

## CHAPTER 7

# MOTOR TAXES

### WHAT IS INCLUDED IN THE MOTOR TAXES CATEGORY?

- 1 This category includes the annual motor vehicle registration, traffic improvement and number plate fees and stamp duties collected when new vehicles are registered and ownership of used vehicles transferred. Duty collected on compulsory third party insurance premiums and driver licence and permit fees are not included. Revenue from the duty on insurance premiums is assessed in the insurance tax category while driver licence and permit fee revenue is assessed in the other revenue category.
- 2 Motor taxes are a relatively stable source of revenue for the States, contributing over seven per cent of own-source revenue in 2008-09 (see Table 7-1 and Table 7-2). Around 55 per cent of motor tax revenue comes from light vehicle registration charges, 12 per cent from heavy vehicle registrations and the remainder from stamp duty collections.

**Table 7-1 Motor taxes, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
Category revenue (\$m)	2 182.4	1 372.4	1 479.1	849.8	426.6	119.3	104.9	46.0	6 580.4
Category total (\$pc)	309.94	255.82	340.06	385.55	264.61	238.37	301.64	207.50	304.06
Proportion of State revenue (%)	8.8	6.7	7.4	7.8	6.7	7.2	5.3	4.4	7.5

Source: Commission calculation using State data.

**Table 7-2 Motor taxes as a proportion of State own-source revenue**

	2005-06	2006-07	2007-08	2008-09
Total for category (\$m)	5 711.1	6 044.2	6 526.4	6 580.4
Total own source revenue (\$m)	78 043.0	86 408.3	87 598.6	87 173.8
Proportion of total own source revenue (%)	7.3	7.0	7.5	7.5

Source: Commission calculation using ABS GFS data and State data.

### The average revenue raising policy

- 3 Motor vehicle registration fees are imposed annually, while stamp duty payments are made when a new vehicle is first registered or the ownership of a previously registered vehicle is transferred. Registration fees vary across States and can be set according to the engine capacity, the number of cylinders and use of the vehicle. Table 7-3 sets out the registration fees in 2008-09 for a six cylinder sedan. The average policy is for different rates of tax to be paid according to vehicle types and for the rate of tax to increase with vehicle size — light vehicles attract the lowest rates with rigid trucks attracting higher rates and articulated and larger vehicles attracting higher rates again.

**Table 7-3 Registration fees for a six cylinder Holden Commodore, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$/veh	\$/veh	\$/veh	\$/veh	\$/veh	\$/veh	\$/veh	\$/veh
Family use	331	178	336	219	193	112	374	152
Business use	531	178	336	279	356	112	580	152

Source: Department of Treasury and Finance, Government of Western Australia, *Overview of State taxes, 2008-09*, December 2008.

- 4 Since 1 October 2001, all States have adopted the national heavy vehicle charges set annually by the National Transport Commission which apply to all vehicles and trailers with a gross vehicle mass greater than 4.5 tonnes. Some States also impose other small charges or offer concessions.
- 5 Most States impose stamp duty on the value of the vehicle and usually impose higher rates on more valuable vehicles, although one State varies the rate according to the number of cylinders. Rates can also vary according to the use of the vehicle and whether the vehicle is a new registration or a used vehicle transfer. A broadly common range of vehicles (such as vehicles acquired for resale by used car dealers, transfers arising from settling estates and family law arrangements and vehicles acquired by benevolent institutions) are exempted from duty across the States.

## ASSESSMENT APPROACH

### Overview

- 6 The Commission's approach to reviewing revenue assessments for the 2010 Review has involved adopting a top down, clean slate approach in which revenue would be disaggregated only where doing so was consistent with horizontal fiscal equalisation objectives and has a material effect on the GST distribution.
- 7 We approached the States in 2006 suggesting that revenues be grouped according to the revenue bases that are used to raise them. Each revenue base would be distinct from the

others, and it could be expected that they would show substantial differences across States. To simplify the process, we proposed using broad indicators to measure each base.

