

CHAPTER 6

CALCULATION OF EQUALISATION AND STANDARDISED BUDGETS FOR FAG RELATIVITIES

1. This chapter provides information on the FAG equalisation budget and calculated needs. It also provides details on the differences in the equalisation budget between the FAG and the GST relativities. Chapters 2 and 3 provide information on how the GST equalisation budget was compiled and how the GST standardised budget was calculated.

2. The following sections cover:

- (i) changes in the equalisation budget structure due mainly to the progressive implementation of the 1999 *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (the IGA); and
- (ii) differences between the equalisation and standardised budgets for FAG and GST relativities.

IMPLEMENTATION OF THE INTERGOVERNMENTAL AGREEMENT

3. The terms of reference for the 2004 Review did not require the Commission to provide the per capita relativities for use in distributing a combined pool of FAG revenue and health care grants among the States in 2004-05. Since it is likely that some States will continue to receive payments under the IGA transitional provisions in 2004-05, the Commission calculated a set of FAG relativities. These relativities take into account the IGA, the decision to implement a *National Excise Scheme for Low Alcohol Beer*, and the decision to cease the bi-annual indexation of *Petroleum Revenue Replacement Payments Forgone*.

4. The calculation of FAG relativities involves changes to the GST equalisation budget used in the 2004 Review. They were to:

- (i) include Financial Assistance Grants instead of GST Revenue in the pool of general revenue grants;

- (ii) add on the three Revenue Replacement Payments assessments;
- (iii) add on the revenue forgone by the States to the Gambling Taxation category;
- (iv) add on financial institutions duty to the Financial Transaction Taxes category;
- (v) add on stamp duty on quoted marketable securities to the Stamp Duty on Shares and Marketable Securities category;
- (vi) add on accommodation taxes to the Other Revenue category;
- (vii) add on Wholesale Sales Tax — Tax Equivalent Regime revenue to the Contribution by Trading Enterprises category;
- (viii) remove the First Home Owners Scheme assessment;
- (ix) remove the GST Administration Costs assessment;
- (x) remove the Subsidy – Petroleum Products assessment; and
- (xi) remove the Subsidy – Alcohol Products assessment.

5. The adjustments to the equalisation budget for many of these changes required estimation. In most cases, the Commission has used the calculations provided by the Australian Government Treasury from its *Mid-year Economic and Fiscal Outlook (MYEFO)*. Table 6-1 shows how the standards in each case have been estimated.

Table 6-1 FAG RELATIVITIES — METHOD OF ESTIMATING NEW AND CHANGED CATEGORY STANDARDS

Change	Years	Method
Financial Assistance Grants ^(a)	2000-01 to 2002-03	Use MYEFO estimates
Revenue Replacement Payments ^(a)	2000-01 to 2002-03	Use MYEFO estimates
Accommodation taxes ^(a)	2000-01 to 2002-03	Use MYEFO estimates
Wholesales Tax —tax equivalent regime ^(a)	2000-01 to 2002-03	Use MYEFO estimates
Gambling Taxation ^(b)	2000-01 to 2002-03	Use MYEFO estimates
Financial Institutions Duty ^(c)	2001-02 and 2002-03	Use MYEFO estimates
Stamp Duty On Quoted Marketable Securities ^(c)	2001-02 and 2002-03	Use MYEFO estimates
First Home Owners Scheme	1998-99 to 2000-01 2001-02 and 2002-03	Use MYEFO estimates Use data provided by the States
GST Administration Costs	1998-99 to 2000-01 2001-02 and 2002-03	Use MYEFO estimates Use data provided by the States
Subsidies – Petroleum Products	1998-99 to 2002-03	Use data provided by States
Subsidies – Alcohol Products	1998-99 to 2002-03	Use data provided by States

- (a) These were ceased from July 2000.
 (b) Gambling tax rates were reduced from July 2000.
 (c) These taxes were abolished from July 2001.

DIFFERENCES BETWEEN THE EQUALISATION AND STANDARDISED BUDGETS FOR GST AND FAG RELATIVITIES

6. The GST relativities and the FAG relativities differ because they reflect different assumptions about taxation arrangements and expenditure responsibilities. The GST relativities reflect the current taxation arrangement under the GST and the FAG relativities reflect States’ pre-tax reform revenue capacities and expenditure responsibilities. The latter is calculated on the assumption that the tax reforms that accompanied the introduction of the GST had not occurred. It:

- (i) does not include assessments of the costs of providing:
- grants under the First Home Owners Scheme;
 - GST administration;
 - subsidies for Petroleum; and

- subsidies for Alcohol Products.
- (ii) includes assessments of revenue capacity associated with:
 - the safety net surcharge arrangements for petroleum, tobacco and alcohol (revenue replacement payments);
 - financial institutions duty;
 - stamp duty on quoted marketable securities;
 - gambling taxes at their pre-GST levels;
 - accommodation taxes; and
 - revenue from Wholesale Sales Tax tax-equivalent regimes.

7. The FAG equalisation and standardised budgets can be derived by adjusting the GST-based outcomes to take account of tax reform changes.

8. Tables 6-2 to 6-11 show the derivation of the FAG equalisation budget from the GST budget, in \$ million and \$ per capita. The information is grouped into:

- (i) Total General Revenue Assistance;
- (ii) Other Australian Government Revenue Payments;
- (iii) State Own-source Revenue;
- (iv) Total Estimated Expenses; and
- (v) Budget Result.

9. Tables 6-12 to 6-21 show the derivation of the FAG standardised revenues and expenses from the GST amounts, in \$ million and \$ per capita.

10. Tables 6-22 to 6-29 contain details of the assessments for those categories where the FAG assessments differ from the GST assessments. The categories are:

- (i) Financial Transaction Taxes;
- (ii) Stamp Duties on Shares and Marketable Securities;
- (iii) Gambling Taxation;
- (iv) Other Revenue;
- (v) Contributions by Trading Enterprises;
- (vi) Revenue Replacement Payment — Petroleum;

(vii) Revenue Replacement Payment — Tobacco; and

(viii) Revenue Replacement Payment — Alcohol.

11. Tables 6-30 and 6-31 show the revenue raising capacity and effort ratios for these revenue categories.

Table 6-2 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, 1998-99 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total General Revenue Assistance - GST	8638.942	6392.219	5600.171	2867.503	2849.130	1176.303	467.104	1536.253
Less: GST Revenue Grants - GST	6734.327	5025.667	4547.660	2297.210	2371.485	1047.579	396.044	1454.980
Plus: Financial Assistance Grants - FAG	4733.107	3532.204	3196.245	1614.555	1666.758	736.273	278.353	1022.608
Total General Revenue Assistance - FAG	6637.722	4898.756	4248.756	2184.848	2144.403	864.997	349.413	1103.881
Other Australian Government Revenue Payments	2016.286	1280.175	1093.235	586.149	533.409	194.653	97.440	149.865
State Own-source Revenue - GST	11784.893	9155.407	5405.138	3479.402	2410.905	557.612	413.253	251.550
Less: Financial Transaction Taxes - GST	595.000	402.110	330.944	199.000	107.355	30.794	21.281	17.670
Stamp Duties on Shares and Securities - GST	36.000	15.000	4.760	7.200	6.544	0.074	8.864	0.163
Gambling Taxation - GST	956.845	1093.674	439.553	153.983	244.177	47.555	35.936	15.324
Other Revenue - GST	328.311	23.800	229.477	32.400	1.540	4.410	0.715	3.488
Contributions by Trading Enterprises - GST	1504.322	2794.178	1048.457	570.378	727.023	147.721	47.987	33.510
Plus: Financial Transaction Taxes - FAG	1152.000	740.200	330.944	325.300	196.255	53.294	39.018	30.492
Stamp Duties on Shares and Securities - FAG	395.000	183.800	22.620	24.900	14.729	0.660	19.907	0.213
Gambling Taxation - FAG	1419.000	1407.900	620.700	212.704	311.325	65.415	54.131	26.439
Revenue Replacement Payments - Petroleum	620.241	433.957	-57.407	280.914	142.401	45.110	32.860	34.546
Revenue Replacement Payments - Tobacco	1044.176	700.670	612.681	356.714	288.842	103.672	46.791	60.095
Revenue Replacement Payments - Alcohol	309.535	200.235	153.057	101.443	59.065	20.199	14.570	13.566
Other Revenue - FAG	385.311	23.800	229.477	32.400	1.540	4.410	0.715	10.347
Contributions by Trading Enterprises - FAG	1542.322	2799.178	1066.457	589.378	739.690	160.721	51.987	36.510
State Own-source Revenue - FAG	15232.000	11316.385	6330.477	4440.194	3078.112	780.539	558.449	393.603
Total Revenue - FAG	23886.008	17495.315	11672.467	7211.191	5755.925	1840.189	1005.302	1647.349
Total Estimated Expenses - GST	24950.138	16879.406	13119.608	8091.389	6464.119	2041.169	1628.904	2082.714
Less: First Home Owners Scheme	203.910	210.133	132.223	106.400	39.333	11.249	13.902	8.351
GST Administration Costs	155.895	114.656	85.211	45.162	36.470	11.541	7.553	4.685
Subsidies - Petroleum Products	33.302	29.649	408.532	7.829	15.964	15.684	..	5.852
Subsidies - Alcohol Products	5.045	6.260	34.690	2.762	14.120	2.390	0.098	0.833
Total Estimated Expenses - FAG	24551.986	16518.707	12458.953	7929.237	6358.231	2000.306	1607.351	2062.993
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	-665.979	976.608	-786.485	-718.046	-602.306	-160.116	-602.049	-415.644

Table 6-3 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, PER CAPITA, 1998-99 - GST TO FAG RELATIVITIES

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total General Revenue Assistance -GST	1569.10	1354.87	1370.82	1611.91	1560.92	1907.42	2493.30	1502.72	8029.93
Less: GST Revenue Grants - GST	1268.71	1056.16	1077.76	1308.96	1250.48	1587.65	2220.46	1274.11	7605.12
Plus: Financial Assistance Grants - FAG	891.69	742.31	757.49	919.98	878.88	1115.85	1560.61	895.49	5345.13
Total General Revenue Assistance - FAG	1192.08	1041.01	1050.55	1222.93	1189.32	1435.62	1833.46	1124.09	5769.94
Other Australian Government Revenue Payments	316.25	316.22	274.54	314.67	319.07	357.10	412.59	313.47	783.34
State Own-source Revenue - GST	1777.97	1848.26	1963.39	1555.77	1894.01	1614.04	1181.92	1329.47	1314.84
Less: Financial Transaction Taxes -GST	90.56	93.32	86.23	95.26	108.33	71.87	65.27	68.46	92.36
Stamp Duties on Shares and Securities - GST	4.18	5.65	3.22	1.37	3.92	4.38	0.16	28.52	0.85
Gambling Taxation - GST	158.73	150.06	234.54	126.52	83.82	163.47	100.80	115.61	80.10
Other Revenue - GST	33.17	51.49	5.10	66.05	17.64	1.03	9.35	2.30	18.23
Contributions by Trading Enterprises - GST	365.26	235.93	599.22	301.78	310.48	486.72	313.11	154.38	175.16
Plus: Financial Transaction Taxes - FAG	152.38	180.67	158.74	95.26	177.08	131.39	112.96	125.52	159.38
Stamp Duties on Shares and Securities - FAG	35.17	61.95	39.42	6.51	13.55	9.86	1.40	64.04	1.11
Gambling Taxation - FAG	218.81	222.55	301.93	178.66	115.79	208.42	138.65	174.14	138.20
Revenue Replacement Payments - Petroleum	81.44	97.27	93.06	-16.52	152.92	95.33	95.62	105.71	180.57
Revenue Replacement Payments - Tobacco	170.77	163.76	150.26	176.35	194.18	193.37	219.74	150.53	314.11
Revenue Replacement Payments - Alcohol	46.32	48.55	42.94	44.05	55.22	39.54	42.81	46.87	70.91
Other Revenue - FAG	36.56	60.43	5.10	66.05	17.64	1.03	9.35	2.30	54.08
Contributions by Trading Enterprises - FAG	371.25	241.89	600.29	306.96	320.83	495.20	340.67	167.25	190.84
State Own-source Revenue - FAG	2238.77	2388.88	2426.82	1822.11	2417.01	2060.72	1654.44	1796.58	2057.34
Total Revenue - FAG	3747.10	3746.11	3751.90	3359.71	3925.40	3853.45	3900.48	3234.15	8610.62
Total Estimated Expenses - GST	3999.18	3913.00	3619.81	3776.24	4404.53	4327.57	4326.48	5240.33	10886.25
Less: First Home Owners Scheme	38.55	31.98	45.06	38.06	57.92	26.33	23.84	44.72	43.65
GST Administration Costs	24.51	24.45	24.59	24.53	24.58	24.42	24.46	24.30	24.49
Subsidies - Petroleum Products	27.46	5.22	6.36	117.59	4.26	10.69	33.24	..	30.59
Subsidies - Alcohol Products	3.52	0.79	1.34	9.98	1.50	9.45	5.07	0.31	4.35
Total Estimated Expenses - FAG	3905.14	3850.56	3542.46	3586.09	4316.27	4256.68	4239.87	5170.99	10783.17
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	-158.04	-104.45	209.44	-226.38	-390.87	-403.23	-339.38	-1936.85	-2172.55

