

GAMBLING TAXATION — FAG RELATIVITIES

- 1 This working paper describes how the Commission estimated revenue each State would have raised from gambling taxes if it made the Australian average effort. The development of the assessment method is in Volume 3 of the 2004 Review Working Papers.

GAMBLING TAXES

- 2 All States levy taxes from the licensing and taxing of the activities of gambling operators as well as contributions to racecourse development funds. The operators pay the tax.
- 3 For the FAG relativities, the category excludes the effects of the reductions in gambling taxes made by the States to make way for the GST — the revenues are the amounts that would have been collected under the pre-GST rates.

Why revenues raised from gambling taxes differ from State to State

- 4 Gambling tax is an important, but declining, source of State revenue, averaging around 9.7 per cent of total own-source revenue in recent years (Table 1).

Table 1 Gambling tax revenue as share of own-source revenue, 2008 Update

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Average revenues (\$pc)	261.52	265.30	274.72	289.18	300.21	307.03
% of total own-source revenues	10.42	9.97	9.69	9.83	9.45	8.99

Source: Data collected by the Commission from the States.

- 5 Table 2 shows the revenues per capita raised from gambling taxes differ greatly for each State and from the Australian average. The Commission seeks to understand the reasons for the differences. If the reasons are to do with gambling tax provisions, they are differences in revenue raising effort due to policy differences, and have no impact on State shares of GST revenue. If the reasons are due to circumstances beyond a State's control, they are revenue raising advantages/disadvantages and are taken into account in the revenue assessments. They do affect State shares.

Table 2 Gambling tax revenues per capita, 2008 Update

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
2001-02	268.21	368.77	213.29	88.593	262.72	192.73	200.02	240.05	261.52
2002-03	275.76	350.76	228.96	90.83	283.21	202.84	224.28	278.94	265.30
2003-04	283.23	345.76	252.97	99.09	310.60	222.75	236.95	288.72	274.72
2004-05	304.61	354.06	271.96	101.48	325.15	226.70	228.16	331.23	289.18
2005-06	318.82	372.02	278.08	108.47	323.61	217.47	223.79	385.61	300.21
2006-07	336.71	374.07	265.79	117.66	337.10	232.59	224.08	457.36	307.03

Source: Data collected by the Commission from the States.

6 The drivers of State revenues per capita are likely to include:

- policy influences on revenue effort (such as the gambling tax rates), restrictions on forms of gambling available and the venues where gambling may take place in each State; and
- non policy influences on gambling expenditure such as the level of disposable income and other socio-economic characteristics of people in each State.

7 Table 3 compares the effective tax rates for gambling in each State. It shows that Western Australia, the ACT and the Northern Territory had relatively low effective tax rates while Victoria and South Australia had relatively high effective tax rates.

Table 3 Gambling tax rates, 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Gaming ^(a)	21.86	34.49	28.60	37.23	40.15	29.01	20.96	23.03
Racing ^(a)	19.50	18.61	10.58	24.06	6.24	n.a. ^(b)	22.22	12.60
Effective average tax rate ^(c)	30.60	41.55	36.08	26.00	45.54	36.99	28.96	25.21

(a) Calculated by dividing revenue data published in *Australian Gambling Statistics 1980-81 to 2005-06* by data on gambling expenditure (or player loss to the gambling operator). Calculations are for 2005-06, the last year for which expenditure data are available.

(b) Data on government revenue from racing has been unavailable for Tasmania since 2001-02.

(c) Calculated by dividing total gambling revenue data provided by the States by data on gambling expenditure (or player loss to the gambling operator). Calculations are for 2005-06, the last year for which expenditure data are available.

Sources: State data returns and Office of Economic and Statistical Research, *Australian Gambling Statistics 1980-81 to 2005-06*, January 2007.

8 Table 4 shows some broad indicators of ability to raise gambling tax revenues. They suggest that New South Wales, Victoria and the ACT had above average revenue raising ability.