- 8 The groupings initially proposed were revenues based on income (such as payroll tax), economic rents (royalties), wealth (land tax), turnover values (stamp duties) and a residual miscellaneous revenue category. Because the revenue base for stamp duties on the registration and transfer of vehicles would be different from the bases for the other turnover taxes (such as stamp duty on conveyances), the Commission proposed a separate motor taxes category. A combined broad indicator made up of motor vehicle sales and the stock of vehicles, weighted to reflect the relative contribution of each tax to the total, was proposed as the measure of the revenue base.
- 9 All States except South Australia and Tasmania supported the adoption of a single motor tax category. South Australia and Tasmania questioned whether stamp duties on vehicle registrations and transfers and annual registrations should be assessed together because the stamp duty was a tax on a 'flow', whereas annual registration fees taxed a 'stock'. South Australia also said the broad indicator was unnecessarily complex and some States raised concerns about the proposed weights applied to the components of the proposed revenue base.
- 10 To make the assessments as transparent as possible and reflect what States do in taxing motorists, the Commission has decided to assess motor taxes in a single Motor tax category, but to recognise the different State treatment of registrations and stamp duty by using separate components.

### **Factors affecting the revenue base**

#### *Registrations*

- 11 States impose vehicle registration fees on the basis of set amounts per vehicle per year. This indicates the number of vehicles on the register in each State would be an appropriate measure of the revenue base. At the broadest level, interstate differences in revenue raising capacities would reflect differences between States in the number of vehicles registered per capita.
- 12 Consistent with the assessment guidelines, the Commission considered whether a more detailed indicator than total registrations would be more appropriate. Because the fees imposed on light vehicles are substantially different from those on heavy vehicles in all States<sup>1</sup> and the State by State distribution of each type of vehicle varies noticeably, accounting for these differences has material effects. Accordingly, we have dealt separately with:
  - light vehicle registrations; and
  - heavy vehicle registrations.

---

<sup>1</sup> All States, however, apply the same scale of fees to heavy and very heavy vehicles.

- 13 Light vehicle registrations are defined as the stock of passenger vehicles and light commercial vehicles as sourced from the *ABS Motor Vehicle Census*<sup>2</sup>. For most States, registration charges imposed on passenger vehicles and light commercial vehicles of a similar weight are the same. Revenue from passenger and light commercial vehicles registrations comprises around ninety per cent of revenue collected from light vehicle registrations.
- 14 Heavy vehicle registrations are defined as the stock of heavy rigid trucks<sup>3</sup> and articulated trucks<sup>4</sup> using data on vehicle numbers from the *ABS Motor Vehicle Census*.
- 15 There was broad support for the proposal to use the numbers of the relevant vehicles to measure the revenue bases for light vehicle registrations as the sum of passenger vehicles and light commercial vehicles and to split heavy vehicles registrations into two components: heavy rigid truck registrations and articulated trucks registrations. Materiality testing was undertaken on splitting heavy vehicle registrations into two components. It showed it was not material, redistributing less than \$10 per capita for any State. Therefore, we have assessed heavy vehicle registrations in one component.

#### *Stamp duties*

- 16 There were different views on the measure of the revenue base for stamp duty. Some States preferred the Commission use the value of vehicles, others the number of vehicles. South Australia and Northern Territory said the stamp duty component should be split into new vehicle sales and used vehicle transfers because generally more revenue was raised per vehicle from new sales, but there were more used vehicle transactions.
- 17 It is difficult to define a common policy on how States impose stamp duty on vehicles:
- New South Wales and the ACT impose a two tier duty on the value of passenger vehicles and a single rate on values of other vehicles;
  - Victoria imposes a two tier rate on the value of new passenger vehicles and different rates on other new vehicles and previously registered vehicles;
  - Queensland has a four tiered structure where the tax rate imposed on the vehicle value varies according to the number of cylinders;
  - Western Australia and Tasmania have a single rate on the value of heavy vehicles and a three and four tiered rate respectively on the value of other/passenger vehicles;
  - South Australia has a three tier rate structure based on the value of commercial vehicles and a four tier rate structure for other vehicles;

---

<sup>2</sup> ABS, *Motor Vehicle Census*, Cat. No. 9309.0, various issues. The ABS defines light vehicles as all registered vehicles with a gross vehicle mass of up to 4.5 tonnes. As a consequence, heavy vehicles are all registered vehicles with a gross vehicle mass in excess of 4.5 tonnes.