Table 6-4 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, 1999-2000 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total General Revenue Assistance - GST	9150.436	6433.787	5683.637	2820.886	2894.839	1246.521	559.481	1592.053
Less: GST Revenue Grants - GST	7176.859	5021.205	4623.460	2264.215	2395.474	1118.027	486.306	1527.751
Plus: Financial Assistance Grants - FAG	5044.133	3529.068	3249.520	1591.365	1683.618	785.786	341.792	1073.754
Total General Revenue Assistance - FAG	7017.710	4941.650	4309.697	2148.036	2182.983	914.280	414.967	1138.056
Other Australian Government Revenue Payments	2036.761	1355.380	1164.794	589.548	515.922	196.546	117.361	169.824
State Own-source Revenue - GST	12751.221	8251.602	5843.614	3732.624	2419.293	515.160	507.193	278.530
Less: Financial Transaction Taxes - GST	667.000	446.520	367.300	193.400	110.791	29.694	20.120	11.858
Stamp Duties on Shares and Securities - GST	69.000	12.030	9.603	7.500	2.186	0.800	8.735	0.214
Gambling Taxation - GST	1068.078	1176.227	461.545	110.416	260.647	58.203	39.625	21.852
Other Revenue - GST	379.420	53.080	31.338	36.600	5.232	5.595	3.696	8.805
Contributions by Trading Enterprises - GST	1405.888	1138.200	1361.800	576.700	507.333	105.561	91.438	36.718
Plus: Financial Transaction Taxes - FAG	1269.000	805.810	367.300	325.200	200.272	53.386	45.452	24.390
Stamp Duties on Shares and Securities - FAG	483.000	256.470	31.600	42.200	14.979	3.297	20.151	0.217
Gambling Taxation - FAG	1570.412	1520.120	645.100	170.100	332.515	77.258	58.700	35.257
Revenue Replacement Payments - Petroleum	612.653	436.313	-81.021	278.522	145.126	45.326	33.149	35.092
Revenue Replacement Payments - Tobacco	1082.699	726.520	635.284	369.874	299.498	107.496	48.516	62.312
Revenue Replacement Payments - Alcohol	319.042	207.692	160.569	105.064	66.679	21.044	15.279	14.757
Other Revenue - FAG	449.420	53.080	31.338	36.600	5.232	5.595	3.696	15.805
Contributions by Trading Enterprises - FAG	1443.888	1143.200	1379.800	595.700	520.000	118.561	95.438	39.718
State Own-source Revenue - FAG	16391.949	10574.750	6781.997	4731.268	3117.404	747.271	663.960	426.631
Total Revenue - FAG	25446.421	16871.780	12256.488	7468.852	5816.309	1858.098	1196.288	1734.510
Total Estimated Expenses - GST	25709.562	17377.017	13004.872	8540.734	6865.696	2125.179	1521.780	2093.773
Less: First Home Owners Scheme	219.674	225.008	139.013	107.261	47.887	11.431	20.356	8.743
GST Administration Costs	160.509	118.261	88.268	46.724	37.337	11.750	7.742	4.845
Subsidies - Petroleum Products	34.379	29.457	427.991	5.400	14.875	14.087	..	5.707
Subsidies - Alcohol Products	5.723	6.225	34.328	3.290	9.361	2.453	0.085	0.453
Total Estimated Expenses - FAG	25289.278	16998.066	12315.271	8378.060	6756.237	2085.458	1493.597	2074.026
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	157.143	-126.286	-58.783	-909.208	-939.928	-227.360	-297.309	-339.515

Table 6-5 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, PER CAPITA, 1999-2000 - GST TO FAG RELATIVITIES

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total General Revenue Assistance -GST	1595.57	1418.72	1364.45	1609.45	1514.02	1927.23	2643.39	1783.03	8199.61
Less: GST Revenue Grants - GST	1292.63	1112.73	1064.87	1309.24	1215.25	1594.78	2370.90	1549.83	7868.44
Plus: Financial Assistance Grants - FAG	908.50	782.06	748.43	920.17	854.12	1120.87	1666.35	1089.27	5530.20
Total General Revenue Assistance - FAG	1211.44	1088.06	1048.00	1220.39	1152.89	1453.32	1938.83	1322.47	5861.37
Other Australian Government Revenue Payments	322.78	315.79	287.44	329.84	316.42	343.47	416.80	374.02	874.65
State Own-source Revenue - GST	1801.31	1977.01	1749.96	1654.75	2003.37	1610.64	1092.46	1616.39	1434.52
Less: Financial Transaction Taxes -GST	96.98	103.41	94.70	104.01	103.80	73.76	62.97	64.12	61.07
Stamp Duties on Shares and Securities - GST	5.78	10.70	2.55	2.72	4.03	1.46	1.70	27.84	1.10
Gambling Taxation - GST	167.88	165.60	249.45	130.70	59.26	173.53	123.43	126.28	112.55
Other Revenue - GST	27.51	58.83	11.26	8.87	19.64	3.48	11.86	11.78	45.35
Contributions by Trading Enterprises - GST	274.33	217.98	241.38	385.62	309.53	337.76	223.85	291.41	189.11
Plus: Financial Transaction Taxes - FAG	162.32	196.75	170.89	104.01	174.54	133.33	113.21	144.85	125.62
Stamp Duties on Shares and Securities - FAG	44.74	74.89	54.39	8.95	22.65	9.97	6.99	64.22	1.12
Gambling Taxation - FAG	231.57	243.48	322.38	182.67	91.30	221.37	163.83	187.07	181.59
Revenue Replacement Payments - Petroleum	79.05	94.99	92.53	-22.94	149.49	96.62	96.12	105.64	180.74
Revenue Replacement Payments - Tobacco	175.00	167.87	154.08	179.89	198.52	199.39	227.96	154.62	320.93
Revenue Replacement Payments - Alcohol	47.80	49.47	44.05	45.47	56.39	44.39	44.63	48.69	76.00
Other Revenue - FAG	31.55	69.68	11.26	8.87	19.64	3.48	11.86	11.78	81.40
Contributions by Trading Enterprises - FAG	280.25	223.87	242.44	390.72	319.72	346.19	251.42	304.15	204.56
State Own-source Revenue - FAG	2281.11	2541.48	2242.64	1920.47	2539.36	2075.41	1584.67	2116.00	2197.29
Total Revenue - FAG	3815.34	3945.33	3578.08	3470.70	4008.67	3872.20	3940.30	3812.49	8933.32
Total Estimated Expenses - GST	4056.38	3986.12	3685.23	3682.62	4583.97	4570.83	4506.68	4849.81	10783.64
Less: First Home Owners Scheme	40.93	34.06	47.72	39.36	57.57	31.88	24.24	64.87	45.03
GST Administration Costs	24.97	24.89	25.08	25.00	25.08	24.86	24.92	24.67	24.95
Subsidies - Petroleum Products	27.93	5.33	6.25	121.20	2.90	9.90	29.87	..	29.39
Subsidies - Alcohol Products	3.25	0.89	1.32	9.72	1.77	6.23	5.20	0.27	2.33
Total Estimated Expenses - FAG	3959.30	3920.96	3604.87	3487.34	4496.66	4497.95	4422.45	4760.00	10681.93
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	-143.96	24.36	-26.78	-16.65	-487.99	-625.76	-482.14	-947.51	-1748.62

Table 6-6 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, 2000-01 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total General Revenue Assistance - GST	9535.769	6720.054	6020.004	2889.984	3089.296	1309.120	606.857	1676.413
Less: GST Revenue Grants - GST	7433.061	5207.212	4878.400	2309.510	2558.645	1172.540	529.002	1607.779
Plus: Financial Assistance Grants - FAG	5224.200	3659.800	3428.700	1623.200	1798.300	824.100	371.800	1130.000
Total General Revenue Assistance - FAG	7326.908	5172.643	4570.305	2203.673	2328.951	960.679	449.655	1198.634
Other Australian Government Revenue Payments	2160.093	1389.701	1288.799	618.755	541.449	207.596	107.817	155.522
State Own-source Revenue - GST	12900.063	8636.891	5806.802	4533.512	2341.560	579.656	521.109	293.337
Less: Financial Transaction Taxes - GST	657.252	455.398	356.849	213.900	114.040	31.551	20.067	12.068
Stamp Duties on Shares and Securities - GST	94.023	12.120	17.164	4.400	9.240	0.654	9.451	0.218
Gambling Taxation - GST	1212.593	1276.340	526.373	121.000	287.519	58.739	47.591	32.365
Other Revenue - GST	250.476	31.523	42.941	10.000	13.236	..	11.814	5.698
Contributions by Trading Enterprises - GST	1387.275	1056.529	1178.000	766.400	324.472	149.148	78.041	57.080
Plus: Financial Transaction Taxes - FAG	1295.252	843.338	356.849	349.700	215.286	58.386	45.633	25.061
Stamp Duties on Shares and Securities - FAG	534.023	266.270	38.385	51.400	18.883	1.903	15.614	0.273
Gambling Taxation - FAG	1694.293	1648.240	704.573	174.000	360.019	78.839	65.991	44.865
Revenue Replacement Payments - Petroleum	674.779	446.421	49.294	410.008	164.723	49.170	31.163	39.245
Revenue Replacement Payments - Tobacco	1086.364	728.979	637.435	371.126	300.512	107.861	48.681	62.523
Revenue Replacement Payments - Alcohol	293.411	193.084	183.976	97.557	63.880	20.742	14.430	13.766
Other Revenue - FAG	322.876	31.523	42.941	10.000	13.236	..	11.814	12.698
Contributions by Trading Enterprises - FAG	1425.275	1061.529	1196.000	785.400	337.139	162.148	82.041	60.080
State Own-source Revenue - FAG	16624.716	11024.366	6894.928	5667.003	3066.732	818.613	669.513	444.420
Total Revenue - FAG	26111.717	17586.710	12754.031	8489.430	5937.131	1986.889	1226.984	1798.575
Total Estimated Expenses - GST	26753.080	18659.223	15162.155	9075.619	6910.100	2271.947	1724.466	2247.697
Less: First Home Owners Scheme	307.000	237.300	209.700	111.400	100.200	30.700	21.000	9.700
GST Administration Costs	167.400	123.500	92.600	48.850	38.650	12.100	8.050	5.050
Subsidies - Petroleum Products	36.300	32.170	423.656	3.199	14.619	9.382	..	3.163
Subsidies - Alcohol Products	6.647	6.092	0.768	3.048	6.855	0.713	0.062	0.340
Total Estimated Expenses - FAG	26235.733	18260.160	14435.432	8909.122	6749.776	2219.052	1695.354	2229.445
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	-124.016	-673.451	-1681.400	-419.691	-812.646	-232.163	-468.370	-430.869

Table 6-7 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, PER CAPITA, 2000-01 - GST TO FAG RELATIVITIES

