

POCKET GUIDE TO THE AUSTRALIAN TAXATION SYSTEM

Detailed information about taxation revenue can be found in the [2009-10 Budget and Mid-Year Economic and Fiscal Outlook \(MYEFO\) papers](#). This guide includes information up to and including the 2009-10 MYEFO and 2008 Tax Expenditure Statement.

AUSTRALIA'S TAX SYSTEM COMPARED WITH THE OECD

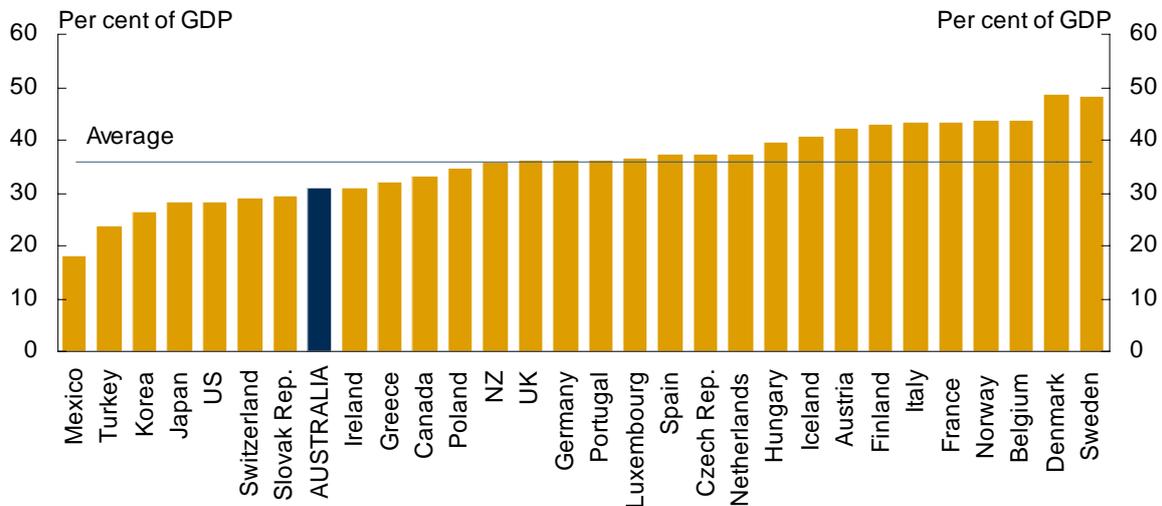
The analysis in this section combines the tax systems of all levels of government – national, state and local. Comparisons are provided with the tax systems of other OECD economies.

Tax burden

Australia's tax-to-GDP ratio is low by international standards. In 2007 (Australia's 2007-08 financial year), the latest year for which comparable international data are available, Australia had the equal eighth lowest tax burden of the OECD countries (Chart 1) and has typically ranked in the bottom third of countries since 1965.

- In 2007, Australia's tax-to-GDP ratio was 30.8 per cent – below the OECD average of 35.8 per cent.

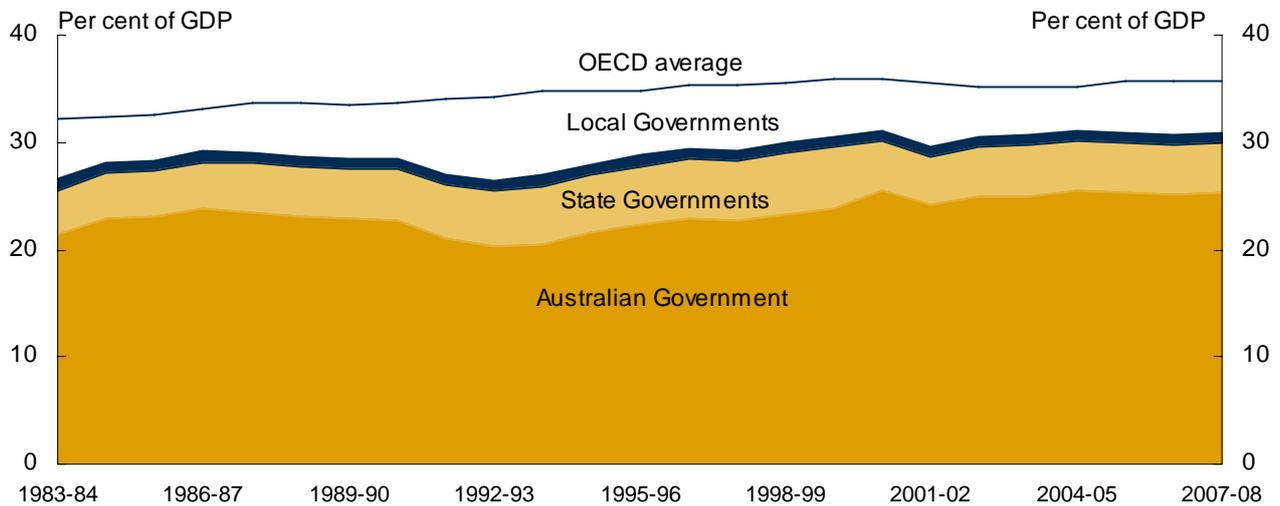
Chart 1: Tax-to-GDP ratio for OECD countries, 2007^(a)



(a) The tax-to-GDP ratio is total taxation revenue of national, state and local governments expressed as a percentage of GDP. Source: OECD Revenue Statistics, 2009.

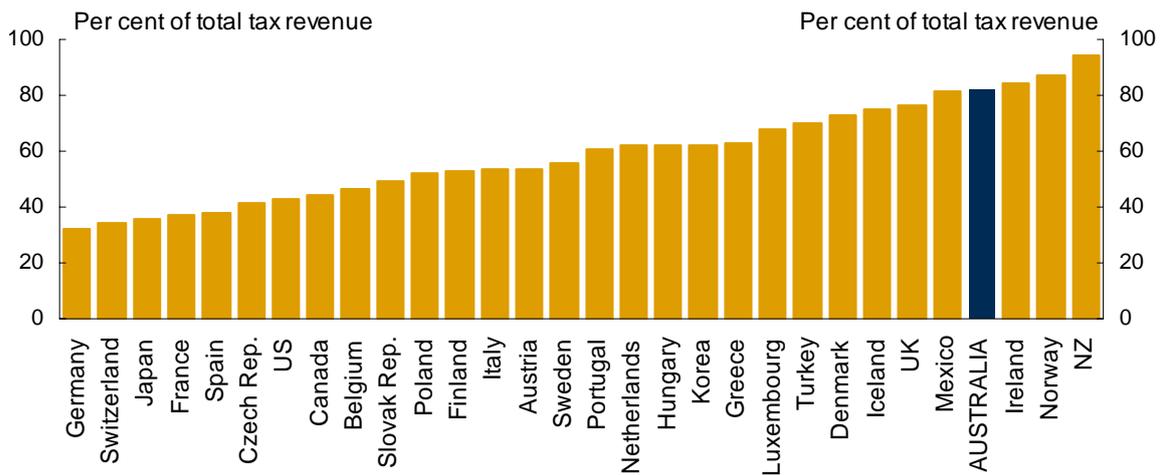
Chart 2 shows Australia's taxes by level of government over time. Over the period shown in Chart 2, the Australian Government's total taxation revenue as a percentage of GDP averaged 23.3 per cent.

Chart 2: Australia's tax-to-GDP ratio by level of government



The Australian (central) Government raised 81.9 per cent of Australia's total tax revenue in 2007 (Chart 3). The proportion of total taxation revenue attributed to the central government in Australia is the fourth highest amongst the OECD countries and is highest amongst the countries that have a federal system of government.

Chart 3: Central government taxation revenue as a proportion of total taxation revenue for OECD countries, 2007



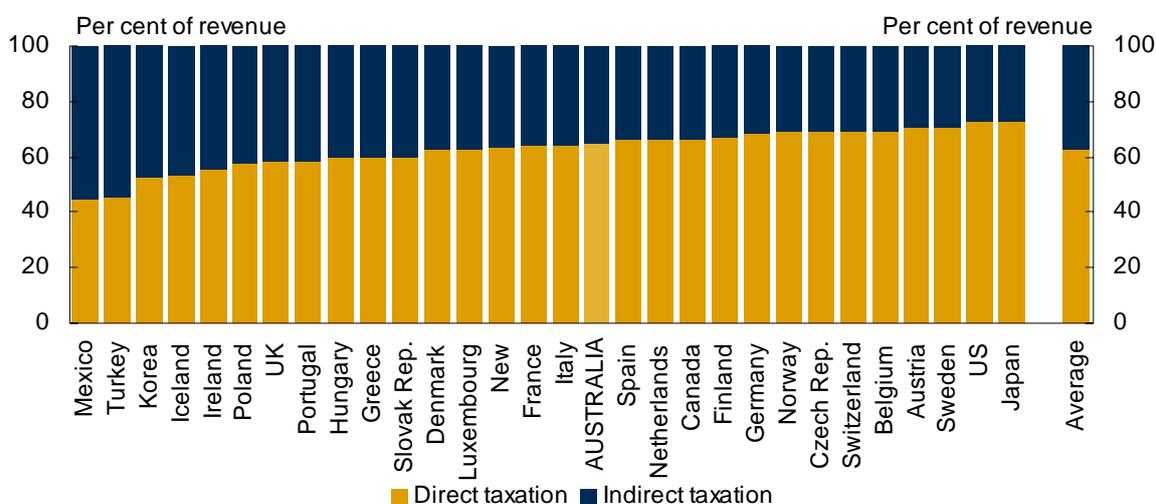
Tax mix

The Australian tax mix is broadly similar to most OECD countries (Chart 4), although there are a few distinguishing features.

Like most countries, Australia raises the majority of its taxation revenue (64.5 per cent in 2007) from direct taxation, which is levied on incomes – wages, salaries, payrolls and profits. This is slightly above the OECD average of 62.7 per cent. Countries with a higher reliance than Australia on direct taxation include the United States (72.4 per cent) and Japan (72.8 per cent).

The remaining 35.5 per cent of Australia's taxation revenue is derived from indirect taxation, including the goods and services tax (value added tax), excise and customs duties, and property taxes. The OECD average is 37.3 per cent.

