
Admitted patient services	47.2	1.1	-38.1	-1.5	-14.9	-3.8	3.3	6.8	58.3
Community and other health services	2.5	-1.4	-9.7	10.8	-3.4	-3.4	1.7	2.9	17.9
Welfare and housing services	14.8	-15.9	-1.5	-10.1	-0.2	-1.7	-0.6	15.2	30.0
Services to communities	-10.1	-40.4	-0.3	22.4	11.8	-1.4	-3.9	21.9	56.1
Justice services	-5.8	-8.7	8.0	4.7	-0.9	-0.1	0.1	2.7	15.5
Roads	-48.5	7.9	-14.4	24.7	16.3	1.6	4.6	7.8	62.9
Transport services	1.9	-2.1	-2.6	4.9	-0.5	-3.1	-0.9	2.3	9.2
Services to industry	-6.9	-2.6	9.7	3.1	-0.2	1.7	-3.1	-1.8	14.6
Depreciation	2.0	-0.1	-1.0	-0.4	-0.7	-0.3	0.0	0.5	2.5
Other expenses	9.5	-3.0	11.4	3.2	-7.8	-3.8	-1.8	-7.8	24.2
Total	8.4	-84.9	-31.8	66.8	9.5	-15.8	-0.9	48.9	133.5

Table 5-12 Change in the GST distribution due to shortening the review period — 2009 Update to 2010 Review, expense categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Schools education	-0.83	-2.91	2.32	2.33	5.20	-0.36	-2.66	-5.00	1.09
Post-secondary education	1.07	-0.71	-0.82	-0.10	0.86	-2.64	1.95	-2.82	0.44
Admitted patient services	6.61	0.20	-8.56	-0.67	-9.15	-7.52	9.33	29.89	2.65
Community and other health services	0.35	-0.25	-2.17	4.76	-2.11	-6.78	4.74	12.99	0.81
Welfare and housing services	2.08	-2.90	-0.35	-4.48	-0.13	-3.28	-1.82	67.18	1.36
Services to communities	-1.42	-7.40	-0.07	9.89	7.26	-2.86	-10.99	96.94	2.55
Justice services	-0.81	-1.60	1.79	2.06	-0.56	-0.25	0.38	12.09	0.70
Roads	-6.80	1.44	-3.22	10.93	9.99	3.08	12.98	34.51	2.85
Transport services	0.26	-0.38	-0.58	2.18	-0.28	-6.16	-2.62	10.34	0.42
Services to industry	-0.96	-0.49	2.18	1.39	-0.09	3.46	-8.79	-7.95	0.66
Depreciation	0.28	-0.02	-0.23	-0.19	-0.40	-0.61	0.06	2.38	0.12
Other expenses	1.34	-0.54	2.56	1.42	-4.78	-7.45	-5.15	-34.58	1.10
Total	1.17	-15.56	-7.15	29.52	5.81	-31.36	-2.58	215.95	6.06

Table 5-13 Change in the GST distribution due to method changes and data revisions — 2009 Update to 2010 Review, expense categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Schools education	45.0	-48.5	10.0	-15.9	27.6	30.0	-20.5	-27.8	112.6
Post-secondary education	11.1	19.2	-29.3	3.5	-4.4	-4.8	10.1	-5.4	43.9
Admitted patient services	-37.1	4.2	-23.2	7.0	31.3	33.5	-2.7	-13.0	76.0
Community and other health services	-326.6	20.3	39.7	184.3	9.2	43.2	35.1	-5.2	331.7
Welfare and housing services	-90.1	-15.0	41.0	-43.5	141.0	64.2	-29.1	-68.4	246.2
Services to communities	45.5	143.8	112.3	-113.3	-66.3	-29.6	-3.3	-89.2	301.6
Justice services	-95.0	-152.8	112.2	38.6	56.5	30.9	-35.6	45.4	283.4
Roads	-70.5	158.7	66.6	-90.5	49.6	-13.1	-2.9	-97.8	274.9
Transport services	29.7	156.9	-63.4	-55.1	-17.4	-16.8	0.1	-34.1	186.8
Services to industry	153.2	48.6	-29.6	-82.6	-35.7	-20.0	0.6	-34.6	202.5
Depreciation	-86.7	-133.0	36.0	89.9	23.7	-1.2	-17.6	88.9	238.5
Other expenses	-32.3	81.1	23.4	-82.8	21.5	16.8	23.9	-51.5	166.6
Total	-453.8	283.6	295.5	-160.4	236.6	133.0	-41.9	-292.6	948.7

Table 5-14 Change in the GST distribution due to method changes and data revisions — 2009 Update to 2010 Review, expense categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Schools education	6.32	-8.87	2.23	-7.02	16.91	59.47	-58.04	-122.57	5.11
Post-secondary education	1.55	3.52	-6.58	1.55	-2.72	-9.58	28.69	-23.64	2.00
Admitted patient services	-5.20	0.77	-5.21	3.09	19.18	66.39	-7.52	-57.60	3.45
Community and other health services	-45.79	3.71	8.92	81.46	5.64	85.56	99.33	-22.79	15.06
Welfare and housing services	-12.64	-2.75	9.19	-19.24	86.52	127.13	-82.52	-302.03	11.18
Services to communities	6.37	26.34	25.22	-50.08	-40.66	-58.60	-9.33	-393.79	13.70
Justice services	-13.33	-27.98	25.19	17.06	34.63	61.11	-100.95	200.41	12.87
Roads	-9.89	29.06	14.95	-40.01	30.44	-26.03	-8.31	-431.83	12.48
Transport services	4.16	28.74	-14.24	-24.37	-10.65	-33.20	0.41	-150.51	8.48
Services to industry	21.49	8.91	-6.65	-36.51	-21.90	-39.59	1.84	-153.00	9.20
Depreciation	-12.16	-24.36	8.07	39.75	14.55	-2.44	-49.77	392.83	10.83
Other expenses	-4.52	14.85	5.25	-36.61	13.20	33.25	67.58	-227.67	7.57
Total	-63.64	51.93	66.35	-70.92	145.13	263.46	-118.60	-1 292.18	43.08

Table 5-15 Change in the GST distribution due to changed State circumstances between 2005-06 and 2008-09 - 2009 Update to 2010 Review, expense categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Schools education	4.6	-65.2	16.2	20.1	8.8	4.8	-7.8	18.5	73.0
Post-secondary education	2.9	-0.4	-4.2	1.3	0.5	0.0	-0.3	0.2	4.9
Admitted patient services	-1.3	-32.5	-8.4	12.3	16.8	4.7	-6.9	15.5	49.2
Community and other health services	-30.8	-20.4	9.8	33.3	-6.6	2.6	1.5	10.5	57.8
Welfare and housing services	-0.5	-78.5	10.7	-14.4	4.9	4.8	-7.8	80.9	101.3
Services to communities	-10.2	-20.2	4.1	16.1	3.2	-2.8	-2.5	12.4	35.7
Justice services	-7.5	-24.7	4.6	13.8	-1.1	1.3	-0.7	14.2	34.0
Roads	-11.0	-13.2	4.7	11.5	4.2	0.5	-2.4	5.8	26.7
Transport services	-0.6	3.9	-3.1	2.9	-0.5	-2.0	0.1	-0.7	6.9
Services to industry	-8.9	-3.2	0.4	5.0	5.9	1.9	-1.4	0.2	13.4
Depreciation	-5.5	-10.8	0.8	8.3	1.2	0.6	-1.0	6.5	17.3
Other expenses	-9.0	50.1	-7.2	-17.0	-15.5	-7.9	12.5	-6.0	62.6
Total	-77.8	-215.2	28.3	93.1	21.6	8.5	-16.6	158.0	309.6

Table 5-16 Change in the GST distribution due to changed State circumstances between 2005-06 and 2008-09 — 2009 Update to 2010 Review, expense categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Schools education	0.65	-11.95	3.64	8.88	5.39	9.51	-22.00	81.73	3.32
Post-secondary education	0.41	-0.07	-0.93	0.57	0.29	-0.04	-0.84	0.74	0.22
Admitted patient services	-0.19	-5.96	-1.88	5.42	10.30	9.21	-19.59	68.38	2.23
Community and other health services	-4.32	-3.73	2.20	14.73	-4.06	5.23	4.15	46.52	2.62
Welfare and housing services	-0.07	-14.38	2.40	-6.38	3.01	9.48	-22.12	357.53	4.60
Services to communities	-1.43	-3.70	0.91	7.10	1.96	-5.59	-7.01	54.81	1.62
Justice services	-1.05	-4.53	1.04	6.12	-0.68	2.56	-1.91	62.73	1.54
Roads	-1.55	-2.42	1.06	5.09	2.56	0.96	-6.90	25.79	1.21
Transport services	-0.08	0.72	-0.71	1.28	-0.33	-3.88	0.34	-3.24	0.32
Services to industry	-1.24	-0.58	0.09	2.22	3.61	3.81	-3.86	0.74	0.61
Depreciation	-0.77	-1.97	0.17	3.69	0.71	1.13	-2.84	28.51	0.78
Other expenses	-1.26	9.18	-1.62	-7.54	-9.52	-15.60	35.46	-26.29	2.84
Total	-10.91	-39.41	6.36	41.18	13.25	16.79	-47.13	697.95	14.06

Table 5-17 Total change in the GST distribution — 2009 Update to 2010 Review, capital assessments, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Investment	-294.9	-298.9	503.6	254.3	-146.3	-60.6	-48.4	91.2	849.1
Net lending or borrowing	-167.7	9.3	138.4	89.8	-47.5	-22.0	-3.7	3.3	240.8
Total	-462.6	-289.7	642.1	344.1	-193.8	-82.6	-52.0	94.4	1 080.6

Table 5-18 Total change in the GST distribution — 2009 Update to 2010 Review, capital assessments, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Investment	-41.36	-54.75	113.08	112.43	-89.74	-120.02	-136.92	402.65	38.56
Net lending or borrowing	-23.51	1.70	31.08	39.71	-29.13	-43.48	-10.44	14.38	10.93
Total	-64.87	-53.05	144.16	152.14	-118.88	-163.50	-147.36	417.03	49.07

Table 5-19 Change in the GST distribution due to method changes and data revisions — 2009 Update to 2010 Review, capital assessments, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Investment	-355.6	-164.9	433.6	199.2	-130.2	-49.4	-32.7	99.9	732.8
Net lending or borrowing	-169.7	4.8	158.0	65.2	-41.2	-19.4	-3.3	5.5	233.5
Total	-525.3	-160.1	591.6	264.4	-171.4	-68.8	-35.9	105.5	961.4

Table 5-20 Change in the GST distribution due to method changes and data revisions — 2009 Update to 2010 Review, capital assessments, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Investment	-49.87	-30.20	97.35	88.08	-79.85	-97.80	-92.49	441.45	33.27
Net lending or borrowing	-23.80	0.89	35.47	28.82	-25.28	-38.37	-9.25	24.30	10.60
Total	-73.67	-29.31	132.82	116.89	-105.13	-136.17	-101.74	465.75	43.66

Table 5-21 Change in the GST distribution due to changed State circumstances between 2005-06 and 2008-09 — 2009 Update to 2010 Review, capital assessments, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Investment	60.7	-134.0	70.1	55.1	-16.1	-11.2	-15.7	-8.8	185.8
Net lending or borrowing	2.0	4.4	-19.6	24.6	-6.3	-2.6	-0.4	-2.2	31.1
Total	62.7	-129.6	50.5	79.7	-22.4	-13.8	-16.1	-11.0	192.9

Table 5-22 Change in the GST distribution due to changed State circumstances between 2005-06 and 2008-09 — 2009 Update to 2010 Review, capital assessments, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Investment	8.51	-24.55	15.73	24.35	-9.89	-22.22	-44.43	-38.80	8.44
Net lending or borrowing	0.28	0.81	-4.39	10.89	-3.86	-5.11	-1.19	-9.92	1.41
Total	8.80	-23.73	11.34	35.24	-13.75	-27.33	-45.62	-48.71	8.76

Table 5-23 Total change in the GST distribution — 2009 Update to 2010 Review, Commonwealth payments, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Nation building program NPP - Construction - National network roads	-37.4	167.6	-151.8	-22.6	3.7	14.7	15.0	10.7	211.7
National healthcare SPP	4.8	-14.0	-1.1	4.0	9.7	-2.9	-4.8	4.2	22.8
Nation building plan for the future NPP - Roads	-5.4	63.1	-115.2	26.2	18.8	5.8	4.1	2.6	120.7
National schools SPP - Non-government schools	17.0	24.1	-19.3	-4.1	-10.2	-3.5	1.8	-5.9	42.9
National schools SPP - Government	5.1	-15.3	6.8	24.2	-24.5	1.1	2.1	0.5	39.8
Remote Indigenous housing	29.1	29.2	-13.1	-4.8	4.2	2.5	1.9	-49.1	67.0
Nation Building Plan (NBP) - former Auslink - Rail	34.8	-35.8	11.6	-1.6	1.6	-13.6	2.0	1.0	50.9
Nation building program NPP - Maintenance	18.3	18.4	-24.9	1.4	-3.8	-0.8	2.0	-10.6	40.1
National affordable housing agreement SPP	-9.4	-9.4	1.1	3.9	-0.6	0.8	1.6	12.0	19.4
Grants for Indigenous purposes to Welfare and housing	-14.5	-17.6	0.5	11.7	1.9	-1.0	-1.1	20.1	34.2
Other	51.8	7.0	-9.0	12.1	-28.2	-9.9	5.2	-29.0	76.1
Total	94.1	217.5	-314.5	50.5	-27.3	-6.6	29.8	-43.5	391.9

Table 5-24 Total change in the GST distribution — 2009 Update to 2010 Review, Commonwealth payments, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Nation building program NPP - Construction - National network roads	-5.24	30.69	-34.08	-9.99	2.28	29.19	42.56	47.11	9.62
National healthcare SPP	0.68	-2.57	-0.25	1.78	5.98	-5.66	-13.61	18.72	1.04
Nation building plan for the future NPP - Roads	-0.76	11.56	-25.87	11.56	11.56	11.56	11.56	11.56	5.48
National schools SPP - Non-government schools	2.38	4.42	-4.32	-1.81	-6.26	-6.89	5.00	-25.86	1.95
National schools SPP - Government	0.71	-2.79	1.54	10.71	-15.06	2.12	6.00	2.09	1.81
Remote Indigenous housing	4.08	5.36	-2.94	-2.10	2.60	5.03	5.32	-217.00	3.04
Nation Building Plan (NBP) - former Auslink - Rail	4.87	-6.55	2.60	-0.69	1.00	-26.86	5.59	4.32	2.31
Nation building program NPP - Maintenance	2.56	3.38	-5.60	0.60	-2.33	-1.51	5.71	-46.78	1.82
National affordable housing agreement SPP	-1.32	-1.72	0.24	1.73	-0.36	1.61	4.56	53.04	0.88
Grants for Indigenous purposes to Welfare and housing	-2.03	-3.22	0.10	5.19	1.14	-2.07	-3.19	88.96	1.55
Other	7.27	1.28	-2.02	5.35	-17.31	-19.56	14.76	-128.21	3.46
Total	13.20	39.83	-70.61	22.33	-16.77	-13.04	84.26	-192.05	17.80

Table 5-25 Change in the GST distribution due to shortening review period — 2009 Update to 2010 Review, capital categories, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Nation building program NPP - Construction - National network roads	13.5	-15.8	-12.5	-16.4	11.9	4.9	3.0	11.5	44.7
National healthcare SPP	-3.1	-1.8	2.2	4.5	-1.1	-0.7	0.1	-0.1	6.7
Nation building plan for the future NPP - Roads	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
National schools SPP - Non-government schools	13.8	7.0	-13.2	-0.9	-4.6	-1.7	0.3	-0.6	21.1
National schools SPP - Government	-1.5	6.4	2.8	-5.1	-0.4	0.3	0.7	-3.2	10.2
Remote Indigenous housing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nation Building Plan (NBP) - former Auslink - Rail	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nation building program NPP - Maintenance	3.3	20.0	-12.5	-0.8	-2.3	-2.8	0.8	-5.8	24.1
National affordable housing agreement SPP	-5.4	-2.9	1.5	2.7	-2.0	-0.5	0.0	6.6	10.8
Grants for Indigenous purposes to Welfare and housing	-2.1	-4.9	-4.3	7.1	2.8	-0.2	-0.3	1.9	11.8
Other	9.2	12.8	-12.3	2.4	0.0	-3.0	-0.3	-8.7	24.4
Total	27.8	20.9	-48.2	-6.6	4.3	-3.8	4.1	1.5	58.6

Table 5-26 Change in the GST distribution due to shortening review period — 2009 Update to 2010 Review, capital categories, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Nation building program NPP - Construction - National network roads	1.90	-2.90	-2.80	-7.26	7.28	9.70	8.37	50.58	2.03
National healthcare SPP	-0.43	-0.33	0.49	1.97	-0.66	-1.39	0.19	-0.36	0.30
Nation building plan for the future NPP - Roads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
National schools SPP - Non-government schools	1.94	1.28	-2.97	-0.39	-2.83	-3.45	0.73	-2.65	0.96
National schools SPP - Government	-0.21	1.18	0.64	-2.26	-0.23	0.52	1.88	-14.28	0.46
Remote Indigenous housing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nation Building Plan (NBP) - former Auslink - Rail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nation building program NPP - Maintenance	0.46	3.67	-2.81	-0.36	-1.39	-5.55	2.26	-25.40	1.10
National affordable housing agreement SPP	-0.76	-0.52	0.34	1.18	-1.22	-0.97	-0.14	29.22	0.49
Grants for Indigenous purposes to Welfare and housing	-0.30	-0.90	-0.96	3.15	1.69	-0.32	-0.77	8.29	0.53
Other	1.30	2.34	-2.76	1.06	-0.02	-6.02	-0.99	-38.56	1.11
Total	3.90	3.82	-10.83	-2.90	2.64	-7.48	11.53	6.84	2.66

Table 5-27 Change in the GST distribution due to method changes and data revisions — 2009 Update to 2010 Review, Commonwealth payments, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Nation building program NPP - Construction - National network roads	-0.2	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.3
National healthcare SPP	10.9	-10.3	-10.9	-1.2	12.9	-1.9	-5.3	5.8	29.6
Nation building plan for the future NPP - Roads	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
National schools SPP - Non-government schools	0.1	-0.3	0.9	0.0	-0.5	-0.1	0.0	-0.1	1.0
National schools SPP - Government	-0.2	-5.3	-0.5	17.6	-16.5	0.2	1.3	3.4	22.5
Remote Indigenous housing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nation Building Plan (NBP) - former Auslink - Rail	22.1	-14.0	5.4	-2.5	-8.7	-4.0	1.1	0.7	29.3
Nation building program NPP - Maintenance	-0.5	-0.9	-2.9	1.4	1.3	0.5	0.4	0.7	4.3
National affordable housing agreement SPP	-2.3	-6.3	-1.2	0.3	1.7	1.4	1.5	4.8	9.7
Grants for Indigenous purposes to Welfare and housing	-1.1	-0.8	-0.8	-0.4	-0.3	-0.1	-0.1	3.5	3.5
Other	14.0	3.4	-10.8	-12.9	8.1	2.4	1.2	-5.4	29.0
Total	42.8	-34.4	-20.8	2.2	-2.0	-1.4	0.3	13.4	58.6