Table 4 Broad indicators of ability to raise taxes, 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
(a) General indicator									
GHDI ^(a)	31 750	32 551	29 483	32 286	29 377	26 956	50 966	32 886	31 581
Gambling expenditure ^(b)	1 041.74	895.45	770.83	417.18	710.57	587.86	772.88	1 529.85	854.91
(b) Ratios^(c)									
	%	%	%	%	%	%	%	%	%
GHDI	100.53	103.07	93.35	102.23	93.02	85.35	161.38	104.13	100.00
Gambling expenditure	121.85	104.74	90.17	48.80	83.12	68.76	90.41	178.95	100.00

(a) Gross household disposable income

(b) Data are for 2005-06, which is the last year for which actual data are available.

(c) Calculated by dividing the figure for each State by the Australian average figure.

Sources: ABS *Australian National Accounts (State Accounts) 2006-07, Catalogue Number 5220.0.*

Office of Economic and Statistical Research, *Australian Gambling Statistics 1980-81 to 2005-06, January 2007.*

ASSESSING THE REVENUES FOR GAMBLING TAXES

The revenue base

- 9 For each kind of tax, the Commission measures the revenue base available to each State, based on the average State policy of how the tax is levied, not the State's own policy. The assessed revenue base is policy neutral.
- 10 In concept, the assessment should be based on gambling expenses in each State because the States impose taxes on such expenses, disaggregated if necessary into forms of gambling — lotteries, EGMs, table games, wagering etc.
- 11 However, such an approach would not be policy neutral because gambling activities are highly regulated. The extent of regulation varies significantly across States. The differences are greatest for those forms of gambling that generate the bulk of the revenue. For example, for gaming machines, State policies differ on:
 - location of venues;
 - types of venue in which machines can be played (for example, Western Australia only allows EGMs in the Burswood Island casino whereas the ACT does not allow these in its casino);
 - number and types of machines which can be played in particular venues (the ACT only allows older machines in pubs and clubs);
 - proximity of the machines to other forms of gaming;
 - who can manage machines; and
 - regulation over other activities commonly associated with gambling, for example, smoking.

- 12 As a result, gambling expenses are highly policy-distorted, and are not suitable as measures of policy-neutral tax bases.
- 13 Adjusting gambling expenses data to remove the effects of policy differences inevitably leads to complexity, because of the need to separate the impact of policy differences from the gamblers' socio-economic characteristics and predisposition to gambling. Besides, data necessary to do so accurately and reliably are not available at present.
- 14 Instead, the Commission uses gross household disposable income (GHDI) as a broader measure of the revenue base, with per capita GHDI adjusted by discounting interstate differences by 50 per cent to improve policy neutrality. The discount recognises that factors other than gamblers' incomes influence gambling expenses.

Calculating the revenue base

- 15 Table 5 shows the calculation of the revenue bases for all years from 2001-02 to 2005-06. As noted, the revenue base was discounted gross household disposable income (GHDI). A discount of 50 per cent was applied to differences between each State's GHDI per capita and the average. The same revenue base was also used for the FAG version of the assessment of gambling taxes.