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total General Revenue Assistance -GST	1651.71	1460.07	1407.63	1674.81	1530.34	2048.04	2776.26	1913.57	8531.45
Less: GST Revenue Grants - GST	1332.68	1138.12	1090.74	1357.21	1222.96	1696.25	2486.61	1668.07	8182.16
Plus: Financial Assistance Grants - FAG	936.65	799.91	766.61	953.89	859.54	1192.18	1747.67	1172.38	5750.69
Total General Revenue Assistance - FAG	1255.68	1121.86	1083.50	1271.49	1166.92	1543.97	2037.32	1417.87	6099.98
Other Australian Government Revenue Payments	335.54	330.74	291.10	358.55	327.65	358.95	440.25	339.97	791.47
State Own-source Revenue - GST	1847.00	1975.20	1809.14	1615.50	2400.64	1552.33	1229.28	1643.18	1492.82
Less: Financial Transaction Taxes -GST	96.52	100.64	95.39	99.28	113.27	75.60	66.91	63.28	61.42
Stamp Duties on Shares and Securities - GST	7.64	14.40	2.54	4.78	2.33	6.13	1.39	29.80	1.11
Gambling Taxation - GST	184.76	185.67	267.35	146.44	64.07	190.61	124.57	150.07	164.71
Other Revenue - GST	18.97	38.35	6.60	11.95	5.30	8.78	..	37.25	29.00
Contributions by Trading Enterprises - GST	259.16	212.41	221.31	327.73	405.83	215.11	316.30	246.08	290.49
Plus: Financial Transaction Taxes - FAG	165.42	198.32	176.65	99.28	185.18	142.72	123.82	143.89	127.54
Stamp Duties on Shares and Securities - FAG	48.06	81.77	55.77	10.68	27.22	12.52	4.04	49.23	1.39
Gambling Taxation - FAG	247.43	259.42	345.25	196.02	92.14	238.67	167.19	208.09	228.32
Revenue Replacement Payments - Petroleum	96.71	103.32	93.51	13.71	217.11	109.20	104.28	98.26	199.72
Revenue Replacement Payments - Tobacco	173.40	166.34	152.70	177.34	196.52	199.22	228.74	153.50	318.19
Revenue Replacement Payments - Alcohol	45.68	44.93	40.44	51.18	51.66	42.35	43.99	45.50	70.06
Other Revenue - FAG	23.08	49.44	6.60	11.95	5.30	8.78	..	37.25	64.62
Contributions by Trading Enterprises - FAG	265.00	218.23	222.36	332.74	415.89	223.51	343.87	258.70	305.75
State Own-source Revenue - FAG	2344.75	2545.50	2309.24	1918.22	3000.86	2033.08	1736.04	2111.13	2261.70
Total Revenue - FAG	3935.97	3998.10	3683.83	3548.27	4495.43	3936.01	4213.61	3868.98	9153.15
Total Estimated Expenses - GST	4294.49	4096.31	3908.49	4218.23	4805.84	4581.03	4818.13	5437.66	11438.78
Less: First Home Owners Scheme	53.26	47.01	49.71	58.34	58.99	66.43	65.11	66.22	49.36
GST Administration Costs	25.73	25.63	25.87	25.76	25.87	25.62	25.66	25.38	25.70
Subsidies - Petroleum Products	27.10	5.56	6.74	117.86	1.69	9.69	19.90	..	16.10
Subsidies - Alcohol Products	1.27	1.02	1.28	0.21	1.61	4.54	1.51	0.19	1.73
Total Estimated Expenses - FAG	4187.12	4017.09	3824.90	4016.05	4717.67	4474.75	4705.96	5345.86	11345.89
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	-251.15	-18.99	-141.07	-467.78	-222.24	-538.74	-492.35	-1476.88	-2192.74

Table 6-8 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, 2001-02 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total General Revenue Assistance - GST	10465.716	7275.005	6299.371	3202.931	3066.401	1215.149	633.102	1374.722
Less: GST Revenue Grants - GST	8215.052	5650.727	5068.619	2543.492	2500.983	1069.440	548.916	1300.772
Plus: Financial Assistance Grants - FAG	5399.000	3729.400	3645.400	1653.700	1956.200	894.500	416.200	1210.300
Total General Revenue Assistance - FAG	7649.664	5353.678	4876.152	2313.139	2521.618	1040.209	500.386	1284.250
Other Australian Government Revenue Payments	2318.331	1671.077	1388.825	681.845	569.722	195.370	119.018	175.649
State Own-source Revenue - GST	14515.584	9121.084	6535.325	4545.958	2440.399	597.856	506.236	300.749
Less: Financial Transaction Taxes - GST	673.797	481.141	424.428	223.000	124.062	36.638	22.057	14.673
Stamp Duties on Shares and Securities - GST	47.991	28.869	12.294	12.900	3.424	0.465	6.620	0.335
Gambling Taxation - GST	1213.358	1369.958	575.747	109.500	312.211	66.524	42.887	33.157
Other Revenue - GST	420.598	95.063	36.441	37.100	3.209	7.839	-0.155	0.994
Contributions by Trading Enterprises - GST	1654.321	612.245	1172.262	648.300	294.824	138.800	46.887	29.685
Plus: Financial Transaction Taxes - FAG	1261.397	823.341	424.428	352.300	209.562	57.738	39.457	27.573
Stamp Duties on Shares and Securities - FAG	436.091	230.569	37.194	36.800	16.624	1.165	28.220	1.235
Gambling Taxation - FAG	1771.758	1783.158	783.247	169.600	398.411	91.024	64.187	47.657
Revenue Replacement Payments - Petroleum	817.125	541.078	118.255	482.832	198.633	57.243	36.700	48.075
Revenue Replacement Payments - Tobacco	1148.200	770.400	673.700	392.200	317.600	114.000	51.500	66.100
Revenue Replacement Payments - Alcohol	362.146	232.155	220.446	117.389	75.919	24.014	17.424	16.558
Other Revenue - FAG	492.598	95.063	36.441	37.100	3.209	7.839	-0.155	9.094
Contributions by Trading Enterprises - FAG	1692.321	617.245	1190.262	667.300	307.491	151.800	50.887	32.685
State Own-source Revenue - FAG	18487.155	11626.817	7798.126	5770.679	3230.117	852.413	676.160	470.882
Total Revenue - FAG	28455.149	18651.572	14063.103	8765.662	6321.457	2087.991	1295.564	1930.781
Total Estimated Expenses - GST	28929.011	19534.938	17420.009	9323.198	7321.338	2324.788	1680.400	2242.802
Less: First Home Owners Scheme	434.287	324.310	311.892	152.495	104.013	36.057	24.675	11.459
GST Administration Costs	175.300	128.100	96.800	50.626	40.419	12.500	8.500	5.300
Subsidies - Petroleum Products	37.514	32.275	439.230	4.168	16.167	12.557	..	3.148
Subsidies - Alcohol Products	7.075	7.488	0.215	4.530	9.481	1.079	0.068	0.318
Total Estimated Expenses - FAG	28274.836	19042.766	16571.871	9111.380	7151.257	2262.595	1647.157	2222.577
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	180.313	-391.194	-2508.768	-345.717	-829.800	-174.603	-351.593	-291.796

Table 6-9 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, PER CAPITA, 2001-02 - GST TO FAG RELATIVITIES

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total General Revenue Assistance -GST	1717.05	1583.74	1505.55	1716.89	1673.65	2023.68	2573.50	1976.11	6938.17
Less: GST Revenue Grants - GST	1377.33	1243.16	1169.41	1381.45	1329.07	1650.53	2264.91	1713.34	6564.95
Plus: Financial Assistance Grants - FAG	968.03	817.01	771.79	993.55	864.12	1291.00	1894.41	1299.09	6108.34
Total General Revenue Assistance - FAG	1307.75	1157.60	1107.94	1328.99	1208.70	1664.15	2203.00	1561.86	6481.56
Other Australian Government Revenue Payments	364.58	350.82	345.83	378.52	356.29	375.99	413.76	371.49	886.50
State Own-source Revenue - GST	1974.65	2196.59	1887.60	1781.20	2375.43	1610.55	1266.17	1580.12	1517.87
Less: Financial Transaction Taxes -GST	102.40	101.96	99.57	115.68	116.53	81.88	77.59	68.85	74.05
Stamp Duties on Shares and Securities - GST	5.78	7.26	5.97	3.35	6.74	2.26	0.98	20.66	1.69
Gambling Taxation - GST	190.66	183.61	283.51	156.92	57.22	206.04	140.89	133.86	167.34
Other Revenue - GST	30.78	63.65	19.67	9.93	19.39	2.12	16.60	-0.48	5.02
Contributions by Trading Enterprises - GST	235.41	250.34	126.70	319.50	338.76	194.57	293.96	146.35	149.82
Plus: Financial Transaction Taxes - FAG	163.64	190.88	170.39	115.68	184.09	138.30	122.28	123.16	139.16
Stamp Duties on Shares and Securities - FAG	40.34	65.99	47.72	10.14	19.23	10.97	2.47	88.08	6.23
Gambling Taxation - FAG	261.61	268.11	369.02	213.47	88.62	262.93	192.77	200.35	240.52
Revenue Replacement Payments - Petroleum	117.77	123.65	111.98	32.23	252.30	131.09	121.23	114.55	242.63
Revenue Replacement Payments - Tobacco	180.95	173.75	159.43	183.62	204.94	209.60	241.43	160.75	333.60
Revenue Replacement Payments - Alcohol	54.59	54.80	48.04	60.08	61.34	50.10	50.86	54.39	83.57
Other Revenue - FAG	34.88	74.54	19.67	9.93	19.39	2.12	16.60	-0.48	45.90
Contributions by Trading Enterprises - FAG	241.18	256.09	127.74	324.41	348.69	202.93	321.49	158.83	164.96
State Own-source Revenue - FAG	2504.59	2797.60	2406.15	2125.38	3015.39	2131.72	1805.28	2110.51	2376.52
Total Revenue - FAG	4176.91	4306.02	3859.92	3832.89	4580.39	4171.86	4422.04	4043.86	9744.58
Total Estimated Expenses - GST	4545.86	4377.73	4042.73	4747.82	4871.72	4831.74	4923.54	5245.05	11319.34
Less: First Home Owners Scheme	71.65	65.72	67.12	85.01	79.68	68.64	76.36	77.02	57.83
GST Administration Costs	26.50	26.53	26.51	26.38	26.45	26.67	26.47	26.53	26.75
Subsidies - Petroleum Products	27.91	5.68	6.68	119.71	2.18	10.67	26.59	..	15.89
Subsidies - Alcohol Products	1.55	1.07	1.55	0.06	2.37	6.26	2.29	0.21	1.60
Total Estimated Expenses - FAG	4418.25	4278.73	3940.87	4516.66	4761.04	4719.49	4791.83	5141.29	11217.26
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	-241.34	27.29	-80.96	-683.76	-180.65	-547.63	-369.78	-1097.43	-1472.68

Table 6-10 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, 2002-03 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total General Revenue Assistance - GST	11559.551	8138.364	7254.547	3620.528	3480.488	1409.529	710.755	1601.781
Less: GST Revenue Grants - GST	9147.516	6412.396	5929.897	2931.301	2879.312	1254.855	619.870	1523.853
Plus: Financial Assistance Grants - FAG	5386.900	3830.000	3975.600	1759.100	2071.000	974.500	439.200	1323.800
Total General Revenue Assistance - FAG	7798.935	5555.968	5300.250	2448.327	2672.176	1129.174	530.085	1401.728
Other Australian Government Revenue Payments	2436.648	1702.555	1448.547	711.348	611.193	206.118	112.323	192.418
State Own-source Revenue - GST	15643.610	9805.422	7149.463	5094.732	3019.038	689.023	577.985	343.742
Less: Financial Transaction Taxes - GST	492.640	507.330	457.149	235.029	132.156	32.613	20.428	13.910
Stamp Duties on Shares and Securities - GST	77.092	2.951	12.981	6.626	14.734	0.087	4.631	0.291
Gambling Taxation - GST	1414.636	1325.690	638.990	118.783	339.677	71.759	49.701	37.731
Other Revenue - GST	520.565	54.091	63.283	33.031	4.057	..	7.192	2.622
Contributions by Trading Enterprises - GST	1741.144	761.117	1098.230	628.999	631.766	178.434	47.700	53.378
Plus: Financial Transaction Taxes - FAG	1163.640	894.030	457.149	380.829	228.756	56.213	39.928	29.210
Stamp Duties on Shares and Securities - FAG	506.092	226.051	39.981	34.226	29.434	0.787	28.831	1.391
Gambling Taxation - FAG	1987.036	1717.090	862.390	176.083	432.277	96.359	72.701	55.631
Revenue Replacement Payments - Petroleum	822.645	543.498	90.020	485.565	201.211	57.219	37.000	48.365
Revenue Replacement Payments - Tobacco	1186.000	795.900	695.900	405.200	328.100	117.800	53.100	68.300
Revenue Replacement Payments - Alcohol	390.380	253.734	235.600	125.921	83.299	27.400	18.031	18.054
Other Revenue - FAG	597.565	54.091	63.283	33.031	4.057	..	7.192	11.122
Contributions by Trading Enterprises - FAG	1779.144	766.117	1116.230	647.999	644.466	191.434	51.700	56.378
State Own-source Revenue - FAG	19830.035	12404.754	8439.383	6361.118	3848.248	953.342	756.816	524.261
Total Revenue - FAG	30065.618	19663.277	15188.180	9520.792	7131.616	2288.634	1399.224	2118.407
Total Estimated Expenses - GST	30894.356	22813.384	17295.945	10849.955	7884.494	2366.789	1834.591	2395.258
Less: First Home Owners Scheme	257.299	270.137	206.948	108.255	66.892	28.384	15.988	8.449
GST Administration Costs	188.400	138.400	105.900	55.216	43.371	13.500	9.200	5.617
Subsidies - Petroleum Products	37.954	33.902	471.280	4.835	15.089	13.081	..	3.330
Subsidies - Alcohol Products	5.520	7.066	..	4.979	9.901	1.000	0.469	0.246
Total Estimated Expenses - FAG	30405.183	22363.879	16511.817	10676.670	7749.241	2310.824	1808.934	2377.616
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	-339.565	-2700.602	-1323.638	-1155.877	-617.625	-22.190	-409.710	-259.209

