

LIGHT VEHICLE REGISTRATION FEES AND TAXES

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

DESCRIPTION OF THE CATEGORY

- 2 Table 1 lists the vehicles designated as heavy vehicles and those designated as light vehicles.

Table 1 **Vehicle designations**

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

Note: GVM means Gross Vehicle Mass.

- 3 The category consisted of revenue from motor vehicle registrations, transfers, motor tax, traffic improvement and number plate fees for vehicles other than heavy vehicles, and included surcharges but excluded stamp duty on third party insurance premiums applicable to those vehicles.

Why revenues raised from light vehicle registration charges differ

- 4 Vehicle registration fees are based on the weight of vehicles in some States (New South Wales, Victoria and the ACT), the number of cylinders and engine capacity in others (Queensland, South Australia and Northern Territory) and can differ depending on the use of the vehicle (private or business). So comparing nominal fees and charges is not straight forward.
- 5 Table 2 lists comparative fees for a Holden Commodore. It shows that, for this class of vehicle, New South Wales, Queensland and the ACT had relatively high registration fees.

Table 2 Holden Commodore registration fees

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$
Family use	363.00	168.60	311.45	197.75	178.00	133.00	364.00	152.00
Business use	552.00	168.60	311.45	250.75	178.00	133.00	535.00	152.00

Source :Government of Western Australia Department of Treasury and Finance, *Overview of State Taxes 2006-07*, page 32, December 2006.

- 6 Table 3 shows the average revenue from light vehicle registration fees and taxes for the last six financial years. In 2006-07, the average revenue of \$165.40 per capita was 6.05 per cent of total own-source revenues.

Table 3 Light vehicle registration fees and taxes, average revenue, 2001-02 to 2006 07

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Average revenues (\$pc)	122.39	130.13	140.15	150.30	155.73	165.40
% of total own-source revenues	6.36	6.31	6.28	6.52	6.17	6.05

- 7 Table 4 shows that revenues raised from light vehicle registration fees and taxes per capita 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 tax provisions, they are differences in revenue raising effort due to policy differences and have no impact on State shares of the pool. If the reasons are due to circumstances beyond a State's control, they are revenue raising disabilities and are taken into account in the revenue assessment. They do affect State shares of the pool.

Table 4 Light vehicle registration and fees revenue per capita, 2008 Update

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
2001-02	149.21	81.27	136.69	120.75	115.10	108.58	121.40	72.62	122.39
2002-03	160.72	83.14	145.19	130.76	118.83	115.38	152.90	56.55	130.13
2003-04	171.33	93.83	154.71	138.43	127.32	126.36	173.33	58.14	140.15
2004-05	181.37	109.13	164.65	141.21	133.52	131.83	184.40	65.14	150.30
2005-06	189.39	113.20	171.28	143.01	134.99	134.14	194.27	64.88	155.73
2006-07	203.38	117.16	181.56	153.71	143.03	144.29	205.42	64.69	165.40
Percentage change from 2001-02 to 2006-07	%	%	%	%	%	%	%	%	%
	36.3	44.2	32.8	27.3	24.3	32.9	69.2	-10.9	35.1

Source: Data collected by the Commission from the States.

Box 1: The Commission’s concept of average

The Australian average revenue per capita is not a simple average of the revenue per capita for the eight States. It is a population weighted average, calculated by dividing the total revenues raised by all States by total population of all States. Population weighting gives equal weight to people irrespective of their State of residence. But, since more Australians live in New South Wales, that State carries more weight in the calculation of the average. For example, more than 32 per cent of Australians live in New South Wales, and 1 per cent in Northern Territory. Population weighting gives the experience of New South Wales (\$203.38 per capita in 2006-07) about 32 times the weight of the experience of Northern Territory (\$64.69 per capita). This means that the average revenue per capita is generally closer to the revenue per capita of New South Wales than the revenue per capita for Northern Territory.

This concept of average also applies to the average effective tax rate. In calculating the average effort to raise revenue, the total revenue raised by all States is divided by the total revenue bases of all States. This weights the revenue effort of each State according to its share of the total Australian revenue base.

ASSESSING STATES CAPACITIES TO RAISE REVENUE

The equalisation task

- 8 The box below outlines the Commission’s framework for measuring the ability of States to raise revenues from their own bases. For each tax, the Commission measures the revenue base available to each State, based on the average State policy of how the tax is levied, not that State’s own policy. The assessed revenue base is policy neutral.

Box 2: Revenue assessment framework for each category of tax to be assessed

the tax¹.

Step 1: Review States' legislation and provisions to establish how the tax is levied — who pays it, on what activities or assets it is levied, and what exclusions from taxable liability are allowed by the States.

Step 2: Establish the average policy. The average policy is the policy applied to the majority of the total tax base. Account may also be taken of the number of States that follow the policy.

Where policy differences between States are negligible, the actual revenues raised by each State would be an appropriate measure of each State's relative ability to raise revenues from their revenue bases. In this case, it would not be necessary to measure the revenue base itself. It is called the actual per capita (APC) method of assessment. It attributes differences in observed revenues per capita between States entirely to differences in abilities to raise revenues from their revenue bases.

Most often, observed differences in per capita revenues are due to both differences in revenue effort (policy) and to circumstances beyond the direct control of State governments (revenue raising disabilities).

Step 3: Determine the best conceptual measure of the revenue base under the average policy. The preference is to measure revenue bases under average policy settings using the number and value of activities, transactions or assets subject to the tax.

A broader measure (such as household disposable income, or total private expenditure) is adopted if:

- the tax itself is broad and its incidence is not easily shifted across State boundaries;
- differences in State policies have large effects on the relative number and value of activities, transactions, or assets taxable in each State, and it is not possible to adjust the data to remove the effects of the policy differences — in this case, data from a third party, such as the Australian Bureau of Statistics (ABS), may be used to mitigate some of the problems inherent in State-provided data; or
- data on the preferred conceptual measure of the revenue base are not available.

However, broad measures tend to be more distant from the States' actual tax bases, and there is a judgment to be made as to how well they reflect the ability to raise taxes.