Table 5 Calculation of the Gambling Tax revenue bases

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
A. Gross household disposable income (\$b)									
2002-03	175.1	124.7	83.5	48.2	36.9	9.7	12.1	4.8	495.0
2003-04	185.1	133.5	90.2	52.5	38.3	10.4	12.9	5.0	527.9
2004-05	195.7	142.5	98.2	55.1	40.0	11.3	13.8	5.6	562.1
2005-06	205.8	152.9	107.5	59.6	42.9	12.2	14.9	6.3	601.9
2006-07	215.9	164.7	118.4	65.6	45.5	13.1	16.7	6.7	646.6
B. Gross household disposable income per capita (\$)									
2002-03	26 320	25 481	22 169	24 841	24 147	20 383	37 440	23 932	25 024
2003-04	27 663	26 931	23 345	26 698	24 952	21 538	39 502	25 101	26 366
2004-05	29 066	28 395	24 812	27 539	25 881	23 232	41 861	27 463	27 728
2005-06	30 314	30 028	26 553	29 230	27 468	24 904	44 775	30 026	29 281
2006-07	31 495	31 863	28 626	31 500	28 851	26 733	49 553	31 701	30 999
C. Implied capacity of GHDI per capita = $B / B_{\text{Australia}}$									
2002-03	1.0518	1.0182	0.8859	0.9927	0.9649	0.8145	1.4961	0.9563	1.0000
2003-04	1.0492	1.0214	0.8854	1.0126	0.9464	0.8169	1.4982	0.9520	1.0000
2004-05	1.0483	1.0241	0.8948	0.9932	0.9334	0.8379	1.5097	0.9905	1.0000
2005-06	1.0353	1.0255	0.9068	0.9983	0.9381	0.8505	1.5292	1.0254	1.0000
2006-07	1.0160	1.0279	0.9234	1.0161	0.9307	0.8624	1.5985	1.0226	1.0000
D. Discounted capacity = $\{(C - 1) * 0.5\} + 1$									
2002-03	1.0259	1.0091	0.9429	0.9963	0.9825	0.9073	1.2481	0.9782	1.0000
2003-04	1.0246	1.0107	0.9427	1.0063	0.9732	0.9084	1.2491	0.9760	1.0000
2004-05	1.0241	1.0120	0.9474	0.9966	0.9667	0.9189	1.2549	0.9952	1.0000
2005-06	1.0176	1.0128	0.9534	0.9991	0.9690	0.9253	1.2646	1.0127	1.0000
2006-07	1.0080	1.0139	0.9617	1.0081	0.9653	0.9312	1.2993	1.0113	1.0000
E. Revenue base (or discounted GHDI) (\$b) = $D * B_{\text{Australia}} * \text{Mean resident population}$									
2002-03	170.8	123.6	88.9	48.3	37.5	10.8	10.1	4.9	495.0
2003-04	180.8	132.1	96.0	52.2	39.4	11.5	10.7	5.2	527.9
2004-05	191.2	140.9	103.9	55.3	41.5	12.4	11.4	5.6	562.1
2005-06	202.3	151.0	113.0	59.6	44.3	13.2	12.3	6.2	601.9
2006-07	214.2	162.4	123.3	65.1	47.2	14.2	13.6	6.7	646.6

Source: ABS Australian National Accounts State Accounts 2005-06, catalogue no. 5220.0, Table 43.

16 Table 6 shows the revenue bases for all of the years of the assessment period.

Table 6 Revenue bases for gambling taxes, 2008 Update

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
2002-03	25 672	25 253	23 597	24 933	24 586	22 704	31 232	24 478	25 024
2003-04	27 015	26 649	24 856	26 532	25 659	23 952	32 934	25 734	26 366
2004-05	28 397	28 061	26 270	27 633	26 804	25 480	34 795	27 596	27 728
2005-06	29 797	29 654	27 917	29 255	28 374	27 093	37 028	29 653	29 281
2006-07	31 247	31 431	29 813	31 250	29 925	28 866	40 276	31 350	30 999

Calculating assessed revenues per capita

17 Assessed revenues per capita are calculated by applying the average effective rate of tax to the revenue base per capita of each State. Table 7 shows the calculations.

Table 7 Calculation of assessed revenue from effective rates of tax, 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Actual revenue \$m	2 308.4	1 933.0	1 099.2	245.0	531.5	114.4	75.4	97.3	6 404.2
Actual revenue \$pc	336.71	374.07	265.79	117.66	337.10	232.59	224.08	457.36	307.03
Revenue base(a) \$b	214.2	162.4	123.3	65.1	47.2	14.2	13.6	6.7	646.6
Revenue base \$pc	31 247	31 431	29 813	31 250	29 925	28 866	40 276	31 350	30 999
Effective rate of tax %	1.08	1.19	0.89	0.38	1.13	0.81	0.56	1.46	0.99
Assessed revenue \$m	2 121.8	1 608.7	1 221.1	644.4	467.3	140.6	134.3	66.1	6 404.2
Assessed revenue \$pc	309.48	311.31	295.27	309.51	296.39	285.9	398.91	310.5	307.03

(a) Calculated as actual revenue divided by the revenue base.

18 Table 15 at the end of this section shows the average, actual and assessed revenues per capita for each State for all years of the 2008 Update.