Table 5-28 Change in the GST distribution due to method changes and data revisions — 2009 Update to 2010 Review, Commonwealth payments, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Nation building program NPP - Construction - National network roads	-0.03	0.02	0.01	-0.01	0.02	0.01	0.19	-0.17	0.01
National healthcare SPP	1.53	-1.88	-2.45	-0.55	7.91	-3.71	-14.97	25.73	1.34
Nation building plan for the future NPP - Roads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
National schools SPP - Non-government schools	0.01	-0.05	0.20	0.00	-0.29	-0.15	-0.06	-0.39	0.04
National schools SPP - Government	-0.02	-0.97	-0.11	7.76	-10.14	0.46	3.69	14.99	1.02
Remote Indigenous housing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nation Building Plan (NBP) - former Auslink - Rail	3.10	-2.57	1.21	-1.12	-5.33	-7.90	3.10	3.10	1.33
Nation building program NPP - Maintenance	-0.07	-0.16	-0.66	0.62	0.79	1.00	1.25	2.94	0.20
National affordable housing agreement SPP	-0.32	-1.15	-0.27	0.15	1.04	2.77	4.38	21.04	0.44
Grants for Indigenous purposes to Welfare and housing	-0.15	-0.15	-0.17	-0.19	-0.17	-0.15	-0.15	15.61	0.16
Other	1.96	0.62	-2.43	-5.68	4.96	4.83	3.34	-23.82	1.32
Total	6.00	-6.29	-4.68	0.97	-1.21	-2.85	0.78	59.03	2.66

Table 5-29 Change in the GST distribution due to changed State circumstances between 2005-06 and 2008-09 — 2009 Update to 2010 Review, Commonwealth payments, \$ million

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Nation building program NPP - Construction - National network roads	-50.7	183.3	-139.4	-6.2	-8.2	9.8	12.0	-0.7	205.2
National healthcare SPP	-3.0	-2.0	7.6	0.8	-2.1	-0.3	0.4	-1.5	8.8
Nation building plan for the future NPP - Roads	-5.4	63.1	-115.2	26.2	18.8	5.8	4.1	2.6	120.7
National schools SPP - Non-government schools	3.1	17.5	-6.9	-3.2	-5.1	-1.7	1.5	-5.2	22.1
National schools SPP - Government	6.7	-16.4	4.5	11.8	-7.7	0.6	0.2	0.3	24.0
Remote Indigenous housing	29.1	29.2	-13.1	-4.8	4.2	2.5	1.9	-49.1	67.0
Nation Building Plan (NBP) - former Auslink - Rail	12.7	-21.7	6.2	1.0	10.3	-9.6	0.9	0.3	31.3
Nation building program NPP - Maintenance	15.5	-0.7	-9.5	0.8	-2.8	1.5	0.8	-5.5	18.6
National affordable housing agreement SPP	-1.8	-0.3	0.8	0.9	-0.3	-0.1	0.1	0.6	2.5
Grants for Indigenous purposes to Welfare and housing	-11.2	-11.8	5.5	5.0	-0.6	-0.8	-0.8	14.7	25.3
Other	28.6	-9.2	14.1	22.6	-36.3	-9.3	4.4	-14.9	69.6
Total	23.5	231.0	-245.4	54.9	-29.7	-1.4	25.4	-58.4	334.8

Table 5-30 Change in the GST distribution due to changed State circumstances between 2005-06 and 2008-09 — 2009 Update to 2010 Review, Commonwealth payments, \$ per capita

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Nation building program NPP - Construction - National network roads	-7.11	33.57	-31.30	-2.72	-5.03	19.47	33.99	-3.29	9.32
National healthcare SPP	-0.42	-0.36	1.71	0.36	-1.27	-0.56	1.16	-6.65	0.40
Nation building plan for the future NPP - Roads	-0.76	11.56	-25.87	11.56	11.56	11.56	11.56	11.56	5.48
National schools SPP - Non-government schools	0.43	3.20	-1.55	-1.43	-3.14	-3.30	4.33	-22.83	1.00
National schools SPP - Government	0.94	-3.00	1.01	5.20	-4.70	1.15	0.44	1.39	1.09
Remote Indigenous housing	4.08	5.36	-2.94	-2.10	2.60	5.03	5.32	-217.00	3.04
Nation Building Plan (NBP) - former Auslink - Rail	1.78	-3.98	1.39	0.43	6.33	-18.95	2.49	1.22	1.42
Nation building program NPP - Maintenance	2.17	-0.14	-2.13	0.35	-1.73	3.04	2.20	-24.32	0.84
National affordable housing agreement SPP	-0.25	-0.06	0.18	0.41	-0.18	-0.20	0.33	2.78	0.11
Grants for Indigenous purposes to Welfare and housing	-1.57	-2.17	1.24	2.23	-0.38	-1.59	-2.27	65.05	1.15
Other	4.01	-1.68	3.16	9.97	-22.25	-18.37	12.40	-65.82	3.16
Total	3.30	42.31	-55.10	24.26	-18.20	-2.71	71.95	-257.91	15.20

CHAPTER 6

STATE TAXATION 2008-09

- 1 This attachment outlines the major State taxes and announced changes to these taxes commencing in 2008-09.
 - Table 6-1 to Table 6-14 and the text discussing these taxes are based on *Interstate Comparison of Taxes 2008–2009*¹ produced by the New South Wales Treasury.
 - Table 6-15 is based on information supplied by State Treasuries and from budget documents.
 - Table 6-16 is based on information from State mining authorities available from the internet.
- 2 A number of the taxes were affected by the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* signed in June 1999 as part of the introduction of the goods and services tax (GST). Under the agreement, from 1 July 2000 when the GST came into effect, gambling taxes were reduced and bed taxes were abolished. From 1 July 2001, financial institutions duty and stamp duty on quoted marketable securities were abolished.
- 3 The Intergovernmental agreement required States to review, by 2005, the need for certain other taxes, including stamp duty on non-quotable securities, leases, mortgages, bonds, debentures and other loan instruments; credit arrangements, instalment purchase arrangements and rental arrangements; cheques, bills of exchange and promissory notes; and non-residential conveyances. As a result, all States had agreed to remove certain taxes at a time to suit each, commencing in 2005-06 and ending by July 2012. Due to recent changes in economic and revenue circumstances as the consequence of the global financial and economic turmoils, some States have postponed some of the agreed measures (for example, the changes to the

¹ The Commission thanks New South Wales for permission to reproduce the information in its publication. Other sources of information include budget documents and publications of States with comparative information on State taxes, including *Overview of State Taxes, Western Australia, 2008-09* by the Department of Treasury and Finance, Western Australia.

abolition of stamp duties on certain types of transactions). A timetable for the abolition of State taxes is given in Table 6-17.

- 4 The following sections outline the taxes imposed by States and the changes that were made to duties and other revenue raising measures or were scheduled to commence during 2008-09.

Payroll tax

- 5 Payroll tax is paid by employers and levied on wages paid to employees. Wages include any employer superannuation contributions, commissions, bonuses, allowances, eligible termination payments and the grossed-up value of fringe benefits. All States have a tax-free threshold, but only Queensland phases it out as the size of the employer's payroll increases.
- 6 From 1 July 2007, **New South Wales** and **Victoria** introduced harmonised payroll tax legislation and administration designed to simplify and reduce red tape. Rates and threshold levels are still determined separately.
- 7 In **New South Wales**, annual indexation of the threshold in line with movements of the Sydney consumer price index (CPI) lifted the threshold from \$600 000 to \$623 000 from 1 July 2008. The rate was reduced from 6 per cent to 5.75 per cent from 1 January 2009, with further reductions to 5.65 per cent from 1 January 2010 and to 5.5 per cent from 1 January 2011 being announced.
- 8 In **Victoria**, the already scheduled reduction in the rate from 5.05 per cent to 5 per cent, was increased by a further 0.05 percentage point cut to 4.95 per cent, effective from 1 July 2008.
- 9 In **Queensland**, from 1 July 2008, the \$1 million payroll tax deduction was extended so that it phases out at a rate of \$1 in every \$4 of taxable wages above the threshold, rather than \$1 in every \$3. This reduced the payroll tax payable for all businesses with taxable wages between \$1 million and \$5 million.
- 10 Many aspects of payroll tax legislation in **Western Australia** will be brought in line with the other jurisdictions as part of its harmonisation program.
- 11 In **South Australia**, the payroll tax threshold was increased from \$504 000 to \$552 000 from 1 July 2008 and to \$600 000 from 1 July 2009. The payroll tax rate was cut from 5.25 per cent to 5.0 per cent from 1 July 2008. The rate has been further reduced to 4.95 per cent from 1 July 2009.
- 12 A number of changes to payroll tax legislation and associated administrative arrangements to improve inter-jurisdictional consistency also took effect from 1 July 2008.
- 13 In **Tasmania**, the Payroll Tax Act 2008 was amended to harmonise Tasmania's payroll tax with arrangements in New South Wales and Victoria.
- 14 In the **ACT**, the Payroll Tax Act 1987 was amended on 1 July 2008 to ensure that the ACT complies with the agreed outcomes of the National Payroll Tax Harmonisation Project.

- 15 On 1 July 2008, the annual threshold for payroll tax increased to \$1 500 000 and the monthly threshold to \$125 000. The rate remains at 6.85 per cent for wages that exceed the threshold.
- 16 In the **Northern Territory**, the tax rate was reduced from 6.2 per cent to 5.9 per cent from 1 July 2008. Also from 1 July 2008, changes were implemented to align the Northern Territory's payroll tax legislation with other States.

Stamp duties

- 17 *Stamp duty on conveyances (also known as transfer duty)*. Conveyances stamp duty is levied mainly on the transfer of real property. Duty is usually paid by the purchaser and is based on the greater of the consideration paid or the unencumbered value of the property.
- 18 In mid-year budgets introduced towards the end of 2009, **New South Wales, Queensland, Western Australia, South Australia and Northern Territory** announced that they would delay the abolition of conveyance duty on non-land business assets until at least 1 July 2012.
- 19 In **Victoria**, an additional First Home Bonus for regional new home first homebuyers was announced. For contracts entered into on or after 6 May 2008, an additional \$3000 will be available to first homebuyers purchasing newly constructed homes valued up to \$500 000 in regional Victoria until 30 June 2009. The Regional Bonus is on top of the \$7000 First Home Owners Grant and the \$5000 Bonus for newly constructed homes. Eligible first homebuyers in regional Victoria are entitled to receive \$15 000 in cash grant assistance toward their first newly constructed home.
- 20 The pensioner and concession cardholder land transfer duty concession was revised. A full land transfer duty concession now applies to eligible pensioner and concession cardholder property purchases valued up to \$330 000. A partial concession applies to purchases valued over \$330 000 up to \$440 000. These revised thresholds apply to all contracts entered into on or after 6 May 2008.
- 21 A land transfer duty exemption for homes transferred into special disability trusts was also introduced for contracts entered into on or after 1 July 2008.
- 22 A corporate reconstruction exemption was introduced for listed property trusts in circumstances that are consistent with the Commonwealth Government's arrangements concerning capital gains tax rollover relief for contracts entered into on or after 1 July 2008.
- 23 In **Queensland**, from 1 July 2008, the transfer duty exemption threshold for first home buyers increased from \$320 000 to \$350 000. From 1 September 2008, the first home buyer transfer duty exemption threshold was further increased to \$500 000.
- 24 From 1 July 2008, the principal place of residence concession threshold for homebuyers increased from \$320 000 to \$350 000. This concession means a 1 per cent rate is applied to the first \$350 000 of the value of the home.
- 25 A revised transfer duty rate structure was introduced from 1 July 2008.

- 26 A concessional transfer duty for residential properties was introduced in **Western Australia** from 1 July 2008. The scale applies to principal places of residence, rental properties and land on which the building of a residence is subsequently commenced within five years.
- 27 The existing first home owner concessions remain unchanged. The existing 1.5 per cent rate concession for low value principal places of residence up to \$100 000 will continue until its abolition in 1 July 2010.
- 28 In **Western Australia**, the *Duties Act 2008* came into operation from 1 July 2008, replacing the stamp duty arrangements imposed by the *Stamp Act 1921*. The new Act has a broader tax base. Key measures included:
- a new landholder regime which imposes duty in a more consistent and understandable manner on land acquired indirectly through interests in company and unit trust structures;
 - an entity restructuring exemption; and
 - general anti-avoidance provisions to better protect the revenue base.
- 29 A concessional transfer duty for residential properties was also introduced from 1 July 2008. The scale applies to principal places of residence, rental properties and vacant land on which a residence is subsequently built within five years.
- 30 In **South Australia**, for first home contracts entered into on or after 5 June 2008, the first homebuyer stamp duty concession has been replaced with a \$4000 first home bonus grant for first home purchases valued up to \$400 000. The grant phases out for first home purchases valued between \$400 000 and \$450 000. The first home bonus grant is in addition to the \$7000 First Home Owners Grant. Eligibility conditions for the first home bonus grant are the same as those applying to the First Home Owners Grant.
- 31 Following amendments to the South Australian gaming machine legislation during 2008-09, transfers of gaming machine entitlements have been exempt from stamp duty.
- 32 Conveyance duty on non-real property business conveyances was abolished in **Tasmania** from 1 July 2008.
- 33 In the **ACT**, under the Homebuyer Concession Scheme, the property and vacant land thresholds were adjusted on 1 July 2008. On 6 May 2008, the income threshold increased to \$120 000 from \$100 000.
- 34 A Pensioner Duty Concession Scheme began on 1 July 2008 to assist eligible pensioners who own property to move to more appropriate property, by charging duty at a concessional rate when they purchase a residential home or residential vacant land.
- 35 From 6 May 2008, the conveyance stamp duty rates in the **Northern Territory** were reduced on all types of conveyances. The new minimum rate is 1.5 per cent down from 2.1 per cent. The new maximum rate is 4.95 per cent (previously 5.4 per cent) and applies to conveyances with a dutiable value of more than \$525 000 (previously \$500 000).

- 36 Also from 6 May 2008, the stamp duty first home owner concession was increased from the first \$350 000 of a property's value to the first \$385 000 of a property's value (a concession of up to \$15 515.50).
- 37 On 1 July 2008, the definition of 'land' for conveyance stamp duty purposes was extended to cover rights to explore for resources, including exploration licences and exploration retention licences under the Mining Act. As a result, a conveyance or an agreement to convey these rights is treated in the same way as a conveyance of land and other mining interests.
- 38 Similarly an acquisition of a significant or further interest in a land-holding corporation or unit trust now takes into account the value of any exploration rights in determining the value of the land to which the corporation or trust is entitled. A stamp duty concession is also provided when exploration licences and exploration retention licences are conveyed pursuant to a farm-in agreement.
- 39 From 1 July 2008, nominal \$20 stamp duty on deeds only applies to deeds that constitute a trust, vary a trust in any way, deal with actual, potential or contingent interests or entitlements under a trust or extinguish a trust. All other deeds are no longer required to be stamped unless they are subject to duty on another basis (e.g. as a conveyance of dutiable property).
- 40 **Stamp duty on unlisted shares and marketable securities.** Stamp duty is levied on the greater of the sale price or the unencumbered value of unlisted shares and other marketable securities. It is usually levied on the buyer.
- 41 In 2008-09, only three States, **New South Wales, South Australia and ACT**, imposed the duty on unlisted shares and marketable securities. During 2008-09, New South Wales and South Australia announced that they would delay the abolition of the duty until 1 July 2012.
- 42 **Stamp duty on registrations and transfers of registrations of motor vehicles.** Stamp duty is payable by the buyer on the application to register motor vehicles or on the application to transfer ownership of used motor vehicles. The duty is based on the value of the vehicle. For new vehicles, some States levy duty on the list price of the vehicle including additional optional equipment, but other States use the market value. For used cars, the market value or consideration is generally used.
- 43 In **Western Australia**, scale thresholds for motor vehicles were increased by \$5000 to \$25 000 and \$50 000 from 1 July 2008, with tax rates remaining unchanged.
- 44 **Stamp duty on insurance.** Stamp duty is levied on a variety of insurance policies. These include life insurance and those under the general insurance heading such as private motor vehicles, occupational indemnity and house contents. The duty is generally based on the annual premium.

Financial transaction taxes

- 45 **Stamp duty on mortgages and loan securities.** Stamp duty is levied on the value of a secured loan.

- 46 **New South Wales** abolished mortgage duty on owner-occupied residential properties from 1 September 2007 and on residential investment properties from 1 July 2008. Mortgage duty on non-residential property will be abolished from 1 July 2012.
- 47 The abolition of mortgage duty in **Queensland** was brought forward to 1 July 2008, instead of 1 January 2009.
- 48 In **South Australia**, from 1 July 2008, the mortgage duty was further reduced by a third (based on pre 1 July 2007 levels), and abolished from 1 July 2009
- 49 **Stamp duty on leases**. Stamp duty is levied on the rental value of tenancy agreements. Residential leases are exempt.
- 50 **Hiring arrangements duty, sometimes called rental duty**. Duty is levied on the rent paid for the hire of goods, including consumer and producer goods.
- 51 In **South Australia**, from 1 July 2008, the rental duty was further reduced by a third (based on pre 1 July 2007 levels) and abolished from 1 July 2009

Other duties and levies

- 52 Other duties and levies include those applied to parking spaces, health insurance and emergency services. The Commission treats some of these as user charges for assessment purposes, rather than as taxes.

Land taxation

- 53 Land tax is levied on the unimproved value or site value of selected categories of land. Only the Northern Territory does not levy land tax. There is a tax free threshold in most States except the ACT.
- 54 In **New South Wales**, from the 2009 land tax year, a marginal rate of 2 per cent applies to land tax payers with total taxable land holdings above \$2.25 million. The land holding below this amount remains subject to the 1.6 per cent rate.
- 55 In **Victoria**, from the 2009 land tax year, land tax thresholds were adjusted upwards by 10 per cent. The top land tax rate will be reduced from 2.5 per cent to 2.25 per cent from the 2009 land tax year.
- 56 The current land tax exemption for aged care facilities, supported residential care services and rooming houses announced in the 2005-06 Budget has been extended to include facilities which cater for young people with disabilities from the 2009 land tax year.
- 57 A new rates schedule was introduced in **Queensland** for 2008-09. The previous five range rate schedule was reduced to three ranges.
- 58 In **Western Australia**, a new six value range scale was introduced to replace the five range scale.

- 59 The exemption threshold for Metropolitan Region Improvement Trust (MRIT) was increased from \$250 000 to \$300 000 for 2008-09. The marginal tax rate for MRIT was reduced from 0.18 per cent to 0.14 per cent.
- 60 In the **ACT**, new legislation, the Land Rent Act 2008, commenced on 1 July 2008. A new Land Rent Scheme provides households with the option of renting land rather than purchasing the land to build a home. Under the scheme, purchasers of a single dwelling residential block (previously unleased land) sold by the Land Development Agency have the option of applying for the crown lease to be issued as a land rent lease. As well as the payment of the annual land rent charge, the lessee is liable for rates and, if applicable, land tax.