<sup>3</sup> The ABS defines heavy rigid trucks as motor vehicles with a gross vehicle mass greater than 4.5 tonnes, constructed with a load carrying area. Normal rigid trucks with a tow bar, draw bar or other non-articulated coupling on the rear of the vehicle are included in the heavy rigid truck numbers.

<sup>4</sup> The ABS defines articulated trucks as motor vehicles constructed primarily for load carrying, consisting of a prime mover having no significant load carrying area, but with a turntable device which can be linked to one or more trailers.

- the Northern Territory imposes a single rate on the value of all vehicles; and
- all States provide duty exemptions in a relatively common list of circumstances.

18 All States impose the duty on the value of the vehicle sold and nearly all have some form of multi-tiered rate structure, but these vary between States. It does not appear to be average policy to make a distinction between new and used vehicles.

19 We have concluded the revenue base for stamp duty should be measured using the value of the vehicles sold because it reflects what States do. While we recognise that differences between States in the value distribution of sales could affect their relative revenue raising capacities, data to disaggregate vehicle sales into different value ranges are not available.

## **THE ASSESSMENT METHOD**

### **Measuring the revenue bases**

20 The revenue bases for registration fees on light vehicles and heavy vehicles are measured using consistent data on vehicle numbers on the register in each State from the ABS's annual motor vehicle census<sup>5</sup>. In the 2004 Review, an adjustment was made to light vehicle registration numbers to remove diplomatic, consular and Commonwealth cars that were not liable to pay registration fees and charges. Such vehicles are concentrated in the ACT. However, such an adjustment has not been made for the 2010 Review because it was not material; it redistributed less than \$1 per capita for any State.

21 The revenue base for the stamp duty on registrations and transfers component is based on State supplied data on the value of vehicles liable to pay the duty. To improve the comparability of the data across States, all States have been asked to exclude the value of vehicles that were exempt from duty from the data they provide.

22 All States except Victoria have provided data on the value of vehicle sales. In the case of Victoria, the Commission has estimated its total value using its total revenue collections (dissected into that from new and used vehicles), its legislated tax rates and sample data on the value of new vehicles registered with values above and below \$57 010 (the value at which the tax rate changes).

### **Calculating assessed revenues**

23 For each component, a national average effective rate of tax is derived by dividing revenue by the revenue base.

24 Each State's assessed revenue (the revenue it would collect if it applied the average tax rate) for each component is derived by multiplying its revenue base by the national average effective rate of tax. The total assessed revenue for the category for each State is the sum of the assessed revenue for each component.

---

<sup>5</sup> ABS, *Motor Vehicle Census*, Cat. No. 9309.0.

25 Table 7-4 to Table 7-6 set out the calculation of the revenue bases and the assessed revenues for each of the three motor taxes components for 2008-09.

**Table 7-4 Calculation of revenue base and assessed revenue for light vehicles, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
Passenger vehicles ('000)	3 603	3 179	2 363	1 345	959	286	208	81	12 023
Light commercial vehicles ('000)	631	526	617	300	159	82	23	33	2 371
Revenue base ('000)	4 234	3 705	2 980	1 645	1 118	367	231	114	14 394
Actual revenue (\$m)	1 452.7	663.6	871.5	392.2	211.6	63.3	74.9	12.8	3 742.7
Average tax rate (\$ per vehicle)									260.01
Component assessed revenue (\$m) (a)	1 100.8	963.3	774.8	427.8	290.7	95.5	60.2	29.6	3 742.7

(a) Calculated as the product of the State's revenue base and the average tax per vehicle.

Source: ABS, *Motor Vehicle Census*, Cat. No. 9309.0. State revenue data.

**Table 7-5 Calculation of revenue base and assessed revenue for heavy vehicles, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
Articulated trucks (number)	16 893	24 069	18 420	11 944	7 047	1 679	216	949	81 217
Heavy rigid trucks (number)	82 056	75 588	69 804	47 340	22 595	8 171	1 698	3 687	310 939
Revenue base (number)	98 949	99 657	88 224	59 284	29 642	9 850	1 914	4 636	392 156
Actual revenue (\$m)	192.4	193.9	175.1	139.9	75.9	18.0	3.6	13.0	811.7
Average tax rate (\$ per vehicle)									2 070
Component assessed revenue (\$m) (a)	204.8	206.3	182.6	122.7	61.4	20.4	4.0	9.6	811.7

(a) Calculated as the product of the State's revenue base and the average tax per vehicle.