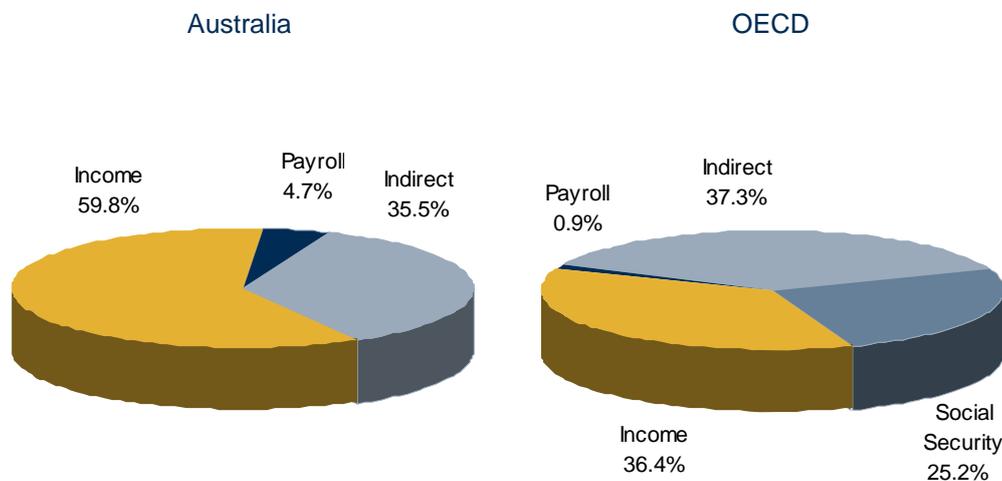
Chart 4: Direct and indirect taxation revenue as a proportion of total taxation revenue for OECD countries, 2007



Source: OECD Revenue Statistics, 2009.

Australia's composition of direct taxes differs from most OECD countries. For a significant number of OECD countries, social security taxes are the largest source of direct taxation revenue, whereas Australia is one of two OECD countries (the other being New Zealand) that do not levy social security taxes (Chart 5).

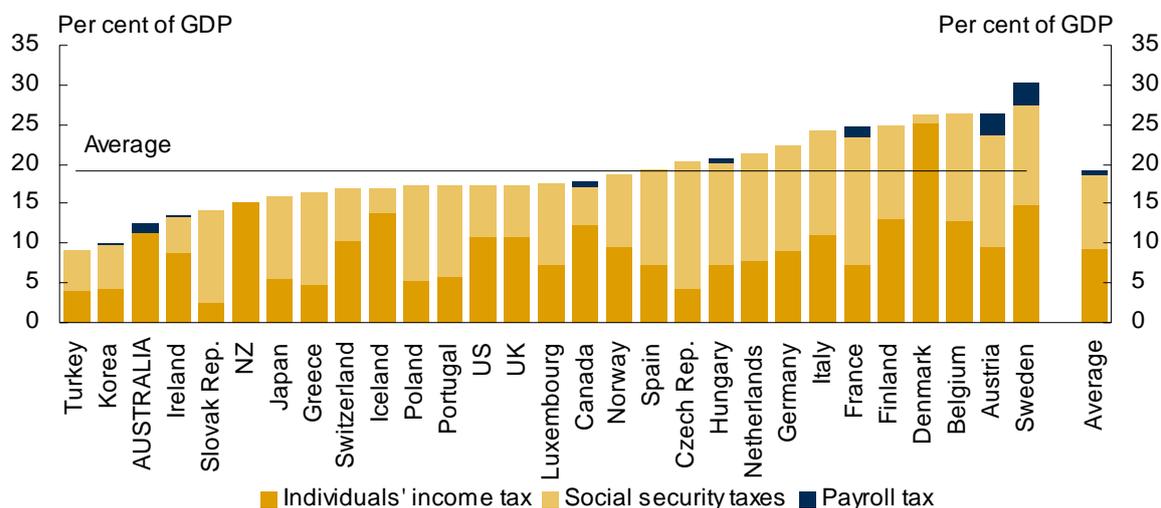
Chart 5: Australia's taxation composition compared with the OECD average 2007



Source: OECD Revenue Statistics, 2009.

Australia has the third lowest level of total taxation on personal income, which includes taxes on personal income, social security taxes and taxes on payroll, in the OECD (Chart 6). Australia's tax burden relating to these items (12.7 per cent of GDP) is lower than the OECD average (19.0 per cent).

Chart 6: Components of direct taxation in respect of individuals and payrolls, 2007^(a)

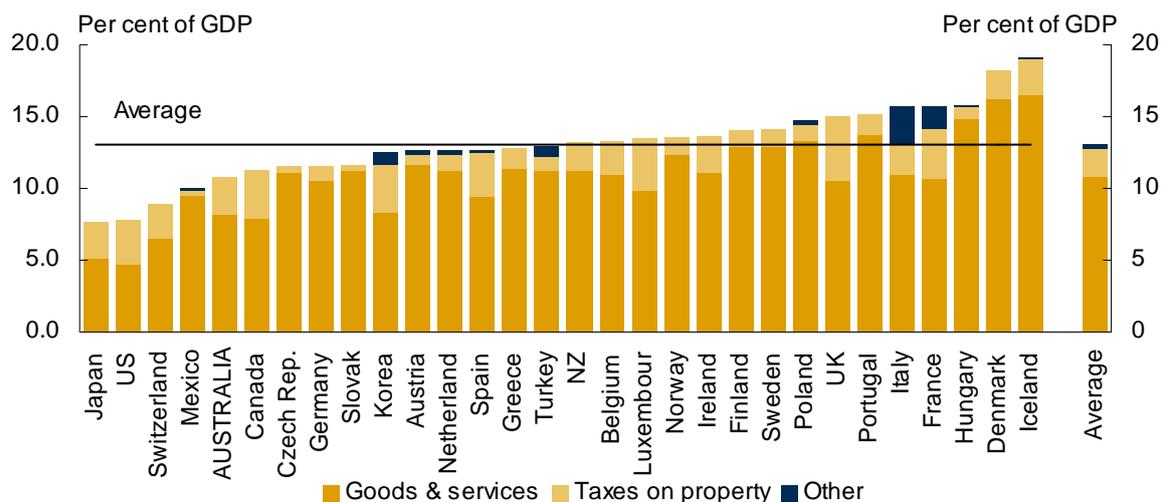


Source: OECD Revenue Statistics, 2009.

(a) Mexico has not been included due to incomplete data. This affects the average OECD figure

Most indirect taxation in OECD countries is generated through taxes on goods and services. Australia has the fifth lowest level for goods and services taxes and for total indirect taxation in the OECD (Chart 7). Australia's tax burden relating to these items (10.9 per cent of GDP) is lower than the OECD average (13.1 per cent).

Chart 7: Components of indirect taxation, 2007

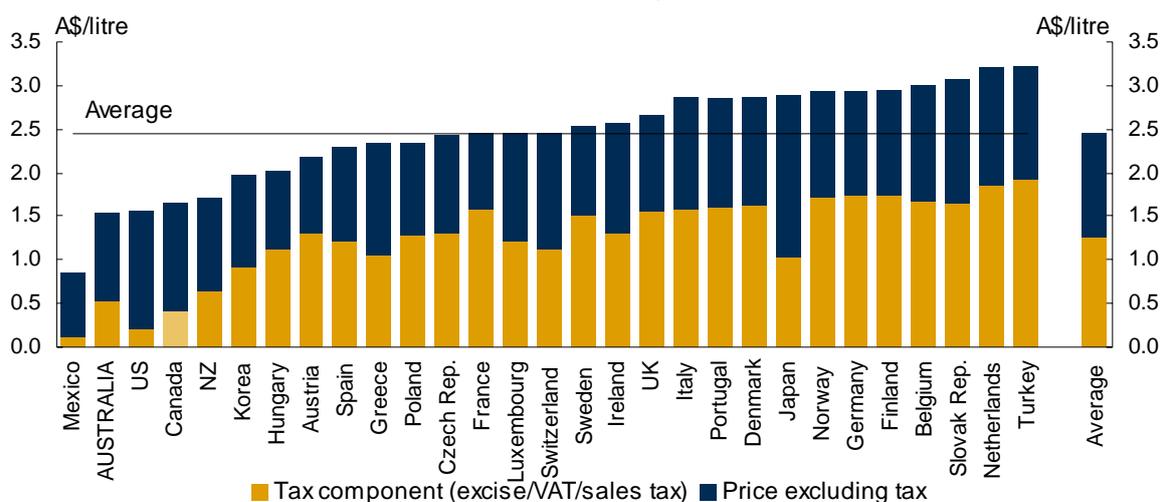


Source: OECD Revenue Statistics, 2009

Petrol taxation

The rate of excise duty on unleaded petrol in Australia is 38.1 cents per litre. It has been at this level since the indexation of petrol excise rates to the consumer price index (CPI) ceased in March 2001. The impact of excise duty on unleaded petrol, combined with the impact of general consumption taxes (VAT, GST and sales taxes), is shown in Chart 8 for most OECD countries. Under this combined measure, which illustrates the total tax imposed on consumers, the average level of tax included in petrol prices for the OECD countries shown was A\$1.26 per litre in the fourth quarter of 2008. In comparison, the level of tax included in unleaded petrol prices in Australia for the third quarter of 2008 was less than half this amount at A\$0.52 per litre – the fourth lowest of the OECD countries for which comparable data are available.

Chart 8: Unleaded petrol prices^(a)
OECD countries, fourth quarter 2008



(a) Data for Iceland are not available.

Source: Australian Treasury estimates based on data published by the International Energy Agency – ‘Energy Prices and Taxes, Fourth Quarter 2008’.

AUSTRALIAN GOVERNMENT TAXES

The analysis in the previous section combined the tax systems of all levels of government. This section focuses on Australian Government taxes – that is, it excludes taxes imposed by state and local governments.