Gambling taxation

- 61 **Racing.** Taxes are levied on the value of investments (bets) placed with bookmakers and totalisators.
- 62 In **South Australia**, the Totaliser Agency Board Wagering Tax imposed on SA TAB Pty Ltd (SATAB) race betting operations was halved on 1 July 2008 and will be fully phased out over the next few years with the tax to be eliminated from 1 July 2012.
- 63 **Sports betting.** Taxes are levied on the value of investments (bets) placed with bookmakers and totalisators.
- 64 **Lotto, lotteries and soccer pools.** Taxes are levied mostly on the value of investments (net of certain deductions) in lotteries, lotto and soccer pools. In **New South Wales**, taxes are levied on player loss. **Western Australia** levied taxes on net subscriptions (sales net of any add-on commission less prize liability — effectively player loss).
- 65 **Poker machines.** Tax on poker (gaming) machines in licensed clubs and hotels is generally based on gross profit (equal to gross gambling revenue less prizes paid) except for some turnover based levies on draw card machines in the **Northern Territory**.
- 66 In **South Australia**, when amendments to the gaming machine legislation took effect during 2008-09, transfers of gaming machine entitlements have been exempt from stamp duty.
- 67 **Casinos (including online casino).** Taxes are levied on the gross gaming revenue (player loss) of casinos.
- 68 In New South Wales, under a new taxation and exclusivity agreement for the Star City Casino, a single rate scale has applied to both table games and electronic gaming machines from 1 July 2008. The agreement also provides for a \$100 million exclusivity payment (accruing at \$8.3 million a year).
- 69 **Other gambling.** This includes taxes levied on footy TAB, soccer TAB, sweepstakes, Keno, and Heads and Tails.

Motor taxation

- 70 **Registration fees.** The owner must pay a flat annual registration fee before a vehicle can be driven on public roads. States typically increase these fees annually in line with CPI-based movements.
- 71 **Motor vehicle weight / engine capacity tax.** Owners of motor vehicles pay a levy based on the weight or engine capacity of the vehicle. Some States index weight / engine capacity tax rates using CPI movements.
- 72 **Drivers' licence fees.** A flat fee is imposed on those who wish to drive motor vehicles on public roads.
- 73 **Surcharge on motor vehicle third party insurance.** **Queensland** imposes a \$5 levy on compulsory third party insurance.

Public authority income

- 74 State government-owned trading enterprises and corporations contribute to State revenues by making payments of dividends, or Australian Government and/or State tax equivalent payments.

Mining royalties

- 75 Mining royalties are levied in a number of ways: on an ad valorem basis (percentage of the value of mining production), a quantum basis (flat rate per tonne), or on profit of mining production.
- 76 All States may have royalties concessions applied to some mining production. Table 6-16 does not include details of concessions.
- 77 While most mining royalties are levied by States, the Commonwealth collects petroleum resource rent tax on offshore oil and gas production. It provides grants in lieu of royalties to Western Australia and the Northern Territory.
- 78 The ACT has virtually no mining production and does not have mining royalties.

STATE TAXES 2008-09

Table 6-1	Payroll tax
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Table 6-1 Payroll tax

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Basic flat rate:	5.75%	4.95%	4.75%	5.5%	5.0%	6.1%	6.85%	5.9%
Method of calculation of tax:	Single marginal rate.	Single marginal rate.	Deduction system.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.
Tax scale and small business concession:	First \$623 000 exempt.	First \$550 000 exempt.	First \$1 000 000 exempt. For payrolls between \$1 000 000 and \$4 000 000, deduction of \$1m reducing by \$1 for every \$4 payroll exceeds \$1m. No deduction for payrolls in excess of \$5 000 000.	First \$750 000 exempt.	First \$552 000 exempt.	First \$1 010 000 exempt.	First \$1 500 000 exempt.	First \$1 250 000 exempt.
Inclusions in the tax base:	Employer superannuation contributions, eligible termination payments, the grossed up value of fringe benefits and termination payments to non-executive directors and share options included in the base. NSW and Victoria have implemented identical Payroll Tax Acts from 1 July 2007. Differences in the Acts appear in Schedules 1,2 and 3 due to 2007-08 NSW Budget announcement changes to thresholds and rates and references to State based legislation.	Employer superannuation contributions, non-monetary superannuation contributions, eligible termination payments and the grossed up value of fringe benefits included in the tax base. From 1.01.05, employment agencies are liable for payroll tax for their on-hired workers. An exemption applies to wages paid in respect of workers on-hired to a client that is exempt under the Pay-roll Tax Act 1971. An exemption applies to wages paid to employees participating in voluntary work for bush fires or emergency relief	Employer superannuation contributions, eligible termination payments and the grossed up value of fringe benefits included in the base.	Employer superannuation contributions, grossed up value of fringe benefits and eligible termination payments included in the base.	Employer superannuation contributions, eligible termination payments and the full grossed up value of fringe benefits included in the base.	Employer superannuation contributions, grossed up value of fringe benefits tax, eligible termination payments and the grossed up value of fringe benefits included in the base. From 1.07.08 Tasmania introduced a new Payroll Tax Act based on the NSW/VIC Act.	Employer superannuation contributions, eligible termination payments, the grossed up value of fringe benefits and employer contributions to employee share schemes and ETPs included in the base. Eligible maternity, adoption and/or primary carer leave is exempt. Approved training bodies are exempt from paying payroll tax on the wages of trainees and apprentices.	Employer superannuation contributions, fringe benefits, eligible termination payments and the grossed up value of fringe benefits included in the base. Grossed up value (type 2 grossed-up rate) of fringe benefits included in the base.
Reference period:	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll, including superannuation and non-remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.

Table 6-2 Stamp duty on contracts and conveyances (also known as transfer duty)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Tax scale:	General rates	General rates	General rates	General rates	\$0-\$12 000:	\$0-\$1300:	\$0-\$100 000:	\$0-\$525 000:
Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified.	\$0-\$14 000: 1.25% (min. \$2) \$14 001-\$30 000: \$175 + 1.5% \$30 001-\$80 000: \$415 + 1.75% \$80 001-\$300 000: \$1290 + 3.5% \$300 001-\$1m: \$8990 + 4.5% Over \$1m: \$40 490 + 5.5%	Transfer of real property \$0-\$25 000: 1.4% \$25 001-\$130 000: \$350 + 2.4% \$130 001-\$960 000: \$2870 + 6.0% Over \$960 000: 5.50% of total value Principal place of residence \$0-\$25 000: 1.4% \$25 001-\$130 000: \$350 + 2.4% \$130 001-\$440 000: \$2870 + 5.0% \$440 001-\$550 000: \$18 370 + 6.0% \$550 001-\$960 000: \$28 070 + 6.0% Over \$960 000: 5.50% of total value.	\$0-\$5000: Nil \$5001-\$75 000: 1.5% \$75 001-\$540 000: \$1050 + 3.5% \$540 001-\$980 000: \$17 325 + 4.5% Over \$980 000: \$37 125 + 5.25% For Homes (not first) Concessional rates of 1% for values up to \$350 000 plus scheduled transfer duty on the excess.	\$0-\$80 000: 1.9% \$80 001-\$100 000: \$1520 + 2.85% \$100 001-\$250 000: \$2090 + 3.8% \$250 001-\$500 000: \$7790 + 4.75% Above \$500 000: \$19 665 + 5.15% of dutiable value exceeding \$500 000. Duty rates for principal place of residence purchases \$0-\$120 000: 1.9% \$120 001-\$150 000: \$2280 + 2.85% \$150 001-\$360 000: \$3135 + 3.8% \$360 001-\$725 000: \$11 115 + 4.75% Above \$725 000: \$28 453 + 5.15% of dutiable value exceeding \$725 000.	\$12 001-\$30 000: \$120 + 2.0% \$30 001-\$50 000: \$480 + 3.0% \$50 001-\$100 000: \$1080 + 3.5% \$100 001-\$200 000: \$2830 + 4.0% \$200 001-\$250 000: \$6830 + 4.25% \$250 001-\$300 000: \$8955 + 4.75% \$300 001-\$500 000: \$11 330 + 5.0% Over \$500 000: \$21 330 + 5.5% Gaming Machine Surcharge applies to the transfer of ownership of a gaming business. Surcharge rate: 5% of annual net gambling revenue of the gaming venue.	\$20 \$1301-\$10 000: 1.5% of dutiable value \$10 001-\$30 000: \$150 + 2.0% of dutiable value exceeding \$10 000 \$30 001-\$75 000: \$550 + 2.5% of dutiable value exceeding \$30 000 \$75 001-\$150 000: \$1675 + 3.0% of dutiable value exceeding \$75 000 \$150 001-\$225 000: \$3925 + 3.5% of dutiable value exceeding \$150 000 Over \$225 000: \$6550 + 4.0% of dutiable value exceeding \$225 000	\$20 or \$2.00 per \$100 whichever is greater \$100 001-\$200 000: \$2000 plus \$3.50 per \$100 or part thereof \$200 001-\$300 000: \$5500 plus \$4.00 per \$100 or part thereof \$300 001-\$500 000: \$9500 plus \$5.50 per \$100 or part thereof \$500 001-\$1 000 000: \$20 500 plus \$5.75 per \$100 or part thereof Over \$1 000 000: \$49 250 plus \$6.75 per \$100 or part thereof.	Duty calculated by the formula: $D = (0.06571441V^2) + 15V$ where D = duty payable in \$ V = total value/1000 Above \$525 000: 4.95% of dutiable value.
Reference period:	Payments are due within three months of when a transfer of dutiable property occurs or within three months of execution of instrument.	Payments are due within three months of execution of instrument.	Documents must be lodged within 30 days of liability arising and payments are generally due within one month of the date of assessment notice.	Documents to be lodged within three months of execution and payment required within three months of the issue of the assessment notice.	Payments due within two months of execution of instrument.	Payments are due three months after the liability to pay duty arises.	Documents to be lodged and payment required within 90 days of the liability arising.	Payments are due within 60 days of execution of instrument.

Table 6-2 Stamp duty on contracts and conveyances (also known as transfer duty) (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<p>Home purchase assistance:</p> <p>(This assistance is generally in addition to the original \$7000 grant available under the First Home Owners Grant Scheme (FHOGS) where applicable). From 14.10.08 until 30.06.09 the Commonwealth will provide an additional First Home Buyer Boost. This scheme will provide an extra \$7000 for first home buyers purchasing existing homes and an extra \$14 000 for newly constructed homes. This is in addition to the original \$7000 First Home Owners Scheme grant.)</p>	<p>First Home Plus Scheme</p> <p><i>For first homes:</i></p> <p>Up to \$500 000: nil</p> <p>\$500 001-\$600 000: 22.49% less</p> <p>\$112 450</p> <p><i>For vacant land:</i></p> <p>Up to \$300 000: nil</p> <p>\$300 001-\$450 000: 10.49% less \$31 470</p> <p>Full tax rates apply above the threshold.</p> <p>First Home Plus One Scheme</p> <p>(Effective from 1.05.07)</p> <p>First home buyers purchasing a home in conjunction with equity partners who take 50% or less interest will be eligible for proportional transfer duty concessions under First Home Plus One.</p> <p>First Home Owners Scheme Grant</p> <p>From 1 July 2009 the \$7000 grant will only be available for the purchase of eligible homes to \$750 000.</p>	<p>For Concession Card Holders – full exemption for properties valued up to \$330 000 and a partial exemption for properties valued between \$330 000 and \$440 000.</p> <p>The value of the Bonus increases to \$5000 for purchases of newly constructed homes in Melbourne and \$8000 for purchases of newly constructed home purchases in Regional Victoria until 30 June 2009.</p> <p>The \$3000 and \$5000 Bonuses apply to eligible transactions made on or after 1 January 2007, while the \$8000 Bonus applies to eligible transactions made on or after 6 May 2008.</p>	<p>For first homes (from 01.09.08)</p> <p>In addition to the homes concession (below):</p> <p>Where the unencumbered value of home is less than \$505 000 – up to \$8750 rebate.</p> <p>Where the unencumbered value of home is \$505 001-\$550 000 and consideration not less than the unencumbered value: \$7875 rebate which reduces by \$875 for every \$10 000 above \$505 000.</p> <p>Where unencumbered value above \$550 000 – no additional concession beyond home concession.</p>	<p>The purchaser of a small business or principal place of residence valued at less than \$100 000 is entitled to a concessionary rate of duty of 1.5%.</p> <p>The concessional rate of duty phases out between \$100 000 and \$200 000.</p> <p>First home buyers whose purchases are below \$500 000 are exempt from conveyance duty.</p> <p>The exemption phases out between \$500 000 and \$600 000.</p> <p>First homebuyers who buy vacant land valued at \$300 000 or less are exempt from conveyance duty.</p> <p>The exemption phases out between \$300 000 and \$400 000.</p>	<p>For first homes:</p> <p>No duty payable on the purchase of a home up to \$80 000.</p> <p>First home buyers who qualify for the \$7000 First Home Owners Grant will qualify for a \$4000 first home bonus grant (subject to a price cap).</p> <p>A \$4000 bonus is available in respect of first home purchases with a market value up to \$400 000. The \$4000 bonus phases out for first home purchases with market values between \$400 000 and \$450 000.</p> <p>A rebate of up to \$1500 is available for home units in the City of Adelaide, regardless of the underlying nature of the title, but is restricted to new dwellings on allotments of 350 square metres or less.</p>	<p>From 20.05.04, first home owners that qualify for assistance under the First Home Owner Grant Scheme (FHOGS):</p> <p>In relation to the purchase of a property up to the value of \$350 000, will qualify for duty relief on transfer duty up to a maximum of \$4000; or</p> <p>In relation to the construction of a first home upon land purchased with a dutiable value of up to \$175 000, may apply for a duty refund of \$2400.</p> <p>Land owners have two years to complete the construction of the first home from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.</p>	<p>1.07.07-31.12.07</p> <p><i>Home buyers:</i></p> <p>\$20 duty for eligible homebuyers where purchase price or value of property, whichever is the greater, does not exceed \$333 000.</p> <p>Graduated concession where the value of the property is between \$333 000 and \$412 000 – rate of duty is \$19.80 for each \$100 or part thereof by which value exceeds \$333 000.</p> <p><i>Land buyers:</i></p> <p>\$20 duty for eligible homebuyers where purchase price or value of land, whichever is the greater, does not exceed \$185 300.</p> <p>Graduated concession where value of the land is between \$185 300 and \$227 600 – rate of duty is \$15.60 for each \$100 or part thereof by which value exceeds \$185 300.</p>	<p>All first homes (regardless of value) receive a concession on the first \$385 000 for contracts executed on or after 6.05.08.</p> <p>For principal place of residence (not first home), duty is reduced by a maximum of \$2500.</p>

Table 6-2 Stamp duty on contracts and conveyances (also known as transfer duty) (continued)

NSW	Vic	Qld	WA	SA	ACT	ACT (cont)	ACT (cont)
<p>Additional First Home Owners Scheme Grant</p> <p>An additional grant of \$3000 was available for purchases of newly constructed homes, until 10.11.09.</p>	<p>Principal Place of Residence Concession</p> <p>From 6 May 2008, the 6 per cent marginal tax rate was reduced to 5 per cent for home purchases valued between \$130 000 and \$440 000. In addition, purchases of homes valued between \$440 000 and \$550 000 will receive a \$3100 flat reduction in duty.</p> <p>Eligible first home buyers are able to receive both the First Home Bonus and the principal place of residence (PPR) stamp duty on land transfers concession</p>	<p><i>For first home, vacant land</i></p> <p>Concession is available for the purchase of vacant land to build a first home. An exemption applies on land up to the value of \$150 000 with a partial concession of \$4000 for land valued at \$150 000 reducing to zero for land valued at \$300 000.</p>			<p>Income threshold:</p> <p>Gross household income less than \$120 000 pa for all applicants.</p> <p>The threshold increases by \$3330 pa for each dependent child to a maximum of \$136 650.</p> <p><i>Pensioner Duty Concession Scheme Home Buyers</i></p> <p>\$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$412 000.</p> <p>Graduated concession where value of property falls between \$412 000 & \$516 000 – rate of duty is \$20.60 for each \$100 or part thereof by which value exceeds \$412 000.</p> <p><i>Land Buyers</i></p> <p>\$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$185 300.</p>	<p>Graduated concession where value of property falls between \$185 300 & \$227 600 – rate of duty is \$15.60 for each \$100 or part thereof by which value, exceeds \$185 300.</p> <p><i>Land Rent Scheme</i></p> <p>Rent is charged at the discount rate of 2% of unimproved land value. The standard rate is 4%.</p> <p><i>Income Threshold.</i></p> <p>Gross lessee income less than \$75 000 pa for all lessees.</p> <p>The threshold increases by \$3330 pa for each dependent child to a maximum of \$91 650.</p>	<p>From 01.07.08</p> <p>To enhance the accessibility of the Home Buyer Concession Scheme, the upper property threshold for house and land purchases will be increased to the median price for those properties from 01.07.08. The sliding scale for the concession will be adjusted to facilitate the upper threshold for the property range equalling the median price of properties based on ACT Planning and Land Authority sales data in the preceding two full quarters.</p> <p>Conveyance duty on properties may also be deferred for up to 5 years for those eligible for the Home Buyers Concession Scheme.</p>

Table 6-3 Stamp duties on shares and marketable securities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Unless otherwise stated the purchaser is liable for off-market transactions.								
On-market transactions:	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.
Off-market transactions:	Listed companies Abolished 1.07.01.	Listed transactions Abolished 1.07.01.	Listed companies Abolished 1.07.01.	Listed transactions Abolished 1.07.01.	Listed companies Abolished 1.07.01.	Listed companies Abolished 1.07.01.	Quoted on a stock exchange Abolished 1.07.01.	Quoted securities Abolished 1.07.01.
	Unlisted companies 60c/\$100 or part thereof.	Unlisted companies Abolished 1.07.02.	Unlisted companies Abolished 1.01.07	Unlisted companies Abolished 1.01.04.	Unlisted companies 60c/\$100 or part thereof.	Unlisted companies Abolished 1.07.02.	Not quoted on a stock exchange 60c/\$100 or part thereof (unless land rich provisions apply). Minimum duty \$20.	Unlisted companies Abolished 1.07.06
Reference period:	Payments are due within three months of execution of instrument.				Off market transactions of unlisted companies: payments are due within two months of execution of instrument.		Documents are to be lodged and payment received within 90 days of the liability arising.	