Source: ABS, *Motor Vehicle Census*, Cat. No. 9309.0, State revenue data.

**Table 7-6 Calculation of revenue base and assessed revenue for stamp duty on motor vehicle registrations and transfers, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
Revenue base (\$m)	16 919.8	14 970.8	14 464.0	9 359.3	4 018.0	1 315.3	829.2	674.3	62 550.7
Actual revenue (\$m)	537.3	514.9	432.5	317.6	139.1	38.0	26.4	20.2	2 026.0
Average tax rate (%)									3.24
Component assessed revenue (\$m) (a)	548.0	484.9	468.5	303.2	130.1	42.6	26.9	21.8	2 026.0

(a) Calculated as the product of the State's revenue base and the average tax per vehicle.

Source: State data for value of vehicles liable for duty. Commission calculation used for the value of vehicles for Victoria.

26 Table 7-7 summarises the assessed revenues for the three motor tax components for 2008-09. It also shows the States' relative revenue raising capacities — their assessed revenue per capita divided by the average revenue per capita. The revenue raising capacities of New South Wales, South Australia, the ACT and Northern Territory are assessed as below average in 2008-09.

**Table 7-7 Assessed revenues for the motor taxes components, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
Assessed revenues (\$m)									
Light vehicle component (\$m)	1 100.8	963.3	774.8	427.8	290.7	95.5	60.2	29.6	3 742.7
Heavy vehicle component (\$m)	204.8	206.3	182.6	122.7	61.4	20.4	4.0	9.6	811.7
Stamp duties component (\$m)	548.0	484.9	468.5	303.2	130.1	42.6	26.9	21.8	2 026.0
Total assessed revenue (\$m)	1 853.6	1 654.5	1 425.9	853.6	482.2	158.5	91.0	61.1	6 580.4
Population (million)	7.041	5.365	4.350	2.204	1.612	0.500	0.348	0.222	21.642
Total assessed revenue (\$pc)	263.25	308.40	327.82	387.30	299.16	316.83	261.56	275.53	304.06
Category factor	0.86576	1.01427	1.07813	1.27373	0.98386	1.04197	0.86021	0.90617	1.00000

Source: Commission calculation.

## WHAT IS THE IMPACT ON THE GST DISTRIBUTION?

27 Table 7-8 shows the extent to which the assessment for this category moves the recommended distribution of the GST for the 2010 Review away from an equal per capita distribution. Victoria, Queensland, Western Australia and Tasmania are assessed as having an above average capacity to raise revenue from motor taxes.

**Table 7-8 GST impact of the Motor taxes assessment**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
Dollars million	280.7	-37.0	-94.8	-185.4	17.1	-3.5	15.5	7.3	320.7
Dollars per capita	39.37	-6.77	-21.29	-81.95	10.52	-6.87	43.91	32.26	14.56

Note: These are the difference from an equal per capita assessment, derived using assessed revenues from 2006-07 to 2008-09 and the 2009-10 GST pool.

Source: Commission calculation.

28 Table 7-9 provides a summary of how the different components of the assessment move State GST shares away from an equal per capita distribution.

**Table 7-9 GST impact of each motor tax component**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Light vehicles	110.5	-37.5	-19.1	-43.8	-10.8	-8.1	-0.1	8.9	119.4
Heavy vehicles	54.9	-6.4	-17.4	-36.6	-0.8	-1.5	8.6	-0.9	63.5
Stamp duty	115.3	6.9	-58.3	-105.0	28.7	6.0	6.9	-0.7	163.9

Source: Commission calculation.

29 The redistribution reflects the relatively low number of vehicles registered and new car purchases in New South Wales, when measured on a per capita basis (see Table 7-10). Western Australia, on the other hand has relatively high per capita vehicle registrations.