Tax mix

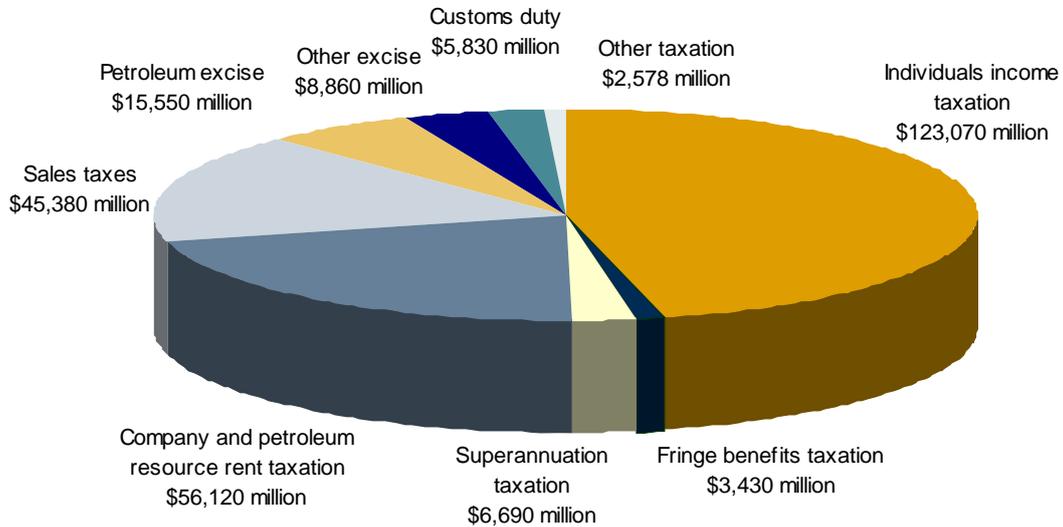
The Australian Government’s main source of taxation revenue is the taxation of various forms of income. These taxes are estimated to represent 70.8 per cent of total taxation revenue in 2009-10 (Chart 9).

Personal income tax, which is made up of gross income tax withholding, gross other individuals’ income tax and individuals’ refunds, accounts for 46.0 per cent of total taxation revenue. A further 2.5 per cent is from taxes levied on superannuation funds and 1.3 per cent is from taxes on fringe benefits (FBT).

Company income and petroleum resource rent taxation accounts for 21.0 per cent of total taxation revenue.

Sales tax, which includes the goods and services tax (GST), contributes 17.0 per cent. Most of the remaining taxation revenue is accounted for by excise and customs duties, which contribute 11.3 per cent of total taxation revenue.

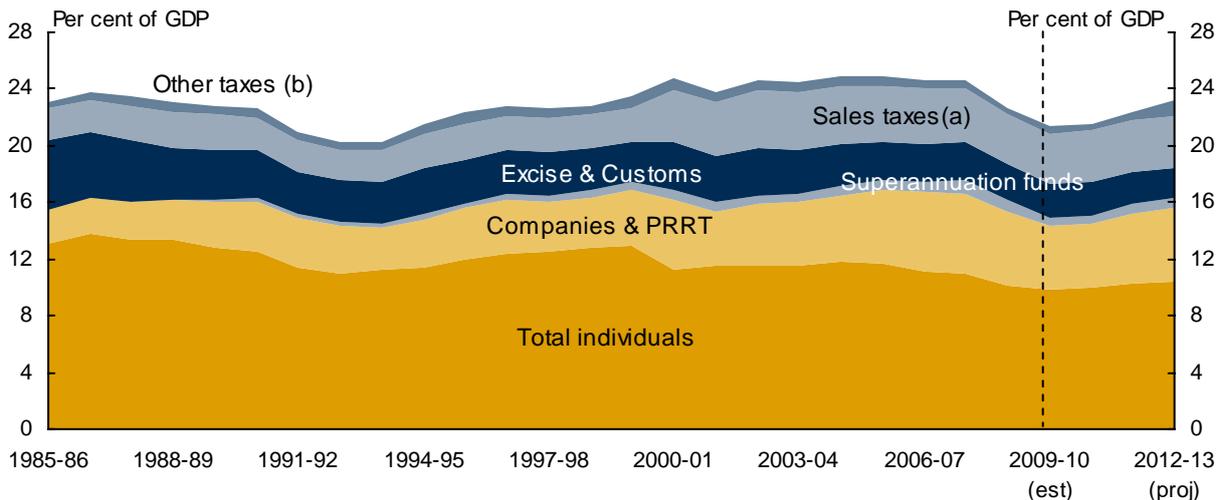
Chart 9: Australian Government tax mix, 2009-10



Source: 2009-10 MYEFO

Tax receipts as a proportion of GDP has moved in a relatively small range over the last two decades (Chart 10). Sales taxes have expanded with the introduction of GST in 2000, while total individuals' income taxes fell. Taxes as a proportion of GDP steadily increased from the early 1990s peaking in 2005-06 at 24.9 per cent. Tax to GDP ratio is expected to decline to 21.6 per cent of GDP in 2010-11 as the global financial crisis has reduced revenues sharply. It is expected to average 22.1 per cent over the forward estimates period.

Chart 10: Major categories of tax receipts as a proportion of gross domestic product



(a) Sales taxes include the GST, luxury car tax and the wine equalisation tax.

(b) Other taxes includes other indirect taxes, FBT and revenue from the Carbon Pollution Reduction Scheme (CPRS).

Source: 2009-10 MYEFO

Personal income tax distribution

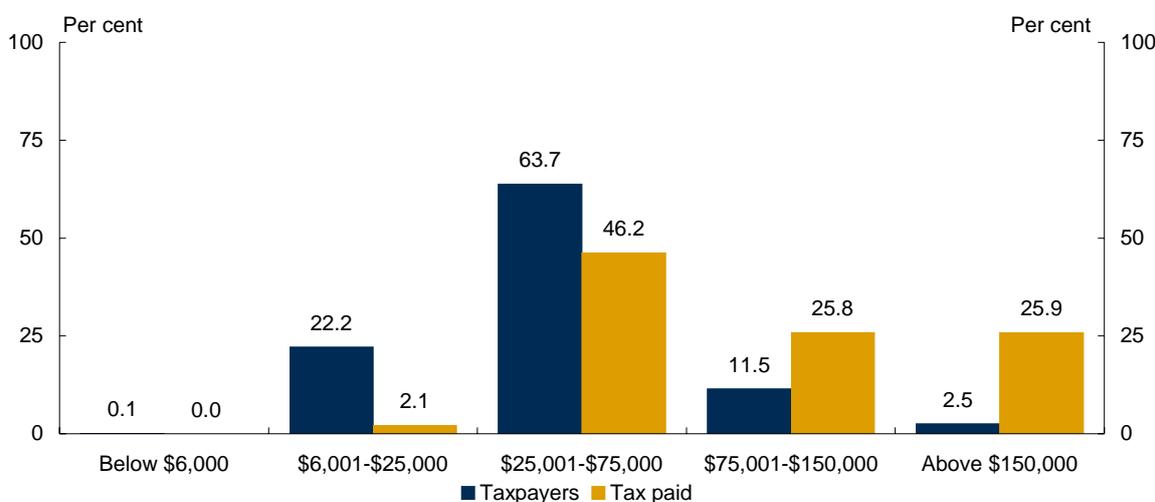
The personal income tax system is progressive – a larger share of the tax is borne by those individuals who are best placed to bear it, while those individuals who have limited means bear relatively little or no tax (Chart 11).

For the 2006-07 income year (the latest year for which tax return data is available from the ATO), 51.7 per cent of personal income tax was collected from the 14.0 per cent of taxpayers who were earning more than \$75,000 (with half of that coming from the 2.5 per cent of taxpayers earning over \$150,000).

In comparison, the 22.2 per cent of taxpayers who earned less than \$25,000 in taxable income paid only 2.1 per cent of the tax burden.

The 63.7 per cent of taxpayers in the \$25,001 to \$75,000 income range paid 46.2 per cent of the tax burden.

Chart 11: Net tax payable by income level, 2006-07

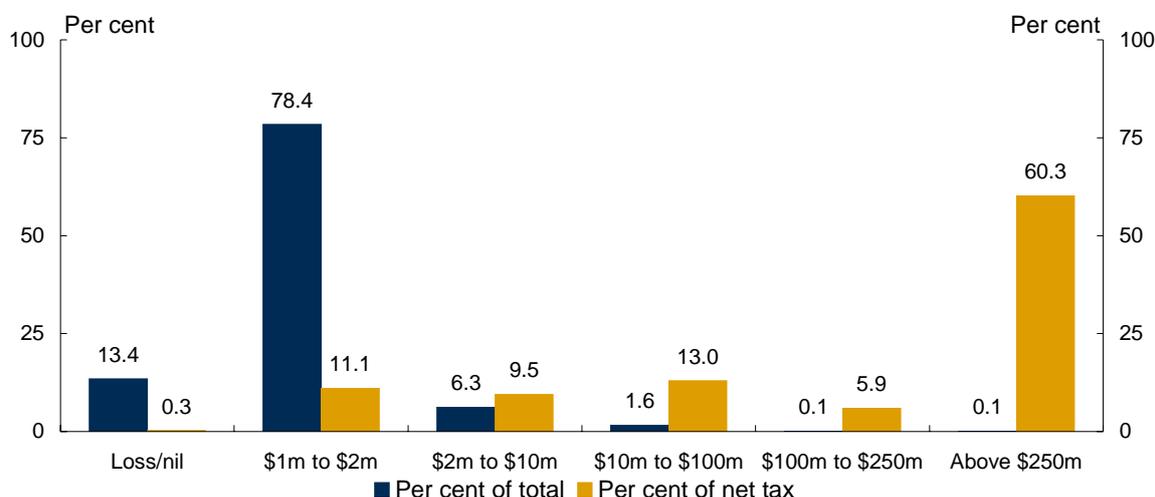


Source: Australian Taxation Office, *Taxation Statistics 2006-07*

Company income tax distribution

Most company income tax is paid by a relatively small group of large companies (Chart 12). For the 2006-07 income year, 66.2 per cent of company income tax was collected from the 0.2 per cent of incorporated taxpayers that earned more than \$100 million in total income.