Table 6-4 Stamp duty on motor vehicle registrations

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Based on the dutiable value of the vehicle being the greater of the consideration given or the market value at the time the duty is payable.	<p>\$3.00 per \$100 or part except for:</p> <p><i>Passenger vehicles*:</i> \$1350 + \$5.00 per \$100 or part of the dutiable value of the motor vehicle in excess of \$45 000</p> <p>* A vehicle is defined as : (a) with a dutiable value of not less than \$45 000; and (b) that is constructed primarily for the carriage of not more than 9 occupants including a sedan, station wagon, coupe, convertible, four wheel drive vehicle with seats and windows, two wheel drive panel van with seats and windows, three wheel car, forward control vehicle passenger vehicle, small bus (seating not more than 9 persons including the driver), motor home, and snow vehicle, but not including a motorcycle (with or without a side car), large bus (seating more than 9 passengers including a driver) hearse or invalid conveyance.</p>	<p><i>Passenger vehicles</i> \$0-\$57 009: \$5 per \$200 or part thereof. Over \$57 009: \$10 per \$200 or part thereof</p> <p><i>Other vehicles including non-passenger vehicles:</i> \$5.00 per \$200 or part thereof.</p> <p><i>Previously registered vehicles:</i> \$8 per \$200 (or part thereof).</p>	<p>1 to 4 cylinders or 2 rotors or steam vehicles: 3.0% 5 or 6 cylinders or 3 rotors: 3.5% 7 or more cylinders: 4.0% Hybrid/Electric: 2.0%</p> <p>Special vehicles (as defined) Flat rate of \$25</p>	<p><i>New and used heavy vehicles:</i> 3.0%; Max duty \$12 000</p> <p><i>Other vehicles:</i> \$0-\$25 000: 2.75% \$25 001-\$50 000: 2.75% - 6.50% according to the formula 2.75% + % of ((Market value - \$25 000)/6666.6) Over \$50 000: 6.50% flat.</p>	<p>\$0-\$1000: \$1 per \$100 (min \$5) or part \$1001-\$2000: \$10 + \$2 per \$100 or part of excess \$2001-\$3000: \$30 + \$3 per \$100 or part of excess Over \$3000: \$60 + \$4 per \$100 or part of excess.</p> <p>Except for commercial vehicles where the rate is: \$0-\$1000: \$1 per \$100 (min \$5) or part \$1001-\$2000: \$10 + \$2 per \$100 or part of excess above \$1000 Over \$2000: \$30 + \$3 per \$100 or part of excess above \$2000.</p>	<p><i>Passenger vehicles:</i> Under \$600: \$20 \$600-\$34 999: \$3 per \$100 or part \$35 000-\$40 000: \$1050 + \$11 per \$100 or part in excess of \$35 000 Over \$40 000: \$4 for each \$100 or part of \$100 of the value of the vehicle.</p> <p>Vehicles subject to manufacturers fleet discount \$3.50 per \$100 (minimum of \$20).</p> <p><i>Heavy Vehicles</i> Under \$2000: \$20.00 Over \$2000: \$1.00 per \$100 or part.</p> <p><i>All other vehicles:</i> Under \$600: \$20 Over \$600: \$3 per \$100 or part.</p>	<p><i>Passenger vehicles:</i> Under \$45 000: \$3 per \$100 or part thereof. \$45 000 or over: \$1350 plus \$5 per \$100 or part thereof in excess of \$45 000. <i>All other vehicles:</i> \$3 per \$100 or part thereof.</p>	\$3 per \$100 or part thereof.
Reference period:	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due at the time of lodging the application or transfer of vehicle registration.	Payments due at the time of application for registration or transfer of registration of vehicle.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due at time of application for registration or transfer of registration.	Payments are due within 14 days of transfer .

Table 6-5 Stamp duties on insurance

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Life insurance: Based on sum insured, except in SA	\$0-\$200: \$1 Over \$200: \$1 + 20c per \$200 or part thereof in excess of the first \$200. Annuities exempt.	\$0-\$200: nil \$201-\$2000: 12c per \$200 or part thereof. Over \$2000: \$1.20 + 24c per \$200 or part above \$2 000.	\$0-\$2000: 0.05% Over \$2000: \$1 and 0.1% of balance over \$2000.	No duty on life insurance policies	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence.	Up to \$2000: 10c per \$200 or part thereof. Over \$2000: \$1 + 20c per \$200 or part thereof in excess of \$2 000.	Life Insurance (other than a temporary or term insurance policy, or disability income insurance). \$0-\$2000: \$1 Over \$2000: \$1 + 20c per \$200 or part thereof in excess of \$2 000.	10c per \$100 or part thereof the sum insured
Term or temporary:	Term or temporary insurance: 5% of first year premium. Life insurance riders: 5% of first year premium on the life insurance rider. Insurance under which an amount is payable in the event of the disablement of the insured by accident of sickness: 5% of the premium paid to effect the insurance.	Term insurance: 5% of first year premium.	Temporary or term insurance: 5% of first year premium.			Term or temporary policy: 5% of first year premium.	Temporary or term insurance: 5% of the first year's premium. Life insurance rider: 5% of first year's premium. Insurance in the event of disablement of the insured by accident or sickness: 10% of the premium paid. Annuities exempt.	Term or temporary insurance: 5% of first year premium.

Table 6-5 Stamp duties on insurance (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
General:	<p>9% of premium.</p> <p>Concessional 5% of premium payable on aviation, consumer credit, disability, directors liability, motor vehicle, professional indemnity.</p> <p>Concessional 2.5% of premium paid on crop and livestock.</p> <p><i>Exemptions:</i> Annuities, workers compensation, compulsory third party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of not-for-profit organisations, and medical benefit insurance.</p>	<p>10% of previous month's premiums.</p> <p><i>Exemptions</i> No duty on workers compensation, insurance for hospital or medical benefits; goods and merchandise, or the freight thereof, carried by land, sea and air; hulls of floating commercial vessels; and damage by hail to cereal or fruit crops.</p>	<p>7.5% of the premium for class 1 general insurance contracts. 5% of net premium for workers compensation.</p> <p>5% of premium for, motor vehicle (other than compulsory 3rd party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders.</p> <p>10 cents flat per compulsory 3rd party motor vehicle insurance policy.</p> <p><i>Exemptions:</i> Premiums paid for policies of public liability insurance by 'not for profit organisations'. Insurance premiums for hulls of commercial vessels, goods in transit, health insurance and reinsurance between insurers.</p>	<p>10% of gross premiums.</p> <p>10% of premiums on compulsory third party motor vehicle insurance premiums.</p> <p><i>Exemptions:</i> No duty on policies covering transport of goods, commercial marine hulls, health insurance, workers compensation insurance and life insurance.</p>	<p>\$11 per \$100 or part thereof of premiums (including compulsory 3rd party premiums).</p> <p><i>Exemptions:</i> No duty on workers compensation, commercial marine insurance, private guarantee fidelity insurance and policies of insurance by a registered medical benefits organisation.</p>	<p>8% of premiums. \$6 flat on 3rd party motor vehicle insurance.</p> <p><i>Exemptions:</i> Insurance covering property of the Crown, workers compensation, medical benefits insurance by a registered medical benefits organisation, insurance taken out by proprietor of medical establishment, freight of goods, reinsurance, insurance taken out by a self-insurer to indemnify themselves from liability and hull of a floating commercial vessel.</p> <p>No duty on workers compensation.</p> <p>No duty on public liability insurance.</p> <p>Mortgage: 2% of the premium on the policy.</p> <p>\$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company</p>	<p>10% of gross premium.</p> <p><i>Exemptions:</i> Duty on workers compensation, compulsory third party motor vehicle personal injury insurance, health insurance and international trade insurance.</p> <p>Amateur sporting and community not-for-profit bodies are exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event.</p>	<p>10% of premiums (including indemnity insurance).</p> <p><i>Exemptions:</i> Policies covering workers compensation, transport of goods and commercial marine hulls.</p>

Table 6-5 Stamp duties on insurance (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Reference period:	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by the 21st of each month.</p>	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by the 14th of the next month for life and the 21st for general insurance.</p>	<p>The time it is payable may vary according to the type of insurance:</p> <p>General insurance – duty is payable when a premium is paid and the premium is received either in full or in part by the insurer.</p> <p>Life insurance – duty is payable each time a life insurer writes a contract of life insurance.</p> <p>Accident insurance – duty is payable each time net premiums are charged.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by 21st of each month</p>	<p>Payments relate to the previous month's transactions.</p>

Table 6-6 Financial transaction taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
BANK ACCOUNTS DEBIT TAX	Abolished 1.01.02.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.
DEBITS DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1.07.05.	Not imposed.	Not imposed.
ELECTRONIC BANKING DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1.07.05.
CREDIT CARD TRANSACTION DUTY	Not imposed.	Not imposed.	Abolished 1.08.04	Not imposed.	Not imposed.	Abolished 1.07.05.	Not imposed.	Not imposed.
DEEDS OF SETTLEMENT	Declarations of Trust over property that is not dutiable property - \$500 per declaration.	Declarations of Trust over property that is not dutiable property - \$200 per declaration.	Duty imposed at transfer duty rates on trust creations where the trust holds dutiable property.	Not imposed.	Abolished 1.07.06.	\$20 or conveyance rates if applicable.	Declarations of Trust over property that is not dutiable property - \$200 per declaration.	\$20 or conveyance rates if applicable.
LOANS DUTY	Not imposed.	Not imposed.	Abolished 1.01.06	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
DISCOUNT TRANSACTIONS DUTY	Abolished 1.01.83.	Not imposed.	Abolished 1.01.06.	Abolished 1.01.84.	Abolished 1.01.84.	Not imposed.	Not imposed.	Not imposed.
AGREEMENTS DUTY	Abolished.	Not imposed.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Abolished 1.07.02.	Not imposed.	Not imposed.
Under hand:								
Under seal:	Abolished.	Not imposed.	Not imposed.	\$20	Abolished 1.07.06.	Abolished 1.07.02.	Not imposed.	\$20 (if in deed form).

Table 6-6 Financial transaction taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<p>MORTGAGES AND LOAN SECURITY DUTY</p> <p>(Based on sum secured)</p> <p>\$0-\$16 000: \$5</p> <p>Above \$16 000: \$5 plus \$4 per \$1000 or part of excess.</p> <p>Exemption for additional advances up to \$10 000 in any 12 month period.</p> <p>Exemption applies for the refinancing of loans up to the maximum amount originally secured with the existing lender.</p> <p>Loans refinanced through a different lender are exempt up to the first \$1 million of a loan.</p> <p>From 1 September 2007: Duty abolished for new housing finance commitments to owner-occupiers for buying or renovating their own home.</p> <p>From 1 July 2008: Duty abolished for new housing finance commitments to individuals for the purpose of residential property investment.</p> <p>Reference period: Payments are due weekly based on the previous week's transactions.</p>		Abolished 1.07.04.	Abolished 01.07.08	Abolished 01.07.08	<p>Mortgage for owner occupation. homes: exempt</p> <p>Refinancing mortgages: exempt</p> <p>Other mortgages. \$0-\$400: exempt \$401-\$600: \$10 Over \$600: \$10 plus 30c/\$100 or part of excess.</p>	Abolished 01.07.07	Abolished.	Abolished.
<p>TRANSFER OF MORTGAGE DUTY</p>	Abolished 1.01.83.	Not imposed.	\$5 where transfer of mortgage or loan is secured by land — otherwise charged at scheduled transfer duty rates.	Abolished 01.07.08	Abolished 5.08.85.	Abolished 1.07.01.	Abolished 1.09.87.	Not imposed.

Table 6-6 Financial transaction taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
LEASES OF LAND OR PREMISES DUTY (TENANCIES) (Residential leases are tax exempt)	Abolished from 01.01.08. Duty on franchise agreements abolished on 1.07.01.	Abolished 26.04.01.	Abolished 1.01.06.	Abolished 1.01.04.	Abolished 1.07.04.	Abolished 1.07.02	50c/\$100 of total cost of the lease (minimum \$20). However, if the yearly cost of the lease (includes rent payable, any rates and taxes paid and the value of improvements made) is no more than \$10 000 and the yearly value of the lease (capital value of lease) is no more than \$10 000, no duty applies.	Abolished 1.07.06. Stamp duty will continue to be payable at conveyance rates for certain lease and franchise transactions that are similar to conveyances of dutiable property, including the conveyance of a lease or franchise and the grant of a lease where a premium or only nominal consideration is paid.
Transfer of lease:	Transfer duty payable.		Transfer duty applies to the transfer of lease — on the value of the consideration paid for the lease and the consideration paid for, or the value of, chattels taken over. Exempt: Grant of lease over private dwelling provided no premium, fine or other consideration payable for grant.				Liable as a transfer of an interest in land. Conveyance rates apply.	Liable as a transfer of an interest in land. Conveyance rates apply.
Reference period:	Payments are due within three months after duty becomes liable.		Grant, transfer or surrender of lease — as for transfer duty.	Payments relate to the previous month's transactions.			Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.	Payments are due within 60 days of the execution of the instrument.

Table 6-6 Financial transaction taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<p>HIRING ARRANGEMENTS DUTY Including motor vehicle leases. Sometimes called 'RENTAL DUTY'</p>	Abolished 1.07.07.	Abolished 1.07.07.	Abolished 1.07.07.	Abolished 1.07.07.	<p>Equipment finance — includes commercial hire purchase and other equipment financing arrangements for terms greater than 9 months. 0.25% on rental income. All other types of rental arrangements: 0.6% of rental income in excess of \$6000 per month or \$72 000 per annum.</p>	Abolished 1.07.02.	Abolished 1.07.07.	Abolished 1.07.07.
<p>Reference period:</p>					Payments relate to the previous month's transactions.			
<p>HIRE PURCHASE ARRANGEMENTS DUTY</p>	Abolished 1.07.07.	Abolished 1.07.07.	Abolished 1.07.07.	Abolished 1.07.07.	See Hiring arrangements duty. (Equipment Financing Arrangements).	Abolished 1.07.02.	See Hiring Arrangements Duty.	Abolished 1.07.07.

Table 6-7 Other duties and levies

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
EMERGENCY SERVICES LEVY	<p>Fire Service Levy Fire fighting services are funded through the Fire Service Levy. Once the cost of operating the services are determined, the amount is allocated across insurance industry, Local Councils and State Budget in the following proportions: From 1 July 2009. <i>NSW Fire Brigades</i> Insurance industry: 73.7%; Local councils: 11.3%; State Budget: 14.0%. <i>Rural Fire Services:</i> Insurance industry: 73.7%; Local councils: 11.7%; State Budget: 14.6%.</p>	<p>Fire Service Levy Fire fighting services are funded through the Fire Service Levy. Once the cost of operating the fire services is determined, the amount of the levy is allocated across the insurance industry, local councils and the State Government in the following proportions: <i>Melbourne Fire & Emergency Services Board</i> Insurance industry: 75% Local Government: 12.5%; State Government: 12.5%. <i>Country Fire Authority</i> Insurance industry: 77.5%; Local Government: 0.0%; State Government: 22.5%.</p>	<p>Fire Levy The Queensland Fire and Rescue Authority is funded through a fire levy that is collected on behalf of the State Government through municipal rates. The levy varies according to property type and location. Community Ambulance Cover (CAC) Levy The CAC levy replaced the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of \$28 134 cents per day or \$102.69 per year on electricity accounts. (The levy increases each year on 1 July by the CPI.)</p>	<p>The Emergency Services Levy replaced the fire services levy from 1.07.03. The new levy is property based and collected by the local government authorities. The levy rates vary by property type and by region.</p>	<p>Fixed Property: Flat fee \$50 (\$20 for special community use category and \$0 if outside local government areas) plus variable levy rate based on capital value and land use as follows: \$50 + variable component (capital value x area factor x land use factor x levy rate). Concessions: Up to \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self funded retirees. Mobile property: (Levy rates net of remissions). Cars and larger capacity motorcycles: \$24; Smaller capacity motorcycles: \$12; Commercial fishing vessels: \$12; Historical vehicles: \$6 (conditions apply). (Certain variations for country based mobile property apply.)</p>	<p>Fire Service levy <i>Insurance</i> Loss by fire, loss of profits, contractor's risk, boiler explosion and other: 28% of gross premium. Marine and cargo: 2% of gross premium. Aviation: 14% of gross premium. <i>Local council</i> Minimum levy of \$32 applies. Rates are based on assessed annual value (AAV) of properties. Motor vehicles Registration of motor vehicle: \$14 per vehicle (\$9 per vehicle for pensioners).</p>	<p>Fire and Emergency Services Levy Is levied on all rateable properties. Residential and rural properties: \$91.20 per annum. Commercial properties: The formula is - (AUV - 16 500) x 0.3859%, where AUV is the 3 year average unimproved land value. Pensioners provided with a 50% concession.</p>	Not imposed.

Table 6-7 Other duties and levies (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
PARKING SPACE LEVY	<p>From 1.07.07 \$930 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney.</p> <p>\$460 per annum on liable spaces in St. Leonards, Chatswood, Parramatta and Bondi Junction.</p> <p>Since 2004-05, the levy has been indexed annually to movements in the Sydney CPI over the year to the previous March quarter.</p> <p>Exemptions and concessions apply.</p>	<p>Called 'Congestion Levy'</p> <p>From 1.01.08, \$820 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St. Kilda Road, Docklands and East Melbourne.</p> <p>For the area bounded by Montague Street, the West Gate Freeway, City Link and the Yarra River, the levy is \$400 for 2008.</p> <p>Exemptions and concessions apply.</p>	Not imposed.	<p>\$212.00 per annum per bay for long stay non-residential tenant parking within prescribed Perth city area.</p> <p>\$183.00 per bay for short stay public parking.</p> <p>\$91.50 per bay for motorcycle parking.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.
HEALTH INSURANCE LEVY	<p>As of 1.02.09: \$1.19 per individual (single) per week and \$2.38 per week for families for policies written by Health Insurance Funds.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	<p>Referred to as the Ambulance Service Levy. As of 1.01.09, \$1.86 per single contributor per week, and \$3.72 per family, levied on policies written by Health Funds.</p>	Not imposed.
Reference period:	<p>Payments determined by total membership of the health fund on the first of the month.</p> <p>Payments due on the 15th of the same month.</p>						<p>Payments are monthly and are in relation to a period three months prior (that is, April return is for January).</p>	

Table 6-7 Other duties and levies (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
INSURANCE PROTECTION TAX	Introduced on 1.07.01 to assist meeting claims against policies issued by HIH Insurance in relation to Compulsory Third Party (CTP) and Home Owner Warranty Schemes. The tax consists of a \$69m annual levy — \$65m on insurers registered with the Australian Prudential Regulation Authority (APRA), with apportionment among insurance companies based on their share of total NSW general and CTP insurance premium income and a 1% <i>ad valorem</i> tax imposed on premiums paid via brokers to overseas insurers and domestic general insurers not registered with APRA.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
SAVE THE RIVER MURRAY LEVY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI. From 1.07.08: \$34.40 p.a. residential properties. \$154.60 p.a. non-residential customers. Pensioners who are eligible for a concession on SA Water rates and charges are exempt from the levy.	Not imposed.	Not imposed.	Not imposed.