19 Table 8 shows the actual and assessed revenues for 2006-07. Figure 1 shows them pictorially.

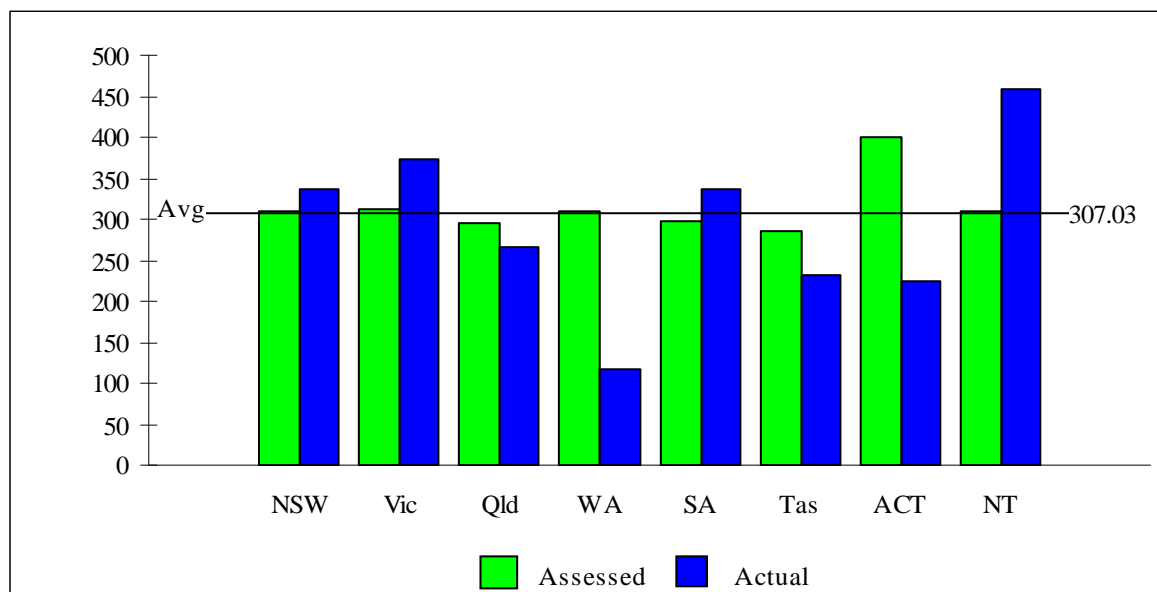
Table 8 Gambling tax assessment results, 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual revenues	336.71	374.07	265.79	117.66	337.10	232.59	224.08	457.36	307.03
Assessed revenues	309.48	311.31	295.27	309.51	296.39	285.90	398.91	310.50	307.03
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratio ^(a)	100.80	101.39	96.17	100.81	96.53	93.12	129.93	101.13	100.00
Revenue effort ratio ^(b)	108.80	120.16	90.01	38.02	113.74	81.36	56.17	147.30	100.00

(a) State revenue base pc divided by the Australian average revenue base per capita. This is the same as dividing each State's assessed revenue pc by the Australian average revenue per capita.

(b) Actual revenues pc divided by assessed revenues per capita.

Figure 1 Gambling taxes, assessed revenue per capita, actual revenues per capita and average revenue per capita, 2006-07



Relative capacity to raise revenues

20 In 2006-07, New South Wales, Victoria, Western Australia, the ACT and the Northern Territory were assessed to have above average capacity to raise gambling taxes because all five States had above average GHD per capita. The other States were assessed to have below average capacity.

Revenue efforts

21 In 2006-07, New South Wales, Victoria, South Australia and the Northern Territory were assessed to make an above average effort. Victoria and South Australia had high effective tax rates (see Table 3), while the high assessed revenue effort for the Northern Territory arises because the assessment method does not recognise the higher propensity to gamble in the Territory, as seen in the higher gambling expenditure per capita (see Table 4). Western Australia and the ACT had the lowest effort because both placed significant restrictions on where poker machines could be located.

GST REVENUE DISTRIBUTION FOR THE 2008 UPDATE

22 Table 9 shows the assessed difference from average for 2006-07. The assessed per capita difference from average provides an indication of the impact of the gambling revenue assessment on GST revenue shares. The difference is calculated by:

- subtracting each State's assessed revenue per capita from the average revenue per capita; and

- multiplying by each State's population.