Where differences between each State's policy and the average policy are very large, and a representative and policy neutral revenue base cannot be calculated with confidence, the Commission uses State mean resident populations as the revenue base. This implies equal ability to raise revenues per capita in each State. This is the equal per capita (EPC) assessment method. It attributes differences in observed per capita revenues between States to policy, and does not cause any redistribution of GST shares.

ASSESSING REVENUE FOR LIGHT MOTOR VEHICLES

Revenue base

- 9 The revenue base for the 2008 Update was the number of light vehicles weighted by the relative levels of fees and charges for each type of vehicle. The weights were adopted after a review of charges during the 2004 Review. Australian Government², diplomatic and consular

¹ The aim is to adopt a revenue base that inherently reflects all revenue raising disabilities, without measuring them separately. This approach differs from the approach used for expenses which starts from an assumption of equal costs per capita and makes allowances for each individual source of cost disabilities.

² The Australian Government vehicle numbers comprise vehicles that are owned by LeasePlan Australia and utilised via operating leases by Australian Government agencies that operate subject to the *Financial Management and Accountability Act 1997*. They do not include vehicles leased under a salary sacrifice agreement, vehicles owned and operated by the Department of Defence, or vehicles operated by agencies subject to the *Commonwealth Authorities and Companies Act 1997* such as CSIRO, Telstra, Austrade and Australia Post.

vehicles were removed from the revenue base because these vehicles were not subject to State taxes (effectively having a weight of zero).

10 Table 5 sets out the weights applied to each vehicle type.

Table 5 Light vehicle weights by vehicle type

Vehicle type	Vehicle weight
Plant and equipment - less than 4.5T gvm	0
Caravans	1
Trailers - less than 4.5T gvm	1
Motorcycles	0.4
Passenger vehicles	2.4
Light commercial vehicles	2.4
Non-freight trucks - less than 4.5T gvm	2.4
Rigid trucks - less than 4.5T gvm	2.4

(a) GVM means Gross Vehicle Mass.

New issues for the 2008 Update

- 11 **New South Wales** advised that in previous Updates it had been allocating revenue collected from the issue of number plates as revenue collected as a road user charge. For this Update, it has reclassified that revenue as motor vehicle revenues in all assessment years. Such revenue, totalling nearly \$60 million in 2006-07 for light motor vehicles, represents around 4 per cent of light vehicle actual revenue collected by New South Wales under this assessment.
- 12 In the course undertaking work on the motor vehicle assessment for the 2010 Review, a thorough review was done of the 2008 Update calculations. It was found that there was a slight overestimation of the light motor vehicle revenue base.
- 13 The light motor vehicle revenue base incorporates all Class O vehicles as defined by the National Transport Commission. It was found in the review that the vehicles included in the non-freight carrying trucks with a gross vehicle mass of less than 4.5 tonnes category incorporated approximately 14 000 non-class O vehicles. The removal of these vehicles only slightly reduced the revenue base because the non-freight carrying trucks category makes up less than 0.3 per cent of the revenue base.

Calculating the revenue base

- 14 Table 6 shows the number of vehicles registered in each State for the 2008 Update.
- 15 Table 7 shows the weighted vehicle numbers (the individual components of the revenue base).
- 16 Table 8 shows the revenue bases for the six years to 2006-07.
- 17 Over this period, the average per capita revenue base increased by 7.4 per cent. The increase in the base between 2001-02 and 2006-07 was above average in New South Wales (8.8 per

cent), Queensland (9.2 per cent), Western Australia (8.7 per cent) and Tasmania (10.0 per cent), and below average for Victoria (4.4 per cent), South Australia (4.7 per cent), the ACT (5.1 per cent) and Northern Territory (4.9 per cent).

- 18 In 2006-07, on a per capita basis, vehicle ownership was highest in Western Australia and lowest in Northern Territory. Over the assessment period, the highest vehicle ownership was still in Western Australia, but above average increases in per capita ownership were recorded in New South Wales, Queensland and Tasmania.

Table 6 Number of light vehicles by vehicle type

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Plant and equipment with GVM less than 4.5 tonnes (weight = 0.0)									
2001-02	4 174	10 067	8 925	2 831	3 515	1 012	147	73	30 744
2002-03	7 215	11 509	9 678	6 565	4 015	3 701	309	541	43 533
2003-04	6 748	11 708	10 571	6 849	4 035	3 809	366	524	44 610
2004-05	6 305	11 803	10 953	7 151	4 143	3 966	54	548	44 923
2005-06	5 749	11 974	11 430	7 630	4 286	4 316	54	542	45 981
2006-07	5 234	11 961	12 071	8 047	4 469	4 304	368	556	47 010
Caravan (weight = 1.0)									
2001-02	61 763	93 752	50 464	39 629	31 871	5 585	1 561	798	285 423
2002-03	63 775	95 629	54 724	40 552	32 338	5 782	1 695	769	295 264
2003-04	66 430	98 001	59 090	41 881	33 259	6 258	1 807	769	307 495
2004-05	69 570	100 698	64 102	43 259	34 333	6 812	1 929	769	321 472
2005-06	72 077	103 428	69 883	45 080	35 181	7 396	2 065	810	335 920
2006-07	74 332	106 236	75 807	46 937	36 452	7 845	2 211	884	350 704
Trailers with GVM less than 4.5 tonnes (weight = 1.0)									
2001-02	575 838	399 014	475 776	251 735	209 800	66 989	27 498	21 522	2 028 172
2002-03	582 926	382 916	466 947	255 367	210 854	68 664	28 200	18 880	2 014 754
2003-04	597 066	393 761	489 096	262 637	215 622	71 647	28 643	19 513	2 077 985
2004-05	612 371	405 201	512 014	269 988	220 402	74 692	29 129	20 460	2 144 257
2005-06	623 701	417 458	535 506	279 621	226 900	77 763	29 613	21 361	2 211 923
2006-07	634 311	428 905	559 893	286 914	232 051	80 148	30 375	22 230	2 274 827
Motor cycles (weight = 0.4)									
2001-02	95 649	102 764	78 644	46 531	28 395	8 810	6 775	3 414	370 982
2002-03	100 049	99 072	83 790	47 066	28 454	8 582	7 014	3 266	377 293
2003-04	106 287	102 463	89 332	49 488	29 382	9 036	7 092	3 229	396 309
2004-05	113 004	107 581	97 370	53 051	30 676	9 460	7 385	3 396	421 923
2005-06	122 211	114 438	110 501	59 675	33 772	10 488	8 022	3 950	463 057
2006-07	133 406	123 806	125 594	68 031	36 898	11 181	8 685	4 365	511 966
Passenger vehicles (weight = 2.4)									
2001-02	3 088 332	2 754 258	1 836 529	1 065 632	862 432	246 422	179 312	68 524	10 101 441
2002-03	3 163 322	2 822 384	1 915 327	1 091 973	873 449	247 492	183 719	68 275	10 365 941
2003-04	3 250 277	2 873 351	1 986 508	1 122 094	886 931	255 721	185 603	68 916	10 629 401
2004-05	3 326 926	2 933 746	2 058 092	1 156 923	897 332	263 365	188 641	71 385	10 896 410
2005-06	3 395 905	2 997 856	2 138 364	1 205 266	915 059	271 365	191 763	73 302	11 188 880
2006-07	3 464 250	3 049 224	2 220 568	1 254 426	927 313	275 146	195 855	75 618	11 462 400