Table 6-11 EQUALISATION BUDGET, SUMMARY OF DIFFERENCES, PER CAPITA, 2002-03 - GST TO FAG RELATIVITIES

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total General Revenue Assistance -GST	1912.02	1735.48	1665.24	1932.81	1868.39	2285.35	2970.11	2205.79	8084.58
Less: GST Revenue Grants - GST	1553.83	1373.35	1312.08	1579.89	1512.71	1890.61	2644.18	1923.74	7691.25
Plus: Financial Assistance Grants - FAG	1000.16	808.76	783.68	1059.21	907.79	1359.85	2053.43	1363.04	6681.54
Total General Revenue Assistance - FAG	1358.34	1170.89	1136.84	1412.13	1263.47	1754.60	2379.35	1645.09	7074.86
Other Australian Government Revenue Payments	375.62	365.82	348.37	385.93	367.09	401.32	434.32	348.59	971.18
State Own-source Revenue - GST	2142.19	2348.64	2006.35	1904.81	2629.16	1982.35	1451.88	1793.75	1734.95
Less: Financial Transaction Taxes -GST	95.73	73.96	103.81	121.80	121.29	86.78	68.72	63.40	70.21
Stamp Duties on Shares and Securities - GST	6.04	11.57	0.60	3.46	3.42	9.67	0.18	14.37	1.47
Gambling Taxation - GST	202.31	212.39	271.26	170.24	61.30	223.04	151.21	154.24	190.44
Other Revenue - GST	34.66	78.15	11.07	16.86	17.05	2.66	..	22.32	13.23
Contributions by Trading Enterprises - GST	260.20	261.41	155.74	292.60	324.60	414.83	375.99	148.03	269.41
Plus: Financial Transaction Taxes - FAG	164.49	174.70	182.93	121.80	196.53	150.21	118.45	123.91	147.43
Stamp Duties on Shares and Securities - FAG	43.87	75.98	46.25	10.65	17.66	19.33	1.66	89.48	7.02
Gambling Taxation - FAG	273.30	298.32	351.35	229.76	90.87	283.84	203.04	225.62	280.78
Revenue Replacement Payments - Petroleum	115.68	123.51	111.21	23.98	250.58	132.12	120.57	114.83	244.11
Revenue Replacement Payments - Tobacco	184.76	178.06	162.85	185.41	209.11	215.44	248.22	164.79	344.73
Revenue Replacement Payments - Alcohol	58.33	58.61	51.92	62.77	64.98	54.70	57.74	55.96	91.12
Other Revenue - FAG	38.99	89.71	11.07	16.86	17.05	2.66	..	22.32	56.14
Contributions by Trading Enterprises - FAG	265.91	267.11	156.76	297.39	334.40	423.17	403.38	160.45	284.55
State Own-source Revenue - FAG	2688.57	2977.16	2538.22	2248.48	3282.69	2526.83	2008.85	2348.74	2646.07
Total Revenue - FAG	4422.54	4513.88	4023.43	4046.55	4913.25	4682.74	4822.52	4342.42	10692.11
Total Estimated Expenses - GST	4876.00	4638.30	4668.00	4608.11	5599.17	5177.10	4987.21	5693.56	12089.44
Less: First Home Owners Scheme	48.71	38.63	55.27	55.14	55.87	43.92	59.81	49.62	42.64
GST Administration Costs	28.32	28.29	28.32	28.21	28.49	28.48	28.45	28.55	28.35
Subsidies - Petroleum Products	29.33	5.70	6.94	125.56	2.50	9.91	27.56	..	16.81
Subsidies - Alcohol Products	1.48	0.83	1.45	..	2.57	6.50	2.11	1.46	1.24
Total Estimated Expenses - FAG	4768.16	4564.86	4576.02	4399.20	5509.75	5088.29	4869.28	5613.94	12000.40
Budget Result (Total Revenue less Total Estimated Expenses) - FAG	-345.62	-50.98	-552.59	-352.65	-596.50	-405.54	-46.76	-1271.51	-1308.29

Table 6-12 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, 1998-99 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total State Own-source Revenue - GST	12081.293	7967.042	6120.414	3693.915	2176.500	620.025	472.692	326.279
Less: Financial Transaction Taxes - GST	646.882	446.605	269.656	162.350	108.021	27.881	28.136	14.623
Stamp Duties on Shares and Securities - GST	36.000	15.000	4.760	7.200	6.544	0.074	8.864	0.163
Gambling Taxation - GST	1035.954	753.220	525.826	288.308	224.381	68.291	59.782	31.285
Other Revenue - GST	211.479	154.659	115.230	60.929	49.542	15.648	10.310	6.345
Contributions by Trading Enterprises - GST	2328.985	1703.237	1269.010	671.007	545.594	172.325	113.538	69.880
Plus: Financial Transaction Taxes - FAG	1141.566	732.826	443.081	266.362	170.762	44.238	46.283	22.384
Stamp Duties on Shares and Securities - FAG	395.000	183.800	22.620	24.900	14.729	0.660	19.907	0.213
Gambling Taxation - FAG	1428.053	1038.306	724.846	397.429	309.307	94.138	82.409	43.127
Revenue Replacement Payments - Petroleum	491.302	348.316	264.560	217.732	119.038	43.456	24.664	23.553
Revenue Replacement Payments - Tobacco	1054.877	721.131	627.925	339.911	269.440	101.193	46.872	52.292
Revenue Replacement Payments - Alcohol	303.867	196.789	167.722	91.694	61.602	21.665	14.293	14.038
Other Revenue - FAG	233.116	170.483	127.020	67.163	54.610	17.249	11.364	6.995
Contributions by Trading Enterprises - FAG	2367.160	1731.155	1289.810	682.006	554.537	175.150	115.399	71.026
Total State Own-source Revenue - FAG	15236.935	10017.127	7603.516	4591.318	2796.444	833.556	613.254	437.609
Total Expenses - GST	24823.408	17217.586	14060.641	8008.541	6033.968	2086.193	1226.631	1800.481
Less: First Home Owners Scheme	203.910	210.133	132.223	106.400	39.333	11.249	13.902	8.351
GST Administration Costs	155.895	114.656	85.211	45.162	36.470	11.541	7.553	4.685
Subsidies - Petroleum Products	175.113	128.064	95.415	50.452	41.022	12.957	8.537	5.254
Subsidies - Alcohol Products	17.805	15.742	8.776	7.167	14.040	1.463	0.715	0.489
Total Expenses - FAG	24270.686	16748.991	13739.016	7799.361	5903.101	2048.983	1195.924	1781.701

Table 6-13 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, PER CAPITA, 1998-99 - GST TO FAG

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total State Own-source Revenue - GST	1777.97	1894.75	1708.54	1761.65	2010.78	1457.11	1314.21	1520.69	1705.44
Less: Financial Transaction Taxes - GST	90.56	101.45	95.78	77.62	88.37	72.32	59.10	90.52	76.43
Stamp Duties on Shares and Securities - GST	4.18	5.65	3.22	1.37	3.92	4.38	0.16	28.52	0.85
Gambling Taxation - GST	158.73	162.47	161.53	151.35	156.94	150.22	144.75	192.32	163.53
Other Revenue - GST	33.17	33.17	33.17	33.17	33.17	33.17	33.17	33.17	33.17
Contributions by Trading Enterprises - GST	365.26	365.26	365.26	365.26	365.26	365.26	365.26	365.26	365.26
Plus: Financial Transaction Taxes - FAG	152.38	179.04	157.16	127.53	144.99	114.32	93.77	148.90	117.00
Stamp Duties on Shares and Securities - FAG	35.17	61.95	39.42	6.51	13.55	9.86	1.40	64.04	1.11
Gambling Taxation - FAG	218.81	223.97	222.67	208.63	216.34	207.07	199.54	265.12	225.42
Revenue Replacement Payments - Petroleum	81.44	77.05	74.70	76.15	118.52	79.69	92.11	79.35	123.11
Revenue Replacement Payments - Tobacco	170.77	165.44	154.65	180.74	185.03	180.38	214.49	150.79	273.33
Revenue Replacement Payments - Alcohol	46.32	47.66	42.20	48.28	49.91	41.24	45.92	45.98	73.38
Other Revenue - FAG	36.56	36.56	36.56	36.56	36.56	36.56	36.56	36.56	36.56
Contributions by Trading Enterprises - FAG	371.25	371.25	371.25	371.25	371.25	371.25	371.25	371.25	371.25
Total State Own-source Revenue - FAG	2238.77	2389.65	2148.19	2188.54	2499.28	1872.15	1766.81	1972.89	2287.36
Total Expenses - GST	3999.18	3893.13	3692.34	4047.10	4359.44	4039.59	4421.91	3946.18	9411.03
Less: First Home Owners Scheme	38.55	31.98	45.06	38.06	57.92	26.33	23.84	44.72	43.65
GST Administration Costs	24.51	24.45	24.59	24.53	24.58	24.42	24.46	24.30	24.49
Subsidies - Petroleum Products	27.46	27.46	27.46	27.46	27.46	27.46	27.46	27.46	27.46
Subsidies - Alcohol Products	3.52	2.79	3.38	2.53	3.90	9.40	3.10	2.30	2.56
Total Expenses - FAG	3905.14	3806.44	3591.85	3954.53	4245.57	3951.98	4343.04	3847.40	9312.87

Table 6-14 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, 1999-2000 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total State Own-source Revenue - GST	12526.259	8250.048	6062.732	3864.652	2207.905	582.961	484.073	320.606
Less: Financial Transaction Taxes - GST	709.236	481.781	286.152	166.078	128.068	29.354	30.718	15.296
Stamp Duties on Shares and Securities - GST	69.000	12.030	9.603	7.500	2.186	0.800	8.735	0.214
Gambling Taxation - GST	1109.475	808.454	559.482	312.867	237.747	71.926	63.244	33.398
Other Revenue - GST	177.413	129.704	97.138	51.250	41.317	12.971	8.631	5.341
Contributions by Trading Enterprises - GST	1769.382	1293.565	968.784	511.130	412.067	129.365	86.080	53.265
Plus: Financial Transaction Taxes - FAG	1243.317	790.760	467.474	269.675	200.916	45.042	50.335	23.290
Stamp Duties on Shares and Securities - FAG	483.000	256.470	31.600	42.200	14.979	3.297	20.151	0.217
Gambling Taxation - FAG	1530.437	1115.202	771.764	431.577	327.955	99.216	87.240	46.070
Revenue Replacement Payments - Petroleum	480.548	345.663	258.311	211.553	118.853	42.283	24.575	23.374
Revenue Replacement Payments - Tobacco	1093.785	747.721	651.162	352.471	279.338	104.900	48.598	54.224
Revenue Replacement Payments - Alcohol	315.084	205.230	175.715	95.715	65.851	22.580	15.049	14.901
Other Revenue - FAG	203.495	148.772	111.419	58.785	47.391	14.878	9.900	6.126
Contributions by Trading Enterprises - FAG	1807.545	1321.465	989.680	522.154	420.955	132.155	87.937	54.414
Total State Own-source Revenue - FAG	15848.964	10455.798	7598.697	4799.957	2862.758	802.897	630.450	435.709
Total Expenses - GST	25569.614	17561.950	14456.841	8318.416	6062.573	2111.620	1280.592	1877.008
Less: First Home Owners Scheme	219.674	225.008	139.013	107.261	47.887	11.431	20.356	8.743
GST Administration Costs	160.509	118.261	88.268	46.724	37.337	11.750	7.742	4.845
Subsidies - Petroleum Products	180.167	131.717	98.646	52.046	41.959	13.173	8.765	5.424
Subsidies - Alcohol Products	17.210	14.653	8.202	7.257	12.054	1.446	0.655	0.440
Total Expenses - FAG	24992.055	17072.310	14122.711	8105.129	5923.336	2073.820	1243.074	1857.557