Table 9 Assessed revenues, difference from average, 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Assessed revenues \$pc	309.48	311.31	295.27	309.51	296.39	285.9	398.91	310.5	307.03
Difference from average \$pc	2.46	4.28	-11.75	2.48	-10.64	-21.13	91.88	3.47	0.00
Population million	6.9	5.2	4.1	2.1	1.6	0.5	0.3	0.2	20.9
Difference from average \$m ^(a)	16.8	22.1	-48.6	5.2	-16.8	-10.4	30.9	0.7	75.8

(a) Extent of difference from equal per capita for Australia is the sum of negatives, or positives.

- 23 Table 10 shows the assessed difference from average in \$ millions over the update period. The average of these amounts over the five year reference period provides an indication of the impact of the assessment on State allocations of the FAG pool.

Table 10 Assessed revenues, difference from average, 2008 Update

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2002-03	45.7	11.8	-57.0	-1.9	-7.1	-11.7	21.3	-1.2	78.8
2003-04	45.2	14.6	-60.8	3.4	-11.3	-12.1	22.3	-1.3	85.5
2004-05	47.0	17.5	-60.2	-2.0	-14.9	-11.4	24.2	-0.3	88.7
2005-06	35.9	19.5	-56.6	-0.5	-14.5	-11.0	26.4	0.8	82.6
2006-07	16.8	22.1	-48.6	5.2	-16.8	-10.4	30.9	0.7	75.8
Average	38.1	17.1	-56.6	0.8	-12.9	-11.3	25.0	-0.2	81.1

- 24 These amounts were assessed in the context of the size of the FAG pool in each reference year. The actual impact of the assessment on shares of the pool in the application year depends on the growth in the size of the pool between the reference years and the application year.
- 25 Table 11 shows the effect of the assessed differences on the distribution of the FAG pool.

Table 11 Gambling tax contribution to distribution of the FAG pool, 2008 Update

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total ^(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
	-34.2	-15.2	51.0	-0.8	10.9	9.8	-21.7	0.3	71.9

(a) This is the cumulative difference of either the positive or negative numbers.

- 26 The Commission estimated that the States with consistently above average assessed revenue per capita — New South Wales, Victoria and the ACT — required less assistance totalling \$71.9 million. The States with consistently below average assessed revenues per capita — Queensland, Western Australia, South Australia, Tasmania and the Northern Territory — needed additional assistance totalling \$71.9 million.

- 27 This was because New South Wales, Victoria and the ACT had relatively high levels of GHDI per capita and thus these States had the capacity to collect a high level of gambling revenue. The level of GHDI per capita in the remaining States was relatively low and these States had a consistently below average assessed capacity to collect gambling revenue.

CHANGES IN GST REVENUE DISTRIBUTION: 2008 UPDATE COMPARED WITH THE 2007 UPDATE

- 28 Table 12 shows:
- the impact of the 2007 Update assessment on revenue from the pool;
 - the impact of the 2008 Update assessment on revenue from the pool; and
 - the difference.
- 29 The table also breaks the difference into smaller parts.

Table 12 Comparison of the 2008 Update and 2007 Update assessments^(a)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redist'd
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Redistribution from EPC resulting from the 2007 Update assessment (a)									
	-56.9	-16.6	69.7	4.0	12.4	13.6	-26.8	0.6	100.3
Effect of revising category averages and revenue bases for 2001-02 to 2005-06									
Category averages	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue bases	1.4	-1.1	0.8	-1.5	-0.7	0.0	0.8	0.2	3.3
Interactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1.4	-1.1	0.8	-1.5	-0.7	0.0	0.8	0.2	3.3
Effect of replacing 2001-02 category averages and revenue bases with those for 2006-07									
Category averages	-0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Revenue bases	11.9	-1.9	-5.2	-3.6	2.3	-1.2	-1.9	-0.5	14.2
Interactions	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total	11.8	-2.0	-5.1	-3.6	2.4	-1.2	-1.9	-0.5	14.2
Redistribution from EPC resulting from the 2008 Update assessment (a)									
	-43.7	-19.6	65.4	-1.1	14.0	12.5	-27.9	0.3	92.3
Total effect of revisions and updating (b)									
	13.2	-3.0	-4.3	-5.0	1.6	-1.1	-1.0	-0.3	14.8

(a) All distributions are calculated using the 2007-08 GST and HCG pool and populations.

(b) This is the cumulative difference of either the positive or negative numbers. It provides an indication of the relative importance of each effect.