Source: ABS, *Motor Vehicle Census, Cat No 9309.0*, various editions and unpublished data.

Table 6 Number of light vehicles by vehicle type (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Light commercial vehicles (weight = 2.4)									
2001-02	515 493	423 998	423 512	221 242	130 052	62 990	17 756	24 950	1 819 993
2002-03	531 769	438 047	441 358	226 123	132 754	65 453	18 498	25 753	1 879 755
2003-04	551 759	452 190	464 319	233 343	137 252	68 413	18 876	26 334	1 952 486
2004-05	571 410	467 557	490 016	241 876	141 041	71 516	19 472	27 366	2 030 254
2005-06	587 713	483 097	520 070	254 164	145 643	74 586	20 188	28 872	2 114 333
2006-07	599 420	495 649	550 453	268 330	148 920	76 052	20 775	29 960	2 189 559
Non-freight carrying truck with GVM less than 4.5 tonnes (weight =2.40)									
2001-02	6 330	6 586	4 596	6 285	3 610	2 715	462	76	30 660
2002-03	7 843	8 189	6 298	6 958	4 393	3 413	516	166	37 776
2003-04	8 240	8 321	6 919	7 014	4 239	3 530	504	169	38 936
2004-05	8 232	8 595	7 176	7 023	4 110	3 653	501	176	39 466
2005-06	8 212	8 706	7 592	7 103	3 960	3 808	479	189	40 049
2006-07	8 683	8 993	8 159	7 230	4 058	3 958	460	194	41 735
Rigid trucks with GVM less than 4.5 tonnes (weight = 1.0)									
2001-02	28 054	15 657	16 546	7 032	3 923	2 048	577	424	74 261
2002-03	29 116	16 493	18 026	7 431	4 155	2 151	607	500	78 479
2003-04	30 574	17 331	19 562	7 974	4 382	2 227	629	533	83 212
2004-05	32 123	18 618	21 380	8 562	4 605	2 301	609	570	88 768
2005-06	33 697	20 279	23 490	9 378	4 971	2 416	627	594	95 452
2006-07	34 291	21 100	25 326	10 136	5 011	2 472	635	633	99 604
Australian Government, diplomatic and consular vehicles (weight = 2.4)									
2001-02	2 166	1 528	1 236	500	457	185	3 117	231	9 420
2002-03	2 569	1 807	1 360	688	454	173	2 425	218	9 694
2003-04	2 025	1 361	1 179	636	397	159	2 980	234	8 971
2004-05	2 034	1 342	1 104	602	454	175	2 997	247	8 955
2005-06	2 095	1 384	1 085	596	465	185	3 005	264	9 079
2006-07	2 207	1 322	1 166	658	477	202	3 126	289	9 447
Total vchiles excluding Australian Government, diplomatic and consular vehicles									
2001-02	4 373 467	3 804 568	2 893 756	1 640 417	1 273 141	396 386	230 971	119 550	14 732 256
2002-03	4 483 446	3 872 432	2 994 788	1 681 347	1 289 958	405 065	238 133	117 932	15 083 101
2003-04	4 615 356	3 955 765	3 124 218	1 730 644	1 314 705	420 482	240 540	119 753	15 521 463
2004-05	4 737 907	4 052 457	3 259 999	1 787 231	1 336 188	435 590	244 723	124 423	15 978 518
2005-06	4 847 170	4 155 852	3 415 751	1 867 321	1 369 307	451 953	249 806	129 356	16 486 516
2006-07	4 951 720	4 244 552	3 576 705	1 949 393	1 394 695	460 904	256 238	134 151	16 968 358

Source: ABS, *Motor Vehicle Census, Cat No 9309.0*, various editions and unpublished data.