Table 6-15 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, PER CAPITA, 1999-2000 - GST TO FAG

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total State Own-source Revenue - GST	1801.31	1942.13	1749.63	1716.80	2074.23	1469.91	1236.23	1542.71	1651.23
Less: Financial Transaction Taxes - GST	96.98	109.96	102.17	81.03	89.14	85.26	62.25	97.89	78.78
Stamp Duties on Shares and Securities - GST	5.78	10.70	2.55	2.72	4.03	1.46	1.70	27.84	1.10
Gambling Taxation - GST	167.88	172.02	171.45	158.43	167.92	158.28	152.53	201.55	172.01
Other Revenue - GST	27.51	27.51	27.51	27.51	27.51	27.51	27.51	27.51	27.51
Contributions by Trading Enterprises - GST	274.33	274.33	274.33	274.33	274.33	274.33	274.33	274.33	274.33
Plus: Financial Transaction Taxes - FAG	162.32	192.77	167.70	132.38	144.74	133.76	95.52	160.42	119.95
Stamp Duties on Shares and Securities - FAG	44.74	74.89	54.39	8.95	22.65	9.97	6.99	64.22	1.12
Gambling Taxation - FAG	231.57	237.29	236.51	218.54	231.64	218.34	210.40	278.03	237.28
Revenue Replacement Payments - Petroleum	79.05	74.51	73.31	73.15	113.54	79.13	89.67	78.32	120.38
Revenue Replacement Payments - Tobacco	175.00	169.59	158.57	184.39	189.18	185.97	222.45	154.88	279.27
Revenue Replacement Payments - Alcohol	47.80	48.85	43.52	49.76	51.37	43.84	47.88	47.96	76.75
Other Revenue - FAG	31.55	31.55	31.55	31.55	31.55	31.55	31.55	31.55	31.55
Contributions by Trading Enterprises - FAG	280.25	280.25	280.25	280.25	280.25	280.25	280.25	280.25	280.25
Total State Own-source Revenue - FAG	2281.11	2457.29	2217.41	2151.74	2576.23	1905.88	1702.63	2009.21	2244.05
Total Expenses - GST	4056.38	3964.43	3724.45	4093.78	4464.65	4036.15	4477.93	4081.16	9667.23
Less: First Home Owners Scheme	40.93	34.06	47.72	39.36	57.57	31.88	24.24	64.87	45.03
GST Administration Costs	24.97	24.89	25.08	25.00	25.08	24.86	24.92	24.67	24.95
Subsidies - Petroleum Products	27.93	27.93	27.93	27.93	27.93	27.93	27.93	27.93	27.93
Subsidies - Alcohol Products	3.25	2.67	3.11	2.32	3.89	8.03	3.07	2.09	2.26
Total Expenses - FAG	3959.30	3874.88	3620.61	3999.16	4350.17	3943.45	4397.77	3961.60	9567.05

Table 6-16 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, 2000-01 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total State Own-source Revenue - GST	12883.284	8471.759	6376.077	4199.880	2250.145	582.993	501.333	347.459
Less: Financial Transaction Taxes - GST	715.221	492.365	289.526	161.940	124.853	30.340	31.730	15.149
Stamp Duties on Shares and Securities - GST	94.023	12.120	17.164	4.400	9.240	0.654	9.451	0.218
Gambling Taxation - GST	1240.969	901.566	623.847	342.323	266.568	78.733	71.646	36.867
Other Revenue - GST	123.866	90.543	68.171	35.816	28.608	8.943	6.015	3.727
Contributions by Trading Enterprises - GST	1692.561	1237.222	931.523	489.407	390.916	122.203	82.188	50.924
Plus: Financial Transaction Taxes - FAG	1282.571	823.234	486.028	271.301	201.197	47.659	53.520	23.993
Stamp Duties on Shares and Securities - FAG	534.023	266.270	38.385	51.400	18.883	1.903	15.614	0.273
Gambling Taxation - FAG	1661.869	1207.350	835.437	458.429	356.980	105.436	95.946	49.371
Revenue Replacement Payments - Petroleum	579.158	417.198	349.680	252.539	143.427	54.719	29.753	38.330
Revenue Replacement Payments - Tobacco	1097.487	750.249	653.449	353.672	280.228	105.228	48.759	54.407
Revenue Replacement Payments - Alcohol	298.374	196.270	181.083	90.594	64.935	21.240	14.615	13.736
Other Revenue - FAG	150.760	110.202	82.973	43.593	34.820	10.885	7.321	4.536
Contributions by Trading Enterprises - FAG	1730.724	1265.118	952.526	500.442	399.731	124.959	84.041	52.072
Total State Own-source Revenue - FAG	16351.610	10773.834	8025.407	5187.964	2930.159	814.151	649.873	477.292
Total Expenses - GST	27614.601	18796.746	15558.391	8798.695	6464.544	2242.594	1337.142	1991.574
Less: First Home Owners Scheme	307.000	237.300	209.700	111.400	100.200	30.700	21.000	9.700
GST Administration Costs	167.400	123.500	92.600	48.850	38.650	12.100	8.050	5.050
Subsidies - Petroleum Products	176.977	129.366	97.402	51.173	40.875	12.778	8.594	5.325
Subsidies - Alcohol Products	6.063	5.732	1.282	3.886	6.696	0.653	0.062	0.150
Total Expenses - FAG	26957.161	18300.848	15157.408	8583.386	6278.122	2186.364	1299.436	1971.349

Table 6-17 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, PER CAPITA, 2000-01 - GST TO FAG

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total State Own-source Revenue - GST	1847.00	1972.63	1774.55	1773.88	2223.97	1491.73	1236.36	1580.82	1768.26
Less: Financial Transaction Taxes - GST	96.52	109.51	103.13	80.55	85.75	82.77	64.34	100.05	77.10
Stamp Duties on Shares and Securities - GST	7.64	14.40	2.54	4.78	2.33	6.13	1.39	29.80	1.11
Gambling Taxation - GST	184.76	190.01	188.85	173.56	181.27	176.72	166.97	225.92	187.62
Other Revenue - GST	18.97	18.97	18.97	18.97	18.97	18.97	18.97	18.97	18.97
Contributions by Trading Enterprises - GST	259.16	259.16	259.16	259.16	259.16	259.16	259.16	259.16	259.16
Plus: Financial Transaction Taxes - FAG	165.42	196.38	172.44	135.22	143.66	133.38	101.07	168.76	122.10
Stamp Duties on Shares and Securities - FAG	48.06	81.77	55.77	10.68	27.22	12.52	4.04	49.23	1.39
Gambling Taxation - FAG	247.43	254.46	252.90	232.43	242.75	236.66	223.60	302.54	251.25
Revenue Replacement Payments - Petroleum	96.71	88.68	87.39	97.28	133.73	95.08	116.04	93.82	195.07
Revenue Replacement Payments - Tobacco	173.40	168.04	157.15	181.79	187.28	185.78	223.16	153.75	276.88
Revenue Replacement Payments - Alcohol	45.68	45.69	41.11	50.38	47.97	43.05	45.04	46.08	69.90
Other Revenue - FAG	23.08	23.08	23.08	23.08	23.08	23.08	23.08	23.08	23.08
Contributions by Trading Enterprises - FAG	265.00	265.00	265.00	265.00	265.00	265.00	265.00	265.00	265.00
Total State Own-source Revenue - FAG	2344.75	2503.68	2256.76	2232.73	2747.20	1942.54	1726.58	2049.21	2428.99
Total Expenses - GST	4294.49	4228.22	3937.30	4328.47	4659.20	4285.65	4755.88	4216.33	10135.34
Less: First Home Owners Scheme	53.26	47.01	49.71	58.34	58.99	66.43	65.11	66.22	49.36
GST Administration Costs	25.73	25.63	25.87	25.76	25.87	25.62	25.66	25.38	25.70
Subsidies - Petroleum Products	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
Subsidies - Alcohol Products	1.27	0.93	1.20	0.36	2.06	4.44	1.38	0.20	0.76
Total Expenses - FAG	4187.12	4127.56	3833.42	4216.91	4545.18	4162.07	4636.63	4097.43	10032.41

Table 6-18 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, 2001-02 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total State Own-source Revenue - GST	14272.872	9122.996	6917.066	4411.030	2330.929	618.846	532.937	356.514
Less: Financial Transaction Taxes - GST	746.905	536.477	318.230	178.715	131.953	34.040	34.907	18.568
Stamp Duties on Shares and Securities - GST	47.991	28.869	12.294	12.900	3.424	0.465	6.620	0.335
Gambling Taxation - GST	1295.063	936.698	657.525	361.499	278.267	81.826	73.701	38.764
Other Revenue - GST	203.396	148.729	112.930	58.903	46.638	14.533	9.861	6.099
Contributions by Trading Enterprises - GST	1555.636	1137.524	863.729	450.511	356.706	111.155	75.420	46.644
Plus: Financial Transaction Taxes - FAG	1258.899	831.955	497.109	277.962	198.816	49.778	54.315	26.964
Stamp Duties on Shares and Securities - FAG	436.091	230.569	37.194	36.800	16.624	1.165	28.220	1.235
Gambling Taxation - FAG	1777.042	1285.305	902.233	496.036	381.828	112.278	101.130	53.190
Revenue Replacement Payments - Petroleum	714.980	515.337	426.451	314.295	177.472	67.513	36.653	47.239
Revenue Replacement Payments - Tobacco	1159.895	792.918	690.758	373.798	296.113	111.190	51.530	57.499
Revenue Replacement Payments - Alcohol	366.902	235.704	216.067	110.212	78.471	24.710	17.614	16.370
Other Revenue - FAG	230.500	168.548	127.979	66.753	52.853	16.470	11.175	6.911
Contributions by Trading Enterprises - FAG	1593.760	1165.401	884.896	461.552	365.448	113.879	77.268	47.787
Total State Own-source Revenue - FAG	17961.950	11560.435	8735.046	5485.910	3081.565	873.810	710.333	503.300
Total Expenses - GST	29614.607	20222.234	16881.326	9340.431	6841.157	2330.120	1437.804	2108.805
Less: First Home Owners Scheme	434.287	324.310	311.892	152.495	104.013	36.057	24.675	11.459
GST Administration Costs	175.300	128.100	96.800	50.626	40.419	12.500	8.500	5.300
Subsidies - Petroleum Products	184.436	134.865	102.404	53.413	42.291	13.179	8.942	5.530
Subsidies - Alcohol Products	7.158	7.483	1.013	5.296	8.049	0.996	0.080	0.178
Total Expenses - FAG	28813.426	19627.476	16369.217	9078.601	6646.385	2267.388	1395.607	2086.338

Table 6-19 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, PER CAPITA, 2001-02 - GST TO FAG

