



COMMONWEALTH GRANTS COMMISSION

DRAFT ASSESSMENT PAPER CGC 2003/8

HEAVY VEHICLE REGISTRATION FEES AND TAXES

Prepared for the Commission's 2003 Conferences on Draft Assessments

AUGUST 2003

NOTE

Included in this paper are the results of preliminary calculations based on the methods proposed throughout the paper and using the data currently available. Those results are indicative only and should be seen as work in progress. Ongoing changes are being made to standards and factor calculations as new data come to hand. Moreover, the calculations have been done using a prototype assessment system and are subject to ongoing revision as checking processes proceed.

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INTRODUCTION

1. This paper reviews the issues related to the assessment of Heavy Vehicle Registration Fees and Taxes. Early in the 2004 Review, this category was designated as a no change category and a discussion paper was not released for it. This paper responds to comments in State submissions and at the 2002 conferences.

1999 REVIEW ASSESSMENT METHOD

Description of the category

2. This category comprised revenue from motor vehicle registrations, transfers, motor tax, traffic improvement and number plate fees for heavy vehicles. It also included surcharges and stamp duty on third party insurance premiums applicable to those vehicles.

3. Uniform heavy vehicle charges were set by the National Road Transport Commission (NRTC) for heavy vehicles in all States and Territories on 1 July 1996. From 1 October 2001 all States have adopted the National Heavy Vehicle Charges set by NRTC. However, some States provide concessions/rebates on those charges.

4. Table 1 provides a list of vehicles designated as heavy vehicles and those designated as light vehicles.

Table 1 VEHICLE DESIGNATIONS

Type of vehicle	Light vehicles	Heavy vehicles
Plant and equipment	GVM less than 4.5 tonnes	GVM over 4.5 tonnes
Trailers	GVM less than 4.5 tonnes	GVM over 4.5 tonnes
Non-freight carrying trucks	GVM less than 4.5 tonnes	GVM over 4.5 tonnes
Rigid trucks	GVM less than 4.5 tonnes	GVM over 4.5 tonnes
Articulated trucks	-	All
Buses	-	All
Light commercial vehicles	All	-
Passenger vehicles	All	-
Other vehicles (for example, motor cycles and caravans)	All	-

Note: GVM means Gross Vehicle Mass.

5. Table 2 shows the revenue standards for this category in the 2003 Update. In 2001–02, the total revenue was \$552.1 million (or \$28.17 per capita). This represented 1.13 per cent of State own source revenue.

Table 2 STANDARD REVENUE FOR HEAVY VEHICLE REGISTRATION FEES AND TAXES

		1997-98	1998-99	1999-2000	2000-01	2001-02
Standard revenue	\$pc	19.93	21.53	24.51	26.16	28.17
Percentage of own source revenue	%	0.96	0.91	1.01	1.08	1.13

Source: 2003 Update Working Papers, Volume 2, pages 13 and 22.

The revenue base

6. The revenue base was the weighted number of heavy vehicles. The weights used reflected the level of fees and taxes imposed on different classes of vehicle. Australian Government, diplomatic and consular vehicles were excluded from the revenue base because they were not subject to State taxes.

7. **Numbers of Vehicles.** Data on numbers of vehicles were sourced from published Australian Bureau of Statistics *Motor Vehicle Census* data. Some extra unpublished data were obtained from the ABS.

8. Unpublished data were required to disaggregate:

- plant and equipment, non-freight carrying trucks, campervans, caravans and trailers into vehicles with a Gross Vehicle Mass (GVM) of less than 4.5 tonnes¹ and those with a GVM above 4.5 tonnes;
- rigid trucks into vehicles with a GVM of less than 4.5 tonnes², vehicles with a GVM between 4.5 tonnes and 10 tonnes, and vehicles with a GVM over 10 tonnes.

9. **Vehicle weights.** The weights assigned to each type of vehicle were based on the uniform heavy vehicle charges set by the NRTC.

10. The NRTC tax classifications comprised more vehicle classes than were available from published ABS data. In the 1999 Review, the NRTC data were aggregated into classes that more closely corresponded with the ABS *Motor Vehicle Census*. An

¹ The published data did not split these types of vehicles according to their GVM. The split was required to remove vehicles with a GVM of less than 4.5 tonnes from this category and include them in the *Light Vehicle Registration Fees and Taxes* category.

² The split was required to remove vehicles with a GVM of less than 4.5 tonnes from this category and include them in the *Light Vehicle Registration Fees and Taxes* category. The split for vehicles with a GVM above 4.5 tonnes was required to ensure the correct weights were applied to each type of vehicle.

average registration fee was calculated for each type of vehicle using the NRTC data and ABS vehicle numbers.