Table 7 Weighted number of light vehicles by vehicle type

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Plant and equipment with GVM less than 4.5 tonnes									
2001-02	0	0	0	0	0	0	0	0	0
2002-03	0	0	0	0	0	0	0	0	0
2003-04	0	0	0	0	0	0	0	0	0
2004-05	0	0	0	0	0	0	0	0	0
2005-06	0	0	0	0	0	0	0	0	0
2006-07	0	0	0	0	0	0	0	0	0
Caravan									
2001-02	61 763	93 752	50 464	39 629	31 871	5 585	1 561	798	285 423
2002-03	63 775	95 629	54 724	40 552	32 338	5 782	1 695	769	295 264
2003-04	66 430	98 001	59 090	41 881	33 259	6 258	1 807	769	307 495
2004-05	69 570	100 698	64 102	43 259	34 333	6 812	1 929	769	321 472
2005-06	72 077	103 428	69 883	45 080	35 181	7 396	2 065	810	335 920
2006-07	74 332	106 236	75 807	46 937	36 452	7 845	2 211	884	350 704
Trailers with GVM less than 4.5 tonnes									
2001-02	575 838	399 014	475 776	251 735	209 800	66 989	27 498	21 522	2 028 172
2002-03	582 926	382 916	466 947	255 367	210 854	68 664	28 200	18 880	2 014 754
2003-04	597 066	393 761	489 096	262 637	215 622	71 647	28 643	19 513	2 077 985
2004-05	612 371	405 201	512 014	269 988	220 402	74 692	29 129	20 460	2 144 257
2005-06	623 701	417 458	535 506	279 621	226 900	77 763	29 613	21 361	2 211 923
2006-07	634 311	428 905	559 893	286 914	232 051	80 148	30 375	22 230	2 274 827
Motor cycles									
2001-02	38 260	41 106	31 458	18 612	11 358	3 524	2 710	1 366	148 393
2002-03	40 020	39 629	33 516	18 826	11 382	3 433	2 806	1 306	150 917
2003-04	42 515	40 985	35 733	19 795	11 753	3 614	2 837	1 292	158 524
2004-05	45 202	43 032	38 948	21 220	12 270	3 784	2 954	1 358	168 769
2005-06	48 884	45 775	44 200	23 870	13 509	4 195	3 209	1 580	185 223
2006-07	53 362	49 522	50 238	27 212	14 759	4 472	3 474	1 746	204 786
Passenger vehicles									
2001-02	7 411 997	6 610 219	4 407 670	2 557 517	2 069 837	591 413	430 349	164 458	24 243 458
2002-03	7 591 973	6 773 722	4 596 785	2 620 735	2 096 278	593 981	440 926	163 860	24 878 258
2003-04	7 800 665	6 896 042	4 767 619	2 693 026	2 128 634	613 730	445 447	165 398	25 510 562
2004-05	7 984 622	7 040 990	4 939 421	2 776 615	2 153 597	632 076	452 738	171 324	26 151 384
2005-06	8 150 172	7 194 854	5 132 074	2 892 638	2 196 142	651 276	460 231	175 925	26 853 312
2006-07	8 314 200	7 318 138	5 329 363	3 010 622	2 225 551	660 350	470 052	181 483	27 509 760

Table 7 Weighted number of light vehicles by vehicle type (*continued*)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Light commercial vehicles									
2001-02	1 237 183	1 017 595	1 016 429	530 981	312 125	151 176	42 614	59 880	4 367 983
2002-03	1 276 246	1 051 313	1 059 259	542 695	318 610	157 087	44 395	61 807	4 511 412
2003-04	1 324 222	1 085 256	1 114 366	560 023	329 405	164 191	45 302	63 202	4 685 966
2004-05	1 371 384	1 122 137	1 176 038	580 502	338 498	171 638	46 733	65 678	4 872 610
2005-06	1 410 511	1 159 433	1 248 168	609 994	349 543	179 006	48 451	69 293	5 074 399
2006-07	1 438 608	1 189 558	1 321 087	643 992	357 408	182 525	49 860	71 904	5 254 942
Non-freight carrying truck with GVM less than 4.5 tonnes									
2001-02	15 192	15 806	11 030	15 084	8 664	6 516	1 109	182	73 584
2002-03	18 823	19 654	15 115	16 699	10 543	8 191	1 238	398	90 662
2003-04	19 776	19 970	16 606	16 834	10 174	8 472	1 210	406	93 446
2004-05	19 757	20 628	17 222	16 855	9 864	8 767	1 202	422	94 718
2005-06	19 709	20 894	18 221	17 047	9 504	9 139	1 150	454	96 118
2006-07	20 839	21 583	19 582	17 352	9 739	9 499	1 104	466	100 164
Rigid trucks with GVM less than 4.5 tonnes									
2001-02	67 330	37 577	39 710	16 877	9 415	4 915	1 385	1 018	178 226
2002-03	69 878	39 583	43 262	17 834	9 972	5 162	1 457	1 200	188 350
2003-04	73 378	41 594	46 949	19 138	10 517	5 345	1 510	1 279	199 709
2004-05	77 095	44 683	51 312	20 549	11 052	5 522	1 462	1 368	213 043
2005-06	80 873	48 670	56 376	22 507	11 930	5 798	1 505	1 426	229 085
2006-07	82 298	50 640	60 782	24 326	12 026	5 933	1 524	1 519	239 050
Australian Government, diplomatic and consular vehicles									
2001-02	5 198	3 667	2 966	1 200	1 097	444	7 481	554	22 608
2002-03	6 166	4 337	3 264	1 651	1 090	415	5 820	523	23 266
2003-04	4 860	3 266	2 830	1 526	953	382	7 152	562	21 530
2004-05	4 882	3 221	2 650	1 445	1 090	420	7 193	593	21 492
2005-06	5 028	3 322	2 604	1 430	1 116	444	7 212	634	21 790
2006-07	5 297	3 173	2 798	1 579	1 145	485	7 502	694	22 673

Table 8 Light vehicle registration fees and taxes, revenue base

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	no.	no.	no.	no.	no.	no.	no.	no.	no.
2001-02	9 402 364	8 211 402	6 029 570	3 429 235	2 651 973	829 674	499 745	248 669	31 302 632
2002-03	9 637 475	8 398 108	6 266 345	3 511 058	2 688 886	841 885	514 897	247 698	32 106 352
2003-04	9 919 191	8 572 344	6 526 628	3 611 807	2 738 411	872 876	519 604	251 297	33 012 157
2004-05	10 175 119	8 774 149	6 796 408	3 727 544	2 778 927	902 872	528 954	260 787	33 944 761
2005-06	10 400 899	8 987 191	7 101 824	3 889 327	2 841 593	934 130	539 012	270 214	34 964 190
2006-07	10 612 654	9 161 409	7 413 954	4 055 777	2 886 842	950 288	551 098	279 538	35 911 560
	no. pc	no. pc	no. pc	no. pc	no. pc	no. pc	no. pc	no. pc	no. pc
2001-02	1.42	1.70	1.64	1.79	1.75	1.76	1.56	1.25	1.60
2002-03	1.45	1.72	1.66	1.81	1.76	1.77	1.59	1.24	1.62
2003-04	1.48	1.73	1.69	1.84	1.78	1.82	1.59	1.25	1.65
2004-05	1.51	1.75	1.72	1.86	1.80	1.86	1.61	1.28	1.67
2005-06	1.53	1.77	1.75	1.91	1.82	1.91	1.62	1.29	1.70
2006-07	1.55	1.77	1.79	1.95	1.83	1.93	1.64	1.31	1.72
Percentage increase in per capita revenue base, 2001-02 to 2006-07									
	%	%	%	%	%	%	%	%	%
	8.8	4.4	9.2	8.7	4.7	10.0	5.1	4.9	7.4