Table 6-8 Land taxation

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Tax scale:	For 2009 land tax year:	For 2009 land tax year:	For 2008-09 land tax year	For 2008-09 land tax year	For 2008-09 land tax year	Effective 1 July 2005	For 2008-09	Not imposed.
Marginal rates apply to excess above the lower limit of the range unless stated.	\$0-\$368 000: Nil Over \$368 000 to \$2 249 999: \$100 + 1.6% of value over \$368 000. Over \$2 249 000: \$30 212 + 2.0%. The threshold is a three year average and is indexed annually according to movements in State-wide property prices. The threshold cannot fall. The minimum land tax payment is \$100. Non-concessional companies and special trusts will be taxed at the flat rate of 1.6%. Premium Property Tax was abolished from the 2005 land tax year.	Less than \$250 000: nil \$250 000-\$599 999: \$275 + 0.2% \$600 000-\$999 999: \$975 + 0.5% \$1 000 000-\$1 799 999: \$2975 + 0.8% \$1 800 000-\$2 999 999: \$9375 + 1.3% \$3 000 000 and over: \$24 975 + 2.5%. Special trusts: Less than \$25 000: nil \$25 000-\$249 999: \$82 + 0.375% \$250 000-\$599 999: \$926 + 0.575% \$600 000-\$999 999: \$2938 + 0.875% \$1 000 000-\$1 799 999: \$6438 + 1.175% \$1 800 000-\$2 999 999: \$15 838 + 0.7614% \$3 000 000 and over: \$24 975 + 2.25%. Surcharge on special trusts effectively phased out for land holdings valued above \$1.8 million; Above \$3.0 million, no surcharge applies	For resident individuals: Less than \$600 000: nil \$600 000-\$999 999: \$500 + 1.0% \$1 000 000-\$2 999 999: \$4500 + 1.65% \$3 000 000 and over: 1.25% flat. For companies, trustees and absentees: Less than \$350 000: nil \$350 000-\$2 249 999: \$1450 + 1.7% \$2 250 000 and over: 1.5% flat.	\$0-\$300 000: nil \$300 001-\$1 000 000: 0.1% of excess \$1 000 001-\$2 200 000: \$700 + 0.5% of excess \$2 200 001-\$5 500 000: \$6700 + 1.30% of excess. \$5 500 001-\$11 000 000: \$49 600 + 1.55% Over \$10 000 000: \$134 850 + 2.30% of excess The Metropolitan Region Improvement Tax is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.15c per \$1 for land valued over \$300 000.	\$0-\$110 000: nil \$110 001-\$350 000: 0.3% \$350 001-\$550 000: \$720 + 0.7% \$550 001-\$750 000: \$2120 + 1.65% \$750 001-\$1 000 000: \$5420 + 2.4% Over \$1 000 000: \$11 420 + 3.7%	\$0-\$24 999: nil \$25 000-\$349 999: \$50 + 0.55% of value above \$25 000 \$350 000-\$749 999: \$1837.50 + 2.0% of value above \$350 000 \$750 001 or more: \$9837.50 + 2.5% of value above \$750 000	Residential properties marginal rates: Up to \$75 000: 0.6% \$75 001-\$150 000: 0.89% \$150 001-\$275 000: 1.15% Over \$275 000: 1.40% Commercial properties marginal rates: Up to \$150 000: 0.89% \$150 001-\$275 000: 1.25% Over \$275 000: 1.59% Based on average unimproved value which includes the 2005, 2006 and 2007 unimproved land values.	

Table 6-8 Land taxation (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
		Land tax is payable on electricity transmission easements (from 2007, with a top rate of 5% instead of 3%). The Metropolitan Parks Charge is levied annually on all metropolitan properties via water bills - calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar. The minimum yearly Parks Charge in 2009 land tax years is \$62.35.						
	Exemptions^(a):							
	Primary residence:	All principal places of residence exempt, unless owned by special trust or company.	Principal place of residence exempt, except if owned by a company or by certain trusts.	Exempt or deductible depending on circumstances.	Exempt, except principal place of residence owned by companies and trusts.	Exempt with conditions. Additional criteria apply where a business activity is conducted from the principal place of residence (full / partial exemptions may apply).	Exempt.	Exempt, apart from parcels of land that are rented or owned by a company or trust.
	Primary production land	Exempt if meet rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Deductible.	Exempt.	Exempt with conditions.	Exempt.	Exempt.
	Reference period:	Based on the three year average of the unimproved land values at 30 June, if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight on 31 December of the previous year to the assessment year.	Based on value of land as at 30 June of the previous year. The land tax value is the lesser of the unimproved value at the 30 June and the average of the unimproved values at 30 June over the last three years.	Based on value of land as at 30 June of the previous year.	Based on value of land as at 30 June of the previous year.	Based on aggregate value of land as at 1 July of the assessment year.	Based on a rolling three-year average of property values. Liability is assessed quarterly on the liability dates of first of July, October, January and April.

(a) Generally charitable, religious and educational bodies are exempt with conditions.

Table 6-9 Gambling — Racing and sports betting taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
RACING TAXES	Privatised entity.	Privatised entity.	Privatised entity.					Privatised entity.
ON-COURSE TOTALISATOR TAX	Maximum, including FootyTAB, of 16% over the year.	Maximum of 25% from any one pool and from 1 July 2007, commissions applying to wagering events specified as: Place, 14.25% Win, 14.50% Duet, 14.50% Quinella, 14.75% Exacta, 16.50% Double, 17.00% Quaddie, 20.00% Trifecta, 20.00% First 4, 22.50% Mystery 6, 25.00%	Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalisators the percentage will not exceed 16%.)	Percentage of bets belonging to a race club. Win 14.5% Place: 14.25% Non-combined Win/Place average of 15.60% Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.0% Favourite numbers: 25.0%	The deduction percentage is limited to a maximum of 25%. Deduction percentage can vary according to type of bet.	Abolished 1.08.2000.	Win/Place 14.25% Quinella 15% Trifecta: 20% Exacta: 16.5% Next Doubles: 17% Quadrella: 20% Other: 15% All pools are linked with Supertab with the exception of Canberra Harness and Canberra Dog Meetings.	Abolished All Pools combined with TABQ. Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalisators the percentage will not exceed 16%.) Fixed Odds Betting: TABQ has rights to a licence from 1.01.01.
Gross deduction from investment:	(Maximum commission from any one pool 25%. Fixed odds (Futures) Racing Betting Not applicable (Gross margin basis). Place, 14.25% Win, 14.50% Quinella, 14.75% Exacta, 16.50% Double, 17.00% Trifecta, 21.00% First 4, 22.50%							
Net percentage received by government:	Parimutuel Tax rate: 19.11% of player loss (i.e. gross deduction). Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalisator investments fully rebated to clubs.	19.11% of player loss (gross deduction). (Average 84% returned to players). Payment of taxation is required within 14 days after the event.	20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund (CIF). Tax is collected monthly in arrears. GST credit provided. Quarterly licence fee \$174 900. Increases on 1 October each year based on CPI increase.	Nil. State Government reimburses GST paid by racing clubs on their gross totalisator margin.	Abolished 1 July 2005		Government receives: Licence fee monthly of 10% of capital value divided by 12 less GST. <ul style="list-style-type: none">Dividends and Tax Equivalent payments (2000-01 = 3.6%).In addition clubs receive 4% and Racing Development Fund (RDF) 0.5%.	Totalisator: 40% of licensee's commission deducted less GST. For races other than thoroughbred, harness horse and greyhound racing and prescribed sporting events held: In Australia: 20% of licensee's commission deducted less GST. Outside Australia: 10% of licensee's commission deducted less GST.

Table 6-9 Gambling — Racing and sports betting taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
OFF-COURSE TOTALISATOR TAX	Parimutuel pools: As for on-course totalisators.	As for on-course totalisators.	As for on-course totalisators.	Percentage of bets belonging to Racing and Wagering Western Australia. Win: 14.50% Place: 14.25% Non-combined Win/Place average of: 15.60%	As for on-course totalisators.	Abolished 1.08.2000.	As for on-course totalisators.	As for on-course totalisators.
Gross deductions from investments:				Novelty Bets: Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite numbers: 25.00% Some flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).				

Table 6-9 Gambling — Racing and sports betting taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Net percentage received by government:	Parimutuel pools: As for on-course totalisators.	As for on-course totalisators.	As for on-course totalisators.	<p>Racing</p> <p>From 1 July 2007, tax levied at 11.91% of net of GST gross margin for off-course racing totalisator wagering (equivalent to a tax rate of around 3.5% on turnover).</p> <p>Fixed odds racing wagering remains unchanged at 2.0% of turnover.</p> <p>Note: State Government reimburses GST paid by TAB on gross gambling margin.</p> <p>Sports</p> <p>Parimutuel sports betting tax is set at 5% of turnover.</p> <p>Fixed odds sports betting is set at 0.5% of turnover.</p> <p>In addition, 25% of net return after tax is remitted to the Sports Wagering Account for disbursement by the Gaming and Wagering Commission on the direction of the Minister for Sport and Recreation.</p>	<p>The wagering on SATAB race betting operations is being phased out as follows:</p> <p>1 July 2008: 3% of net wagering revenue.</p> <p>1 July 2009: 2.1% of net wagering revenue.</p> <p>1 July 2010: 1.2% of net wagering revenue.</p> <p>1 July 2011: 0.6% of net wagering revenue.</p> <p>1 July 2012: Abolished.</p>		As for on-course pools.	As for on-course totalisators.

Table 6-9 Gambling — Racing and sports betting taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
BOOKMAKER'S TURNOVER TAX	Abolished.	Abolished.	Abolished.	All courses: 0%	Abolished.	On course:	All courses 0%	0.33% of turnover on racing events (the rate is GST exclusive).
Net percentage received by Government				Note: State Government reimburses GST paid by bookmakers on gross gambling margin.		On horse racing and greyhound racing in or outside Tasmania: 1.0%. Bookmakers can offset the amount of tax payable by GST amounts they have paid.		
Racing:								
Sports betting:	TAB Totalisator Sports Betting (FootyTAB) Maximum deduction: 25%. Note: Included in maximum commission average of 16% across parimutuel pools. Tax Rate: 19.11% of player loss. Fixed Odds Sports Betting Tax rate: 10.91% of gross margin. Bookmakers Tax rate abolished.	Totalisator sports betting: Maximum deduction: 25% Tax rate: 19.11% of deduction. Payment of taxation is required within 14 days after the event. Fixed odds sports betting: Tax rate: 10.91% of player loss. Payment of taxation is required within 7 days of the end of the month.	From investments: Totalisator: As for on-course and off-course race totalisator. Fixed odds betting: Not applicable (based on gross revenue, that is, bets taken less payouts). Gross deductions, net percentage received by Government: Totalisator: 20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund (CIF). Tax is collected monthly in arrears. GST credit provided. Fixed odds betting tax rate: 20% of gross revenue of which 8.5% is allocated to the CIF. Tax is collected monthly in arrears. GST credit provided.	At a racecourse 0.5%, of which half is retained by race club and the balance is remitted to the Sports wagering Account. At a sporting venue 2%, of which all is remitted to the Sports wagering Account.	Bets made by persons outside Australia: 0.25% of turnover. Other bets: nil.	On all other bets placed by persons in Australia or New Zealand: 0.5% On all other bets placed by persons outside of Australia or New Zealand: 0.25%	0.25% on designated international sports. Head to head bets <\$15 000 000 0.50% >\$15 000 000 0.17% Other fixed odds <\$40 000 000 1.00% >\$40 000 000 0.60% 6.75% index betting. 6.00% parimutuel. GST credit provided.	Domestic sourced bets: reduced to Nil (Bets are subject to GST.) International sourced bets: 0.25% of turnover. (Bets are not subject to GST.)

Table 6-10 Gambling — Lotteries tax, soccer pool and levies

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Lotteries:	66.1% of player loss (that is, subscriptions less outgoings for the public lottery).	79.4% of player loss where GST is payable. 90% of player loss where GST is not payable. (The minimum return to players is 60%). (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.) Payment of taxation is required within 7 days of the determination of the lottery.	62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the CIF. 45% of gross monthly revenue for Golden Casket of which 8.5% is allocated to the CIF. 59% of monthly gross revenue for Soccer Pools of which 8.5% is allocated to the CIF. (Monthly gross revenue is total receipts less prizes.) Quarterly licence fee payable by Golden Casket Lottery Corp \$177 100. Quarterly licence fee payable by QLD Lottery Corp \$7300. Increases each 1 October based on CPI.	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instant scratchies: Under the <i>Lotteries Commission Act 1990</i> : 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sports and 12.5% to eligible organisations. Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes).	Lotto, Powerball, Super 66 and Instant scratchies: 41% of net gambling revenue is paid into the Hospitals Fund. Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	No State Lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersalls' Lotteries.	No State Lotteries. Victoria: ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools, which is 57.52% of player loss. New South Wales: ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.	No State Lotteries. Northern Territory receives a share of duty paid to the Victorian Government for Northern Territory subscriptions to Tattersalls' Lotteries. The Australian Lottery Company, Global Players Network Pty Ltd, DK Marketing Pty Ltd and CMS Pty Ltd have licences to conduct a mail order lottery.
Soccer pools:	As for Lotteries.	57.52% of player loss where GST payable. 68.0% of player loss where GST is not payable. (The minimum return to players is 50%).	As for Lotteries.	As for Lotteries.	41% of net gambling revenue and net proceeds of the soccer pools (less GST) are paid into the Recreation and Sports Fund.	As for Lotteries. Tasmania receives 100% of duty paid to the Victorian government for Tasmanian soccer pool subscriptions.	As for Lotteries.	57.52% of player loss.

Table 6-11 Gambling — Poker machine (a) tax

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Clubs:	<p>From 1.09.08. Levied on gross revenue (or player loss). If gaming machine profit between \$1M and \$1.8m: Up to \$1m: 0%. >\$1m-\$1.8m: 29.5%. If gaming machine profit > \$1.8M Up to \$200 000: 0% \$200 001-\$1m: 10.0% \$1m-\$5m: 19.5% \$5m-\$10m: 24.5% \$10m-\$20m: 27.5% Over \$20m: 29.4%</p> <p>(Under the Community Development and Support Expenditure Scheme, the marginal tax rate on clubs' earnings above \$1m is reduced by 1.5% if clubs contribute 1.5% of gaming revenue in excess of \$1m to eligible community projects). Club tax rates will remain frozen from 1.09.07 to 30.08.12. GST rebate payments will continue to be provided to all clubs on the first \$200 000 of gaming profits from 2004-05.</p>	<p>24.24% of gross profit (equates to player loss or gross margin of operator).</p>	<p>Based on monthly metered win (that is, amount bet less payout to players). Monthly metered win: \$0-\$9500: nil \$9501-\$75 000: 17.91% \$75 001-\$150 000: 20.91% \$150 001-\$300 000: 23.91% \$300 001-\$1 400 000: 25.91% Over \$1 400 000: 35.91%</p> <p>(Includes a levy of 8.5% for the CIF.) These tax rates are post-GST.</p>	<p>No gaming machines.</p>	<p>Tax based on annual net gambling revenue in a financial year. \$0-\$75 000: nil \$75 001-\$399 000: 21% of excess \$399 001-\$945 000: \$68 040 + 28.5% of excess \$945 001-\$1.5m: \$223 650 + 30.91% of excess \$1.5m-\$2.5m: \$395 200.50 + 37.5% of excess \$2.5m-\$3.5m: \$770 200 + 47.0% of excess Above \$3.5m: \$1 240 200.50 + 55.0% of excess.</p> <p>These rates apply to all not-for-profit licensees.</p>	<p>Tax based on annual net gambling revenue in a financial year. < \$35m: 20.88% ≥ \$35m: \$7.308 million plus 25.88% of gross profit in excess of \$35 million per annum In addition, a community support levy of 4% of gross profit is levied.</p>	<p>Tax is levied on gross monthly gaming machine revenue (player loss) as follows: < \$15 000: nil. \$15 001-\$24 999: 15% \$25 000-\$49 999: 17% Above \$50 000: 21%. Unlawful gambling: 100%.</p>	<p>Based on monthly gross profits: \$0-\$5000: 12.91% \$5001-\$50 000: 22.91% \$50 001-\$150 000: 32.91% > \$150 000: 42.91%</p>
Clubs Reference period:	<p>Payments are quarterly, relating to the previous three months' transactions.</p>	<p>Payment of taxation is required weekly within seven days of the end of the week.</p>	<p>Payments are made monthly relating to previous month's activity.</p>		<p>Payments are made monthly relating to previous month's activity.</p>	<p>Payments relate to previous month's activity.</p>	<p>Payments are monthly and relate to transactions in the previous month.</p>	<p>Payments are made monthly relating to previous month's activity.</p>

Table 6-11 Gambling — Poker machine (a) tax (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Hotels:	<p>From 1.07.08</p> <p>Levied on annual profits derived from gaming machines:</p> <p>Up to \$25 000: 5.3%</p> <p>\$25 001-\$200 000: 15.3%</p> <p>\$200 001-\$400 000: 22.4%</p> <p>\$400 001-\$1m: 28.8%</p> <p>\$1m - \$5m: 33.8%</p> <p>>\$5m 44.5%</p> <p>All tax rates are marginal rates. Changes to hotel tax rates to be phased in over seven years, starting from 1.07.04 through to 1.07.10.</p>	<p>32.57% of gross profit (net cash balance) of which 8.33% is allocated to the Community Support Fund.</p> <p>In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (that is, amount bet less payout to players).</p> <p>Includes a levy of 8.5% for the CIF.</p> <p>In addition, hotels are required to contribute to the Health Services Fund Account based on monthly metered win (amount bet less payout to players).</p> <p>Monthly metered win:</p> <p>\$0-\$100 000: nil</p> <p>\$100 001-\$140 000: 3.5%</p> <p>\$140 001-\$180 000: 5.5%</p> <p>\$180 001-\$220 000: 7.5%</p> <p>\$220 001-\$260 000: 13.5%</p> <p>Over \$260 000: 20%</p> <p>Note: These tax rates are post-GST.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75 000: nil</p> <p>\$75 001-\$399 000: 27.5% of excess</p> <p>\$399 001-\$945 000: \$89 100 + 37.0% of excess</p> <p>\$945 001-\$1.5m: \$291 120 + 40.91% of excess</p> <p>\$1.5m-\$2.5m: \$518 170 + 47.5% of excess</p> <p>\$2.5m-\$3.5m: \$993 170.50 + 57.0% of excess</p> <p>Greater than \$3.5m: \$1 563 170.50 + 65.0% of excess.</p>	<p>As for clubs.</p> <p>In addition, a community support levy of 4% will be levied.</p>	25.9% of gross monthly gaming machine revenue.	42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.

Table 6-11 Gambling — Poker machine (a) tax (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Gaming machine levy		<p>Health Benefit Levy:</p> <p>From 2007-08: \$4333.33 per annum for each operating machine.</p> <p>The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.</p>			<p>A stamp duty surcharge applies to the transfer of a gaming machine business.</p> <p>See transfer duty.</p>	<p>The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1.07.03.</p> <p>At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.</p> <p>The tax is based on gross profit earned in fiscal year.</p>		
Reference period:	<p>Payments are quarterly, relating to the previous three months' transactions.</p>	<p>Payment is required weekly within 7 days of the end of the week.</p>	<p>Payments are made monthly relating to the previous month's activity.</p>		<p>Payments are made monthly relating to previous month's activity.</p> <p>A stamp duty surcharge applies to the transfer of a gaming machine business (see conveyances section).</p>	<p>Payments are monthly and relate to previous month's gross profit.</p>	<p>Payments are monthly and relate to transactions in the previous month.</p>	<p>Payments are monthly and relate to previous month's activity.</p>

(a) Also known as Electronic Gaming Machines (EGM).