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total State Own-source Revenue - GST	1974.65	2159.86	1887.99	1885.24	2304.93	1538.30	1310.62	1663.46	1799.31
Less: Financial Transaction Taxes - GST	102.40	113.03	111.02	86.73	93.39	87.08	72.09	108.95	93.71
Stamp Duties on Shares and Securities - GST	5.78	7.26	5.97	3.35	6.74	2.26	0.98	20.66	1.69
Gambling Taxation - GST	190.66	195.98	193.85	179.21	188.90	183.64	173.29	230.04	195.64
Other Revenue - GST	30.78	30.78	30.78	30.78	30.78	30.78	30.78	30.78	30.78
Contributions by Trading Enterprises - GST	235.41	235.41	235.41	235.41	235.41	235.41	235.41	235.41	235.41
Plus: Financial Transaction Taxes - FAG	163.64	190.50	172.17	135.49	145.25	131.21	105.42	169.53	136.08
Stamp Duties on Shares and Securities - FAG	40.34	65.99	47.72	10.14	19.23	10.97	2.47	88.08	6.23
Gambling Taxation - FAG	261.61	268.91	265.99	245.90	259.20	251.99	237.79	315.66	268.45
Revenue Replacement Payments - Petroleum	117.77	108.20	106.65	116.23	164.23	117.12	142.98	114.40	238.41
Revenue Replacement Payments - Tobacco	180.95	175.52	164.09	188.27	195.32	195.42	235.48	160.84	290.19
Revenue Replacement Payments - Alcohol	54.59	55.52	48.78	58.89	57.59	51.79	52.33	54.98	82.62
Other Revenue - FAG	34.88	34.88	34.88	34.88	34.88	34.88	34.88	34.88	34.88
Contributions by Trading Enterprises - FAG	241.18	241.18	241.18	241.18	241.18	241.18	241.18	241.18	241.18
Total State Own-source Revenue - FAG	2504.59	2718.12	2392.42	2380.73	2866.59	2033.69	1850.60	2217.17	2540.14
Total Expenses - GST	4545.86	4481.48	4184.96	4601.00	4880.72	4514.84	4934.83	4487.84	10643.06
Less: First Home Owners Scheme	71.65	65.72	67.12	85.01	79.68	68.64	76.36	77.02	57.83
GST Administration Costs	26.50	26.53	26.51	26.38	26.45	26.67	26.47	26.53	26.75
Subsidies - Petroleum Products	27.91	27.91	27.91	27.91	27.91	27.91	27.91	27.91	27.91
Subsidies - Alcohol Products	1.55	1.08	1.55	0.28	2.77	5.31	2.11	0.25	0.90
Total Expenses - FAG	4418.25	4360.24	4061.88	4461.42	4743.91	4386.30	4801.98	4356.13	10529.67

Table 6-20 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, 2002-03 - GST TO FAG RELATIVITIES

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Total State Own-source Revenue - GST	15535.278	9714.035	7930.982	4916.550	2557.881	680.586	605.639	382.063
Less: Financial Transaction Taxes - GST	694.397	502.848	311.216	172.820	127.395	31.730	32.369	18.480
Stamp Duties on Shares and Securities - GST	66.039	19.226	11.120	5.676	12.622	0.494	3.967	0.249
Gambling Taxation - GST	1385.489	1009.251	712.235	388.216	293.081	87.055	80.471	41.169
Other Revenue - GST	230.882	169.406	130.104	67.170	52.791	16.450	11.169	6.868
Contributions by Trading Enterprises - GST	1733.122	1271.651	976.629	504.211	396.275	123.484	83.842	51.553
Plus: Financial Transaction Taxes - FAG	1260.746	838.708	521.596	287.886	207.355	49.820	54.798	28.845
Stamp Duties on Shares and Securities - FAG	494.688	240.010	39.080	33.455	28.771	1.248	28.181	1.360
Gambling Taxation - FAG	1871.680	1363.413	962.169	524.448	395.928	117.603	108.710	55.617
Revenue Replacement Payments - Petroleum	711.327	511.931	422.424	312.732	176.552	67.056	36.433	47.067
Revenue Replacement Payments - Tobacco	1198.051	819.075	713.748	386.140	305.836	114.844	53.221	59.385
Revenue Replacement Payments - Alcohol	390.004	253.495	235.369	125.798	84.311	27.407	18.014	18.022
Other Revenue - FAG	259.707	190.556	146.347	75.556	59.381	18.504	12.564	7.725
Contributions by Trading Enterprises - FAG	1771.117	1299.529	998.040	515.265	404.962	126.191	85.680	52.683
Total State Own-source Revenue - FAG	19382.668	12258.372	9828.451	6039.736	3338.813	944.047	791.421	534.447
Total Expenses - GST	32044.014	21999.718	18477.022	10122.020	7369.487	2517.339	1548.349	2256.823
Less: First Home Owners Scheme	257.299	270.137	206.948	108.255	66.892	28.384	15.988	8.449
GST Administration Costs	188.400	138.400	105.900	55.216	43.371	13.500	9.200	5.617
Subsidies - Petroleum Products	195.359	143.341	110.086	56.835	44.668	13.919	9.451	5.811
Subsidies - Alcohol Products	5.899	7.334	0.221	5.093	8.893	0.989	0.486	0.268
Total Expenses - FAG	31397.057	21440.506	18053.867	9896.621	7205.663	2460.547	1513.224	2236.679

Table 6-21 STANDARDISED REVENUES AND EXPENSES, SUMMARY OF DIFFERENCES, PER CAPITA, 2002-03 - GST TO FAG

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total State Own-source Revenue - GST	2142.19	2332.38	1987.65	2113.03	2537.21	1679.55	1434.11	1879.57	1928.37
Less: Financial Transaction Taxes - GST	95.73	104.25	102.89	82.92	89.18	83.65	66.86	100.46	93.27
Stamp Duties on Shares and Securities - GST	6.04	9.91	3.93	2.96	2.93	8.29	1.04	12.31	1.26
Gambling Taxation - GST	202.31	208.01	206.51	189.76	200.34	192.44	183.44	249.74	207.79
Other Revenue - GST	34.66	34.66	34.66	34.66	34.66	34.66	34.66	34.66	34.66
Contributions by Trading Enterprises - GST	260.20	260.20	260.20	260.20	260.20	260.20	260.20	260.20	260.20
Plus: Financial Transaction Taxes - FAG	164.49	189.28	171.61	138.97	148.57	136.15	104.98	170.06	145.59
Stamp Duties on Shares and Securities - FAG	43.87	74.27	49.11	10.41	17.26	18.89	2.63	87.46	6.86
Gambling Taxation - FAG	273.30	281.00	278.98	256.35	270.64	259.97	247.81	337.38	280.71
Revenue Replacement Payments - Petroleum	115.68	106.79	104.75	112.55	161.39	115.93	141.30	113.07	237.56
Revenue Replacement Payments - Tobacco	184.76	179.87	167.60	190.16	199.27	200.82	242.00	165.17	299.73
Revenue Replacement Payments - Alcohol	58.33	58.55	51.87	62.71	64.92	55.36	57.75	55.91	90.96
Other Revenue - FAG	38.99	38.99	38.99	38.99	38.99	38.99	38.99	38.99	38.99
Contributions by Trading Enterprises - FAG	265.91	265.91	265.91	265.91	265.91	265.91	265.91	265.91	265.91
Total State Own-source Revenue - FAG	2688.57	2910.00	2508.27	2618.57	3116.84	2192.32	1989.26	2456.14	2697.49
Total Expenses - GST	4876.00	4810.90	4501.51	4922.79	5223.52	4838.93	5304.44	4805.22	11390.73
Less: First Home Owners Scheme	48.71	38.63	55.27	55.14	55.87	43.92	59.81	49.62	42.64
GST Administration Costs	28.32	28.29	28.32	28.21	28.49	28.48	28.45	28.55	28.35
Subsidies - Petroleum Products	29.33	29.33	29.33	29.33	29.33	29.33	29.33	29.33	29.33
Subsidies - Alcohol Products	1.48	0.89	1.50	0.06	2.63	5.84	2.08	1.51	1.35
Total Expenses - FAG	4768.16	4713.77	4387.08	4810.05	5107.20	4731.36	5184.77	4696.22	11289.06

Table 6-22 ASSESSMENTS - FINANCIAL TRANSACTION TAXES - FAG RELATIVITIES

	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Standard Revenue		152.38		162.32		165.42		163.64		164.49
New South Wales										
Needs	-169.966	-26.66	-196.379	-30.45	-202.225	-30.96	-177.511	-26.86	-165.147	-24.79
Revenue - Standardised	1141.566	179.04	1243.317	192.77	1282.571	196.38	1258.899	190.50	1260.746	189.28
Actual	1152.000	180.67	1269.000	196.75	1295.252	198.32	1261.397	190.88	1163.640	174.70
Victoria										
Needs	-22.274	-4.78	-25.362	-5.38	-33.526	-7.02	-41.213	-8.53	-34.830	-7.13
Revenue - Standardised	732.826	157.16	790.760	167.70	823.234	172.44	831.955	172.17	838.708	171.61
Actual	740.200	158.74	805.810	170.89	843.338	176.65	823.341	170.39	894.030	182.93
Queensland										
Needs	86.322	24.85	105.753	29.95	108.555	30.20	103.306	28.16	95.784	25.52
Revenue - Standardised	443.081	127.53	467.474	132.38	486.028	135.22	497.109	135.49	521.596	138.97
Actual	330.944	95.26	367.300	104.01	356.849	99.28	424.428	115.68	457.149	121.80
Western Australia										
Needs	13.568	7.39	32.759	17.58	41.083	21.75	35.208	18.40	30.853	15.92
Revenue - Standardised	266.362	144.99	269.675	144.74	271.301	143.66	277.962	145.25	287.886	148.57
Actual	325.300	177.08	325.200	174.54	349.700	185.18	352.300	184.09	380.829	196.53
South Australia										
Needs	56.847	38.06	42.903	28.56	48.321	32.03	49.146	32.43	43.152	28.33
Revenue - Standardised	170.762	114.32	200.916	133.76	201.197	133.38	198.816	131.21	207.355	136.15
Actual	196.255	131.39	200.272	133.33	215.286	142.72	209.562	138.30	228.756	150.21
Tasmania										
Needs	27.652	58.61	31.503	66.80	30.342	64.35	27.491	58.22	28.241	59.51
Revenue - Standardised	44.238	93.77	45.042	95.52	47.659	101.07	49.778	105.42	49.820	104.98
Actual	53.294	112.96	53.386	113.21	58.386	123.82	57.738	122.28	56.213	118.45
Australian Capital Territory										
Needs	1.082	3.48	0.598	1.91	-1.061	-3.35	-1.887	-5.89	-1.797	-5.58
Revenue - Standardised	46.283	148.90	50.335	160.42	53.520	168.76	54.315	169.53	54.798	170.06
Actual	39.018	125.52	45.452	144.85	45.633	143.89	39.457	123.16	39.928	123.91
Northern Territory										
Needs	6.768	35.38	8.226	42.37	8.511	43.31	5.460	27.56	3.745	18.90
Revenue - Standardised	22.384	117.00	23.290	119.95	23.993	122.10	26.964	136.08	28.845	145.59
Actual	30.492	159.38	24.390	125.62	25.061	127.54	27.573	139.16	29.210	147.43

Table 6-23 ASSESSMENTS - STAMP DUTIES ON SHARES AND MARKETABLE SECURITIES - FAG RELATIVITIES

	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Standard Revenue		35.17		44.74		48.06		40.34		43.87
New South Wales										
Needs	-170.751	-26.78	-194.435	-30.15	-220.115	-33.70	-169.483	-25.65	-202.463	-30.40
Revenue - Standardised	395.000	61.95	483.000	74.89	534.023	81.77	436.091	65.99	494.688	74.27
Actual	395.000	61.95	483.000	74.89	534.023	81.77	436.091	65.99	506.092	75.98
Victoria										
Needs	-19.802	-4.25	-45.505	-9.65	-36.811	-7.71	-35.618	-7.37	-25.595	-5.24
Revenue - Standardised	183.800	39.42	256.470	54.39	266.270	55.77	230.569	47.72	240.010	49.11
Actual	183.800	39.42	256.470	54.39	266.270	55.77	230.569	47.72	226.051	46.25
Queensland										
Needs	99.568	28.66	126.397	35.79	134.378	37.39	110.833	30.21	125.591	33.46
Revenue - Standardised	22.620	6.51	31.600	8.95	38.385	10.68	37.194	10.14	39.080	10.41
Actual	22.620	6.51	31.600	8.95	38.385	10.68	37.194	10.14	39.981	10.65
Western Australia										
Needs	39.709	21.62	41.159	22.09	39.367	20.85	40.409	21.12	51.561	26.61
Revenue - Standardised	24.900	13.55	42.200	22.65	51.400	27.22	36.800	19.23	33.455	17.26
Actual	24.900	13.55	42.200	22.65	51.400	27.22	36.800	19.23	34.226	17.66
South Australia										
Needs	37.804	25.31	52.224	34.77	53.618	35.55	44.509	29.37	38.046	24.98
Revenue - Standardised	14.729	9.86	14.979	9.97	18.883	12.52	16.624	10.97	28.771	18.89
Actual	14.729	9.86	14.979	9.97	18.883	12.52	16.624	10.97	29.434	19.33
Tasmania										
Needs	15.932	33.77	17.801	37.75	20.761	44.03	17.885	37.88	19.573	41.24
Revenue - Standardised	0.660	1.40	3.297	6.99	1.903	4.04	1.165	2.47	1.248	2.63
Actual	0.660	1.40	3.297	6.99	1.903	4.04	1.165	2.47	0.787	1.66
Australian Capital Territory										
Needs	-8.975	-28.87	-6.112	-19.48	-0.371	-1.17	-15.294	-47.74	-14.045	-43.59
Revenue - Standardised	19.907	64.04	20.151	64.22	15.614	49.23	28.220	88.08	28.181	87.46
Actual	19.907	64.04	20.151	64.22	15.614	49.23	28.220	88.08	28.831	89.48
Northern Territory										
Needs	6.516	34.06	8.470	43.62	9.172	46.67	6.759	34.11	7.333	37.01
Revenue - Standardised	0.213	1.11	0.217	1.12	0.273	1.39	1.235	6.23	1.360	6.86
Actual	0.213	1.11	0.217	1.12	0.273	1.39	1.235	6.23	1.391	7.02