Calculating assessed revenues per capita

- 19 An effective rate of tax was calculated for each State by dividing actual revenue by the revenue base. Assessed revenues for each State were then calculated by applying the average Australian effective tax rate for each year to each State's revenue base for that year. Table 9 shows the calculations.

Table 9 Calculation of assessed revenue from effective rates of tax 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Population '000	6 856	5 168	4 136	2 082	1 577	492	337	213	20 859
Revenue base '000	10 613	9 161	7 414	4 056	2 887	950	551	280	35 912
Revenue base veh.pc	1.55	1.77	1.79	1.95	1.83	1.93	1.64	1.31	1.72
Actual revenues \$m	1394.3	605.4	750.9	320.0	225.5	70.9	69.2	13.8	3450.0
Actual revenues \$pc	203.38	117.16	181.56	153.71	143.03	144.29	205.42	64.69	165.40
Effective tax rate (a) \$/veh	131.38	66.08	101.28	78.91	78.12	74.65	125.50	49.25	96.07
Assessed revenues \$m	1019.6	880.1	712.3	389.6	277.3	91.3	52.9	26.9	3450.0
Assessed revenues (b) \$pc	148.71	170.32	172.22	187.14	175.90	185.69	157.25	126.20	165.40
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratio (c)	89.91	102.98	104.13	113.15	106.35	112.27	95.07	76.30	100.00
Revenue effort ratio (d)	136.76	68.79	105.42	82.14	81.31	77.71	130.64	51.26	100.00

(a) Effective tax rate was calculated by dividing actual revenue by the revenue base.

(b) Assessed revenue for each State was calculated by multiplying its revenue base by the average effective tax rate of \$96.07 per vehicle.

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

(d) For each State, actual revenue per capita was divided by assessed revenue per capita.

20 Assessed revenues per capita can also be calculated by developing a capacity factor from the revenue base and applying that to the average per capita revenue. Table 10 shows the calculations.

Table 10 Calculation of assessed revenue from category capacity ratios 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Actual revenue \$pc	203.38	117.16	181.56	153.71	143.03	144.29	205.42	64.69	165.40
Revenue base veh.pc	1.55	1.77	1.79	1.95	1.83	1.93	1.64	1.31	1.72
Revenue capacity ratio (a)	0.8991	1.0298	1.0413	1.1315	1.0635	1.1227	0.9507	0.7630	1.0000
Assessed revenue \$pc (b)	148.71	170.32	172.22	187.14	175.90	185.69	157.25	126.20	165.40

(a) State revenue base per capita divided by Australian revenue base per capita.

(b) State revenue capacity ratio multiplied by the Australian average actual revenue.

21 This alternative approach has the advantage of making explicit the States' relative revenue capacity. Also, by comparing actual revenues per capita with the assessed per capita revenues, a relative effort ratio can be derived.

22 Table 20 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.

23 Table 11 shows the actual and assessed per capita revenues for each State and the average revenue in 2006-07. Figure 1 presents the same information pictorially.

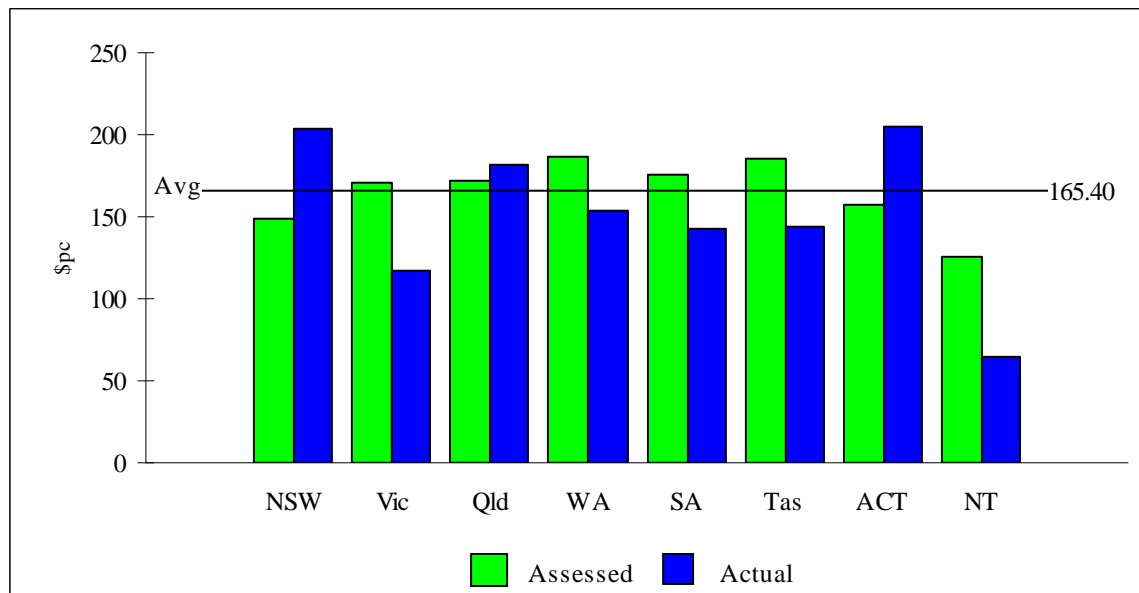
Table 11 Light vehicle registration fees and taxes assessment results, 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual revenues	203.38	117.16	181.56	153.71	143.03	144.29	205.42	64.69	165.40
Assessed revenues	148.71	170.32	172.22	187.14	175.90	185.69	157.25	126.20	165.40
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratio (a)	89.91	102.98	104.13	113.15	106.35	112.27	95.07	76.30	100.00
Revenue effort ratio (b)	136.76	68.79	105.42	82.14	81.31	77.71	130.64	51.26	100.00