11. The weight for each type of vehicle was calculated as the ratio of its average registration fee compared to the average registration fee for rigid trucks with a GVM of between 4.5 and 10.0 tonnes. Table 3 sets out the weights used in the 1999 Review.

Table 3 VEHICLE WEIGHTS, 1999 REVIEW

Weight	Vehicle type
0.0	Plant and equipment with a GVM over 4.5 tonnes.
1.0	Rigid trucks with a GVM between 4.5 and 10.0 tonnes. Trailers with a GVM over 4.5 tonnes. Non-freight carrying trucks with a GVM over 4.5 tonnes. Buses.
3.0	Rigid trucks with a GVM over 10.0 tonnes.
6.0	Articulated trucks.

Note: GVM means Gross Vehicle Mass.

Importance of the category

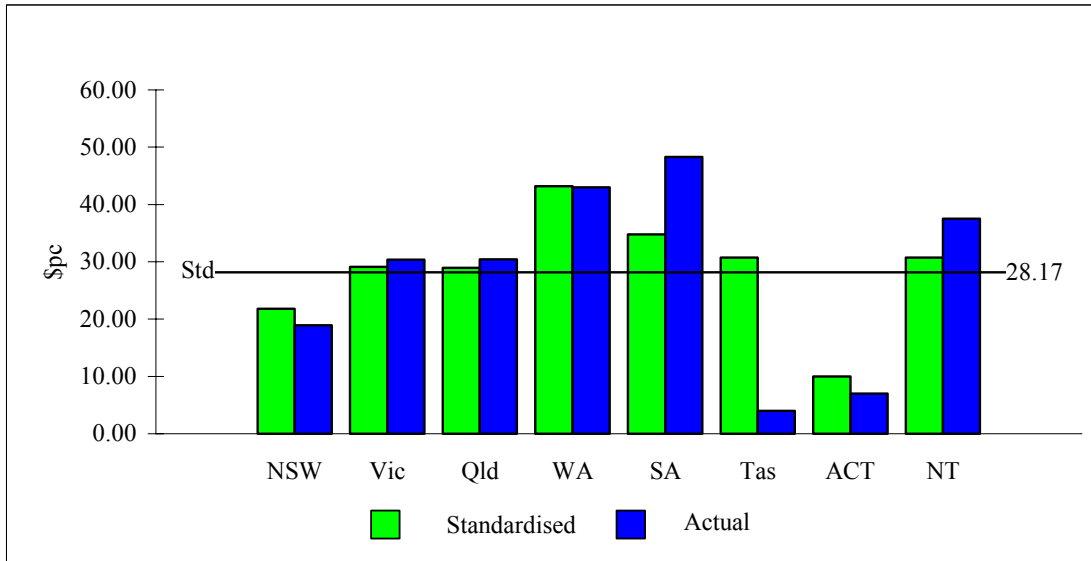
12. Table 4 shows that, compared with an equal per capita assessment, this category redistributed about \$44.4 million in the 2003 Update.

Table 4 EFFECT OF ASSESSMENT ON GRANT DISTRIBUTION – HEAVY VEHICLE REGISTRATION FEES AND TAXES, GST RELATIVITIES

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT Redistrib'n	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Change in grant	38.6	-1.7	-5.8	-27.0	-7.6	-1.5	5.7	-0.8	44.4

13. Figure 1 shows the standardised, actual and standard revenues per capita for 2001-02 in the 2003 Update.

Figure 1 HEAVY VEHICLE REGISTRATION FEES AND TAXES:
STANDARDISED, ACTUAL AND STANDARD REVENUES PER
CAPITA, 2001-02



ISSUES FOR THE 2004 REVIEW

14. The main issues for the 2004 Review were:
- (i) should stamp duty on compulsory third party (CTP) insurance be removed from the category?
 - (ii) should an adjustment be made to Tasmania's base?
 - (iii) should the vehicle weights be updated? and
 - (iv) should a different grouping of vehicles be used?

Definition of the category

15. **Preliminary proposal.** In *Discussion Paper CGC 2002/12 Scope and Structure of the Standard Budget*, Commission staff proposed reclassifying revenue from CTP motor vehicle insurance from the two the Motor Vehicle Registration Fees and Taxes categories to the Insurance Taxation category. Staff thought this change would more closely reflect how most States imposed the tax (on the value of premiums paid) and would result in a better assessment of States' capacities than the use of the weighted number of vehicles as the revenue base.

16. **State views.** *Queensland* supported relocating CTP insurance duty to the Insurance Taxation category because it was an annual charge, whereas motor vehicle taxes were transaction taxes.

17. **Western Australia** supported relocating CTP to the Insurance Taxation category because premium revenue collections were a better measure of capacity than numbers of motor vehicles.

18. **South Australia** supported the proposal to relocate CTP to the Insurance Taxation category provided that the Commission was satisfied with the accuracy and consistency of the data on which the Insurance Taxation assessment was based.