Chart 12: Company tax distribution for 2006-07

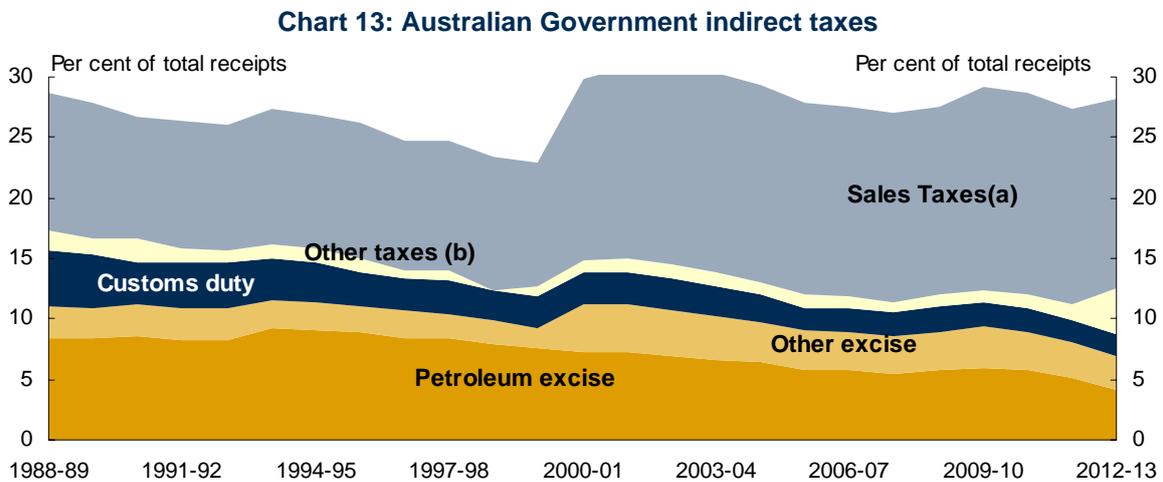


Source: Australian Taxation Office, *Taxation Statistics 2006-07*.

Indirect taxes

The share of indirect taxes in total receipts had been in long-term decline (Chart 13) because some of the indirect tax bases do not grow as quickly as the income tax bases and due to policy decisions taken by governments (for example trade liberalisation and removal of indexation on petroleum excises).

However with the introduction of the GST in July 2000, the share of indirect taxes in total receipts increased from 22.9 per cent in 1999-2000 to 29.9 per cent in 2000-01. Government decisions in the 2008-09 Budget to increase the luxury car tax and to remove the crude oil excise exemption on condensate production increase indirect tax receipts from 2008-09. Other taxes are expected to increase from 0.9 per cent of total tax receipts in 2008-09 to 3.8 per cent at the end of the forward estimates as this category includes receipts from auctions of emission units under the Carbon Pollution Reduction Scheme, which are expected to start being collected in 2010-11.



(a) Sales taxes comprise the GST, luxury car tax, the wine equalisation tax and the wholesale sales tax.

(b) Other taxes include receipts from the auction of emission units under the Carbon Pollution Reduction Scheme.

Source: 2009-10 MYEFO

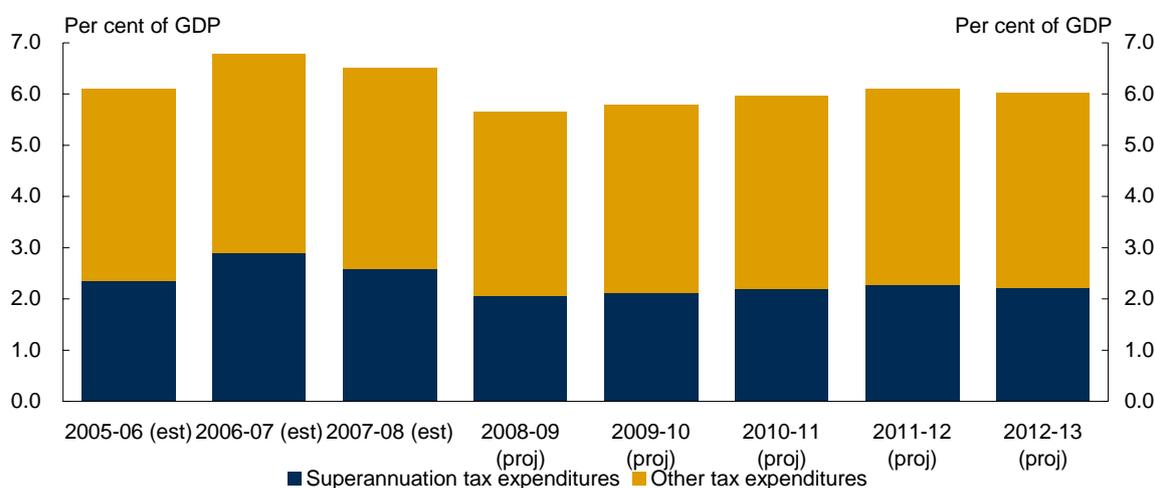
Tax expenditures

Tax expenditures provide a benefit to a specified activity or class of taxpayer. They can be delivered as a tax exemption, tax deduction, tax offset, concessional tax rate or deferral of a tax liability. The Government can use tax expenditures to allocate resources to different activities or taxpayers in much the same way that it can use direct expenditure programmes.

The data on tax expenditures reported below includes tax expenditures related to GST. The data does not include the impact on tax expenditures of decisions in 2009-10 MYEFO, 2009-10 Budget, or the 2009 Updated Economic and Fiscal Outlook. Care needs to be taken when analysing tax expenditure data. For a detailed discussion see Section 2.2 of the [2008 Tax Expenditures Statement](#). Chart 14 contains estimates of total tax expenditures for the period 2005-06 to 2012-13. Tax expenditures as a proportion of GDP are expected to fall in 2008-09 and other projection years to average around 5.9 per cent of GDP. This is mainly owing to the impact of personal income tax cuts. A list of the large tax expenditures for 2008-09 is provided in Table 1.

In the 2008-09 Budget, the Government announced that it had decided to abolish or improve the operation of a range of tax expenditures generating savings of \$8.7 billion by 2011-12.

Chart 14: Aggregate tax expenditures 2005-06 to 2012-13



Source: Treasury, 2008 Tax Expenditures Statement.

Table 1: Large tax expenditures in 2008-09

	\$m
Large tax expenditures	
Superannuation - concessional taxation of superannuation entity earnings	12,150
Superannuation - concessional taxation of employer contributions	10,150
Capital gains tax discount for individuals and trusts	8,640
GST - Food - uncooked, not prepared, not for consumption on premises and some beverages	5,200
Exemption of Family Tax Benefit, Parts A and B, including expense equivalent	2,490
GST - Health; medical and health services	2,300
GST - Education	2,250
Exemption from interest withholding tax on widely held debentures	1,910
Application of statutory formula to value car benefits	1,830
Concessional taxation of non-superannuation termination benefits	1,450
Superannuation - deduction and concessional taxation of certain personal contributions	1,350
GST - Financial Supplies; input taxed treatment	1,270
Exemption of 30 per cent private health insurance refund, including expense equivalent	1,050
Exemption from the Medicare levy for residents with a taxable income below a threshold	1,010
Reduced withholding tax under international treaties	900
Senior Australians' Tax Offset	860
GST - Imported services	850
Exemption from excise for 'alternative fuels'	830
Income tax exemption for public and municipal authorities and other local governing bodies	830
Deduction for gifts to approved donees	800
Concessional rate of excise levied on aviation gasoline and aviation turbine fuel	710
Capped exemption for public benevolent institutions (excluding public and not-for-profit hospitals)	670
Exemption of certain income support benefits, pensions or allowances	610
Tax offsets for dependent spouse, child-keeper and housekeeper who cares for a prescribed dependant	600
Large negative tax expenditures	
Customs duty	-3,730
Higher rate of excise levied on cigarettes with less than 0.8 grams of tobacco	-1,244

Source: Treasury, 2008 Tax Expenditures Statement.

APPENDIX A: DESCRIPTION OF THE REVENUE HEADS

INCOME TAXATION

Individuals and other withholding taxation

These revenue heads broadly cover all personal income tax. A schedule of the legislated personal income tax rates from 1 July 2008 is provided in Table 2.

Gross income tax withholding

The bulk of gross income tax withholding (ITW) revenue arises from the pay-as-you-go (PAYG) withholding system, under which taxes are withheld from wage and salary income.

ITW also includes all other withholding taxes levied on natural resource payments, dividends, interest and royalties paid to non-residents, payments to Australian indigenous groups for the use of land for mineral exploration and mining, and amounts withheld because no tax file number or Australian business number was quoted – these taxes are often withheld from companies, rather than individuals. It also includes applicable Medicare levy revenue.

Gross other individuals' income tax

Gross revenue from other individuals consists of income tax paid by individuals other than that collected through the PAYG withholding system, and includes applicable Medicare levy revenue. It comprises:

- PAYG instalments paid directly by individuals – that is, not withheld by employers; and
- debit assessments on income tax returns lodged after the end of each financial year (which arise when tax credits are insufficient to meet the final tax liability, requiring taxpayers to make an additional payment for the difference).

Taxpayers in this category derive their income from many sources, including:

- profits from small unincorporated businesses, primary production and investment activities;
- wages and salaries (when PAYG withholding credits are insufficient to meet the tax liability on assessment); and
- capital gains.

Most revenue from other individuals is collected directly from the taxpayer through the PAYG instalment system. Individuals with annual tax liabilities of \$8,000 or more and individuals who are registered for the GST will generally make quarterly payments. Individuals who have annual taxation liabilities of less than \$8,000 and are not registered for the GST have the choice of making quarterly payments or an annual payment.

Income tax refunds for individuals

A final assessment of the income tax liabilities of individual taxpayers is normally made on the basis of returns lodged after the end of each financial year. Refunds from the ATO are made where tax credits to an individual exceed their final liability on assessment.

Medicare levy

The amount of Medicare levy paid is based on an individual's taxable income and is normally calculated at 1.5 per cent of taxable income, but this rate may vary depending on circumstances. An individual may be exempt from the levy or may pay a reduced levy if the taxpayer has a low income.