**Table 7-10 Vehicle registrations and new vehicle sales, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	No.pc	No.pc	No.pc	No.pc	No.pc	No.pc	No.pc	No.pc	No.pc
Registrations									
Passenger vehicle	0.5116	0.5925	0.5432	0.6105	0.5949	0.5713	0.5994	0.3634	0.5556
Light commercial vehicles	0.0896	0.0981	0.1419	0.1359	0.0988	0.1630	0.0658	0.1509	0.1096
Heavy rigid trucks	0.0117	0.0141	0.0160	0.0215	0.0140	0.0163	0.0049	0.0166	0.0144
Articulated trucks	0.0024	0.0045	0.0042	0.0054	0.0044	0.0034	0.0006	0.0043	0.0038
New vehicle sales	0.0396	0.0449	0.0443	0.0470	0.0365	0.0347	0.0424	0.0417	0.0423

Source: ABS, Motor Vehicle Census, Cat. No. 9309.0; Sales of New Motor Vehicles, Australia, Cat. No. 9314.0.

- 30 The high proportion of Indigenous people living in remote areas in the Northern Territory and their associated low incomes contribute to the low vehicle registrations in the Northern Territory. In the ACT, the low revenue raising capacity is associated with the low heavy vehicle ownership, reflecting the low level of manufacturing and the absence of mining.
- 31 Table 7-11 provides a summary of the main reasons for changes between the recommended and 2009 Update distributions arising from the Motor taxes assessment.
- 32 In Queensland and Western Australia, there have been large increases in registrations of light commercial vehicles over the past three years consistent with the higher levels of economic activity in the resources, construction and services industries. Similarly, heavy vehicle registrations have risen strongly in these States.
- 33 The large increase in registrations of both light commercial and heavy vehicles in Queensland and Western Australia, which increased their revenue raising capacity in recent years, are reflected in the redistribution effects from both shortening the review period and changing State circumstances.

**Table 7-11 Changes since the 2009 Update, Motor taxes**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Shortening the review period	13.7	11.0	-3.6	-24.0	4.1	0.2	-0.3	-1.2	29.0
Method changes	-18.0	-0.8	33.2	-16.6	0.2	-0.2	-1.1	3.2	36.6
State circumstances	4.5	16.6	-17.0	-12.1	11.8	-1.9	-0.7	-1.1	32.9
Total	0.3	26.8	12.6	-52.7	16.2	-1.9	-2.1	0.9	56.7

Source: Commission calculation.

- 34 The principal method changes for the light vehicle and heavy vehicle components are in the simplification of calculating the revenue bases. Previously for light vehicles, three weights were used to adjust the number of registrations of eight light vehicle types. Now, the sum of passenger vehicles and light commercial vehicles, which contribute over 90 per cent of revenue raised from light vehicles fees and charges, is used.

- 35 Under the 2004 Review method, there was an adjustment to remove from the light vehicle revenue base, vehicles registered to embassies and consulate and Australian government registered vehicles as these vehicles were not liable for motor vehicle fees. This adjustment was found to be not material, and has been discontinued in the 2010 Review.
- 36 Previously, 88 different heavy vehicles types, weighted by their registration fees, were used. Now the total number of all registered heavy rigid trucks and articulated trucks, which make up 32 of the previous 88 heavy vehicle types, unadjusted by differences in registration fees, is used. Revenue collected from registering heavy rigid trucks and articulated trucks make up around 75 per cent of heavy vehicle revenue collections.
- 37 For the stamp duty on motor vehicles component, the revenue base has been changed from the estimated dutiable value of vehicles liable for duty to the value of vehicles liable for duty, using data supplied by States. Under the previous method, the estimated value for each State was calculated by dividing the actual revenue raised by an estimated average effective rate of duty.
- 38 Table 7-12 shows the changes in the revenue raising capacities for 2007-08 for the components comparing the previous methodology and the current approach. The changes in capacity for the light vehicle component are not large. The range in revenue raising capacity is reduced under the 2010 Review approach for heavy vehicles. However, the overall effect on GST distribution is not large as the heavy component only contributes around 12 per cent of total motor tax revenues. The changes in the revenue raising capacity for stamp duty reflect the simplified approach adopted for the 2010 Review using State supplied data.