19. The **Northern Territory** supported the proposal to relocate CTP to the Insurance Taxation category.

20. **Analysis and evaluation.** States do not levy on stamp duty on CTP insurance using weighted vehicle numbers. The Insurance Taxation category is assessed using value of premiums paid and this is closer to how States levy stamp duty on CTP insurance.

21. **Commission decision.** The Commission accepts that a conceptual case has been established for relocating stamp duty on compulsory third party insurance to the Insurance Taxation category. The revenue base for Insurance Taxation more closely reflects what States tax when they levy taxes on CTP insurance. The conceptual case is supported by available data on CTP insurance premiums. The Commission is therefore satisfied that equalisation would be improved by relocating the stamp duties to the Insurance Taxation category. The Commission has decided, therefore, to relocate stamp duties on compulsory third party insurance from this category to the Insurance Taxation category.

An adjustment for Tasmania

22. **State views.** In their submission, *Tasmania* said its revenue capacity should be discounted to take into account its need to reduce the NRTC determined charges to partly offset its higher transport costs. It argued that the difference between the State's assessed revenue capacity and its actual revenue should be treated as a subsidy to industry.

23. **Analysis and evaluation.** While all States have agreed to adopt the National Heavy Vehicle Charges from 1 October 2001, some States provide concessions/rebates against these charges. The standard practice was not to provide concessions/rebates.

24. These concessions/rebates reduced a State's average effective rate of tax. The Commission has not used actual effective rates of tax imposed by individual States as the basis of its assessment, it has used the uniform heavy vehicle charges determined by the NRTC. This approach treats the concessions/rebates as State policy.

25. **Commission decision.** The Commission does not consider that a conceptual case exists for an adjustment to Tasmania's revenue base. The Commission is not satisfied that equalisation would be improved by making adjustments for States rebate policies. For

this reason, the Commission has decided not to introduce a policy adjustment for Tasmania's policy of providing rebates on heavy vehicle charges.

Updating of vehicle weights

26. ***States views. Victoria*** said the weights used in the assessment should be reviewed. Victoria said that the Commission should use the NRTC determined charges for the heavy vehicle category, because from 1 October 2001 all States agreed to apply uniform National Heavy Vehicle Charges, although some also offered concessions/rebates.

27. ***Further State views. Tasmania*** supported Victoria's proposal because all States agreed to apply uniform National Heavy Vehicle Charges.

28. ***Analysis and evaluation.*** The Commission intended to update the weights applied to each type of vehicle as part of the review process.

29. Weights for each type of vehicle are based on the National Heavy Vehicle Charges determined by the NRTC. These have changed since the 1999 Review. The new charges have been obtained from the NRTC. These data have been used for all years.

30. ***Commission decision.*** The Commission accepts a case has been established for updating vehicle weights. Doing so is part of the usual process of ensuring the assessments are based on up to date information. The evidence indicates that changing vehicle weights could have a material impact on equalisation assessments. The Commission has decided to:

- (i) update the vehicle weights used in the Heavy Vehicle Registration Fees and Taxes category; and
- (ii) base these weights on the new National Heavy Vehicle Charges data obtained from the NRTC.

Grouping vehicles

31. ***States views. Victoria*** said the Commission weighted each vehicle type in a way that was inconsistent with the NRTC schedule. For example, the grouping of articulated trucks (including prime movers) together disadvantaged more urbanised States. They had a higher proportion of vehicles which attracted lower registration fees (such as 2 axles and 3 axles short-combination prime movers) and a lower proportion of vehicles which attracted higher registration fees (such as the 3 and 4 axle prime movers used for road trains in the more remote areas of New South Wales, Western Australia and the Northern Territory). Victoria said this issue also arose with the buses group.

32. ***Analysis and evaluation.*** There are 80 plus NRTC classifications. In the 1999 Review, the Commission aggregated these 80 classifications into seven broad groups based on data published in the ABS *Motor Vehicle Census* and the National Heavy Vehicle Charges determined by the NRTC. As a result, the vehicles included in each group had

different NRTC charges applied to them. Table 5 provides an example for buses. The charges varied between \$320 and \$1 332.

Table 5 NRTC DETERMINED CHARGES APPLICABLE TO BUSES

Bus Type	NRTC charge	Number vehicles	Proportion of total
	\$	No.	%
2 Axle, GVM between 4.5 and 12 tonnes	320	16 278	50.6
3 Axle, GVM between 4.5 and 12 tonnes	1 332	2 715	8.4
2 Axle, GVM over 12 tonnes	533	12 781	39.7
3 Axle, GVM over 12 tonnes	1 332	4	0.0
4 Axle, GVM over 12 tonnes	1 332	7	0.0
Articulated, 3 axle, GVM over 4.5 tonnes	533	405	1.3
Total	493^(a)	32 190	100.0

(a) This is a weighted average charge per bus. It was obtained by applying the NRTC charge for each type of bus to numbers of buses of that type, adding and then dividing by the total number of buses.