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

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

Figure 1 Light vehicle registration fees and taxes revenue per capita — assessed, actual and average, 2006-07



Relative abilities to raise revenues

24 A State's revenue capacity compares its assessed revenue (which reflects its disabilities) with the average revenue (see Table 12). A capacity above 100 per cent means that a State has an above average capacity to raise revenue. Because the revenue base is calculated from the number of light motor vehicles registered each year, it would not be expected that there would be large year to year changes in vehicle registrations. This is reflected in the small movements in the individual States' revenue capacities.

Table 12 Revenue capacity, 2008 Update

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	%	%	%	%	%	%	%	%	%
2001-02	88.83	105.98	102.48	111.80	109.14	109.64	97.19	78.17	100.00
2002-03	89.24	105.69	102.47	111.58	108.53	109.18	97.86	76.51	100.00
2003-04	89.90	104.91	102.49	111.31	108.12	110.14	96.61	75.87	100.00
2004-05	90.26	104.40	102.59	111.31	107.31	111.22	96.16	76.25	100.00
2005-06	90.08	103.79	103.13	112.17	107.06	112.44	95.39	76.12	100.00
2006-07	89.91	102.98	104.13	113.15	106.35	112.27	95.07	76.30	100.00

- 25 In 2006-07, New South Wales, the ACT and Northern Territory had below average capacity. New South Wales and Northern Territory had fewer passenger vehicles per capita than average — passenger vehicles are around 70 per cent of the revenue base. The ACT was below average in light commercial vehicles and while it had high numbers of passenger vehicles per capita, some were Commonwealth, diplomatic and consular vehicles which were excluded from the revenue base. Those vehicles were 1.6 per cent of ACT passenger vehicle registrations in 2006-07 compared to the national average of under 0.1 per cent.
- 26 The other States had above average capacity. Victoria, Western Australia and South Australia had high per capita numbers of passenger vehicles, while Queensland, Western Australia and Tasmania had high numbers of light commercial vehicles per capita.

Revenue efforts

- 27 Revenue effort compares each State's actual revenue (which reflects both disabilities and policy choices) with its assessed revenue.
- 28 New South Wales, Queensland and the ACT made above average efforts (see Table 11). Table 2 showed they had relatively high registration fees for passenger vehicles. The other States made below average revenue efforts, implying below average levels of fees³.

EFFECT ON DISTRIBUTION OF THE POOL: 2008 UPDATE

- 29 Table 13 shows the assessed differences from average by State for 2006-07. 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.

³ However, some of the differences may have been due to some States having difficulty in allocating motor vehicles registration fees and taxes between light and heavy vehicles.

Table 13 Assessed revenues, difference from average, 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
Assessed reveues \$pc	148.71	170.32	172.22	187.14	175.90	185.69	157.25	126.20	165.40
Difference from average \$pc	-16.68	4.92	6.83	21.74	10.51	20.29	-8.15	-39.20	0.00
Population million	6.856	5.168	4.136	2.082	1.577	0.492	0.337	0.213	20.859
Difference from average \$m	-114.4	25.4	28.2	45.3	16.6	10.0	-2.7	-8.3	125.5

Note: For Australia, the extent of difference from equal per capita is equal to the sum of negatives or positives.

30 The assessed differences from average in \$ millions for each of the assessment years are presented in Table 14. The average of these amounts over the Update period provides an indication of the impact of the assessment on the distribution of the pool.

Table 14 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
2001-02	-90.3	35.4	11.1	27.6	17.0	5.6	-1.1	-5.3	96.7
2002-03	-93.1	36.2	12.1	29.2	16.9	5.7	-0.9	-6.1	100.1
2003-04	-94.7	34.1	13.5	31.2	17.5	6.8	-1.5	-6.8	103.1
2004-05	-98.6	33.2	15.4	34.0	17.0	8.2	-1.9	-7.3	107.8
2005-06	-104.9	30.1	19.7	38.6	17.2	9.5	-2.4	-7.8	115.1
2006-07	-114.4	25.4	28.2	45.3	16.6	10.0	-2.7	-8.3	125.5
Average	-99.3	32.4	16.7	34.3	17.0	7.6	-1.8	-6.9	108.0

31 Table 15 shows the effect of the assessed revenue differences on the distribution of the pool.

Table 15 Light vehicles registration fees and taxes, Contribution to distribution of the pool, 2008 Update ^a

NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redistributed
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
119.0	-37.8	-20.7	-42.4	-19.9	-9.2	2.2	8.7	129.9

(a) All distributions were calculated using the 2007-08 GST revenue pool and December 2007 population.

Note: The Total redistributed is the sum of negatives or positives.

32 The assessments imply the States with above average assessed revenue per capita — Victoria, Queensland, Western Australia, South Australia, and Tasmania — required a total of \$129.9 million less than an EPC distribution of the pool to provide the average level of service. The other States — New South Wales, the ACT and Northern Territory — had below average assessed revenues per capita and needed additional revenue from the pool totalling the same amount.

Differences from an equal per capita assessment

- 33 Per capita capacities were not equal because of the differences between States in the number of light vehicles registered per capita. The number of vehicles in each State would depend on, among other factors, the distribution of the population in the State, distances to be travelled, urbanisation, the availability of public transport, and type and locations of industry.

CHANGES IN DISTRIBUTION OF THE POOL: 2008 UPDATE COMPARED WITH 2007 UPDATE

- 34 Table 16 shows:
- the impact of the 2007 Update assessment on State shares of the pool;
 - the impact of the 2008 Update assessment on State shares of the pool; and
 - the difference.
- 35 The table also breaks the difference into smaller parts. As shown, changes in this update are relatively minor.