Table 6-24 ASSESSMENTS - GAMBLING TAXATION - FAG RELATIVITIES

	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Standard Revenue		218.81		231.57		247.43		261.61		273.30
New South Wales										
Needs	-32.875	-5.16	-36.838	-5.71	-45.901	-7.03	-48.251	-7.30	-51.307	-7.70
Revenue - Standardised	1428.053	223.97	1530.437	237.29	1661.869	254.46	1777.042	268.91	1871.680	281.00
Actual	1419.000	222.55	1570.412	243.48	1694.293	259.42	1771.758	268.11	1987.036	298.32
Victoria										
Needs	-17.982	-3.86	-23.258	-4.93	-26.116	-5.47	-21.166	-4.38	-27.744	-5.68
Revenue - Standardised	1038.306	222.67	1115.202	236.51	1207.350	252.90	1285.305	265.99	1363.413	278.98
Actual	1407.900	301.93	1520.120	322.38	1648.240	345.25	1783.158	369.02	1717.090	351.35
Queensland										
Needs	35.354	10.18	46.022	13.03	53.932	15.00	57.636	15.71	63.626	16.95
Revenue - Standardised	724.846	208.63	771.764	218.54	835.437	232.43	902.233	245.90	962.169	256.35
Actual	620.700	178.66	645.100	182.67	704.573	196.02	783.247	213.47	862.390	229.76
Western Australia										
Needs	4.538	2.47	-0.114	-0.06	8.831	4.68	4.621	2.41	5.147	2.66
Revenue - Standardised	397.429	216.34	431.577	231.64	458.429	242.75	496.036	259.20	524.448	270.64
Actual	212.704	115.79	170.100	91.30	174.000	92.14	169.600	88.62	176.083	90.87
South Australia										
Needs	17.531	11.74	19.886	13.24	16.246	10.77	14.582	9.62	20.297	13.33
Revenue - Standardised	309.307	207.07	327.955	218.34	356.980	236.66	381.828	251.99	395.928	259.97
Actual	311.325	208.42	332.515	221.37	360.019	238.67	398.411	262.93	432.277	283.84
Tasmania										
Needs	9.093	19.27	9.985	21.18	11.237	23.83	11.249	23.82	12.097	25.49
Revenue - Standardised	94.138	199.54	99.216	210.40	105.436	223.60	112.278	237.79	117.603	247.81
Actual	65.415	138.65	77.258	163.83	78.839	167.19	91.024	192.77	96.359	203.04
Australian Capital Territory										
Needs	-14.394	-46.31	-14.576	-46.45	-17.478	-55.11	-17.316	-54.05	-20.647	-64.08
Revenue - Standardised	82.409	265.12	87.240	278.03	95.946	302.54	101.130	315.66	108.710	337.38
Actual	54.131	174.14	58.700	187.07	65.991	208.09	64.187	200.35	72.701	225.62
Northern Territory										
Needs	-1.265	-6.61	-1.108	-5.70	-0.752	-3.83	-1.355	-6.84	-1.468	-7.41
Revenue - Standardised	43.127	225.42	46.070	237.28	49.371	251.25	53.190	268.45	55.617	280.71
Actual	26.439	138.20	35.257	181.59	44.865	228.32	47.657	240.52	55.631	280.78

Table 6-25 ASSESSMENTS - OTHER REVENUE - FAG RELATIVITIES

	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Standard Revenue		36.56		31.55		23.08		34.88		38.99
New South Wales										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	233.116	36.56	203.495	31.55	150.760	23.08	230.500	34.88	259.707	38.99
Actual	385.311	60.43	449.420	69.68	322.876	49.44	492.598	74.54	597.565	89.71
Victoria										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	170.483	36.56	148.772	31.55	110.202	23.08	168.548	34.88	190.556	38.99
Actual	23.800	5.10	53.080	11.26	31.523	6.60	95.063	19.67	54.091	11.07
Queensland										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	127.020	36.56	111.419	31.55	82.973	23.08	127.979	34.88	146.347	38.99
Actual	229.477	66.05	31.338	8.87	42.941	11.95	36.441	9.93	63.283	16.86
Western Australia										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	67.163	36.56	58.785	31.55	43.593	23.08	66.753	34.88	75.556	38.99
Actual	32.400	17.64	36.600	19.64	10.000	5.30	37.100	19.39	33.031	17.05
South Australia										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	54.610	36.56	47.391	31.55	34.820	23.08	52.853	34.88	59.381	38.99
Actual	1.540	1.03	5.232	3.48	13.236	8.78	3.209	2.12	4.057	2.66
Tasmania										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	17.249	36.56	14.878	31.55	10.885	23.08	16.470	34.88	18.504	38.99
Actual	4.410	9.35	5.595	11.86	0.000	0.00	7.839	16.60	0.000	0.00
Australian Capital Territory										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	11.364	36.56	9.900	31.55	7.321	23.08	11.175	34.88	12.564	38.99
Actual	0.715	2.30	3.696	11.78	11.814	37.25	-0.155	-0.48	7.192	22.32
Northern Territory										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	6.995	36.56	6.126	31.55	4.536	23.08	6.911	34.88	7.725	38.99
Actual	10.347	54.08	15.805	81.40	12.698	64.62	9.094	45.90	11.122	56.14

Table 6-26 ASSESSMENTS - CONTRIBUTIONS BY TRADING ENTERPRISES - FAG RELATIVITIES

	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Standard Revenue		371.25		280.25		265.00		241.18		265.91
New South Wales										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	2367.160	371.25	1807.545	280.25	1730.724	265.00	1593.760	241.18	1771.117	265.91
Actual	1542.322	241.89	1443.888	223.87	1425.275	218.23	1692.321	256.09	1779.144	267.11
Victoria										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	1731.155	371.25	1321.465	280.25	1265.118	265.00	1165.401	241.18	1299.529	265.91
Actual	2799.178	600.29	1143.200	242.44	1061.529	222.36	617.245	127.74	766.117	156.76
Queensland										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	1289.810	371.25	989.680	280.25	952.526	265.00	884.896	241.18	998.040	265.91
Actual	1066.457	306.96	1379.800	390.72	1196.000	332.74	1190.262	324.41	1116.230	297.39
Western Australia										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	682.006	371.25	522.154	280.25	500.442	265.00	461.552	241.18	515.265	265.91
Actual	589.378	320.83	595.700	319.72	785.400	415.89	667.300	348.69	647.999	334.40
South Australia										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	554.537	371.25	420.955	280.25	399.731	265.00	365.448	241.18	404.962	265.91
Actual	739.690	495.20	520.000	346.19	337.139	223.51	307.491	202.93	644.466	423.17
Tasmania										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	175.150	371.25	132.155	280.25	124.959	265.00	113.879	241.18	126.191	265.91
Actual	160.721	340.67	118.561	251.42	162.148	343.87	151.800	321.49	191.434	403.38
Australian Capital Territory										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	115.399	371.25	87.937	280.25	84.041	265.00	77.268	241.18	85.680	265.91
Actual	51.987	167.25	95.438	304.15	82.041	258.70	50.887	158.83	51.700	160.45
Northern Territory										
Needs	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Revenue - Standardised	71.026	371.25	54.414	280.25	52.072	265.00	47.787	241.18	52.683	265.91
Actual	36.510	190.84	39.718	204.56	60.080	305.75	32.685	164.96	56.378	284.55

Table 6-27 ASSESSMENTS - REVENUE REPLACEMENT PAYMENT -PETROLEUM - FAG RELATIVITIES

	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Standard Revenue		81.44		79.05		96.71		117.77		115.68
New South Wales										
Needs	27.998	4.39	29.289	4.54	52.487	8.04	63.270	9.57	59.198	8.89
Revenue - Standardised	491.302	77.05	480.548	74.51	579.158	88.68	714.980	108.20	711.327	106.79
Actual	620.241	97.27	612.653	94.99	674.779	103.32	817.125	123.65	822.645	123.51
Victoria										
Needs	31.460	6.75	27.070	5.74	44.520	9.33	53.741	11.12	53.429	10.93
Revenue - Standardised	348.316	74.70	345.663	73.31	417.198	87.39	515.337	106.65	511.931	104.75
Actual	433.957	93.06	436.313	92.53	446.421	93.51	541.078	111.98	543.498	111.21
Queensland										
Needs	18.395	5.29	20.838	5.90	-2.046	-0.57	5.653	1.54	11.773	3.14
Revenue - Standardised	264.560	76.15	258.311	73.15	349.680	97.28	426.451	116.23	422.424	112.55
Actual	-57.407	-16.52	-81.021	-22.94	49.294	13.71	118.255	32.23	90.020	23.98
Western Australia										
Needs	-68.116	-37.08	-64.274	-34.50	-69.898	-37.01	-88.915	-46.46	-88.566	-45.70
Revenue - Standardised	217.732	118.52	211.553	113.54	252.539	133.73	314.295	164.23	312.732	161.39
Actual	280.914	152.92	278.522	149.49	410.008	217.11	482.832	252.30	485.565	250.58
South Australia										
Needs	2.615	1.75	-0.118	-0.08	2.459	1.63	0.980	0.65	-0.373	-0.24
Revenue - Standardised	119.038	79.69	118.853	79.13	143.427	95.08	177.472	117.12	176.552	115.93
Actual	142.401	95.33	145.126	96.62	164.723	109.20	198.633	131.09	201.211	132.12
Tasmania										
Needs	-5.032	-10.67	-5.007	-10.62	-9.114	-19.33	-11.905	-25.21	-12.157	-25.62
Revenue - Standardised	43.456	92.11	42.283	89.67	54.719	116.04	67.513	142.98	67.056	141.30
Actual	45.110	95.62	45.326	96.12	49.170	104.28	57.243	121.23	57.219	120.57
Australian Capital Territory										
Needs	0.652	2.10	0.228	0.73	0.918	2.90	1.078	3.36	0.842	2.61
Revenue - Standardised	24.664	79.35	24.575	78.32	29.753	93.82	36.653	114.40	36.433	113.07
Actual	32.860	105.71	33.149	105.64	31.163	98.26	36.700	114.55	37.000	114.83
Northern Territory										
Needs	-7.972	-41.67	-8.026	-41.34	-19.326	-98.35	-23.904	-120.64	-24.147	-121.88
Revenue - Standardised	23.553	123.11	23.374	120.38	38.330	195.07	47.239	238.41	47.067	237.56
Actual	34.546	180.57	35.092	180.74	39.245	199.72	48.075	242.63	48.365	244.11