33. For the 1999 Review calculations, the Commission applied the average charge per bus (\$493) to all buses. Victoria argues that if the actual charge figures were applied to actual vehicle numbers, the Commission would have obtained a different result. Table 6 confirms this. It shows, for buses and for all vehicles, the difference between undertaking the calculations by NRTC classification (using actual NRTC charges) and grouping vehicles (using an average NRTC charges).

Table 6 ESTIMATED REVENUE COLLECTIONS

Bus Type	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Using actual NRTC charges	5.5	3.7	3.3	1.3	1.7	0.5	0.3	0.3
Using the average NRTC charge	5.5	3.4	3.3	1.2	1.9	0.6	0.3	0.3
Difference for buses	0.0	0.3	0.0	0.0	-0.2	-0.1	0.0	0.0
Difference across all classifications	-1.0	-4.5	3.9	-1.8	3.0	-0.7	1.2	0.0

34. While undertaking the calculation by NRTC classification produces a more accurate assessment, it has some disadvantages:

- data availability. Data are not available for the first two years of the assessment period. Data for some classifications are missing for some years and would have to be estimated.
- data quality. There are large annual fluctuations in ABS data at the detailed NRTC classification level.

35. **Commission decision.** The Commission considers that, on balance, a conceptual case has been established for calculating the revenue base by NRTC classification because it better reflects what States do. While data are limited and available for only two years, the Commission considers the data to be sufficiently indicative of States revenue capacities for it to be used as the revenue base measure. The limited data points to the use of NRTC classifications having an impact on the assessment which the Commission considers to be material. The Commission, therefore, proposes to calculate the Heavy Vehicle Registration Fees and Taxes revenue base by:

- (i) using vehicle data by NRTC classification; and
- (ii) applying the uniform National Heavy Vehicle Charges to the number of vehicles in each NRTC classification.

2004 REVIEW DRAFT CALCULATIONS

Grant share effects

36. Table 7 shows the proposed assessment redistributes \$46.2 million compared with an equal per capita assessment. This level of redistribution is similar to that produced by the 2003 Update assessment. The small differences are due to the removal of stamp duty on compulsory third party insurance from the category standard and the change to undertake the calculation of the revenue base by NRTC classification.

Table 7 GRANT SHARE EFFECT OF THE PROPOSED METHOD OF ASSESSMENT, HEAVY VEHICLE REGISTRATION FEES AND TAXES, GST RELATIVITIES

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT Restrib'n	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2003 Update	38.6	-1.7	-5.8	-27.0	-7.6	-1.5	5.7	-0.8	44.4
2004 Review draft	40.6	-2.0	-11.2	-24.3	-7.5	-0.7	5.6	-0.6	46.2
Change	2.0	-0.3	-5.4	2.7	0.1	0.8	-0.2	0.2	5.9

Revenue raising capacity ratios

37. Table 8 presents the 2001-02 revenue raising capacity ratios for the 2004 Review draft assessment and compares them with the 2003 Update results.

Table 8 REVENUE RAISING CAPACITY RATIOS, 2001-02

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Std
2003 Update	0.7742	1.0337	1.0280	1.5328	1.2176	1.0905	0.3550	1.0905	1.0000
2004 Review draft	0.6972	1.0632	1.1602	1.4522	1.2739	0.9769	0.2951	1.3686	1.0000