**Table 7-12 Changes in revenue raising capacity, 2007-08**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Light vehicles									
U2009	90.47	102.18	104.44	112.81	105.32	112.61	96.87	76.21	100.00
R2010	91.22	103.98	102.58	111.25	103.48	109.40	100.21	75.74	100.00
Heavy vehicles									
U2009	65.37	108.52	118.15	155.57	112.42	94.43	23.96	140.51	100.00
R2010	78.42	103.37	111.59	145.65	101.42	107.96	31.34	111.94	100.00
Stamp duty									
U2009	87.14	101.71	113.93	127.92	83.78	82.26	84.23	107.02	100.00
R2010	84.30	97.95	112.83	149.63	82.27	88.01	79.12	102.83	100.00

Source: Commission calculation.

- 39 State revenue collections from motor taxes have increased at a faster rate than the increase in the GST pool from 2005-06 to 2008-09, leading to an increased amount of GST revenue being redistributed by this category. This redistributes some GST revenue away from the States

whose assessed revenues in 2005-06 were above average, namely Victoria, Queensland, Western Australia, South Australia and Tasmania.

- 40 However, the major update changes reflect the different patterns in economic growth between the States between 2005-06 and 2008-09. Table 7-13 shows the percentage change in vehicle registrations and new vehicle sales and over this period. Growth has been particularly strong in Queensland and Western Australia. New vehicle sales declined sharply across Australia in 2008-09, but the decline was less dramatic in Western Australia and the Northern Territory. The ACT recorded a small increase.

**Table 7-13 Changes in vehicle registrations and new vehicle sales, 2005-06 to 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Average
	%	%	%	%	%	%	%	%	%
Registrations									
Passenger vehicles	6.09	6.04	10.48	11.63	4.79	5.32	6.51	9.91	7.42
Light commercial vehicles	7.36	8.92	18.67	17.89	9.37	9.30	10.25	15.83	12.11
Heavy rigid trucks	2.04	5.16	15.55	15.83	3.10	5.11	-3.25	18.63	7.92
Articulated trucks	4.06	11.91	16.57	28.98	10.30	12.08	-9.62	25.86	13.30
New vehicle sales	-6.12	-3.68	-9.53	-1.69	-5.80	-11.37	0.16	-0.58	-5.69

Source: ABS, Motor Vehicle Census, Cat. No. 9309.0; Sales of New Motor Vehicles, Australia, Cat. No. 9314.0.

## UPDATE PROCESS

- 41 We recommend that data used in these assessments be updated when new data become available to ensure the relativities remain contemporary and consistent with the circumstances of the States. On this basis we expect that all data used in the calculation of the component revenue bases and assessed revenues for the latest year will be updated each year:
- vehicle numbers used in the calculation of the revenue bases for the light and heavy vehicle components are sourced from the annual ABS motor vehicle census; and
  - States will be asked each year to supply details of the number, value and duty raised from the registration of new motor vehicles and the registration of previously registered motor vehicles.

## SIMPLIFICATION

- 42 In the Motor taxes category, simplification has been achieved by:
- a reduction in the number of light vehicle types assessed. Under the 2004 Review method, there were eight vehicle types and were assigned three vehicle weights. In this review only two light vehicle types have been used, the passenger vehicles and light commercial vehicles as published in the ABS *Motor Vehicle Census*, and no weighting was used.

- aggregating the number of heavy vehicle types assessed. Under the 2004 Review method, the assessment was based on 88 heavy vehicle types. In this review heavy vehicle registrations are represented by the sum of heavy rigid trucks and articulated trucks as published in the *ABS Motor Vehicle Census*.
- simplifying the calculation of the revenue base for the stamp duty component from an estimated market value of motor vehicle new registrations and transfers subject to duty to the value of vehicles States use to calculate the duty payable.

### **FURTHER INFORMATION**

43 Background material in support of this assessment is published on the Commission's website. That material includes the following documents, released for comment in the development of this assessment, together with State submissions responding to those documents.

- Staff discussion paper *2006\_07 Disaggregating Revenue*;
- Staff discussion paper *2007\_03-S Proposed methods for Revenue assessments*;
- Commission position paper *2008/09 Motor taxes*; and
- *2010 Review Draft Report*.