Table 6-12 Gambling — Casino tax

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Licence fee:	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100m.	Payments totalling \$358.4m (fully paid).	\$183 000 per quarter. (Indexed each 1 July to CPI.)	\$2.28m per annum (indexed to CPI).	Nil.	For 2008-09, \$129 600 per casino per month (amount is indexed annually).	Annual fees \$0.734m for 2008-09, CPI linked.	Not imposed.
Tax rate:	<p>From 1.07.08: 13.04% of gross revenue from table gaming plus super tax on table revenue above \$600m per annum at 1% per each \$5m to a maximum of 38.04%.</p> <p>13.41% of gross revenue from slots.</p> <p>International 'high roller' program was reactivated on 1.01.06.</p> <p>Tax rates will increase each year until 2012-13 to a maximum of 16.41% for gross revenue up to \$663.3m plus a maximum super tax of 38.91% for gross revenue above \$1 billion.</p> <p>The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program.</p>	<p>Regular players: 21.25% of gross gaming revenue plus super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994). The maximum total tax on marginal revenue is 42.25%.</p> <p>Commission based players: 9% of gross gaming revenue from dedicated gaming tables plus a super tax.</p> <p>Super tax of 1% for each \$20m of gross gaming revenue above \$160m (CPI adjusted from 1994).</p> <p>The maximum total tax on marginal revenue for commission-based players is 22.25%.</p>	<p>20% of gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns Casinos.</p> <p>Junkets (premium players): 10% of gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos. (Gross gaming revenue equates to amount bet less amount won by players).</p> <p>Taxes are collected monthly in arrears. GST credit provided.</p>	<p>International commission business (ICB) 11% after 1.12.06</p> <p>EGMs & Trackside 20% of gross revenues</p> <p>Table Games & Keno 18 % from 12.06 onwards.</p>	<p>Table games at 0.91% of net gambling revenue</p> <p>plus</p> <p>Gaming machines at 34.41% of net gambling revenue.</p>	<p>The Federal Hotel Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1.07.03. At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.</p> <p>The tax is based on gross profit earned in a financial year.</p> <p>Keno & Table Gaming: The tax rate applying to Keno is 5.88% of gross profit.</p> <p>The gaming tax rate applying to casino table games is 0.88% of gross profit.</p> <p>EGMs: <\$35m: 20.88% ≥\$35m: -\$7.308 million plus 25.88% of gross profit in excess of \$35 million per annum.</p> <p>From 1.07.13, a single flat rate of 25.88% will apply to all gross profit.</p>	<p>General gaming operations: 10.9% of gross revenue. .</p> <p>Commission-based operations: 0.9% of gross revenue.</p> <p>Interactive gaming licence fee:</p> <ul style="list-style-type: none"> \$200 000 on the day licence is granted; \$100 000 on each anniversary of that day. <p>Tax rate: Tax payable is 20% of gross profit each month.</p> <p>This drops to 10% in the month after total profit for the year exceeds \$10m.</p> <p>The month after profits first exceed \$20m, the rate drops to 5% until the end of the financial year.</p> <p>Not subject to GST.</p>	<p>Lasseters (Alice Springs Casino)</p> <p>Table games: Tax rate is 8% (effective rate is 0% after GST).</p> <p>Poker machine tax: 21% on gross profit. (GST inclusive rate).</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p> <p>Internet Casino:</p> <ul style="list-style-type: none"> Australian sourced bets: not permitted. International sourced bets: 4% of gross profit (such bets are not subject to GST).

Table 6-12 Gambling — Casino tax (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Tax rate (cont)		There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 21.25% tax rate applying to regular players applies. GST credit provided. Payment of taxation is required monthly within seven days of the end of the month. Super tax is calculated annually and payment is required by 7 July of the following financial year.						<p>Skycity (Darwin Casino)</p> <p>Inhouse Keno & Table games: 12% of gross profit less GST.</p> <p>Commission-based Games: 9.09% of gross profit less GST.</p> <p>Poker Machine Tax: 20% of gross profit. (Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.).</p>
Other State charges:	Community Benefit Levy of 2% of gross gaming revenue.	1% of gross revenue of both standard and commission-based players (Community Benefit Levy).	1% of gross revenue to Community Benefit Fund.	2% of gross revenue for upkeep of Burswood Park from 1.01.08.				

Table 6-13 Gambling — Other taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Other gambling taxes:	<p>Footy TAB, Soccer TAB, Sports TAB: 19.11% of player loss (commission).</p> <p>Fixed odds (futures) Racing Betting: 10.91% of monthly gross profit (i.e. sales less payments).</p> <p>Fixed odds Sports Betting: 10.91% of monthly gross profit (i.e. sales less payments).</p>	<p>Footy tipping: 58.41% of player loss where GST is payable. 67.5% of player loss where GST is not payable. (The minimum return to players is 60%.)</p> <p>Payment of taxation is required within seven days of the determination of the lottery.</p> <p>Soccer pools: 57.52% of player loss where GST is payable. 68.0% of player loss where GST is not payable. (The minimum return to players is 50%.)</p> <p>Payment of taxation is required within seven days of the determination of the lottery</p>	<p>Interactive tax: if the game is one approved under a gaming Act – the rate of tax specified in that Act applies; otherwise : 50% of gross profit of which 8.5% is allocated to the Community Investment Fund. (Gross profit equates to the amount bet on a game less amount won by players.) The tax is collected monthly in arrears. GST credit provided. Quarterly licence fee of \$63 200. Increases on 1 October each year based on CPI.</p> <p>Soccer Pools As per taxes on lotteries.</p>	<p>Australian Rules football and cricket TAB betting gross commission: 25%, tax to government: 5%. 75% of sport betting receipts is paid out in dividends and the remainder (i.e. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation.</p> <p>Soccer Pools As per taxes on lotteries.</p>	<p>Soccer Pools 41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.</p> <p>Fixed odds sports betting conducted by TAB. State tax: 6% of net wagering revenue.</p>	<p>Internet gaming:</p> <p>Sports betting endorsement 0.5% of turnover in relation to wagers from persons in Australia and New Zealand. 0.25% of turnover in relation to wagers from overseas persons.</p> <p>Fixed odds wagering endorsement 1.0% of turnover.</p> <p>Major lottery endorsement 35.55% of turnover.</p>	<p>Soccer Pools ACT receives a percentage share of all tickets sold as per lottery tickets.</p>	<p>Soccer Pools 57.52% of player loss.</p>

Table 6-13 Gambling — Other taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	
Internet gambling:						Sportsbetting Endorsement 0.25% of turnover. Fixed Odds Wagering Endorsement 1.0% of turnover. Simulated Gaming (Internet Gaming) Endorsement <i>Within Australia</i> for gross profit <\$10m: 20% \$10m-<\$20m: 17.5% of excess. >\$20m: 15.0% of excess. <i>Outside Australia</i> 4.0% of total gross profits.			

Table 6-13 Gambling — Other taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
BETTING EXCHANGE						Applies to holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement.		
Annual licence fee						Annual licence fee indexed annually; fee in 2008-09 is \$448 000.		
Tax						10% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly 15% of commission entitled to in respect of brokered wagering events within Australia, paid monthly.		
Product levy						20% of total commission received from Australian racing each month.		

Table 6-13 Gambling — Other taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Keno:	<p>Registered clubs & casino For all games of Keno including 'Heads or Tails'.</p> <p>8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5m, and 14.91% of player loss thereafter.</p> <p>For Keno played in hotels. For all games of Keno including 'Heads or Tails'.</p> <p>8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7m, and 14.91% of player loss thereafter.</p> <p>Payment of taxation is required weekly and is payable on the following Monday.</p>	<p>Club Keno: 24.24% of player losses subject to a minimum player return of 75%.</p> <p>Payment of taxation is required weekly for the week ending Saturday and is payable on the following Tuesday.</p>	<p>Keno</p> <p>Jupiters Keno (State-wide): 29.4% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund. The tax is collected monthly in arrears. GST credit provided. Quarterly licence fee \$177 100.</p> <p>Brisbane and Gold Coast casinos: Receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy on commissions.</p> <p>Townsville and Cairns casinos: Receive 25% commission on sales of Jupiters Keno and pay tax at 11% (including a 1% CBL) on commissions.</p>	<p>Keno</p> <p>Burswood Casino</p> <p>18% of gross revenue,</p>	<p>Keno (operated by SA Lotteries):</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid to Hospitals Fund.</p>	<p>Tas Keno: 5.88% of gross profit.</p>	<p>Vic Keno: Refer to Lotteries for details of ACT share from sale of Victorian Keno products.</p> <p>ACTTAB Keno: 2.53% of turnover.</p>	<p>NT Keno: 20% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>

Table 6-14 Motor taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Fee implementation date:	1.07.08.	1.07.07.	1.07.08.	1.07.07.	1.07.08.	1.07.08.	1.07.08	
Motor vehicle registration fee:	Car: \$52 Cycle: \$52 Lorry: \$52 Lorry mass 5 tonnes or more: \$229 Articulated: \$343	Appointment & Inspection Fee: \$34.30 Standard Number Plate Fee: \$29.20	Traffic improvement fee: \$44.45 Plate fee: \$22.05 Charged on original registration.	Recording fees Car: \$12.15 Cycle: \$12.15 Lorry: \$12.15 Plate Fee: \$13.00 Charged on original registration.	Administration fees: Renewal of registration: Car: \$6 Cycle: \$6 Lorry: \$6 New registration: Car: \$21 Cycle: \$21 Lorry: \$21	Car: \$72.85 Cycle: \$58.85 Trailer, caravan or horse float: \$25.50	Establishment of registration: \$69.30. Not charged separately in the ACT on renewal of registration.	For vehicles over 3 years old and < 4.5 tonnes GVM: \$8.40 surcharge plus inspection fee of \$38.50 (incl. GST). Inspection fee for heavy vehicles and trailers: \$77.00 (incl. GST). Upgrade/Temporary Upgrade: \$18.00
Motor vehicle weight/engine capacity tax:	Based on the vehicle tare weight with GVM under 4.5 tonne. Heavy vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges (charges based on vehicle's nominated configurations, number of axles, hauling unit, trailers and vehicle's type).	Victorian registration fees are based on Mass Rating Charges (MRC) and are not classified by the intended use of the vehicle (that is, private or business use). Light vehicles (motor vehicles with MRC not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions): Flat fee: \$178.00. The National Heavy Vehicle Charges (charges based on nominated operating configuration, number of axles, MRC) apply to heavy vehicles (motor vehicles of more than 4.5 tonne GVM (where they are not otherwise entitled to be registered for a lesser fee, i.e., as a primary producer vehicle.))	Based on the number of cylinders for passenger vehicles.	Based on vehicle type and tare (unladen) weight with GVM under 4.501 tonnes. Heavy vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling units, trailers and vehicle's type).	Registration fees for non-commercial vehicles (sedans etc) with a GVM of 4.5 tonnes or less are based on the number of cylinders. Fees for commercial vehicles with an unladen mass of 1.0 tonne or less are based on the number of cylinders. For vehicles with an unladen mass greater than 1.0 tonne but with a GVM of 4.5 tonnes or less, the fee is based on the unladen mass.	Based on the number of cylinders or vehicle weight. Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.	Based on vehicle type and tare (unladen) weight. Charges for heavy vehicles (GVM over 4.5 tonnes) based on nominated operating configuration, number of axles, mass rating charge under the National Heavy Vehicle Charges. Road rescue fee: payable for any motor vehicle other than a veteran, vintage or historical vehicle and vehicles registered to Jervis Bay residents. Annual fee: \$16.	Based on engine capacity.

Table 6-14 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Private motor vehicles:	0-975kg: \$166 976-1154kg: \$187 1155-1504kg: \$217 1505-2504kg: \$331	Base fee \$178.00.	Number of cylinders: 1 to 3: \$171.80 4: \$218.55 5 to 6: \$335.90 7 to 8: \$470.35 9 to 12: \$551.65 Number of rotors: 2: \$218.55 3: \$335.90 4.0t to 4.5t GVM: 527.25	\$16.00 per 100kg of tare. Discount to the registration fee for family vehicles – \$60 for a twelve month period, or \$30.00 for a six month period.	For passenger carrying vehicles, the fee is based on the number of cylinders. 1 to 4: \$95 5 to 6: \$193 7 and over: \$280 Rotary or electric: \$95	Class A vehicles Fee based on number of cylinders. 3 or fewer: \$77 4: \$89 5 to 6: \$112 7 to 8: \$154 Over 8: \$172 Rotary or electric: \$89	For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs: Private use 975kg or less \$205.35 976-1154: \$227.25 1155-1504: \$257.45 1505-2504: \$374.25 2505-2794: \$570.20 2795-4500: \$579.60 For business use 975kg or less: \$310.65 976-1154: \$344.00 1155-1504: \$396.15 1505-4500: \$579.60 Examination or inspection of vehicles Trailers ≤ 4.5 tonnes GVM: \$29.80* Motorcycles \$40.00* Motor vehicles not exceeding 4.5 tonnes GVM: \$52.10* Trailers exceeding 4.5 tonnes GVM: \$72.55* Motor vehicles exceeding 4.5 tonnes GVM: \$118.80* Follow up inspections of all vehicles: \$12.80*. *includes GST.	Engine size cc 4 cylinders or fewer 0-500: \$15 501-1000: \$30 1001-1500: \$48 1501-2000: \$64 2001-3000: \$70 More than 4 cylinders 2001-2500: \$90 2501-3000: \$108 3001-3500: \$133 3501-4000: \$152 4001-4500: \$180 4501-5000: \$200 5001-5500: \$231 5501-6000: \$252 6001-7000: \$294 7001-8000: \$301.60

Table 6-14 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Business motor vehicles:	0-975kg: \$269 976-1154kg: \$302 1155-1504kg: \$352 1505-2504kg: \$531 The rate varies in many steps up to \$1 541 at 4 500kg. Motor vehicles of more than 4.5 tonnes GVM: National Heavy Vehicle Charging Regime based on GVM, number of axles, body type and trailer use. An additional bridge levy of (\$119 applies to omnibus, tourist vehicles and coaches with a tare weight of 3,565 tonnes upwards.	Base fee \$178.00. Motor vehicles of more than 4.5 tonne GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use, where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)	Registration fee as for private motor vehicles. Motor vehicles of more than 4.5 tonnes GVM: the National Heavy Vehicle Charging Regime, where the various rates are based on GVM, number of axles, body type and trailer use.	Standard vehicles: Motor car: \$16.00 per 100kg tare weight. Motor wagon: \$16.00 per 100kg tare weight. Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (i.e., primary producer vehicle): National Heavy Vehicle Charging Regime based on GVM, number of axles, body type and trailer use. For heavy special purpose vehicles, the rate for PSV and TSV categories is \$86.	Light commercial vehicles (that is, do not have a GVM or GCM greater than 4.5 tonnes): based on number of cylinders for vehicles with a Tare mass not exceeding 1 tonne. 1 to 4 cyl: \$95 5 to 6 cyl: \$193 7 and over: \$280 Rotary or electric: \$95 Based on tare mass for vehicles over 1 tonne: 1.001-1.5 tonne:\$209 Greater than 1.5 tonne: \$356 Heavy vehicles: All motor vehicles with a GVM or GCM or tare mass of more than 4.5 tonnes are being registered under the National Heavy Vehicle Charging Scheme.	Other light vehicles: A truck with a GVM of 3 tonne or more based on number of cylinders 4 cylinders: \$172 5 to 6: \$200 7 to 8: \$229 Greater than 8: \$258 Rotary or electric: \$166 A bus with 10 adult seats including the driver's seat: \$114 A bus with more than 10 adult seats including the driver's seat: \$200. Heavy vehicles: National Heavy Vehicle Charging Regime based on GVM, number of axles, number of trailers towed and axles.	Registration of vehicles: Fixed load trailer 250kg or less: \$57 251-764: \$146 765-975: \$223 976-1154: \$245 1155-1504: \$275 1505-2499: \$392 2500-2504: \$599 2505 2794: \$945 2795-3054: \$1069 3055-3304: \$1166 3305-3564: \$1261 3565-3814: \$1351 3815-4064: \$1450 4065-4324: \$1541 4325-4500: \$1639 Motor tractors 2000kg or less: \$114 2001-4000: \$190 4000 & over: \$432 Motor implements 975kg or less: \$84.50 976-1154: \$88.80 1155-1504: \$94.20 1505-4500: \$115.70 Heavy vehicles (GVM over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i> . These are nationally agreed charges.	Registration fee as for private motor vehicles. Motor vehicles of more than 4.5 tonne GVM: National Heavy Vehicle Registration Scheme charges based on GVM, number of axles, body type and trailer use.

Table 6-14 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Motorcycles:	Flat tax: \$49	Flat tax: \$35.60	Flat tax: \$73.80	Up to 250cc: \$32.00 Over 250cc: \$48.00	Flat tax: \$32	Flat tax: \$12	Up to 100cc: \$86.70 Over 100cc: \$86.70	Up to 600cc: \$10.00 Over 600cc: \$15.00
Transfer fee:	Private transfer Car: \$26 Cycle: \$26 Lorry: \$26 Motor dealer transfer: \$26	Private transfer (vehicle): \$31.20 Motor car dealer (vehicle): \$15.90 Cycle and/or trailer: \$5.40	Car: \$20.40 Cycle: \$20.40 Lorry: \$20.40	Car: \$10.20 Cycle: \$10.20 Lorry: \$10.20	Car: \$12.20 Cycle: \$12.20 Lorry: \$12.20	Car: \$23.00 Cycle: \$23.00 Lorry: \$23.00 Trailer: \$23.00	Car: \$30.30 Cycle: \$30.30 Lorry: \$30.30	Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40
Driver's licence:	1 year: \$44.00 3 years: \$106.00 5 years: \$143.00 Excludes \$2 drug Testing Levy Pensioner Concession card holders and certain Department of Veteran Affairs card holders are exempt from licence fees.	3 years: \$45.30 10 years: \$154.00	1 year: \$27.65 2 years: \$38.50 3 years: \$49.35 4 years: \$60.20 5 years: \$71.05 Duplicate: \$26.50	1 year: \$36.60 5 years: \$116.00	1 year: \$26.00 10 years: \$260.00 In addition to the above fees an administration fee of \$15 applies.	Standard 1 year: \$26.55 2 years: \$43.20 3 years: \$59.85 4 years: \$76.45 5 years: \$91.85 Pensioner 1 year: \$17.60 2 years: \$25.25 3 years: \$34.25 4 years: \$41.90 5 years: \$48.30 Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$8.65 for a driver's licence photo.	1 year: \$28.35 5 years: \$141.90	1 year: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00
Motorcycle riders licence:	As above or free if car or lorry licence is held.	As above or free if car or lorry licence is held and vice versa.	As above.	As above.	As above for Driver's Licence or free if car or lorry licence is held.	As above.	As above. No additional fee payable if holder of licence for both motorcycle and motor vehicle.	As above.