Standardised revenue

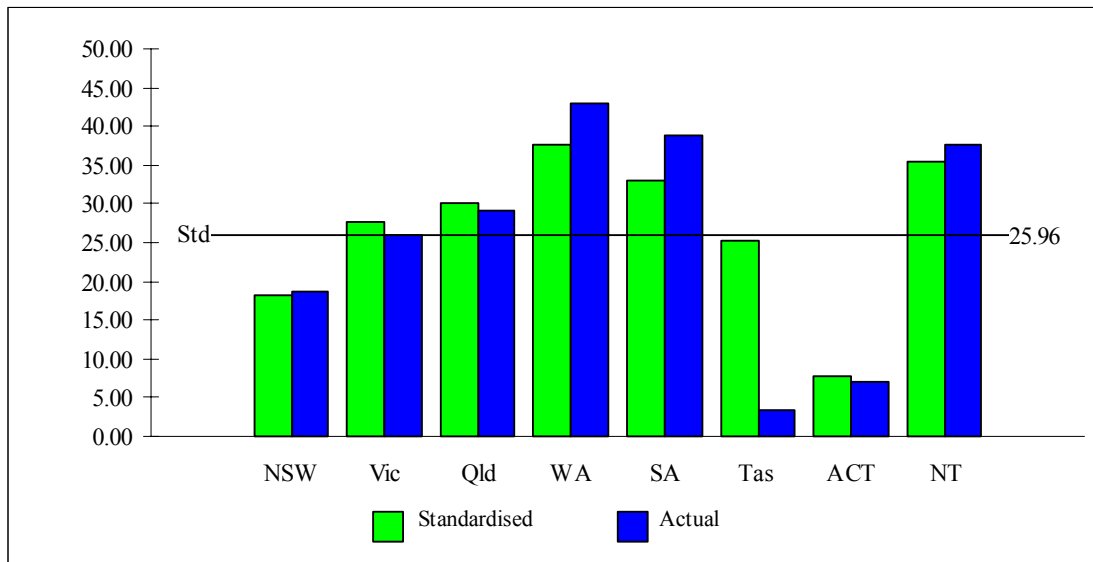
38. Table 9 presents the draft assessment results and compares them with the 2003 Update results. Figure 2 shows the draft assessment for 2001-02 for the 2004 Review in terms of standardised, actual and standard revenues. The actual revenues used in the 2003 Update and 2004 Review draft assessments differ because of the reclassification of duty on CTP insurance to the Insurance Taxation category.

Table 9 HEAVY VEHICLE REGISTRATION FEES AND TAXES, ACTUAL AND STANDARDISED REVENUE, 2001-02

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Std
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual revenue									
2003 Update	18.92	30.37	30.41	42.95	48.27	4.02	7.00	37.52	28.17
2004 Review draft	18.59	25.94	29.10	42.95	38.77	3.49	7.00	37.52	25.96
Standardised revenue									
2003 Update	21.81	29.12	28.96	43.18	34.30	30.72	10.00	30.72	28.17
2004 Review draft	18.10	27.60	30.12	37.70	33.07	25.36	7.66	35.53	25.96

39. Attachment A presents a calculation of the revenue base for 2001-02. It shows the number of vehicles by NRTC classification, the NRTC determined charge for that classification and the notional revenue collected by each State from vehicles in that classification.

Figure 2 HEAVY VEHICLE REGISTRATIONS FEES AND TAXES: STANDARDISED, ACTUAL AND STANDARD REVENUES PER CAPITA, 2001-02



Reality check

40. Figure 2 shows standardised revenues are comparable with actual revenues for most States. Actual revenues are very low for Tasmania, this is likely due to its policy of discounting heavy vehicle charges. States’ shares of standardised revenues are also reflect their shares of vehicles.

Updateability

41. The numbers of vehicles will be updated each update. These data are published annually by the ABS. The assessment also uses unpublished vehicle data. They will be obtained from the ABS and updated each year. NRTC determined charges will be updated if they change.

ATTACHMENT A

CALCULATION OF REVENUE BASE

Table A-1 NUMBER OF VEHICLES IN EACH CLASS BY STATE OF REGISTRATION 2001-02^(a) AND NRTC CHARGES AS AT JULY 2002

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	NRTC	
	No.	No.	No.	No.	No.	No.	No.	No.	Aust Charge	\$
Rigid trucks - type 1										
- 2 axle, 4.5 to 12.0T gvm	44 067	41 208	26 948	20 501	12 015	4 462	1 103	1 754	152 058	320
- 3 axle, 4.5 to 16.5T gvm	400	1 508	194	223	149	28	4	20	2 526	640
- 4 axle, 4.5 to 20.0T gvm	9	6	8	8	1	1		1	34	960
- 5 axle, 4.5 to 20.0T gvm			12						12	960
	44 476	42 722	27 162	20 732	12 165	4 491	1 107	1 775	154 630	
Rigid trucks - type 2										
- 2 axle, over 12.0T gvm	13 900	13 015	12 297	9 688	3 349	1 432	310	553	54 544	533
- 3 axle, over 16.5T gvm	10 452	8 766	7 832	5 930	2 815	1 090	268	280	37 433	852
- 4 axle, over 20.0T gvm	1 817	999	1 382	944	236	82	28	45	5 533	2 132
- 5 axle, over 20.0T gvm		2	3	2					7	2 132
	26 169	22 782	21 514	16 564	6 400	2 604	606	878	97 517	
Articulated trucks										
<i>(a) Short combination</i>										
- 2 axles to 6 axles max	1 470	1 257	1 407	1245	1 929	102	22	112	7 544	586
- 3 axles to 6 axles max	2 877	2 802	2 362	982	1 248	387	75	73	10 806	2 132
- 4 axles to 6 axles max	373	140	212	279	77	19	1	6	1 107	2 132
- 5 axles to 6 axles max			3						3	2 132
<i>(b) Medium combination</i>										
- 2 axles to over 6 axles	7	5	12		1				25	4 051
- 3 axle to over 6 axles	713	730	478	221	157	54	9	24	2 386	4 051
- 4 axle to over 6 axles	189	65	102	347	23	23		6	755	4 371
- 5 axle to over 6 axles					1				1	4 371
<i>(c) Long combination</i>										
- 2 axles	1							1	2	5 597
- 3 axles	6		69	21	11			19	126	5 597
- 4 axles	2		4	88	1			3	98	5 597
- 5 axles			2	12				1	15	5 597