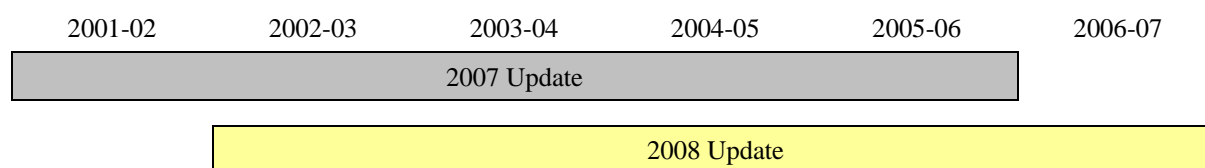
(c) The category revenue and revenue bases interact. The combined effect of changing both variables can be different to the sum of the effects of changing each separately. The difference is referred to as interactions.

What has changed?

30 The main changes the Commission examines are:

- revisions to the financial and assessment data that were used in the 2007 Update; and
- advancing the reference period one year — a new year comes into the reference period and the oldest year drops out.

31 Figure 2 shows the reference periods for the two inquiries.

Figure 2 Advancing the reference period, 2008 Update

32 The effect of revisions is estimated by replacing 2007 Update data with 2008 Update data for the years 2002-03 to 2005-06. The effect of advancing the reference period one year is estimated by comparing the data of the year entering the reference period (2006-07) with the data of the year dropping out (2001-02). In both cases, the Commission considers the impact of replacing financial data (actual revenues) separately from the effect of replacing assessment data (revenue bases).

Changes due to revising revenue data and revenue bases for years 2001-02 to 2005-06

- 33 **Revisions of revenue data.** There were no revisions to the adjusted budget figures for 2001-02 to 2005-06, and hence to the Australian average revenue per capita. This had no effect on the GST revenue distribution for the 2008 Update.
- 34 **Revisions in the revenue base data.** As noted earlier, the ABS revised its data on GHDI for the years 2001-02 to 2005-06. GHDI was revised down for most years for New South Wales, Tasmania and the ACT and revised up for Victoria, Queensland, Western Australia, South Australia and the Northern Territory. This resulted in a small increase in the grants for New South Wales, Tasmania and the ACT and a reduction in the grants for the other States.
- 35 Table 13 summarise these changes. It shows that change to the average revenue per capita was minor. However, there were more significant changes as mentioned earlier to the relative capacities between the years 2001-02 to 2005-06 because of the revisions.

Table 13 Gambling tax assessment data, average of 2001-02 to 2005-06

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual revenues									
2007 Update	289.75	359.54	250.23	97.89	302.40	212.73	224.52	308.17	278.78
2008 Update	290.13	358.27	249.05	97.69	301.06	212.50	222.64	304.91	278.18
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratios									
2007 Update	102.60	100.96	94.61	99.34	97.44	91.06	125.34	99.01	100.00
2008 Update	102.54	101.03	94.55	99.57	97.59	91.05	124.55	98.68	100.00

Changes in State circumstance — the effects of replacing 2001-02 revenue data and revenue base data with those for 2006-07

- 36 **Replacing revenue data.** The national average per capita revenues increased by 20.4 per cent, less than the increase in the pool of 34.8 per cent. The category became less important resulting in a slightly smaller redistribution of the pool away from those States (New South Wales, Victoria and the ACT) which had consistently above average GHDI (and hence assessed revenues per capita) to the other States.
- 37 **Replacing revenue base data.** The changes in State circumstances between 2001-02 and 2006-07 that affected the redistribution of the pool between the States were the different rates of growth in GHDI between the States.
- 38 Growth in GHDI in the five years to 2006-07 was strongest in Tasmania and the ACT and the Northern Territory. Growth in GHDI was also much higher than average in the resource rich States of Western Australia, Queensland.
- 39 By contrast, the growth was below average in New South Wales and South Australia. As a result, the replacement of 2001-02 revenue bases with the revenue bases for 2006-07 resulted in a redistribution of the pool to those two States.
- 40 Table 14 shows how the average revenue and revenue base ratios for 2006-07 were different from 2001-02.