Table 6-28 ASSESSMENTS - REVENUE REPLACEMENT PAYMENT -TOBACCO - FAG RELATIVITIES

	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Standard Revenue		170.77		175.00		173.40		180.95		184.76
New South Wales										
Needs	34.006	5.33	34.918	5.41	35.014	5.36	35.833	5.42	32.586	4.89
Revenue - Standardised	1054.877	165.44	1093.785	169.59	1097.487	168.04	1159.895	175.52	1198.051	179.87
Actual	1044.176	163.76	1082.699	167.87	1086.364	166.34	1148.200	173.75	1186.000	178.06
Victoria										
Needs	75.193	16.13	77.454	16.43	77.582	16.25	81.432	16.85	83.885	17.16
Revenue - Standardised	721.131	154.65	747.721	158.57	750.249	157.15	792.918	164.09	819.075	167.60
Actual	700.670	150.26	726.520	154.08	728.979	152.70	770.400	159.43	795.900	162.85
Queensland										
Needs	-34.618	-9.96	-33.167	-9.39	-30.162	-8.39	-26.859	-7.32	-20.273	-5.40
Revenue - Standardised	627.925	180.74	651.162	184.39	653.449	181.79	690.758	188.27	713.748	190.16
Actual	612.681	176.35	635.284	179.89	637.435	177.34	673.700	183.62	695.900	185.41
Western Australia										
Needs	-26.191	-14.26	-26.417	-14.18	-26.207	-13.88	-27.516	-14.38	-28.115	-14.51
Revenue - Standardised	339.911	185.03	352.471	189.18	353.672	187.28	373.798	195.32	386.140	199.27
Actual	356.714	194.18	369.874	198.52	371.126	196.52	392.200	204.94	405.200	209.11
South Australia										
Needs	-14.356	-9.61	-16.478	-10.97	-18.664	-12.37	-21.933	-14.47	-24.454	-16.06
Revenue - Standardised	269.440	180.38	279.338	185.97	280.228	185.78	296.113	195.42	305.836	200.82
Actual	288.842	193.37	299.498	199.39	300.512	199.22	317.600	209.60	328.100	215.44
Tasmania										
Needs	-20.625	-43.72	-22.377	-47.45	-23.462	-49.76	-25.752	-54.54	-27.162	-57.23
Revenue - Standardised	101.193	214.49	104.900	222.45	105.228	223.16	111.190	235.48	114.844	242.00
Actual	103.672	219.74	107.496	227.96	107.861	228.74	114.000	241.43	117.800	248.22
Australian Capital Territory										
Needs	6.211	19.98	6.314	20.12	6.233	19.65	6.441	20.11	6.313	19.59
Revenue - Standardised	46.872	150.79	48.598	154.88	48.759	153.75	51.530	160.84	53.221	165.17
Actual	46.791	150.53	48.516	154.62	48.681	153.50	51.500	160.75	53.100	164.79
Northern Territory										
Needs	-19.621	-102.56	-20.246	-104.27	-20.334	-103.48	-21.646	-109.25	-22.779	-114.97
Revenue - Standardised	52.292	273.33	54.224	279.27	54.407	276.88	57.499	290.19	59.385	299.73
Actual	60.095	314.11	62.312	320.93	62.523	318.19	66.100	333.60	68.300	344.73

Table 6-29 ASSESSMENTS - REVENUE REPLACEMENT PAYMENT -ALCOHOL - FAG RELATIVITIES

	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Standard Revenue		46.32		47.80		45.68		54.59		58.33
New South Wales										
Needs	-8.518	-1.34	-6.801	-1.05	-0.014	0.00	-6.173	-0.93	-1.485	-0.22
Revenue - Standardised	303.867	47.66	315.084	48.85	298.374	45.69	366.902	55.52	390.004	58.55
Actual	309.535	48.55	319.042	49.47	293.411	44.93	362.146	54.80	390.380	58.61
Victoria										
Needs	19.207	4.12	20.151	4.27	21.824	4.57	28.071	5.81	31.575	6.46
Revenue - Standardised	196.789	42.20	205.230	43.52	196.270	41.11	235.704	48.78	253.495	51.87
Actual	200.235	42.94	207.692	44.05	193.084	40.44	232.155	48.04	253.734	51.92
Queensland										
Needs	-6.793	-1.96	-6.922	-1.96	-16.877	-4.70	-15.782	-4.30	-16.436	-4.38
Revenue - Standardised	167.722	48.28	175.715	49.76	181.083	50.38	216.067	58.89	235.369	62.71
Actual	153.057	44.05	160.569	45.47	183.976	51.18	220.446	60.08	235.600	62.77
Western Australia										
Needs	-6.600	-3.59	-6.660	-3.57	-4.323	-2.29	-5.745	-3.00	-12.767	-6.59
Revenue - Standardised	91.694	49.91	95.715	51.37	90.594	47.97	110.212	57.59	125.798	64.92
Actual	101.443	55.22	105.064	56.39	97.557	51.66	117.389	61.34	125.921	64.98
South Australia										
Needs	7.588	5.08	5.944	3.96	3.975	2.64	4.243	2.80	4.523	2.97
Revenue - Standardised	61.602	41.24	65.851	43.84	64.935	43.05	78.471	51.79	84.311	55.36
Actual	59.065	39.54	66.679	44.39	63.880	42.35	75.919	50.10	83.299	54.70
Tasmania										
Needs	0.188	0.40	-0.041	-0.09	0.301	0.64	1.065	2.26	0.275	0.58
Revenue - Standardised	21.665	45.92	22.580	47.88	21.240	45.04	24.710	52.33	27.407	57.75
Actual	20.199	42.81	21.044	44.63	20.742	43.99	24.014	50.86	27.400	57.74
Australian Capital Territory										
Needs	0.105	0.34	-0.051	-0.16	-0.127	-0.40	-0.125	-0.39	0.781	2.42
Revenue - Standardised	14.293	45.98	15.049	47.96	14.615	46.08	17.614	54.98	18.014	55.91
Actual	14.570	46.87	15.279	48.69	14.430	45.50	17.424	54.39	18.031	55.96
Northern Territory										
Needs	-5.176	-27.06	-5.621	-28.95	-4.759	-24.22	-5.554	-28.03	-6.465	-32.63
Revenue - Standardised	14.038	73.38	14.901	76.75	13.736	69.90	16.370	82.62	18.022	90.96
Actual	13.566	70.91	14.757	76.00	13.766	70.06	16.558	83.57	18.054	91.12

Table 6-30 REVENUE RAISING CAPACITY AND EFFORT RATIOS - FAG RELATIVITIES

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Capacity								
Financial Transaction Taxes								
1998-99	117.49	103.13	83.69	95.15	75.02	61.54	97.72	76.78
1999-2000	118.76	103.31	81.55	89.17	82.40	58.84	98.83	73.90
2000-01	118.72	104.25	81.74	86.85	80.63	61.10	102.02	73.82
2001-02	116.42	105.21	82.79	88.76	80.18	64.42	103.60	83.16
2002-03	115.07	104.33	84.49	90.32	82.77	63.82	103.39	88.51
Stamp Duties on Shares and Marketable Securities								
1998-99	176.14	112.07	18.51	38.54	28.04	3.98	182.10	3.17
1999-2000	167.38	121.57	20.00	50.62	22.29	15.63	143.54	2.50
2000-01	170.12	116.04	22.22	56.63	26.04	8.40	102.44	2.89
2001-02	163.57	118.27	25.13	47.66	27.19	6.12	218.33	15.45
2002-03	169.28	111.94	23.73	39.35	43.06	6.00	199.35	15.64
Gambling Taxation								
1998-99	102.36	101.76	95.35	98.87	94.64	91.19	121.16	103.02
1999-2000	102.47	102.13	94.37	100.03	94.28	90.86	120.06	102.46
2000-01	102.84	102.21	93.94	98.11	95.65	90.37	122.27	101.55
2001-02	102.79	101.67	94.00	99.08	96.32	90.89	120.66	102.61
2002-03	102.82	102.08	93.80	99.03	95.12	90.67	123.45	102.71
Other Revenue								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Contributions by Trading Enterprises								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Effort								
Financial Transaction Taxes								
1998-99	100.91	101.01	74.69	122.13	114.93	120.47	84.30	136.22
1999-2000	102.07	101.90	78.57	120.59	99.68	118.52	90.30	104.72
2000-01	100.99	102.44	73.42	128.90	107.00	122.51	85.26	104.45
2001-02	100.20	98.96	85.38	126.74	105.41	115.99	72.65	102.26
2002-03	92.30	106.60	87.64	132.28	110.32	112.83	72.86	101.27
Stamp Duties on Shares and Marketable Securities								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	102.31	94.18	102.31	102.31	102.31	63.04	102.31	102.31
Gambling Taxation								
1998-99	99.37	135.60	85.63	53.52	100.65	69.49	65.69	61.31
1999-2000	102.61	136.31	83.59	39.41	101.39	77.87	67.29	76.53
2000-01	101.95	136.52	84.34	37.96	100.85	74.77	68.78	90.87
2001-02	99.70	138.73	86.81	34.19	104.34	81.07	63.47	89.60
2002-03	106.16	125.94	89.63	33.57	109.18	81.94	66.88	100.03
Other Revenue								
1998-99	165.29	13.96	180.66	48.24	2.82	25.57	6.29	147.93
1999-2000	220.85	35.68	28.13	62.26	11.04	37.61	37.33	258.00
2000-01	214.17	28.60	51.75	22.94	38.01	0.00	161.38	279.94
2001-02	213.71	56.40	28.47	55.58	6.07	47.60	-1.39	131.58
2002-03	230.09	28.39	43.24	43.72	6.83	0.00	57.24	143.97
Contributions by Trading Enterprises								
1998-99	65.15	161.69	82.68	86.42	133.39	91.76	45.05	51.40
1999-2000	79.88	86.51	139.42	114.09	123.53	89.71	108.53	72.99
2000-01	82.35	83.91	125.56	156.94	84.34	129.76	97.62	115.38
2001-02	106.18	52.96	134.51	144.58	84.14	133.30	65.86	68.40
2002-03	100.45	58.95	111.84	125.76	159.14	151.70	60.34	107.01

Table 6-31 REVENUE RAISING CAPACITY AND EFFORT RATIOS - FAG RELATIVITIES

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Capacity								
Revenue Replacement Payment - Petroleum								
1998-99	94.61	91.72	93.50	145.53	97.85	113.10	97.42	151.16
1999-2000	94.26	92.74	92.54	143.64	100.10	113.43	99.08	152.29
2000-01	91.69	90.36	100.59	138.27	98.31	119.99	97.01	201.69
2001-02	91.87	90.56	98.69	139.45	99.45	121.41	97.14	202.44
2002-03	92.32	90.55	97.29	139.51	100.21	122.14	97.74	205.36
Revenue Replacement Payment - Tobacco								
1998-99	96.88	90.56	105.83	108.35	105.63	125.60	88.30	160.05
1999-2000	96.91	90.61	105.37	108.10	106.27	127.12	88.50	159.59
2000-01	96.91	90.63	104.84	108.00	107.14	128.69	88.67	159.68
2001-02	97.00	90.69	104.05	107.95	108.00	130.14	88.89	160.38
2002-03	97.35	90.71	102.92	107.85	108.69	130.98	89.40	162.23
Revenue Replacement Payment - Alcohol								
1998-99	102.88	91.11	104.22	107.76	89.03	99.14	99.27	158.41
1999-2000	102.21	91.06	104.10	107.48	91.72	100.18	100.34	160.56
2000-01	100.00	89.99	110.28	105.01	94.23	98.60	100.88	153.01
2001-02	101.71	89.36	107.88	105.50	94.87	95.87	100.71	151.35
2002-03	100.38	88.92	107.51	111.30	94.91	99.01	95.85	155.94

Calculation of budgets for FAG relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Effort								
Revenue Replacement Payment - Petroleum								
1998-99	126.24	124.59	-21.70	129.02	119.63	103.81	133.23	146.67
1999-2000	127.49	126.22	-31.37	131.66	122.11	107.20	134.89	150.13
2000-01	116.51	107.00	14.10	162.35	114.85	89.86	104.74	102.39
2001-02	114.29	104.99	27.73	153.62	111.92	84.79	100.13	101.77
2002-03	115.65	106.17	21.31	155.27	113.97	85.33	101.56	102.76
Revenue Replacement Payment - Tobacco								
1998-99	98.99	97.16	97.57	104.94	107.20	102.45	99.83	114.92
1999-2000	98.99	97.16	97.56	104.94	107.22	102.47	99.83	114.92
2000-01	98.99	97.16	97.55	104.94	107.24	102.50	99.84	114.92
2001-02	98.99	97.16	97.53	104.92	107.26	102.53	99.94	114.96
2002-03	98.99	97.17	97.50	104.94	107.28	102.57	99.77	115.01
Revenue Replacement Payment - Alcohol								
1998-99	101.87	101.75	91.26	110.63	95.88	93.23	101.94	96.64
1999-2000	101.26	101.20	91.38	109.77	101.26	93.20	101.53	99.03
2000-01	98.34	98.38	101.60	107.69	98.38	97.66	98.74	100.22
2001-02	98.70	98.49	102.03	106.51	96.75	97.18	98.93	101.15
2002-03	100.10	100.09	100.10	100.10	98.80	99.98	100.09	100.18