Table A-1 NUMBER OF VEHICLES IN EACH CLASS BY STATE OF REGISTRATION 2001-02^(a) AND NRTC CHARGES AS AT JULY 2002 (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust	NRTC Charge
	No.	No.	No.	No.	No.	No.	No.	No.	No.	\$
<i>(d) Short combination prime mover</i>										
- 2 axles	1 497	3 159	1 723	996	643	125	34	43	8 220	1 386
- 3 axles	10 758	12 256	7 957	3 394	3 728	1031	169	139	39 432	3 624
- 4 axles	10	13	15	66	1	9		1	115	4 690
- 5 axles				1					1	4 690
<i>(e) Medium combination prime mover</i>										
- 2 axles	5	39	21	6	4				75	4 264
- 3 axles	1 487	2 811	1 328	536	1 055	153	44	1	7 415	5 330
- 4 axles		1		45		2			48	5 863
- 5 axles										5 863
<i>(f) Long combination prime mover</i>										
- 2 axles		3	1	9				1	14	5 330
- 3 axles	723	202	2435	2 126	844		3	447	6 780	5 330
- 4 axles			35	273				16	324	5 863
- 5 axles			1	4					5	5 863
	20 118	23 483	18 167	10 651	9 723	1 905	357	893	85 297	
Bus										
- 2 axles, over 12.0T	6 174	3 505	2 785	1 641	1 137	519	345	172	16 278	320
- 2 axle, 4.5 to 12.0T	3 756	2 157	3 010	1 839	912	583	112	412	12 781	533
- 3 axle, 4.5 to 12.0T	744	819	608	159	226	45	29	85	2 715	1 332
- 3 axle, over 12.0T		1	3						4	1 332
- 4 axle, over 12.0T			2				5		7	1 332
- articulated, 3 axles, over 4.5T gvm	24	29	53	107	128	23	34	7	405	533
	10 698	6 511	6 461	3 746	2 403	1 170	525	676	32 190	
Plant special vehicle										
Plant special vehicle	7 570	15 010		9 261		43		721	32 605	0
- 1 axle					167				167	0
- 2 axles				1	2 222		146		2 369	0
- 3 axles					441		8		449	0
- 4 axles					14		1		15	0
- 5 axles					262		1		263	0
- 6 axles					1				1	0
Truck special vehicle	2 756	4 279		2 259				137	9 431	0
- 1 axle					1 930	517	22		2 469	0

Table A-1 NUMBER OF VEHICLES IN EACH CLASS BY STATE OF REGISTRATION 2001-02^(a) AND NRTC CHARGES AS AT JULY 2002 (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust	NRTC Charge
<i>Special vehicle – type 1</i>	No.	No.	No.	No.	No.	No.	No.	No.	No.	\$
Special purpose type 1	17	51		1				11	80	0
- 1 axles			32		50	18			100	0
- 2 axles	8	3	6 502	4	1 037	25		1	7 580	0
- 3 axles		1	821		224	19			1 065	0
- 4 axles			252		12	44			308	0
- 5 axles			8		59	3			70	0
- 6 axles			4						4	0
- 7 axles			1						1	0
- 8 axles			4						4	0
	10 351	19 344	7 624	11 526	6 419	669	178	870	56 981	
<i>Non-freight vehicles</i>										
<i>(a) Special vehicle – type 2</i>										
- 1 axles			2		12				14	214
- 2 axles	3		480	3	37		1		524	214
- 3 axles	1		78	1	11				91	214
- 4 axles	1		200		22				223	214
- 5 axles			10		2				12	214
- 6 axles			11						11	214
- 8 axles			6						6	214
<i>(b) Other special purpose vehicles</i>										
- 1 axles		1			33				34	
- 2 axles	529	153		262	141		8	79	1172	214
- 3 axles	316	102		61	56		1	14	550	214
- 4 axles	356	191		252	105		8	23	935	214
- 5 axles	11	21		11	11			2	56	214
- 6 axles	3			2				1	6	214
- 7 axles	1								1	214
- 8 axles	9			1					10	214
- 9 axles	5				1				6	
	1 235	468	787	593	431	0	18	119	3 651	

(a) ABS unpublished data on NRTC vehicle classes 2001-02.