Table 14 Gambling assessment data 2001-02 and 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual revenues									
2001-02	268.21	368.77	213.29	88.59	262.72	192.73	200.02	240.05	261.52
2006-07	336.71	374.07	265.79	117.66	337.10	232.59	224.08	457.36	307.03
Assessed revenues									
2001-02	270.55	263.34	246.09	256.29	258.37	233.38	316.65	254.16	261.52
2006-07	309.48	311.31	295.27	309.51	296.39	285.90	398.91	310.50	307.03
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratios									
2001-02	103.46	100.70	94.10	98.00	98.80	89.24	121.08	97.19	100.00
2006-07	100.80	101.39	96.17	100.81	96.53	93.12	129.93	101.13	100.00

This chapter was prepared by the Revenue section of the Commonwealth Grants Commission. If you have any questions about its content please contact Lintong Feng on (02) 6229 8833 or lintong.feng@cgc.gov.au.



Date: 29 February 2008

Table 15 Assessment of revenue, Gambling Tax

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Average Revenue		265.30		274.72		289.18		300.21		307.03
New South Wales										
Assessed difference	- 45.681	-6.87	- 45.212	-6.76	- 46.987	-6.98	- 35.942	-5.29	- 16.835	-2.46
Revenue - Assessed	1 810.684	272.16	1 883.785	281.48	1 993.917	296.15	2 074.067	305.50	2 121.754	309.48
Actual	1 834.627	275.76	1 895.548	283.23	2 050.846	304.61	2 164.488	318.82	2 308.431	336.71
Victoria										
Assessed difference	- 11.835	-2.42	- 14.588	-2.94	- 17.470	-3.48	- 19.491	-3.83	- 22.110	-4.28
Revenue - Assessed	1 310.564	267.71	1 376.124	277.66	1 468.960	292.66	1 547.859	304.04	1 608.677	311.31
Actual	1 717.090	350.76	1 713.634	345.76	1 777.187	354.06	1 893.948	372.02	1 932.990	374.07
Queensland										
Assessed difference	57.022	15.14	60.792	15.74	60.160	15.21	56.622	13.98	48.610	11.75
Revenue - Assessed	942.470	250.16	1 000.368	258.98	1 083.934	273.97	1 158.887	286.23	1 221.137	295.27
Actual	862.603	228.96	977.137	252.97	1 075.978	271.96	1 125.921	278.08	1 099.202	265.79
Western Australia										
Assessed difference	1.882	0.97	- 3.404	-1.73	1.966	0.98	0.534	0.26	- 5.159	-2.48
Revenue - Assessed	512.397	264.33	544.112	276.45	576.381	288.19	611.476	299.95	644.402	309.51
Actual	176.083	90.83	195.031	99.09	202.964	101.48	221.128	108.47	244.972	117.66
South Australia										
Assessed difference	7.102	4.65	11.321	7.37	14.896	9.63	14.504	9.29	16.779	10.64
Revenue - Assessed	397.831	260.64	410.726	267.35	432.353	279.54	453.968	290.92	467.294	296.39
Actual	432.277	283.21	477.164	310.60	502.883	325.15	504.982	323.61	531.485	337.10
Tasmania										
Assessed difference	11.687	24.60	12.091	25.15	11.366	23.44	10.959	22.44	10.389	21.13
Revenue - Assessed	114.341	240.70	119.963	249.57	128.829	265.73	135.684	277.77	140.560	285.90
Actual	96.359	202.84	107.072	222.75	109.906	226.70	106.228	217.47	114.353	232.59
Australian Capital Territory										
Assessed difference	- 21.332	-65.81	- 22.324	-68.43	- 24.213	-73.70	- 26.389	-79.43	- 30.935	-91.88
Revenue - Assessed	107.328	331.11	111.940	343.15	119.218	362.88	126.131	379.64	134.308	398.91
Actual	72.701	224.28	77.295	236.95	74.959	228.16	74.352	223.79	75.447	224.08
Northern Territory										
Assessed difference	1.155	5.79	1.324	6.59	0.282	1.38	- 0.797	-3.82	- 0.739	-3.47
Revenue - Assessed	51.756	259.51	53.869	268.13	58.789	287.80	63.457	304.03	66.075	310.50
Actual	55.631	278.94	58.006	288.72	67.660	331.23	80.484	385.61	97.327	457.36