Individuals and families on higher incomes who do not have an appropriate level of private health insurance may also have to pay the Medicare levy surcharge, which is currently calculated at an additional 1 per cent of taxable income. In the 2009-10 Budget, the Government introduced a policy for a three-tiered surcharge (effective from 1 July 2010), with the surcharge rate increasing with income. Surcharge rates of 1, 1.25 and 1.5 per cent are proposed to apply across three bands of income.

Low income tax offset (LITO)

The LITO provides targeted tax relief of a maximum of \$1,200 to low and middle income earners. LITO is withdrawn at four cents for each additional dollar earned above the income level of \$30,000. LITO recipients are able to receive half of the benefits of the LITO through their regular pay; with the other half claimable when their income tax return is assessed. From 1 July 2009, the LITO will increase from \$1,200 to \$1,350. Those eligible for the full LITO will not pay tax after assessment until their annual income exceeds at least \$15,000 (up from the current level of \$14,000). A further planned increase in the LITO, to \$1,500 from 1 July 2010 will mean that the effective tax free threshold will increase further to at least \$16,000 in 2010-11.

Table 2: Personal income tax rates ^(a)

	From 1 July 2008		From 1 July 2009		From 1 July 2010		From 1 July 2011	
	Taxable income	Per cent	Taxable income	Per cent	Taxable income	Per cent	Taxable income	Per cent
Residents	\$0–\$6,000	Nil	\$0–\$6,000	Nil	\$0–\$6,000	Nil	\$0–\$6,000	Nil
	\$6,001–\$34,000	15	\$6,001–\$35,000	15	\$6,001–\$37,000	15	\$6,001–\$37,000	15
	\$34,001–\$80,000	30	\$35,001–\$80,000	30	\$37,001–\$80,000	30	\$37,001–\$80,000	30
	\$80,001–\$180,000	40	\$80,001–\$180,000	38	\$80,001–\$180,000	37	\$80,001–\$180,000	37
	> \$180,000	45	> \$180,000	45	> \$180,000	45	> \$180,000	45
Non-residents	\$0–\$34,000	29	\$0–\$35,000	29	\$0–\$37,000	29	\$0–\$37,000	29
	\$34,001–\$80,000	30	\$35,001–\$80,000	30	\$37,001–\$80,000	30	\$37,001–\$80,000	30
	\$80,001–\$180,000	40	\$80,001–\$180,000	38	\$80,001–\$180,000	37	\$80,001–\$180,000	37
	> \$180,000	45	> \$180,000	45	> \$180,000	45	> \$180,000	45
	Medicare levy	\$0–\$17,794	Nil	\$0–\$17,794	Nil	\$0–\$17,794	Nil	\$0–\$17,794
for singles(b)	\$17,795–\$20,934	10% of > \$17,794	\$17,795–\$20,934	10% of > \$17,794	\$17,795–\$20,934	10% of > \$17,794	\$17,795–\$20,934	10% of > \$17,794
	> \$20,934	1.5	> \$20,934	1.5	> \$20,934	1.5	> \$20,934	1.5
Low Income	\$0–\$30,000	Amount \$1,200	\$0–\$30,000	Amount \$1,350	\$0–\$30,000	Amount \$1,500	\$0–\$30,000	Amount \$1,500
Tax Offset	\$30,001–\$60,000	less 4% of > \$30,000	\$30,001–\$63,750	less 4% of > \$30,000	\$30,001–\$67,500	less 4% of > \$30,000	\$30,001–\$67,500	less 4% of > \$30,000
	> \$60,000	Nil	> \$63,750	Nil	> \$67,500	Nil	> \$67,500	Nil

(a) The table includes legislated changes to tax rates and thresholds. The low income tax offset does not include the additional amount that will be provided under household assistance arrangements for the introduction of the Carbon Pollution Reduction Scheme from 1 July 2011.

(b) These standard Medicare levy rates apply to singles. Different concessional and penalty rates apply in certain circumstances.

Source: [2009-10 Budget, 'Budget Strategy and Outlook: Statement 5: Revenue', p5-24](#)

Fringe benefits tax

Fringe benefits tax is payable by employers on the value of certain non-cash benefits that have generally been provided to their employees. The intent of the fringe benefits tax is to improve the fairness of the tax system, by ensuring that tax cannot be avoided by paying employees in benefits rather than cash. The employer is liable to pay fringe benefits tax. Since 1 April 2006 fringe benefits tax has been levied at 46.5 per cent of the grossed-up taxable value of benefits (which includes any right, privilege, service or facility provided in respect of employment), as calculated under the fringe benefits tax rules.

Taxation on superannuation funds

These taxes cover all income taxes generally paid by superannuation funds on behalf of their members on their contributions and earnings. Complying funds are currently subject to a 15 per cent tax rate while non-complying funds pay a 45 per cent rate. The concessional taxation treatment of superannuation is designed to encourage superannuation saving for retirement. Contributions made to a superannuation fund, and the earnings on those contributions, are taxed through the PAYG instalment system.

Superannuation funds taxation

Superannuation funds are taxed generally at a concessional rate of 15 per cent in relation to taxable contributions received, realised capital gains and investment income. Only two-thirds of a capital gain is included in assessable income if the asset is held for at least 12 months.

Life insurers and retirement savings account (RSA) providers also provide superannuation products. Tax on superannuation related contributions, realised capital gains and investment income in life insurers and RSA providers is levied at the same rates as applies to superannuation funds but is paid through the company income tax system.

Superannuation surcharge

The superannuation surcharge was abolished with effect from 1 July 2005 and does not apply after the 2004-05 financial year. However, assessments of surcharge and amended assessments continue to be issued in respect of the 2004-05 and earlier financial years. Interest will still accrue on any surcharge debt an individual has incurred.

Company and other related income taxation

These revenue heads broadly cover all income taxes paid by corporate type entities.

Company income taxation

Company income taxation is levied at a rate of 30 per cent on all income earned by companies, including incorporated and unincorporated associations, limited partnerships and some corporate unit trusts and public trading trusts. Special tax rates apply to pooled development funds and to certain classes of taxable income of life insurance companies, credit unions, non-profit companies and retirement savings account providers.

Generally, every resident company that derives assessable income (including capital gains), whether sourced within or outside of Australia, and every non-resident company that derives assessable income from Australian sources is required to pay company tax.

Company income tax serves two primary purposes.

- In respect of that portion of company profits attributable to resident shareholders, company income tax is a withholding tax. Resident shareholders declare the dividends they receive from the company in their personal taxable income, they receive a credit for tax paid by the company and they can use the credit to offset their personal income tax liability.
- In respect of that portion of company profits attributable to non-resident shareholders, company income tax may be the final taxing point. Credits for tax paid by the company may not be available for use by non-residents.

Petroleum resource rent tax

Petroleum resource rent tax is levied at a rate of 40 per cent on taxable profit in respect of offshore petroleum projects other than some of the North-West Shelf production areas, which are subject to excise (included in excise on petroleum and other fuel products) and royalties. The amount paid is deductible from a company's taxable income when determining its company tax liability. The tax aims to ensure an equitable return accrues to the community for access to Australia's non-renewable petroleum resources and to provide a fiscal regime that encourages the exploration and production of petroleum by taxing only after a threshold rate of return is reached.

INDIRECT TAXES

Sales taxes

Goods and services tax

The GST is a broad-based, indirect tax levied at a rate of 10 per cent on most goods and services consumed in Australia. The GST is estimated to be levied on around 60 per cent of total household consumption with key exclusions being basic food items, health care, child care, rent and education. Exports are not consumed in Australia and therefore are exempt from the GST.

In accordance with the *Intergovernmental Agreement on Federal Financial Relations*, the Australian Government administers the GST on behalf of the States and Territories, which receive GST revenues.

Wine equalisation tax

All wines, meads, perries, ciders and sakes are subject to wine equalisation tax (WET). Unlike alcohol excises, the wine equalisation tax is an *ad valorem* tax. It is calculated at a rate of 29 per cent of the final wholesale price or, in certain other permitted circumstances, of a nominal wholesale value calculated as 50 per cent of the retail price, or alternatively at the average wholesale price for identical wine.

A rebate is payable on the first \$500,000 in wine equalisation tax paid annually by any producer or producer group.

Luxury car tax

The luxury car tax currently applies at a rate of 33 per cent for every dollar over the luxury car threshold. The current luxury car threshold is \$57,180. The threshold is indexed annually using the motor vehicle purchase component of the CPI, which is composed of observed price movements for new vehicles sold in Australia. If the change in the motor vehicle purchase component of the CPI is negative, the threshold is not reduced.

The Government introduced a 'fuel efficient car limit' that provides a higher luxury car tax threshold for cars with a fuel consumption of 7 litres per 100 kilometres or less with effect from 3 October 2008. The fuel

efficient car limit is initially set at a threshold of \$75,000 for 2008-09 and indexed annually in the same manner as the general luxury car tax threshold.

EXCISE AND CUSTOMS DUTY

Excise

The major categories of excisable products are petroleum and other fuel products, crude oil, oils and lubricants, tobacco and alcoholic beverages (other than wine). Equivalent duties on identical imported products are imposed through, and reported under, customs duty.

Petroleum and other fuel excise includes excise on petrol (gasoline), diesel, fuel ethanol, bio diesel, aviation gasoline, aviation kerosene, fuel oil, heating oil and kerosene. It is imposed at specific rates per litre of product.

Crude oil excise provides a return to the community for the exploitation of its natural resources. The rate of excise varies according to the quantity sold, the sale price, and the dates of discovery and development of the oil field. The crude oil excise regime applies to:

- crude oil production from offshore fields in the North-West Shelf production licence areas that are not subject to petroleum resource rent tax;
- crude oil production from onshore fields and fields in coastal waters; and
- condensate production from petroleum fields located in the North-West Shelf Project area and onshore Australia (brought into the crude oil excise regime beginning midnight of 13 May 2008). Condensate is light oil extracted from 'wet' gas and primarily processed for use in motor vehicles.

Other excise is derived from beer, spirits, other alcoholic beverages (other than wine) and tobacco products.