Table A-1 NUMBER OF VEHICLES IN EACH CLASS BY STATE OF REGISTRATION 2001-02^(a) AND NRTC CHARGES AS AT JULY 2002 (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust	NRTC Charge
	No.	No.	No.	No.	No.	No.	No.	No.	No.	\$
Heavy Trailers										
<i>(a) Heavy trailers</i>										
- 1 axles	1 078	2 551	1 160	1 308		247	18	93	6 455	320
- 2 axles	6 806	10 422	9 683	8 948		1 096	114	1 152	38 221	640
- 3 axles	15 973	22 670	19 335	11 105		1 829	286	1 495	72 693	960
- 4 axles	371	494	641	542		80	5	50	2 183	1 280
- 5 axles	2	16	14	244				5	281	1 600
- 6 axles	5		22	31				8	66	1 920
- 7 axles			4	1					5	2 240
- 8 axles	7	1	3	1					12	2 560
- 9 axles			1						1	2 880
<i>(b) Trailers</i>										
- 1 axles					719				719	640
- 2 axles					5 540				5 540	960
- 3 axles					9 473				9 473	1 280
- 4 axles					139				139	1 600
- 5 axles					5				5	1 920
- 6 axles					2				2	2 240
	24 242	36 154	30 863	22 180	15 878	3 252	423	2 803	135 795	

(a) ABS unpublished data on NRTC vehicle classes 2001-02.

Table A-2 TOTAL NOTIONAL REVENUE COLLECTION, 2001-02^(a)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Rigid trucks - type 1									
- 2 axle, 4.5 to 12.0T gvm	14 101	13 187	8 623	6 560	3 845	1 428	353	561	48 659
- 3 axle, 4.5 to 16.5T gvm	256	965	124	143	95	18	3	13	1 617
- 4 axle, 4.5 to 20.0T gvm	9	6	8	8	1	1	0	1	33
- 5 axle, 4.5 to 20.0T gvm	0	0	12	0	0	0	0	0	12
	14 366	14 157	8 767	6 711	3 941	1 447	356	575	50 319
Rigid trucks - type 2									
- 2 axle, over 12.0T gvm	7 409	6 37	6 554	5 164	1 785	763	165	295	29 072
- 3 axle, over 16.5T gvm	8 905	7 469	6 673	5 052	2 398	929	228	239	31 893
- 4 axle, over 20.0T gvm	3 874	2 130	2 946	2 013	503	175	60	96	11 796
- 5 axle, over 20.0T gvm	0	4	6	4	0	0	0	0	15
	20 188	16 540	16 180	12 233	4 687	1 867	453	629	72 776
Articulated trucks									
<i>(a) Short combination</i>									
- 2 axles to 6 axles max	861	737	825	730	1 130	60	13	66	4 421
- 3 axles to 6 axles max	6 134	5 974	5 036	2 094	2 661	825	160	156	23 038
- 4 axles to 6 axles max	795	298	452	595	164	41	2	13	2 360
- 5 axles to 6 axles max	0	0	6	0	0	0	0	0	6
<i>(b) Medium combination</i>									
- 2 axles to over 6 axles	28	20	49	0	4	0	0	0	101
- 3 axle to over 6 axles	2 888	2 957	1 936	895	636	219	36	97	9 666
- 4 axle to over 6 axles	826	284	446	1 517	101	101	0	26	3 300
- 5 axle to over 6 axles	0	0	0	0	4	0	0	0	4
<i>(c) Long combination</i>									
- 2 axles	6	0	0	0	0	0	0	6	11
- 3 axles	34	0	386	118	62	0	0	106	705
- 4 axles	11	0	22	493	6	0	0	17	549
- 5 axles	0	0	11	67	0	0	0	6	84
<i>(d) Short combination prime mover</i>									
- 2 axles	2 75	4 378	2 388	1 380	891	173	47	60	11 393
- 3 axles	38 987	44 416	28 836	12 300	13 510	3 736	612	504	142 902
- 4 axles	47	61	70	310	5	42	0	5	539
- 5 axles	0	0	0	5	0	0	0	0	5
<i>(e) Medium combination prime mover</i>									
- 2 axles	21	166	90	26	17	0	0	0	320
- 3 axles	7 926	14 983	7 078	2 857	5 623	815	235	5	39 522
- 4 axles	0	6	0	264	0	12	0	0	281
- 5 axles	0	0	0	0	0	0	0	0	0