Table 16 Comparison of the 2008 Update and 2007 Update assessments

	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)	124.0	-43.5	-19.5	-40.8	-21.6	-8.5	1.7	8.2	133.8
Effect of revising category averages and revenue bases for 2001-02 to 2005-06									
Category averages	2.1	-0.7	-0.3	-0.7	-0.4	-0.1	0.0	0.1	2.2
Revenue bases	-4.2	1.2	1.7	0.1	0.6	-0.1	0.3	0.2	4.2
Interactions	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total	-2.2	0.5	1.4	-0.5	0.3	-0.2	0.3	0.4	2.9
Effect of replacing 2001-02 category averages and revenue bases with those for 2006-07									
Category averages	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Revenue bases	-2.9	5.2	-2.6	-1.1	1.5	-0.5	0.2	0.1	7.0
Interactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	-2.8	5.2	-2.6	-1.1	1.4	-0.5	0.2	0.1	7.0
Redistribution from EPC resulting from the 2008 Update assessment (a)	119.0	-37.8	-20.7	-42.4	-19.9	-9.2	2.2	8.7	129.9
Total effect of revisions and updating (b)	-5.0	5.7	-1.2	-1.6	1.7	-0.7	0.6	0.5	8.5

(a) Using the same pool and populations that were used to calculate the 2008 Update redistribution.

(b) This figure shows the change in the amount redistributed among the States between the 2007 Update and the 2008 Update. It does not necessarily equal the difference in the total redistribution from EPC between the two inquiries.

What has changed?

36 The changes arose because:

- there were revisions in the financial and assessment data used in the 2007 Update; and
- the reference period was advanced by one year — a new year came into the reference period and the oldest year dropped out.

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

Figure 2 Advancing the reference period, 2008 Update

2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
2007 Update					
	2008 Update				

38 The effect of revisions was calculated by replacing 2007 Update data with 2008 Update data for the years 2001-02 to 2005-06. The effect of advancing the reference period one year was assessed by comparing the data for the year entering the reference period (2006-07) with the data of the year dropping out (2001-02). In both cases, the Commission considered the impact of replacing financial data (average 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

- 39 **Revising revenue data.** New South Wales advised that it had reclassified revenue collected for the issue of plates from road user charges to the motor vehicle taxes — the correct classification under GFS. The revisions were made for all assessment years. In 2006-07, revenue collected from the issuing of plates for light motor vehicles was nearly \$60 million and represented around 4 per cent of total actual revenue collected by the State under this assessment, or around 1.6 per cent of total actual revenue for the assessment.
- 40 The net effect of the additional revenue was to raise the average effective tax rate for each assessment year. Since New South Wales and, to a much smaller extent, the ACT and Northern Territory, had below average revenue capacity, their shares of the pool increased by around \$2.2 million.
- 41 **Revising revenue base data.** There was a slight reduction in the revenue base because of the removal of non-class O vehicles from the non-freight carrying truck category. This led to a slight fall in the grants distributed to New South Wales, Tasmania and Northern Territory.
- 42 There were small adjustments to the yearly populations, with small increases in the populations of all States except New South Wales. While populations for Western Australia and Tasmania were revised upwards, the percentage increases were below the overall average percentage adjustments. In the absence of any other changes to revenue base calculations, the population revisions acted to increase the revenue raising capacity of New South Wales, Western Australia and Tasmania relative to other States.
- 43 The impact of these minor changes was a redistribution of \$4.2 million away from New South Wales and, to a far less extent, Tasmania, to the other States.
- 44 Table 17 summarises these changes. As noted, changes to the average revenues between the 2007 Update and the 2008 Update, other than for New South Wales, were small, and there was little change to the relative capacities due to the revisions to the revenue bases.

Table 17 Light vehicles registration fees and taxes 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	163.33	96.48	155.23	135.10	126.51	123.39	166.75	64.09	137.75
2008 Update	170.41	96.11	154.50	134.83	125.95	123.26	165.26	63.47	139.74
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratios									
2007 Update	89.32	105.11	102.89	111.69	108.28	110.46	97.17	77.27	100.00
2008 Update	89.66	104.95	102.63	111.63	108.03	110.52	96.64	76.58	100.00

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

45 The main cause of change in the distribution of the pool in the 2008 Update was the substitution of 2006-07 data for 2001-02 data. Table 18 shows the actual and assessed revenues and implied capacities for 2001-02 and 2006-07 for the 2008 Update.

Table 18 Light vehicle registration fees and taxes 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	149.21	81.27	136.69	120.75	115.10	108.58	121.40	72.62	122.39
2006-07	203.38	117.16	181.56	153.71	143.03	144.29	205.42	64.69	165.40
Assessed revenues									
2001-02	108.72	129.71	125.42	136.82	133.57	134.18	118.95	95.67	122.39
2006-07	148.71	170.32	172.22	187.14	175.90	185.69	157.25	126.20	165.40
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratios									
2001-02	88.83	105.98	102.48	111.80	109.14	109.64	97.19	78.17	100.00
2006-07	89.91	102.98	104.13	113.15	106.35	112.27	95.07	76.30	100.00

46 **Replacing revenue data.** The national average per capita revenues increased by 35.1 per cent, slightly more than the increase in the pool of 34.8 per cent. The category was therefore slightly more important in 2006-07 than in 2001-02 which had minor effects on the distribution of the pool, benefiting those States with a below average raising capacity, principally New South Wales, the ACT and Northern Territory.

47 **Replacing revenue base data.** The key changes in State circumstances between 2001-02 and 2006-07 were the different patterns of car ownership. The revenue base figures given in Table 8 highlight the above average growth that occurred in New South Wales, Queensland, Western Australia and Tasmania over the past 5 years.

48 Table 19 shows the percentage change in vehicle registrations by major vehicle type (unweighted) between 2001–02 and 2006–07. Increases in vehicle registrations were above average in Queensland, Western Australia and Tasmania.