- For beer, spirits and other alcoholic beverages, excise is imposed on the alcohol content. The excise rate on commercial beer in containers greater than 48 litres (draught beer) is lower than for other commercial beer.
 - Beer for personal consumption (non-commercial beer) brewed in commercial facilities attracts duty at a reduced rate, equivalent to 7 per cent of the applicable beer excise.
 - In mid-2009 Parliament passed legislation to increase the excise on 'other excisable beverages' to the same rate as for full strength spirits. Other excisable beverages are those not exceeding 10 per cent by volume of alcohol and include most 'ready-to-drink' alcoholic beverages.
- Excise is imposed on a *per stick* basis for cigarettes that do not exceed 0.8 grams (actual tobacco content) and on a *per kilogram* basis for other tobacco products.
- Wine is not subject to excise, but is subject to the wine equalisation tax.

Table 3: Excise rates ^(a)

Commodity	Rates applying from 27 Apr 2008 \$	Rates applying from 1 Aug 2008 \$	Rates applying from 2 Feb 2009 \$	Rates applying from 28 Aug 2009 \$
Petroleum and other fuel products (per litre)				
Gasoline	0.38143	0.38143	0.38143	0.38143
Diesel	0.38143	0.38143	0.38143	0.38143
Ethanol and Biodiesel	0.38143	0.38143	0.38143	0.38143
Blends of the above	0.38143	0.38143	0.38143	0.38143
Aviation gasoline	0.02854	0.02854	0.02854	0.02854
Aviation kerosene	0.02854	0.02854	0.02854	0.02854
Other Petroleum Products	0.38143	0.38143	0.38143	0.38143
Greases (per kilogram)	0.05449	0.05449	0.05449	0.05449
Oils and lubricants, excluding greases (per litre)	0.05449	0.05449	0.05449	0.05449
Beer (per litre of alcohol over 1.15 per cent)				
Draught beer, low strength	6.74	6.93	6.99	7.03
Draught beer, mid strength	21.17	21.76	21.96	22.09
Draught beer, high strength	27.70	28.48	28.74	28.91
Other beer, low strength	33.77	34.72	35.03	35.24
Other beer, mid strength	39.36	40.46	40.82	41.06
Other beer, high strength	39.36	40.46	40.82	41.06
Non-commercial, low strength	2.37	2.44	2.46	2.47
Non-commercial, mid and high strength	2.74	2.82	2.85	2.87
Other beverages, not exceeding 10 per cent alcohol content (per litre of alcohol) (b)	66.67	68.54	69.16	69.57
Potable spirits (per litre of alcohol)				
Brandy	62.25	63.99	64.57	64.96
Other spirits, exceeding 10 per cent alcohol content	66.67	68.54	69.16	69.57
Cigarettes, cigars and tobacco (tobacco content of 0.8 grams or less per stick)	0.24757	0.2545	0.25679	0.25833
Tobacco products (per kilogram)	309.47	318.14	321.00	322.93

(a) The rate of excise on crude oil and condensate is not provided in this table as it varies according to the quantity sold, the sale price, and the dates of discovery and development of the oil field.

Source: Australian Taxation Office.

Excise indexation

The rates of duty for alcohol and tobacco products are adjusted every August and February in line with half-yearly consumer price index (CPI) movements (Table 3). If the change in the CPI is negative, the excise rate is not reduced. Instead the decline is carried forward to be set off against the next positive CPI movement.

Customs duty

Customs duty is generally imposed as a percentage of the value of the imported good but is on a volumetric basis (where duty is applied per unit of quantity) for excise-equivalent products. In general, other dutiable goods attract a general tariff rate of 5 per cent.

Tariffs on passenger motor vehicles and textile, clothing and footwear currently account for around one-third of the total duty collected. Approximately 40 per cent of customs duty revenue is derived from duty imposed on imports of petroleum products, tobacco, beer and spirits, which is akin to excise duty on these items.

Tariffs

Tariff rates are shown in Table 4. The Government is implementing a program of trade liberalisation through bilateral free trade agreements and tariffs reductions. Trade liberalisation reduces the Government's revenue from tariffs (included in customs duty).

Table 4: Tariff rates

	Applying from 11 May 2005 Per cent	Applying from 1 January 2010 Per cent	Applying from 1 January 2015 Per cent
General tariff	5	5	5
Passenger motor vehicles(a)	10	5	5
Textiles, clothing and footwear			
Clothing and finished textiles	17.5	10	5
Cotton sheeting, fabric, carpet and footwear	10	5	5
Sleeping bags, table linen and footwear parts	7.5	5	5
Tariff concession order			
Consumer goods	0	0	0
Other (business inputs)	0	0	0

(a) This category includes new passenger vehicles, off-road, second hand cars and parts. Some motor vehicles under this category are currently subject to 5 per cent tariff rate, and used vehicles are subject to an additional impost of \$12,000.

Source: Australian Taxation Office.

CARBON POLLUTION REDUCTION SCHEME (CPRS)

CPRS will be Australia's primary policy tool to tackle climate change. The CPRS is a 'cap and trade' scheme designed to reduce carbon pollution by placing a cap on aggregate annual emissions. It puts a price on carbon and ensures that the prices of goods and services reflect the costs of pollution. The scheme will commence on 1 July 2011. Under the scheme the Government will issue a number of Australian emissions units with a fixed carbon price of \$10 during 2011-12. The majority of Australian emissions units dated 2012-13 onwards will be sold by the Government through a series of auctions, with the carbon price determined by the market. The system is designed to limit domestic emissions in line with the commitment to reduce emissions by between 5 per cent and 25 per cent below 2000 levels by 2020.

Although comprehensive guidance has not yet been issued by those who set standards for government financial reporting, payments for Australian emissions units under the CPRS are likely to be classified as taxes and so are classified as such in the 2009-10 Budget.

Further details on the CPRS can be found in 2009-10 Budget, *Budget Paper No.1, Statement 5*, and the White Paper, *Carbon Pollution Reduction Scheme: Australia's Low Pollution Future*.

OTHER TAXATION

Agricultural levies

Agricultural levies and charges are used to fund industry activities, such as research and development, marketing and promotion, residue testing, and animal health programs.

The need for a levy is usually identified by the industry itself and the levy is generally collected at the first point of sale of the primary produce or point of further processing.

All levies and charges are paid into the Consolidated Revenue Fund without deduction and then disbursed to fund the relevant program.

Other taxes

The major contributors to this category are the passenger movement charge and import processing and depot charges administered by the Australian Customs Service.

Other contributors include broadcasting licence fees, which are payable by all commercial radio and television licensees and are calculated as a percentage of licensees' gross earning for the previous year, as well as the superannuation guarantee charge and the universal service obligation levy.

APPENDIX B: CLASSIFICATION CHANGES

Changes in the classification of transactions generally can arise from changes in the financial reporting standards on which the Australian Government budget documents are based and ongoing reconciliation of ABS and budget statistics.

Classification changes affect historical reporting. Comparisons between budget year publications can therefore be misleading. A list of significant classification changes to revenue items in various budgets is provided below.

2009-10

- Categories of excisable products reported are changed to protect taxpayer confidentiality. Revenue from crude oil and condensate excise cannot be published separately without risking the disclosure of sensitive commercial information in relation to the tax affairs of potentially identifiable businesses. A category of 'other excisable products' is introduced that comprises the previous categories of 'other fuel products', 'crude oil and condensate', 'spirits' and 'other excisable beverages'.

2008-09

- GST is reclassified as an Australian Government tax, in accordance with Australian Bureau Statistics *Government Finance Statistics* (GFS) and Australian Accounting Standards (AAS). Since the introduction of the GST in 2000, the GST had been reported in budgets as a State Government tax and was therefore excluded from total Australian Government tax revenue. The impact of this change is outlined in Box 5 of Budget Statement 5 in Budget Paper No. 1 (page 5-26).
- As a consequence of the change to GST reporting, there are two related changes.
 - GST non-general interest charge (GIC) penalties are reclassified to be reported with GST. In the previous budgets, the GST non-GIC penalties were reported under 'sales tax'.
 - The level of reported cash GST receipts is adjusted by a small amount for GST collected by Commonwealth agencies but not yet passed to the ATO at the end of each financial year.
- Wine equalisation tax (WET) and luxury car tax (LCT) are reclassified under 'sales taxes,' along with the GST. WET and LCT were previously classified as 'other tax'.

2006-07

- Fringe benefits tax (FBT) was reclassified under 'income tax' from 'other tax'. This was due to a change in ABS's classification of FBT under the Government Financial Statistics (GFS) standard such that it is now considered a tax on the income of individuals.
 - The value of reported FBT increased by the value of tax on fringe benefits provided by Australian Government agencies to their employees. These transactions were no longer classified as internal to government (that is tax payments by Australian Government agencies to the Australian Government) but rather as transactions between individuals and the government.
- WET and LCT were reclassified under 'other tax'. The items were previously classified under 'indirect tax'.

- Broadcasting licence fees and other levies were aggregated and reclassified under 'other tax'. These items were previously reported separately under 'other tax'.

2002-03

- Gross income tax withholding was previously reported as two separate items: gross pay as you go (withholding) and other withholding. 'Other withholding' was previously reported under 'company and other income tax'. This includes amounts withheld for failure to quote a tax file number or an Australian business number, interest, dividends and royalty payments to non-residents, and payments to aboriginal groups for the use of land for mineral exploration and mining.

2001-02

- Medicare levy was reclassified to be included within 'gross PAYG withholding', 'gross other individuals' and refunds. Previously, it was identified as a separate item under 'individuals' income tax'.

2000-01

- PAYG system replaced pay as you earn system (PAYE), prescribed payments system (PPS) and reportable payments system (RPS).
 - Tax withheld under 'gross PAYE' is now recorded as 'gross PAYG withholding'.
 - Under the PAYG system, individuals in the PPS who qualified for an ABN could choose to enter into voluntary withholding arrangements. Tax withheld from such individuals (estimated to be around \$800 million in 2000-01) is recorded under 'gross PAYG withholding'.
 - The remaining tax that would have been collected under PPS is now collected through the PAYG instalment system or as payments on assessment. These payments (estimated to be around \$1.9 billion in 2000-01) are generally recorded under the 'gross other individuals' head of revenue.