Table A-2 TOTAL NOTIONAL REVENUE COLLECTION, 2001-02^(a) (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>(f) Long combination prime mover</i>									
- 2 axles	0	16	5	48	0	0	0	5	75
- 3 axles	3 854	1 077	12 979	11 332	4 499	0	16	2 383	36 137
- 4 axles	0	0	205	1 601	0	0	0	94	1 900
- 5 axles	0	0	6	23	0	0	0	0	29
	64 493	75 373	60 827	36 652	29 312	6 024	1 121	3 547	277 349
Bus									
- 2 axles, over 12.0T gvm	3 291	1 868	1 484	875	606	277	184	92	8 676
- 2 axle, 4.5 to 12.0T gvm	1 202	690	963	588	292	187	36	132	4 090
- 3 axle, 4.5 to 12.0T gvm	991	1 091	810	212	301	60	39	113	3 616
- 3 axle, over 12.0T gvm	0	1	4	0	0	0	0	0	5
- 4 axle, over 12.0T gvm	0	0	3	0	0	0	7	0	9
- articulated, 3 axles, over 4.5T gvm	13	15	28	57	68	12	18	4	216
	5 496	3 666	3 292	1 732	1 267	535	283	340	16 613
Plant special vehicle									
Plant special vehicle	0	0	0	0	0	0	0	0	0
- 1 axle	0	0	0	0	0	0	0	0	0
- 2 axles	0	0	0	0	0	0	0	0	0
- 3 axles	0	0	0	0	0	0	0	0	0
- 4 axles	0	0	0	0	0	0	0	0	0
- 5 axles	0	0	0	0	0	0	0	0	0
- 6 axles	0	0	0	0	0	0	0	0	0
Truck special vehicle	0	0	0	0	0	0	0	0	0
- 1 axle	0	0	0	0	0	0	0	0	0
Special vehicle – type 1									
Special purpose type 1	0	0	0	0	0	0	0	0	0
- 1 axles	0	0	0	0	0	0	0	0	0
- 2 axles	0	0	0	0	0	0	0	0	0
- 3 axles	0	0	0	0	0	0	0	0	0
- 4 axles	0	0	0	0	0	0	0	0	0
- 5 axles	0	0	0	0	0	0	0	0	0
- 6 axles	0	0	0	0	0	0	0	0	0
- 7 axles	0	0	0	0	0	0	0	0	0
- 8 axles	0	0	0	0	0	0	0	0	0

Table A-2 TOTAL NOTIONAL REVENUE COLLECTION, 2001-02^(a) (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non-freight vehicles									
<i>(a) Special vehicle – type 2</i>									
- 1 axles	0	0	0	0	3	0	0	0	3
- 2 axles	1	0	103	1	8	0	0	0	112
- 3 axles	0	0	17	0	2	0	0	0	19
- 4 axles	0	0	43	0	5	0	0	0	48
- 5 axles	0	0	2	0	0	0	0	0	3
- 6 axles	0	0	2	0	0	0	0	0	2
- 8 axles	0	0	1	0	0	0	0	0	1
<i>(b) Other special purpose vehicles</i>									
- 1 axles	0	0	0	0	7	0	0	0	7
- 2 axles	113	33	0	56	30	0	2	17	251
- 3 axles	68	22	0	13	12	0	0	3	118
- 4 axles	76	41	0	54	22	0	2	5	200
- 5 axles	2	4	0	2	2	0	0	0	12
- 6 axles	1	0	0	0	0	0	0	0	1
- 7 axles	0	0	0	0	0	0	0	0	0
- 8 axles	2	0	0	0	0	0	0	0	2
- 9 axles	1	0	0	0	0	0	0	0	1
	264	100	168	127	92	0	4	25	781
Heavy Trailers									
<i>(a) Heavy trailers</i>									
- 1 axles	345	816	371	419	0	79	6	30	2066
- 2 axles	4 356	6 670	6 197	5 727	0	701	73	737	24 461
- 3 axles	15 334	21 763	18 562	10 661	0	1 756	275	1 435	69 785
- 4 axles	475	632	820	694	0	102	6	64	2 794
- 5 axles	3	26	22	390	0	0	0	8	450
- 6 axles	10	0	42	60	0	0	0	15	127
- 7 axles	0	0	9	2	0	0	0	0	11
- 8 axles	18	3	8	3	0	0	0	0	31
- 9 axles	0	0	3	0	0	0	0	0	3
<i>(b) Trailers</i>									
- 1 axles	0	0	0	0	230	0	0	0	230
- 2 axles	0	0	0	0	3 546	0	0	0	3 546
- 3 axles	0	0	0	0	9 094	0	0	0	9 094
- 4 axles	0	0	0	0	178	0	0	0	178
- 5 axles	0	0	0	0	8	0	0	0	8
- 6 axles	0	0	0	0	4	0	0	0	4
	20 540	29 910	26 035	17 955	13 060	2 639	360	2 290	112 787
2001-02 Revenue Base	125 348	139 747	115 269	75 409	52 359	12 511	2 577	7 407	530 626

(a) Average proportion based on unpublished data provided by ABS on heavy NRTC vehicle types for 2000-01 and 2001-02.