- In Queensland and Western Australia, the increases are related to the improved economic activity associated with the resources boom and associated growth in the construction industries as shown by the strong growth in registrations of light commercial vehicles and rigid trucks with a gross vehicle mass of less than 4.5 tonnes.
- Western Australia continues to have the highest overall per capita vehicle registrations in Australia (Table 6). The increase in vehicle registrations in Western Australia over the past five years was above average particularly in passenger vehicle registrations (Table 19). Increase in registration numbers lagged somewhat between 2001-02 and 2003-04, but have picked up strongly since 2004-05.
- For Tasmania, the increased vehicle registrations reflect the above average growth in employment and wage and salaries over this period. This growth has happened across a range of industries, although from a relatively low base. One of the explanations of the higher level of consumption has included the so-called wealth effect resulting from increased house prices and low gearing.
- In New South Wales, growth in light vehicle registrations has been above average. While employment income growth has been below average, average earnings in the State are still well above average. With there being a down turn in housing investment in New South Wales, it may well be that consumer spending has been directed towards motor vehicle purchases.

Table 19 Change in per capita light vehicle registrations, 2001-02 to 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	%	%	%	%	%	%	%	%	%
Passenger vehicles	8.1	3.6	7.4	8.2	3.4	7.3	4.1	3.0	6.3
Light commercial vehicles	12.0	9.4	15.4	11.5	10.1	16.0	11.5	12.0	12.7
Rigid trucks - less than 4.5 tonnes	17.8	26.1	35.9	32.5	22.9	16.0	4.9	39.3	25.6
Non-freight trucks - less than 4.5 tonnes	32.2	27.8	57.6	5.8	8.1	40.0	-5.1	138.1	27.5
Trailers - less than 4.5 tonnes	6.1	0.6	4.5	4.8	6.4	14.9	5.3	-3.6	5.0
Motorcycles	34.4	12.7	41.8	34.4	25.0	21.9	22.2	19.3	29.3
All light vehicles a	9.1	4.4	9.7	9.3	5.4	11.7	5.6	4.7	7.9

(a) Includes other smaller categories not included in table.

49 Changes in the distribution of light motor vehicles between the States (the revenue base) between 2001-02 and 2006-07 resulted in a redistribution of the pool of \$7.0 million away from New South Wales (\$2.9 million), Queensland (\$2.6 million), Western Australia

(\$1.1 million) and Tasmania (\$0.5 million). These were the States where the revenue raising capacity increased between 2001-02 and 2006-07.

- 50 The revenue raising capacities of Victoria, South Australia, the ACT and Northern Territory were lower in 2006-07 than in 2001-02, resulting in an increase in their revenue from the pool, totalling \$7.0 million.

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.

A handwritten signature in black ink, appearing to be 'L. Feng', written in a cursive style.

Date: 29 February 2008

Table 20 Assessment of revenue, Light vehicle registration fees and taxes

	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		130.13		140.15		150.30		155.73		165.40
New South Wales										
Assessed difference	93.135	14.00	94.745	14.16	98.571	14.64	104.920	15.45	114.387	16.68
Revenue - Assessed	772.585	116.13	843.215	125.99	913.349	135.66	952.326	140.28	1 019.552	148.71
Actual	1 069.289	160.72	1 146.660	171.33	1 221.090	181.37	1 285.795	189.39	1 394.301	203.38
Victoria										
Assessed difference	- 36.215	- 7.40	- 34.125	- 6.89	- 33.179	- 6.61	- 30.067	- 5.91	- 25.434	- 4.92
Revenue - Assessed	673.232	137.52	728.722	147.04	787.594	156.91	822.884	161.64	880.131	170.32
Actual	407.007	83.14	465.026	93.83	547.753	109.13	576.318	113.20	605.413	117.16
Queensland										
Assessed difference	- 12.096	- 3.21	- 13.461	- 3.48	- 15.421	- 3.90	- 19.729	- 4.87	- 28.230	- 6.83
Revenue - Assessed	502.340	133.34	554.819	143.63	610.066	154.20	650.257	160.60	712.254	172.22
Actual	547.003	145.19	597.608	154.71	651.413	164.65	693.469	171.28	750.873	181.56
Western Australia										
Assessed difference	- 29.213	- 15.07	- 31.189	- 15.85	- 33.998	- 17.00	- 38.643	- 18.96	- 45.270	- 21.74
Revenue - Assessed	281.463	145.20	307.034	156.00	334.596	167.30	356.114	174.69	389.636	187.14
Actual	253.475	130.76	272.464	138.43	282.423	141.21	291.545	143.01	320.040	153.71
South Australia										
Assessed difference	- 16.937	- 11.10	- 17.478	- 11.38	- 16.986	- 10.98	- 17.169	- 11.00	- 16.563	- 10.51
Revenue - Assessed	215.554	141.22	232.788	151.53	249.445	161.28	260.182	166.73	277.337	175.90
Actual	181.370	118.83	195.593	127.32	206.506	133.52	210.649	134.99	225.506	143.03
Tasmania										
Assessed difference	- 5.674	- 11.94	- 6.834	- 14.22	- 8.178	- 16.87	- 9.462	- 19.37	- 9.976	- 20.29
Revenue - Assessed	67.489	142.07	74.202	154.37	81.045	167.17	85.531	175.10	91.294	185.69
Actual	54.810	115.38	60.742	126.36	63.912	131.83	65.524	134.14	70.940	144.29
Australian Capital Territory										
Assessed difference	0.904	2.79	1.548	4.74	1.898	5.78	2.386	7.18	2.744	8.15
Revenue - Assessed	41.277	127.34	44.171	135.41	47.481	144.52	49.353	148.55	52.944	157.25
Actual	49.562	152.90	56.540	173.33	60.581	184.40	64.545	194.27	69.164	205.42
Northern Territory										
Assessed difference	6.096	30.56	6.795	33.82	7.293	35.70	7.763	37.19	8.342	39.20
Revenue - Assessed	19.857	99.56	21.362	106.33	23.409	114.60	24.741	118.54	26.855	126.20
Actual	11.279	56.55	11.680	58.14	13.306	65.14	13.543	64.88	13.766	64.69