1999-2000

- From 1999-2000 the taxation revenue figures have been based on the GFS framework of accrual accounting. Prior to this, accrual figures did not exist (the taxation figures were based on the Commonwealth Budget Sector cash accounting framework).

APPENDIX C: REVENUE AND RECEIPTS HISTORY AND FORECASTS

Table C1: Australian Government (accrual) revenue

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
	\$m	(est) \$m	(est) \$m	(proj) \$m	(proj) \$m								
Individuals and other withholding taxes													
Gross income tax withholding	75,614	79,822	84,640	90,095	98,250	103,811	107,809	114,700	117,086	119,290	125,540	136,620	148,310
Gross other individuals	13,426	17,237	18,314	21,010	24,003	25,859	26,952	31,036	32,260	29,050	29,390	31,360	34,130
less: Refunds	10,989	10,637	11,651	12,325	13,734	15,239	17,147	19,601	23,569	25,270	24,470	28,540	28,540
Total individuals and other withholding	78,051	86,422	91,303	98,779	108,519	114,431	117,614	126,135	125,777	123,070	130,460	142,140	153,900
Fringe benefits tax	3,741	4,032	3,154	3,642	3,476	4,084	3,754	3,796	3,581	3,430	3,560	3,760	4,030
Superannuation funds	5,286	4,171	4,896	5,785	6,410	6,705	7,879	11,988	9,227	6,690	8,190	9,800	10,910
Company tax	35,136	27,133	33,365	36,337	43,106	48,987	58,538	64,790	60,705	54,670	58,930	69,450	75,870
Petroleum resource rent tax	2,388	1,306	1,715	1,165	1,465	1,991	1,594	1,871	2,099	1,450	1,750	1,740	1,810
Income taxation revenue	124,602	123,064	134,432	145,709	162,974	176,198	189,378	208,579	201,389	189,310	202,890	226,890	246,520
Sales Taxes													
Goods and services tax	23,854	27,389	31,257	34,121	35,975	39,118	41,208	44,381	42,626	44,060	47,250	50,430	53,600
Wine equalisation tax	528	648	673	705	693	657	651	661	707	730	770	810	860
Luxury car tax	172	220	261	336	302	331	365	464	384	390	370	410	440
Other sales taxes(a)	1,276	-77	-39	-38	-13	-19	60	-19	0	0	0	0	0
Total sales taxes	25,830	28,180	32,153	35,122	36,957	40,086	42,284	45,486	43,716	45,380	48,390	51,650	54,900
Excise duty													
Fuel excise	12,447	12,793	13,337	13,529	14,350	14,073	14,653	15,085	15,592	15,550	15,840	15,400	13,820
Other excise	6,572	6,837	7,450	7,539	7,631	7,854	8,082	8,441	8,727	8,860	8,990	9,280	9,620
Total excise duty	19,019	19,630	20,787	21,068	21,981	21,927	22,734	23,526	24,319	24,410	24,830	24,680	23,440
Customs duty	4,606	5,214	5,573	5,622	5,548	4,988	5,644	6,070	6,276	5,830	5,610	5,940	6,260
Carbon Pollution Reduction Scheme	-	-	-	-	-	-	-	-	-	-	-	4,450	11,480
Other indirect taxation													
Agricultural levies	451	550	586	603	584	610	608	611	620	371	355	358	360
Other taxes	1,374	1,573	1,672	1,835	1,899	1,908	1,862	1,957	2,334	2,207	2,262	2,324	2,384
Total other indirect taxation revenue	1,825	2,123	2,258	2,438	2,483	2,518	2,470	2,567	2,954	2,578	2,617	2,683	2,745
Indirect taxation revenue	51,280	55,146	60,770	64,250	66,969	69,518	73,132	77,650	77,264	78,198	81,447	89,403	98,825
Taxation revenue	175,881	178,210	195,203	209,959	229,943	245,716	262,510	286,229	278,653	267,508	284,337	316,293	345,345

Table C1: Australian Government (accrual) revenue (continued)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
	\$m	(est) \$m	(est) \$m	(est) \$m	(proj) \$m	(proj) \$m							
Interest received	1,105	1,188	1,185	1,304	1,621	2,437	3,921	5,558	5,124	4,749	4,856	4,911	4,889
Dividends and other	9,123	11,090	10,535	10,905	10,943	13,085	11,979	11,942	15,155	19,566	14,702	14,734	14,621
Non-taxation revenue	10,228	12,278	11,720	12,209	12,564	15,522	15,900	17,500	20,280	24,315	19,558	19,645	19,510
Total revenue	186,109	190,488	206,922	222,168	242,507	261,238	278,410	303,729	298,933	291,823	303,895	335,937	364,854

(a) 'Sales taxes' includes wholesale sales tax which was abolished in 2000-01.

Table C2: Major categories of (accrual) revenue as a proportion of gross domestic product

	Income tax									Indirect taxation revenue					Total tax revenue	Total non-tax revenue	Total revenue
	Gross ITW	Gross other ind.	Refunds	Total ind. & w/holding	FBT	Super funds	Companies	PRRT	Total income tax	Sales tax(a)	Excise & Customs duty.	CPRS	Other tax	Total indirect tax			
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
1999-00	12.6	2.2	1.7	13.1	0.6	0.6	3.8	0.2	18.3	2.4	2.8	-	0.3	5.5	23.8	2.1	25.9
2000-01	11.0	1.9	1.6	11.3	0.5	0.8	5.1	0.3	18.1	3.7	3.4	-	0.3	7.4	25.5	1.4	27.0
2001-02	10.8	2.3	1.4	11.7	0.5	0.6	3.7	0.2	16.7	3.8	3.4	-	0.3	7.5	24.2	1.6	25.9
2002-03	10.8	2.3	1.5	11.7	0.4	0.6	4.3	0.2	17.2	4.1	3.4	-	0.3	7.8	25.0	1.5	26.5
2003-04	10.7	2.5	1.5	11.7	0.4	0.7	4.3	0.1	17.3	4.2	3.2	-	0.3	7.6	25.0	1.4	26.4
2004-05	10.9	2.7	1.5	12.1	0.4	0.7	4.8	0.2	18.2	4.1	3.1	-	0.3	7.5	25.6	1.4	27.0
2005-06	10.7	2.7	1.6	11.8	0.4	0.7	5.1	0.2	18.2	4.1	2.8	-	0.3	7.2	25.4	1.6	27.0
2006-07	10.3	2.6	1.6	11.2	0.4	0.8	5.6	0.2	18.1	4.0	2.7	-	0.2	7.0	25.1	1.5	26.6
2007-08	10.1	2.7	1.7	11.1	0.3	1.1	5.7	0.2	18.4	4.0	2.6	-	0.2	6.9	25.3	1.5	26.8
2008-09	9.7	2.7	2.0	10.5	0.3	0.8	5.1	0.2	16.8	3.6	2.5	-	0.2	6.4	23.2	1.7	24.9
2009-10 est	9.8	2.4	2.1	10.1	0.3	0.6	4.5	0.1	15.6	3.7	2.0	-	0.2	6.4	22.0	2.0	24.0
2010-11 est	9.8	2.3	1.9	10.2	0.3	0.6	4.6	0.1	15.8	3.8	2.4	-	0.2	6.3	22.2	1.5	23.7
2011-12 proj	10.0	2.3	1.9	10.4	0.3	0.7	5.1	0.1	16.7	3.8	2.2	0.3	0.2	6.6	23.2	1.4	24.7
2012-13 proj	10.2	2.4	2.0	10.6	0.3	0.8	5.2	0.1	17.0	3.8	2.1	0.8	0.2	6.8	23.9	1.3	25.2

(a) 'Sales taxes' includes wholesale sales tax which was abolished in 2000-01.

Table C3: Australian Government (cash) receipts

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10 (est)	2010-11 (est)	2011-12 (proj)	2012-13 (proj)
	\$m	\$m	\$m	\$m									
<i>Income taxation</i>													
<i>Individuals and other withholding</i>													
Income tax withholding	75,009	78,983	84,134	89,638	97,304	103,120	107,119	113,982	115,899	118,000	124,390	135,550	147,110
Other individuals	13,226	16,290	17,436	19,935	22,554	24,895	25,797	29,525	30,030	27,000	27,430	29,380	32,150
less: Refunds	10,989	10,637	11,651	12,325	13,734	15,244	17,145	19,601	23,569	25,270	24,470	25,840	28,540
Total individuals and other withholding	77,246	84,636	89,919	97,247	106,123	112,770	115,770	123,906	122,361	119,730	127,350	139,090	150,720
Fringe benefits tax	3,492	3,632	3,459	3,590	3,703	4,049	3,761	3,856	3,399	3,390	3,520	3,720	3,970
<i>Superannuation funds</i>													
Contributions and earnings	4,110	3,550	3,865	4,502	5,014	5,416	7,513	11,873	9,148	6,610	8,100	9,700	10,800
Superannuation surcharge	690	824	975	1,050	1,233	951	699	181	69	40	40	30	30
Total superannuation funds	4,800	4,373	4,840	5,551	6,248	6,368	8,211	12,054	9,217	6,650	8,140	9,730	10,830
Company tax	31,582	27,230	32,752	36,101	40,404	48,960	57,100	61,700	60,391	52,650	56,500	67,100	73,700
Petroleum resource rent tax	2,379	1,361	1,712	1,168	1,459	1,917	1,510	1,686	2,184	1,530	1,660	1,700	1,720
Income taxation receipts	119,498	121,233	132,681	143,658	157,937	174,063	186,353	203,202	197,552	183,950	197,170	221,340	240,940
<i>Indirect taxation</i>													
<i>Sales taxes</i>													
Goods and services tax	23,657	26,764	30,713	33,069	35,184	37,342	39,614	42,424	41,335	42,512	45,160	48,100	51,180
Wine equalisation tax	524	640	669	704	682	656	650	665	693	720	760	800	850
Luxury car tax	171	220	261	335	298	322	364	452	393	390	370	410	440
Other	1,234	-75	-72	-48	-10	-16	-6	0	-1	0	0	0	0
Total sales taxes	25,585	27,549	31,571	34,060	36,154	38,304	40,621	43,541	42,420	43,622	46,290	49,310	52,470
<i>Excise and customs</i>													
<i>Excise duty</i>													
Petroleum and other fuel products	11,919	12,386	12,866	13,231	13,608	13,655	14,138	14,907	14,676	14,920	15,150	14,540	13,130
Crude oil	526	393	417	309	668	337	525	346	960	600	620	800	720
Other excise	6,572	6,837	7,450	7,539	7,612	7,822	8,086	8,474	8,736	8,860	8,990	9,280	9,620
Total excise duty	19,017	19,616	20,733	21,079	21,888	21,814	22,749	23,727	24,373	24,380	24,760	24,620	23,470
Customs duty	4,584	4,625	4,982	5,038	5,012	4,488	5,063	5,561	5,814	5,350	5,230	5,560	5,880
Excise and customs receipts	23,601	24,240	25,715	26,117	26,900	26,302	27,812	29,288	30,186	29,730	29,990	30,180	29,350
<i>Other indirect taxation</i>													
Agricultural levies	451	550	586	603	584	610	608	611	620	371	355	358	360
Other taxes	1,219	1,535	1,578	1,655	1,740	1,936	1,999	1,734	1,848	2,066	2,091	2,061	1,965
Total other indirect taxation receipts	1,670	2,085	2,164	2,258	2,324	2,546	2,607	2,345	2,468	2,437	2,446	2,419	2,325
Indirect taxation receipts	50,857	53,874	59,450	62,435	65,377	67,152	71,039	75,174	75,075	75,789	78,726	81,909	84,144
<i>CPRS</i>													
									0	0	820	1,690	10,510
Taxation receipts	170,355	175,107	192,132	206,092	223,314	241,215	257,392	278,376	272,627	259,739	276,716	304,939	335,594