Table 6-14 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Learner's permit:	Car: \$18 Cycle: \$18 Excludes \$2 Drug Testing Levy.	Motor Car:\$19.30 (valid for a period of 10 years). Motorcycle:\$19.3 (valid for a period of 15 months).	\$68.40 (3 years – or part of a 3 year period including logbook fee of \$15.70). Logbook fee: \$15.70 Exemption from logbook requirements: \$31.40 Exemption from high powered vehicle restriction: \$31.40 Exemption from late night driving restriction: \$31.40.	Light vehicles: \$68.30 (valid for 1 year). Heavy vehicle combinations: \$154.30 Multi combinations (MC) \$36.20. Includes application fee and one practical driving test.	\$26.00 plus an administration fee of \$15.00 (issued for a period of 24 months).	\$26.55.	Valid for two years: \$33.25.	Cars: \$18 (12 months) Cycles: \$18 (3 months).
Licence test fee:	\$44 (valid for one practical driving or riding test). Driver qualification test: \$36 Driver knowledge test: \$36 Hazard perception test: \$36.	Motor vehicle Appointment Fee: \$11.10 Learner Driving Test (Practical): \$35.00 Learner Knowledge Test (Written): \$19.00 Hazard Perception Test: \$14.50 Motorcycle VicRoads no longer provides a motorcycle learner permit and licence testing service. Heavy vehicle Accredited heavy vehicle providers of heavy vehicle licence testing services offer tests with an accompanying training service on a commercial basis. VicRoads continues to provide a testing service. Heavy vehicle practical test: \$38.30 (GST included).	\$42.35 (valid until a driving test is conducted.) \$18.05(Road Rules test) Hazard perception test: \$15.00.	Learner Knowledge Test: \$17.40 Subsequent knowledge test: \$17.40 \$68.30 (valid 1 year) - for application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$71.80 each. Phase 2 Logbook: \$18.40 Hazard Perception Test (HPT): \$19.30 Subsequent HPT: \$19.30 \$154.30 – heavy vehicle comb. application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$160.60.	Written test: \$10 Plus an administration fee of \$15.00 (practical test by private providers) Motorcycle courses Level 1: (learner's permit): \$313 Level 2: (full licence) \$276 In addition to the above fees, an administration fee of \$15 applies. Motor vehicle test 40 minute test: \$40 Greater than 40 minutes test: \$90 Booking fee: \$15 Admin fee: \$15	\$33.50 car/cycle per test. Novice driver: \$54.65 Instructor licence test: \$64.00 Motor cycle and heavy vehicle practical testing are conducted by accredited external service providers.	Driving test: \$78.40 (including GST). Instructor's licence test: \$92.40 per test (incl. GST).	Driving Test: \$26.40 per test (incl. GST). Riding test for provisional or open licence: \$26.40 per test (incl. GST). Instructor's licence test: \$92.40 per test (incl. GST).
Surcharge/ Levy on motor vehicle third party vehicles insurance:	Nil.	10% stamp duty on insurance premium.	10 cents duty per policy. Levies/fees range from \$15.00-\$62.80 depending on class.	10% stamp duty on insurance premium.	Yearly policy: \$60 9 monthly policy:\$45 6 monthly policy:\$30 3 monthly policy: \$15	\$6 per policy. NB: Nil. this refers to duty on premium. A 3% surcharge on periodic payments.	Nil.	Nil.

Table 6-15 Income from public authorities

NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<p>Government Trading Enterprises and State Owned Corporations are required to make dividend and income tax equivalent payments to State revenues. The legislative basis for the payment of dividends is the <i>Public Finance and Audit Act 1983</i>. The legislative basis for the payment of tax equivalents is the <i>State Owned Corporations Act 1989</i>. The rate of return varies according to economic circumstances.</p> <p>In 2008-09, estimated dividends were \$959m and tax equivalents were \$596m.</p> <p>Major contributors were the electricity sector, \$885m and water, property and resources public trading enterprises, \$492m.</p>	<p>Dividends and tax equivalent payments are payable to Consolidated Revenue from various public bodies under the <i>State Owned Enterprises Act 1992</i> and various industry-specific Acts. These Acts allow the Treasurer and the relevant portfolio Minister, in consultation with the boards of the entities, to determine a dividend. Dividends are determined with respect to benchmarks based on private sector practice and the particular circumstances of each entity. Tax equivalent payments are based on Australian Government tax legislation and practice.</p> <p>In 2008-09, dividends totalled \$361.2m and income tax and rate equivalent income totalled \$113.0m.</p>	<p>In accordance with corporatisation and commercialisation principles, public non-financial corporations and public financial corporations paid an estimated \$853m of dividends and \$245m of tax equivalent payments in 2008-09. The major contributors were the electricity sector and the transport sector (rail and ports). Other contributors included Forestry Plantations Queensland, Golden Casket Corporation, Queensland Treasury Corporation and Queensland Investment Corporation.</p>	<p>Government enterprises that are subject to corporatisation and commercialisation principles are required to pay dividends and Australian Government income tax equivalent payments to the Consolidated Fund. Local government rates equivalent payments were also made by a number of public corporations.</p> <p>In 2008-09, public corporations contributed dividends of \$506m, tax equivalent payments of \$347m, and local government rates equivalents of \$9m.</p> <p>Dividend payments were received mainly from the Water Corporation and a number of power and port authorities.</p>	<p>Government businesses are required to make dividend contributions and tax equivalent payments to general revenue.</p> <p>In 2008-09, distributions (including tax equivalents and council rate equivalents) from public non-financial corporations (including SA Water Corporation, Lotteries Commission of SA and Forestry SA) and distributions from public financial corporations (including the Land Management Corporation and SA Government Financing Authority) totalled \$377.25m.</p>	<p>Dividends, tax equivalent payments and guarantee fees are payable to the Consolidated Fund from Government businesses under the <i>Government Business Enterprise Act 1995</i> and Portfolio legislation. The Treasurer determines dividends having regard to private sector benchmarks and the particular circumstances of each Government Business Enterprise (GBE) and State Owned Company (SOC). Tax equivalent payments are based on Australian Government tax legislation.</p> <p>In 2008-09, total budgeted returns from GBEs and SOCs totalled \$154.2m, comprising dividends of \$74.2m tax equivalent payments of \$77.1m and rates equivalent payments of \$2.9m.</p> <p>The major contributors were the Motor Accidents Insurance Board, Aurora Energy Pty Ltd and Transend Networks Pty Ltd.</p>	<p>Public Trading Enterprises are required to pay dividends and/or tax equivalent payments.</p> <p>In 2008-09, dividends totalling \$157.981m were paid.</p> <p>Tax equivalent payments totalled \$33.888m.</p> <p>The major contributors were ACTEW and the Land Development Agency</p>	<p>Under the <i>Financial Management Act</i> the Treasurer may determine that a Government Business Division (GBD) is to pay a dividend. A commercial approach is adopted to determine this payment.</p> <p>In 2008-09, Government Business Divisions paid dividends of \$16.933m. The major contributors were the Northern Territory Treasury Corporation and NT Fleet.</p>

Source: NSW: *Budget Statement 2009-10*, page 5-18; Victoria: *Statement of Finances 2009-10*, page 204; Queensland: *Budget Strategy and Outlook 2009-10*, pages 112; Western Australia: *Budget 2009 10, Economic and Fiscal Outlook, Budget Paper No. 3*, page 75; South Australia: *Budget Statement 2009-10, Appendix C*, page C.6-7
Tasmania: *Budget Paper No 1*, 2009-10, Table 4.6, pages 4.21-22; ACT: *Budget Paper No. 3*, 2009-10, *Revenue and Forward Estimates*, page 52; Northern Territory: *Budget Paper No. 3, The Budget 2009-10*, page 319.

Table 6-16 Mining royalties

	NSW	Vic	Qld	WA	SA	Tas	NT
<p>Most States have a variety of royalty rates. The rates may vary from mineral to mineral and in some cases with the quality of the mineral or the level of processing. This table provides an overview of the most common rates in each State. It then provides details for the more important minerals. Full details are available from the sources noted at the end of the table.</p>							
Overview	<p>For most minerals, the royalty is 4% of ex-mine value (value less allowable deductions).</p> <p>For coal, the rate varies from 6.2 to 8.2% depending on how it is mined.</p> <p>For petroleum, the rate is zero for the first 5 years rising to 10% at end of the 10th year.</p> <p>Quarry and construction products are subject to per tonne royalties of between 35 cents and 70 cents per tonne.</p>	<p>The royalty for most minerals is 2.75% of the net market value.</p> <p>For brown coal, the royalty is levied on the energy value of the coal.</p> <p>For petroleum, the royalty is 10% of well-head value.</p> <p>For quarry products royalties are levied on a weight (\$0.87 per tonne) or volume (\$1.43/m³) basis, although some higher valued products attract higher rates.</p>	<p>For many minerals, companies elect between fixed or variable rate for a period of five years. (The fixed rate option ceases on 31 December 2010.)</p> <ul style="list-style-type: none"> • Fixed rate 2.7% or • Variable rate 1.5% - 4.5%, depending on average quarterly price. <p>For coal, the rate is 7% of value, rising to 10% if the value exceeds A\$100 per tonne.</p> <p>For petroleum and natural gas, the rate is 10% of wellhead value.</p> <p>Quarry and construction products are subject to per tonne royalties of between 50 cents and \$1.80 per tonne.</p>	<p>For many base metals, the rates are:</p> <ul style="list-style-type: none"> • 5% of the royalty value if sold as a concentrate; or , • 2½% of the royalty value if sold in metallic form. <p>For iron ore, rates vary from 5% to 7.5%.</p> <p>For coal, the rates are \$1 per tonne for domestic coal and 7.5% of value for exported coal.</p> <p>For petroleum, the royalty is 10 to 12.5% of wellhead value.</p> <p>Quarry and construction products are subject to per tonne royalties of between 46 cents and 74 cents per tonne.</p>	<p>For most minerals, the royalty is 3.5% of the ex-mine value.</p> <p>For petroleum, the royalty is 10% of well-head value.</p> <p>Quarry and construction products are subject to per tonne royalties of 35 cents per tonne.</p>	<p>For most minerals, the royalty is 1.6 % of net sales plus profit, to a maximum royalty of 5% of net sales. For net sales less than \$100 000, the royalty is 1.6% of net sales.</p> <p>For petroleum and coal seam methane, the royalty is \$24 per \$200 (that is, 12%) of gross well head value.</p> <p>Quarry and construction products are subject to per tonne royalties of between 60 cents and \$2.40 per tonne.</p>	<p>Except for petroleum, royalties are levied on a net profit basis, with a rate of 18% regardless of the type of mineral commodity or whether the mine is situated on Crown, freehold, leasehold or Aboriginal land.</p> <p>For petroleum, the rate is 10% of the gross value at the wellhead.</p> <p>Exempt.</p>

Table 6-16 Mining royalties (continued)

	NSW	Vic	Qld	WA	SA	Tas	NT
Specific rates							
Bauxite	35 cents per tonne.		Domestic (sold, disposed of or used in Queensland) - the higher of 75% of the calculated rate per tonne for export bauxite or \$1.50 per tonne. Export - the higher of 10% of the value of the bauxite or \$2.00 per tonne.	Bauxite - 7.5% of the value. Alumina - 1.65% of value.			Net profit based royalties apply.
Coal	8.2% of value of open cut coal. 7.2% of value of underground coal. 6.2% of value of deep underground coal.	Royalty derived by multiplying \$0.0588 per gigajoule of energy by [A÷ B]: where A is consumer price index number for the quarter ending on 30 June immediately preceding the F/Y for which the determined amount is being calculated; and B is consumer price index number for the F/Y ending on 30 June 2005.	Coal companies pay 7% of value up to A\$100 per tonne and 10 per cent of the value thereafter.	Exported: 7.5%. Not exported: \$1 per tonne, to be adjusted each year at 30 June in accordance with the percentage increase in the average ex-mine value of Collie coal for the year ending on that data when compared with the corresponding value of Collie coal for the year ending on 30 June 1981.	The royalty is 3.5% of the ex-mine value, but may be reduced to 1.5% for the first 5 years of a new mine.	1.6% of net sales plus profit, to a maximum royalty of 5 per cent. For net sales less than \$100 000, the royalty is 1.6% of net sales.	
Iron ore	4% ex-mine value (value less allowable deductions).		2.7% of value. A processing discount applies as per section 39 of the Mineral Resources Regulation 2003. \$100,000 royalty free threshold (applied to the value before the calculation of royalty per mining project).	Lump ore: 7.5%. Fine ore: 5.625%. Beneficiated: 5%.	The royalty is 3.5% of the ex-mine value.	As for coal.	Net profit based royalties apply.
Petroleum	nil first 5 years increasing to 10% at end of 10th year.	10% of the gross value of production.	Including - oil, condensate, natural gas, LPG, coal seam methane: 10% of wellhead value.	Primary production licences – 10% Secondary production licences – 12.5%.	10% of the value at the wellhead.	\$24 for each \$200 (that is 12 per cent) of the gross value of petroleum at the well head.	10% on the gross value at the wellhead of all petroleum products produced from the licence area.

Table 6-16 Mining royalties (continued)

	NSW	Vic	Qld	WA	SA	Tas	NT
Cobalt	4% ex-mine value (value less allowable deductions).		<p>Fixed rate 2.7% or Variable rate 1.5% - 4.5%, depending on average quarterly metal price.</p> <p>Companies elect between fixed or variable rate for a period of five years. (The fixed rate election option ceases on 31 December 2010.)</p> <p>Processing discounts apply for base minerals processed in the State to a particular metal content as per section 39 of the Mineral Resources Regulation 2003.</p> <p>\$100 000 royalty free threshold (applied to the value before the calculation of royalty per mining project).</p>	<p>(a) if sold as a concentrate, 5% of the royalty value;</p> <p>(b) if sold in metallic form, 2½% of the royalty value; or</p> <p>(c) if sold as a nickel by-product, the rate calculated by the following formula: $(P/100) \times U \times 0.025$ per tonne.</p> <p>Where P = the gross cobalt metal price per tonne f.o.b. in Australian currency or its computed equivalent; U = the number of units per hundred of cobalt metal in the nickel by-product sold;</p>		As for coal.	Net profit based royalties apply.
Copper	4% ex-mine value (value less allowable deductions).		<p>Fixed rate 2.7% or Variable rate 1.5% - 4.5%, depending on average quarterly price.</p> <p>Companies elect between fixed or variable rate for a period of five years. (The fixed rate election option ceases on 31 December 2010.)</p> <p>Processing discounts apply for base minerals processed within the State to a particular metal content.</p> <p>\$100,000 royalty free threshold (applied to the value before the calculation of royalty per mining project).</p>	<p>(a) if sold as a concentrate, 5% of the royalty value;</p> <p>(b) if sold in metallic form, 2½% of the royalty value; or</p> <p>(c) if sold as a nickel by-product, the rate calculated in accordance with the following formula $(P/100) \times U \times 0.025$ per tonne.</p> <p>Where P = the gross copper metal price per tonne free on board in Australian currency; U = the number of units per hundred of copper metal in the nickel by-product sold.</p>	<p>3.5 percent of market value. New mines may qualify for a rate of 1.5 percent for the first 5 years.</p> <p>For Olympic Dam under the Roxby Downs Indenture Act – basic royalty is 3.5 percent of market value; a surplus royalty may be applicable.)</p>	As for coal.	Net profit based royalties apply.

Table 6-16 Mining royalties (continued)

	NSW	Vic	Qld	WA	SA	Tas	NT
Diamond/Gems and precious stones	4% ex-mine value (value less allowable deductions).		5% of value. \$100,000 royalty free threshold (applied to the value before the calculation of royalty).	7.5%		Diamond royalty is 18% of net royalty value; for gemstones it is as for coal.	Net profit based royalties apply.
Gold	4% ex-mine value (value less allowable deductions).	Zero	As for copper.	If price \geq \$450 per ounce: 2.5% otherwise: 1.25%; some concessions apply.	3.5% of market value, ex mineral production tenement. New mines may qualify for a rate of 1.5% for first 5 years. Under the Roxby Downs Indenture Act, basic royalty is 3.5 % of market value; a surplus royalty may apply.	As for coal.	Net profit based royalties apply.
Ilmenite, leucoxene, rutile, zircon	4% ex-mine value (value less allowable deductions).	2.75% of net market value.	5% of value.	5%.		As for coal.	Net profit based royalties apply.
Lead	4% ex-mine value (value less allowable deductions).		As for copper.	(a) if sold as a concentrate, 5% of the royalty value; or (b) if sold in metallic form, 2½% of the royalty value.		As for coal.	Net profit based royalties apply.
Manganese	4% ex-mine value (value less allowable deductions).		2.7% of value. Processing discounts apply. \$100 000 royalty free threshold applies.	7.5% except beneficiated by the producer in Western Australia, otherwise by washing, drying crushing or screening: 5%.			Net profit based royalties apply.
Nickel	4% ex-mine value (value less allowable deductions).		As for copper.	Calculated as $(P/100) \times U \times 0.025$ per tonne. Where P = the gross nickel metal price per tonne f.o.b. in Australian currency or its computed equivalent used to calculate the actual sale price of the nickel containing product; U = the number of units per hundred of nickel metal in the nickel-containing products sold.		As for coal.	Net profit based royalties apply.

Table 6-16 Mining royalties (continued)

	NSW	Vic	Qld	WA	SA	Tas	NT
Silver	4% ex-mine value (value less allowable deductions).		As for copper.	2.5%		As for coal.	Net profit based royalties apply.
Tin	4% ex-mine value (value less allowable deductions).		2.5 percent of value after deducting \$100 000.	2.5% of the royalty value of tin metal when sold in that form; or, when sold in any other form, 2.5% of the value of the contained tin calculated at the ruling price of tin metal used for the sale.		As for coal.	Net profit based royalties apply.
Zinc	4% ex-mine value (value less allowable deductions).		As for copper.	(a) if sold as a concentrate, 5% of the royalty value; or (b) if sold in metallic form, 2½% of the royalty value.	3.5% of market value, ex mineral production tenement. New mines may qualify for a rate of 1.5% for the first 5 years	As for coal.	Net profit based royalties apply.

NOTES TO TABLE 6-16

- (a) All the information is current at 2009-10.
- (b) For South Australia, mining royalties differ between extractive and non-extractive minerals. Extractive minerals include sand, gravel, stone, shell, shale or clay, but not any such materials that are mined for a prescribed purpose, or fire clay, bentonite or kaolin. All other commodities are defined as minerals.

Extractive Minerals: the royalty rate is 35 cents per tonne of material sold or extracted.

Prescribed purposes are: Chemical, cement, lime and glass manufacture, metallurgical flux, refractories, industrial fillers, and foundries, fertiliser, agricultural, jewellery and crafted ornamental uses. Any commodity used for a prescribed purpose is defined as a Mineral.

Minerals (non-extractives): the royalty for minerals is calculated equivalent to 3.5 percent of the ex-mine gate value of the minerals.

- (c) The Northern Territory levies royalties on mining production on a net profit basis. For all minerals except petroleum, the Mineral Royalty Act levies royalty at a rate of 18 per cent of the Net Value of mineral commodities sold or removed from a production unit, regardless of the type of mineral commodity or whether the mine is situated on Crown, freehold, leasehold or aboriginal land. Net Value is calculated as follows:

Net Value = GR – (OC + CRD + EEE + AD) where

GR is the gross realisation from the production unit;

OC represents the operating costs of the production unit for the royalty year;

CRD is the Capital Recognition Deduction on eligible capital assets expenditure;

EEE is any eligible exploration expenditure; and

AD represents additional deduction as approved by the Minister.

SOURCES TO TABLE 6-16

The following State government internet sites were accessed:

- New South Wales Department of Primary Industries: <http://www.dpi.nsw.gov.au/minerals/resources/royalty>.
- Victoria Department of Primary Industries: <http://www.dpi.vic.gov.au/DPI/nrenmp.nsf/childdocs/-65044E6EC031F9AB4A2567C4001F3756-488FF4208DFC6DA0CA256C3D001A2AD8?open#Rent>, and *Targeted Discussion Paper No. 4 – royalties*.
- Queensland Department of Mines and Energy: http://www.dme.qld.gov.au/mines/mining_royalties.cfm.
- Western Australia Department of Mines and Petroleum: <http://www.dmp.wa.gov.au/4407.aspx>.
- South Australia Department of Primary Industries and Resources: http://outernode.pir.sa.gov.au/minerals/licensing_and_regulation/fees_rents_and_royalties/mineral_royalties.
- Tasmania Department of Infrastructure, Energies and Resources: http://www.mrt.tas.gov.au/portal/page?_pageid=35.831181&_dad=portal&_schema=PORTAL.
- Northern Territory Revenue Office: <http://www.nt.gov.au/ntt/revenue/royalties.shtml>.