Table C3: Australian Government (cash) receipts (continued)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10 (est)	2010-11 (est)	2011-12 (proj)	2012-13 (proj)
	\$m	\$m	\$m	\$m									
<i>Non-taxation</i>													
Interest received	1,140	918	982	1,056	1,400	2,325	3,731	4,769	5,166	4,684	4,684	4,808	4,898
Dividends and other	11,500	11,563	11,500	10,627	11,271	12,403	11,514	11,772	14,806	19,185	15,731	14,906	14,723
Non-taxation receipts	12,640	12,481	12,482	11,683	12,670	14,728	15,245	16,540	19,973	23,869	20,415	19,714	19,621
Total receipts	182,995	187,588	204,614	217,776	235,985	255,943	272,637	294,917	292,600	283,608	297,131	324,653	355,216

(a) 'Sales taxes' includes wholesale sales tax which was abolished in 2000-01.

Table C4: Major categories of (cash) receipts as a proportion of gross domestic product^(a)

	Income tax									Indirect taxation receipts					Total tax receipts	Total non-tax receipts(d)	Total receipts
	Gross ITW	Gross other ind.(b)	Refunds	Total ind. & w/holding	FBT	Super funds	Companies	PRRT	Total income tax	Sales tax(c)	Excise & Customs duty	CPRS	Other tax	Total indirect tax			
	%	%	%	%	%	%	%	%	%	%	%	%	%	%			
1977-78	10.4	2.4	0.9	11.9	0.0	0.0	3.0	0.0	14.9	1.7	3.8	-	0.4	5.9	20.8	2.5	23.4
1978-79	9.9	2.1	0.9	11.1	0.0	0.0	2.6	0.0	13.7	1.5	4.5	-	0.4	6.4	20.1	2.3	22.5
1979-80	10.2	2.2	0.9	11.5	0.0	0.0	2.6	0.0	14.1	1.4	4.9	-	0.4	6.7	20.8	2.2	23.0
1980-81	10.3	2.3	0.8	11.8	0.0	0.0	3.1	0.0	15.0	1.4	5.1	-	0.3	6.9	21.8	2.2	24.1
1981-82	11.1	2.2	0.8	12.4	0.0	0.0	2.9	0.0	15.4	1.7	4.7	-	0.3	6.6	22.0	2.1	24.1
1982-83	11.4	2.2	1.1	12.5	0.0	0.0	2.6	0.0	15.1	1.9	4.8	-	0.3	7.0	22.1	2.4	24.5
1983-84	10.9	2.1	1.1	11.9	0.0	0.0	2.2	0.0	14.1	2.0	4.9	-	0.4	7.3	21.4	2.5	23.9
1984-85	11.4	2.4	0.9	12.8	0.0	0.0	2.4	0.0	15.3	2.1	5.0	-	0.5	7.7	22.9	2.5	25.4
1985-86	11.7	2.6	1.3	13.0	0.0	0.0	2.4	0.0	15.5	2.2	5.0	-	0.4	7.6	23.1	2.9	26.0
1986-87	12.0	3.1	1.3	13.9	0.2	0.0	2.4	0.0	16.4	2.3	4.7	-	0.4	7.3	23.8	3.0	26.7
1987-88	11.6	3.1	1.3	13.3	0.3	0.0	2.8	0.0	16.4	2.4	4.4	-	0.4	7.2	23.5	2.6	26.2
1988-89	12.0	2.8	1.4	13.3	0.3	0.0	2.8	0.0	16.4	2.6	3.6	-	0.4	6.6	23.1	2.0	25.1
1989-90	11.7	2.6	1.5	12.8	0.3	0.1	3.3	0.0	16.5	2.6	3.5	-	0.3	6.4	22.9	2.0	24.8
1990-91	11.4	2.8	1.7	12.5	0.3	0.3	3.5	0.1	16.6	2.3	3.3	-	0.4	6.1	22.7	1.8	24.5
1991-92	11.1	2.2	1.9	11.4	0.3	0.3	3.2	0.2	15.5	2.2	3.1	-	0.3	5.5	21.0	2.0	23.0
1992-93	10.9	1.9	1.8	11.0	0.3	0.3	3.0	0.3	15.0	2.1	3.0	-	0.2	5.3	20.3	2.0	22.3
1993-94	10.8	1.9	1.5	11.2	0.3	0.3	2.8	0.2	14.8	2.3	3.1	-	0.2	5.6	20.3	2.3	22.6
1994-95	11.1	1.9	1.6	11.4	0.6	0.4	3.2	0.2	15.8	2.4	3.2	-	0.2	5.8	21.6	1.8	23.3
1995-96	11.6	1.9	1.6	11.9	0.6	0.3	3.5	0.2	16.5	2.5	3.1	-	0.3	5.8	22.3	1.7	24.0
1996-97	11.8	2.2	1.6	12.4	0.6	0.5	3.5	0.2	17.2	2.4	3.0	-	0.2	5.6	22.8	1.7	24.5
1997-98	12.0	2.1	1.6	12.5	0.5	0.5	3.4	0.2	17.1	2.4	3.0	-	0.2	5.6	22.7	1.7	24.4

Table C4: Major categories of (cash) receipts as a proportion of gross domestic product (continued)

	Income tax									Indirect taxation receipts							
	Gross ITW	Gross other ind.(b)	Refunds	Total ind. & w'holding	FBT	Super funds	Companies	PRRT	Total income tax	Sales tax(c)	Excise & Customs duty	CPRS	Other tax	Total indirect tax	Total tax receipts	Total non-tax receipts	Total receipts
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1998-99	12.4	2.2	1.7	12.8	0.5	0.6	3.4	0.1	17.5	2.5	2.8	-	0.0	5.3	22.8	2.2	25.1
1999-00	12.6	2.1	1.7	12.9	0.6	0.6	3.8	0.2	18.1	2.4	2.8	-	0.2	5.4	23.5	2.3	25.8
2000-01	10.9	1.9	1.6	11.2	0.5	0.7	4.6	0.3	17.3	3.7	3.4	-	0.2	7.4	24.7	1.8	26.5
2001-02	10.7	2.2	1.4	11.5	0.5	0.6	3.7	0.2	16.5	3.7	3.3	-	0.3	7.3	23.8	1.7	25.5
2002-03	10.8	2.2	1.5	11.5	0.4	0.6	4.2	0.2	17.0	4.0	3.3	-	0.3	7.6	24.6	1.6	26.2
2003-04	10.7	2.4	1.5	11.6	0.4	0.7	4.3	0.1	17.1	4.0	3.1	-	0.3	7.4	24.5	1.4	25.9
2004-05	10.8	2.5	1.5	11.8	0.4	0.7	4.5	0.2	17.6	4.0	3.0	-	0.3	7.3	24.9	1.4	26.3
2005-06	10.7	2.6	1.6	11.7	0.4	0.7	5.1	0.2	18.0	4.0	2.7	-	0.3	6.9	24.9	1.5	26.5
2006-07	10.2	2.5	1.6	11.1	0.4	0.8	5.5	0.1	17.8	3.9	2.7	-	0.2	6.8	24.6	1.5	26.1
2007-08	10.1	2.6	1.7	11.0	0.3	1.1	5.5	0.1	18.0	3.8	2.6	-	0.2	6.6	24.6	1.5	26.1
2008-09	9.6	2.5	2.0	10.2	0.3	0.8	5.0	0.2	16.4	3.5	2.5	-	0.2	6.2	22.7	1.7	24.3
2009-10 est	9.7	2.2	2.1	9.8	0.3	0.5	4.3	0.1	15.1	3.6	2.4	-	0.2	6.2	21.4	2.0	23.3
2010-11 est	9.7	2.1	1.9	9.9	0.3	0.6	4.4	0.1	15.4	3.6	2.3	0.1	0.2	6.2	21.6	1.6	23.2
2011-12 proj	9.9	2.2	1.9	10.2	0.3	0.7	4.9	0.1	16.2	3.6	2.2	0.1	0.2	6.1	22.4	1.4	23.8
2012-13 proj	10.2	2.2	2.0	10.4	0.3	0.7	5.1	0.1	16.6	3.6	2.0	0.7	0.2	6.5	23.2	1.4	24.5

(a) Figures prior to 1999-00 were originally reported on the old Commonwealth Budget Sector accounting framework. These figures have now been recast to be consistent with the Australian Government general government GFS basis.

(b) Gross other individuals' includes amounts previously collected under the Prescribed Payments System and Reportable Payments System between 1983-84 and 1999-00.