Table 6-17 Timetable for the abolition of State taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
2000-01	Accommodation tax 1.07.00	Lease duty 26.04.01						Accommodation tax 1.07.00
2001-02	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01 Debits tax 1.01.02	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01
2002-03		Non-quoted marketable securities duty 1.07.02				Lease duty 1.07.02 Non-quoted marketable securities duty 1.07.02		
2003-04				Non-quoted marketable securities duty 1.01.04 Cheque duty 1.01.04 Lease duty 1.01.04	Mortgage duty for eligible first homebuyers 27.05.04			
2004-05		Mortgage duty 1.07.04	Credit card duty 1.08.04		Lease duty 1.07.04 Cheque duty 1.07.04			
2005-06		Debits tax 1.07.05	Debits tax 1.07.05 100% Lease duty – 1.01.06 100% Credit Business Duty – 1.01.06	Debits tax 1.07.05	Debits tax 1.07.05 100% Mortgage duty on owner occupied homes – 1.07.05	Debits tax 1.07.05	Debits tax 1.07.05	Debits tax 1.07.05 100% of Electronic debit transaction duty - 1.07.05
2006-07:		100% of Rental duty – 1.01.07.	100% of Hire duty – 1.01.07 Non-listed Marketable Securities duty – 1.01.07	50% of Mortgage duty – 1.07.06 100% of Rental duty – 1.01.07	100% of Other minor duties (a) – 1.07.06	50% of Mortgage duty – 1.07.06	100% of Non-real non-residential property conveyances – 1.07.06	100% of Stamp duty on unquoted marketable securities and grants and Renewals of leases and franchisees – 1.07.06

Table 6-17 Timetable for the abolition of State taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
2007-08	100% Hire of goods duty – 1.07.07. 100% Mortgage duty on owner occupied residences 1.09.07 100% Lease duty – 1.01.08		50% of Mortgage duty – 1.01.08		33% cut in Rental duty, and Business mortgage duty – 1.07.07	100% of Mortgage duty – 1.07.07	100% of Rental duty – 1.07.07	100% of Rental duty – 1.07.07
2008-09	100% Mortgage duty for individuals on non- owner occupied residences - 1.07.08		100% of Mortgage duty – 1.01.09	100% of Mortgage duty – 1.07.08	67% cut in Rental duty, and Business mortgage duty – 1.07.08	100% of Non-real non-residential property conveyances – 1.07.08		
2009-10					100% cut in Rental duty, and Business mortgage duty – 1.07.09		100% of Lease duty – 1.07.09	
2010-11 and beyond	Mortgage duty business loans Non-real non-residential property conveyances (a) and Non-listed marketable securities duty – All 1.07.12		100% of Non-real non-residential property conveyances – 1.07.13	100% of Non-real non-residential property conveyances - 1.07.13	100% of Non-real non-residential property conveyances and Non-listed marketable securities duty – 1.07.12		100% of Non-listed marketable securities duty – 1.07.10	100% of Non-real non-residential property conveyances – 1.07.12
Taxes abolished or were never in place	Cheque duty	Accommodation tax Cheque duty Non-real non-residential property conveyances	Accommodation tax	Accommodation tax	Accommodation tax	Accommodation tax Cheque Duty (abolished 1 January 1985)	Accommodation tax Cheque duty Mortgage duty	Mortgage duty

(a) Includes non-land business assets, statutory licences or permissions, and poker machine entitlements.

Source: Commission analysis based on State budget information.

COMMISSION TERMINOLOGY

- 1 The Commission aims to keep the language it uses as simple as possible to make its reports and other documents more accessible. That said, there will always be a need for special terms to describe some concepts. This attachment provides a list of the main terms that have a meaning that is unique to the Commission.
- 2 Note, the term ‘State(s)’ includes the Australian Capital Territory and the Northern Territory. The term ‘average’ refers to the average of all the States as defined. Where a defined term is used in a definition of another term, it is shown in italics.

TERMS

actual per capita assessment method (APC)

The *assessed expense or revenue* for each *State* is set equal to its actual expense or revenue. It is used when, in the Commission’s judgment, the policies of all *States* are the same and any differences in expenses or revenue per capita are due to differences in *State* circumstances.

adjusted budget

A representation of *State* budgets used by the Commission to calculate the *average* per capita revenue and expenses. The scope of the adjusted budget covers all *State* general government transactions that contribute to the *net lending/borrowing* recorded in the *GFS* operating statement. It excludes direct spending or revenue raised by the Australian Government, local government, State PTEs and non-government bodies. The adjusted budget is dissected into revenue and expense categories. The Australian Bureau of Statistics (ABS) Government Finance Statistics (GFS), supplemented by information collected from the States and other sources, are used to compile the budget.

administrative scale disability

A *disability* that measures differences in costs which *States* incur in providing the minimum level of administration and policy development required to deliver services. It relates to core head office functions and to specialised *State*-wide services provided centrally.

assessed capital requirements ratio

A ratio of a *State's* assessed *capital requirements* per capita to the *Australian average* capital requirement per capita. The assessed capital requirements are what a *State* would have needed to invest or lend/borrow (net) to have the *Australian average* level of capital.

assessed differences (also known as needs)

The financial impact on a *State's* budget of its *disabilities*. They are measured, for example, as the difference between *assessed expenses* and *average expenses*, *average revenue* and *assessed revenue*. Assessed differences can be either positive or negative.

assessed expenses

The expenses a *State* would incur if it were to follow *average* expense policies, allowing for the *disabilities* it faces in providing services, and assuming it provides services at the average level of efficiency. Assessed expenses equal *assessed service use* multiplied by *assessed unit cost*. Assessed expenses exclude differences from the average due to policy choices under the control of a *State*.

assessed GST requirement, or share

A *State's* requirement for funds from *GST revenue*. It is measured as its *assessed expenses*, less its *assessed revenue*, less assessed *Commonwealth payments* plus its *assessed investment* plus *assessed net lending*.

assessed investment

The expenditure on new infrastructure a *State* would incur if it were to follow *average* policies, allowing for disabilities it faces in providing infrastructure, and assuming it requires the average level of infrastructure to deliver the average level of services. Assessed investment excludes differences from the average due to policy choices under the control of that *State*.

assessed net lending

The transaction-based change in net financial worth that a *State* would require to achieve the *average* net financial worth at the end of a year.

assessed revenue

The revenue a *State* would raise if it were to apply the *average* policies to its revenue base, and raised revenue at the average level of efficiency. Assessed revenue excludes differences from the average due to policy choices under the control of that *State*, for example a higher or lower tax rate applied by a *State* compared to the *average*.

assessed service use

The use assessed by the Commission for a *State* to achieve *average* service delivery to its population. Assessed service use can be influenced by many things especially the demographics of the *State's* population (for example, percentage of low income people, percentage in remote communities) and geography (which influences, for example, length of roads).

assessed unit cost (of a service)

The cost per unit of service assessed by the Commission for a *State* to deliver a particular service to a particular segment of the population at the *average* standard (for example, cost per student of *State* primary education). The assessed unit cost can differ for different population groups.

assessment years (period)

The financial years used in a *review* or an *update* to determine *relativities*. The Commission uses data for three financial years. For example, the *2010 Review* recommends the distribution of the *GST* in 2010-11. It uses the average of three annual *relativities* calculated for the most recent completed financial years at the time the *relativities* are released (2006-07 to 2008-09).

average (or Australian average)

The benchmark against which the performance or characteristics of a *State* are assessed. It is an average derived from the policies or financial data of all *States*, and hence may be a financial average or a policy average.

average expenses

The *average* per capita expense, in a *category*, a group of *categories* or in total. It is calculated as the sum of expenses of all *States*, divided by the Australian population.

average revenue

The *average* per capita revenue, in a *category*, a group of *categories* or in total. It is calculated as the sum of *State* revenues, divided by the Australian population.

backcasting

Changes made to figures for past financial years in an *assessment period* to reflect current or future Commonwealth or *State* policies. *Backcasting* is mainly used to reflect major changes in federal financial arrangements. Where required by the Commission's terms of reference, it has also been used to reflect other changes, such as the replacement of one tax with another tax or the abolition of a tax. In effect, backcasting produces notional financial data that simulate a changed distribution of a Commonwealth payment or *State* revenue collection before they may have actually changed. Actual figures for the *assessment period* are adjusted to reflect what is known to be happening in the *application year*.

capital assessments, ratios, or requirements

In this report, the term *capital* refers to the Investment and Net lending assessments.

category

A classification of *State* general government transactions relating to distinct services or revenue sources, used for analytical purposes. In this review, the adjusted budget is divided into Commonwealth payments, six specific revenue categories, thirteen specific expenditure categories and two residual (or other) categories — one for revenue and one for expenditure.

category factor

The combined result of all the *disability factors* in a *category*, or where the *category* is made up of multiple *components*, the combined *disability factors* for all of those *components*.

Commonwealth own-purpose expenses (COPEs)

Commonwealth payments paid to *States* and non-government organisations for the services they supply.

Commonwealth payments

Payments to *States* made by the Australian Government, including general revenue grants, *National specific purpose payments* (SPPs), *National partnership payments* (NPPs) and *Commonwealth own-purpose expenses* (COPEs). The Commission examines the purpose of each payment using established guidelines to decide whether the payment has an impact on *State fiscal capacities*.

component

A part of an expense or revenue *category* that is separated from others in the *category* because different *disability factors* apply to it.

cost of service ratio

A *State's* per capita cost of providing services at *average* standards, relative to the *average* per capita cost. It is calculated by dividing per capita *assessed expenses* by per capita *average* expenses.

cross-border factor

A *disability factor* that measures the net effects on a *State's* costs of the use of its services by residents of other *States* and vice versa.

disability

An influence beyond a *State's* control that requires it:

- to spend more (or less) per capita than the *average* to provide the average level of service; or
- to make a greater (or lesser) effort than the *average* to raise the average amount of revenue per capita.

disability factor

A measure of a *State's* use, cost or revenue raising *disability*, expressed as a ratio of the *State's* use, *assessed cost* or *assessed revenue* over the corresponding *average* figure. Policy differences between *States* are specifically excluded when calculating disability factors. The population weighted average of a disability factor is 1.0.

discounting

Where a case for including a disability in a category is established but the Commission is unable to make a suitable assessment of its impact, due to data quality or other difficulties, the Commission may discount the impact by 12.5 percent, 25 per cent or 50 per cent, proportional to the level of uncertainty held.

distribution

State shares of GST as determined by the *relativities*.

distribution model

A formulation, mathematical or otherwise, of the way in which *relativities* are calculated.

equal per capita assessment method (EPC)

Each *State's assessed expense* or *assessed revenue* in a category is set equal to the *Australian average* per capita amount. It is typically used when there are judged to be no material *disabilities* between the *States* and any differences between the *States* in the cost of providing services or raising revenue reflect differences in *State* policies, or no reliable assessments could be developed due to data or other limitations. Such an assessment means that no needs are assessed for any *State* and that there is no impact on the *relativities*.

equalisation

See *horizontal fiscal equalisation*.

expenditure

This term is used to refer to expenses and capital expenditure.

expenses

Operating outlays under an accrual budgeting framework.

expense assessment framework

The general approach used to assess expenses. Under the current framework, an expense *category* is divided into *components*, separate *disability factors* are applied to each *component* and the final *category* assessment is achieved by summing the *component* assessments.

financial averages

The *weighted average* per capita expenses and revenues for each *category* in the *adjusted budget*.

fiscal capacity

The fiscal capacity of a *State* is a measure of its ability to provide *average* services, including infrastructure, to its population if it raised revenue from its own revenue bases at *average* rates and received its actual *Commonwealth payments*, excluding the GST. Once the GST has been distributed using the Commission's *relativities*, *State* fiscal capacities should be equal.

The relative capacity of each *State* is a comparison of its fiscal capacity with the *average* capacity. In this review, the Commission has chosen to equalise the *net financial worth* position of *States* in deciding the distribution of the GST.

Goods and Services Tax (GST) revenue / GST pool

The funds made available by the Australian Government for transfer to the *States* as untied financial assistance.

grant design inefficiency

A flaw in a method of assessment which would allow a *State* to influence its *relativity* by changing its expense or revenue policies (apart from any effect of these policies on the *average*).

horizontal fiscal equalisation (equalisation)

A distribution of *GST revenue* to *State* governments such that, after allowing for material factors affecting revenues and expenditures, each would have the *fiscal capacity* to provide services and their associated *infrastructure* at the same standard, if each made the same effort to raise revenue from its own sources, operated at the same level of efficiency and maintained the *average* per capita *net financial worth*.

impact on relativities (see also *no impact on relativities*)

Treatment applied to a *Commonwealth payment* that provides budget support for *State* services and affects *State fiscal capacity*. The expenses are assessed differentially in relevant *categories* and the revenue is assessed on an *actual per capita* (APC) basis.

infrastructure

Infrastructure refers to the stock of physical assets owned by a *State's* general government sector for the purpose of delivering services. It includes buildings, non-building construction (such as roads) and plant and equipment for economic and social purposes.

investment

Investment refers to acquisition of new *infrastructure*. It is the equivalent to 'net acquisition of non-financial assets' that appears in the Australian Bureau of Statistics Government Finance Statistics (GFS) *State* operating statement.

interstate location disability

A *disability* that measures the differences between the *States* in the costs per unit of labour and other inputs to services.

joint factor

A *disability factor* in which more than one basis of *disability* is calculated simultaneously. The joint factor approach is most frequently used for the calculation of socio-demographic composition disability factors.

level of capital provision ratio

A ratio that reflects how a *State's* policies on the level of *capital* provided varies from the *average* policies. It is measured by dividing actual per capita expense by *assessed expense* per capita.

level of service ratio

A ratio that reflects how a *State's* policies on the level of services provided and the relative efficiency with which they are provided vary from the *average* policies. It is measured by dividing actual per capita expense by *assessed expense* per capita.

material, materiality test, materiality threshold (see the Assessment Guidelines, Attachment A of Volume 1)

A test used to assist decisions on when a separate *category* of *State* activity or *disability* should be assessed or when data should be adjusted. The materiality levels are defined in terms of the amount of GST redistributed per capita for any *State*. Different thresholds are used for each. An assessment or adjustment is said to be material if it exceeds the threshold set for it.

model

See *distribution model*.

national capital disability

A *disability* that measures the additional costs that the ACT incurs because of Canberra's status as the national capital.

National partnership payments (NPPs)

Commonwealth payments to *States* that support the delivery of specified projects, facilitate reforms, or reward those jurisdictions that deliver on nationally-significant reforms. Some *Specific purpose payments* under the previous federal financial arrangements have become National partnership payments.

native title and land rights disability

A *disability* that measures differences in costs that *States* incur because of the operation of the Australian Government's Native Title Act 1993 or the additional and unique costs that the Northern Territory incurs because of the operation of the Australian Government's *Aboriginal Land Rights (Northern Territory) Act 1976*.

needs

See *assessed differences*.

net financial worth

Net financial worth is the sum of financial assets minus the sum of liabilities.

net lending

The outcome of an operating budget calculated as expenses and expenditure on non-financial assets, change in inventories, etc less *State* own source revenues and revenues received from the Australian Government.

no impact on relativities (previously called exclusion or out of scope)

Treatment applied to a *Commonwealth payment* that does not provide budget support for *State* services. Both the payment and the expenses relating to it have no impact on a *State's fiscal capacity*.

policy neutral assessment

An assessment in which the *policy average* is applied to every *State*. The resultant assessment is therefore unaffected by the policies of individual *States*, other than through the influence of those policies on the *averages*.

policy averages

The *average* policies as reflected in the practices of the *States* in the collection of revenue and the provision of services. These averages are usually weighted according to the size of the user or revenue bases in each *State*.

quarantine

The treatment of a *Commonwealth payment*, and where possible the expense for which it is used, in such a way as to have *no impact on the relativities*. Quarantining always results from instructions given directly to the Commission in its terms of reference and the term is used only in this context.

redistribution

The difference between an *EPC* share of the *GST* and the *distribution* determined by the *relativities*.

regional location disability

A *disability* that measures cost differences within a *State* due to differences in the wages paid and in the price and quantity of other inputs to *State* services.

relativity

A per capita weight assessed by the Commission for use by Treasury in calculating the share of the *GST revenue* a *State* requires to achieve *horizontal fiscal equalisation*.

revenue base

A measure of the transactions, activities, or assets that are taxed by the *States*. Differences between the revenue bases of each *State* are used by the Commission to determine the relative capacities of each to raise a particular type of revenue.

revenue effort

The intensity of use of a revenue base (the implied tax rate) measured as actual revenue divided by the *assessed revenue*. It is influenced by the rate of tax or charge, the exemptions, and concessions provided, actual scope of the revenue base in a *State*, and the effort put into ensuring compliance.

revenue raising capacity ratio

A ratio which indicates the capacity of a *State* to raise revenue relative to the *average*. It reflects the size of a *State's revenue base* per capita relative to the *average* and is measured by dividing *assessed revenue* per capita by *average revenue* per capita.

revenue raising effort ratio

A ratio which indicates the actual effort made by a *State* to raise revenue relative to the *average* effort. It is primarily a measure of the deviation of a *State's* tax rates and efficiency in ensuring compliance from the *average* rates and compliance efficiency. It is measured by dividing actual *per capita* revenue by *assessed revenue* per capita.

review

The process in which the Commission reconsiders the methods used to calculate *State relativities*, according to terms of reference given to it. From 1988 onwards, reviews have usually been done

every five years. By contrast, an *update* is conducted every year other than a review year and updates the *relativities* using the methods determined in the last review and the latest financial data.

service delivery scale

A *disability* that measures the additional costs of providing a service where it needs to be delivered but where the delivery is of less than economic size because the population served is small and remote from other points of service delivery.

socio-demographic composition disability

A *disability* that measures the budgetary impact, due to differences in both demand for and cost of providing services, that results from differences between *States* in the relative size of socio-demographic groups. It can reflect differences between *States* in some or all population characteristics such as age-sex structure, socio-economic status, Indigeneity, cultural and linguistic background, and location of residence.

Specific purpose payments (SPPs)

Commonwealth payments to *States* for specific purposes which enable national policy objectives to be achieved in areas that may be administered by *States*.

State(s)

Unless the context indicates otherwise, the term ‘*State(s)*’ includes the Australian Capital Territory and the Northern Territory.

tax base

See *revenue base*.

update

The annual assessment of *State relativities* undertaken by the Commission between *reviews*. Update assessments incorporate new budgetary developments and the most recent available data. In general, the methods used to calculate the *relativities* are those adopted in the most recent *review*.

user charges

Fees and charges raised by *States* through the provision of goods or services. In the *adjusted budget*, user charges for admitted patients, welfare housing, electricity, water and sanitation, and public transport are deducted from related expenses, and other user charges are included as other revenue.

year of application

The year in which the *relativities* assessed are to be used to distribute the *GST revenue*. In this review, the year of application is 2010-11.

years of assessment

See *assessment period*.

ACRONYMS

ABS	Australian Bureau of Statistics
CPI	Consumer price index
EPC	Equal per capita
GST	Goods and services tax
TAB	Totalisator agency board