

SECTION 2

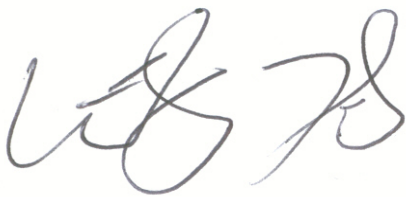
ASSESSMENT OF OWN-SOURCE REVENUES – GST RELATIVITIES

- 1 Section 2 summarises the assessment results for each category of State own-source revenues. These results are used to calculate the GST relativities.
- 2 Table 1 shows the average and actual revenues per capita for each category for the five years of the assessment period and the year that dropped out of the assessment period in this update (2001-02).
- 3 Table 2 shows the average and assessed revenues per capita for each category for the six years 2001-02 to 2006-07. Assessed revenues reflect the effect of advantages and/or disadvantages in raising revenue — revenue raising disabilities.
- 4 Table 3 shows revenue raising capacity ratios for each category. Revenue raising capacity ratios compare each State's capacity to raise revenue given its revenue raising disabilities with the average. Revenue raising capacities ratios are the ratio of a State's assessed per capita revenue to the average revenue. Equivalently, they are the ratio of a State's revenue base per capita to the Australian revenue base per capita. Table 3 also shows the percentage contribution of the average revenue for each category to total own-source revenue, as a guide to the importance of the revenue raising capacity ratios for that category in shaping the overall per capita relativities.
- 5 Table 4 shows implied revenue raising effort ratios. They are the ratio of a State's actual revenue to its assessed revenue. Actual revenues reflect revenue raising disabilities and differences in policies. Abnormal receipts, such as special dividends required of State-owned enterprises, affect the apparent effort of the State that receives them and reduces the apparent effort of other States (because they increase assessed revenues and the average revenue).
- 6 Following the summary tables are the assessment results for each category of own source revenue. The details include:
 - a description of the category;

- a brief description of the assessment method;
- the results for 2006-07 and comments on them;
- the contribution of the assessment to State shares of the GST revenue and health care grants¹;
- the changes to the assessment since the 2007 Update and their effect on the distribution of the GST revenue; and
- the results for all years of the assessment period.

7 The size of the illustrative GST pool changes from one inquiry to the next. The analysis of effects of the assessment on GST revenue distribution uses an illustrative grant pool. To ensure that only the effects of changes in Commission assessments are shown, the analysis measures grant effects using the 2007-08 pool of GST revenue and health care grants of \$50 994.2 million as published in the Commonwealth of Australia's *Mid-Year Economic and Fiscal Outlook*.

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.



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¹ Hereafter described as GST revenue.

Table 1 Actual and average^a revenues per capita — GST relativities

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Payroll Tax - ACAT 2010									
2001-02	496.29	609.15	529.14	332.25	469.19	396.37	326.05	457.65	466.77
2002-03	513.26	619.74	535.14	354.01	517.75	428.54	327.30	502.20	497.53
2003-04	539.86	650.01	547.67	382.92	569.01	464.67	353.15	527.91	450.47
2004-05	590.39	716.60	606.64	423.09	595.77	481.65	399.29	562.54	540.55
2005-06	635.24	761.44	648.50	473.46	655.84	507.74	438.63	611.06	596.03
2006-07	688.62	824.67	673.19	539.65	762.33	535.95	445.73	652.47	603.75
Land Revenue - ACAT 2015									
2001-02	117.84	154.41	121.63	62.93	137.64	92.26	55.83	103.37	0.00
2002-03	135.16	170.81	149.95	73.97	153.99	103.12	58.47	125.37	0.00
2003-04	154.71	202.53	167.77	81.14	163.94	128.76	57.02	152.05	0.00
2004-05	183.54	244.52	186.80	105.85	181.30	165.64	89.97	169.59	0.00
2005-06	183.07	253.32	171.65	99.90	179.72	186.57	100.53	176.34	0.00
2006-07	216.68	297.25	209.90	117.35	216.43	210.61	126.04	199.79	0.00
Stamp Duty on Conveyances - ACAT 2105									
2001-02	372.82	472.08	389.86	287.49	338.18	233.69	150.35	363.97	174.01
2002-03	441.00	552.71	432.19	366.90	429.88	280.33	197.64	460.05	216.71
2003-04	518.77	585.14	492.65	482.29	613.36	376.44	268.88	576.24	320.16
2004-05	458.90	487.43	432.05	436.87	609.08	365.20	259.60	429.52	364.69
2005-06	516.59	476.76	493.11	481.46	934.96	384.29	273.95	512.94	542.66
2006-07	614.09	607.66	551.03	614.72	978.48	457.12	318.27	689.97	501.69
Financial Transaction Taxes - ACAT 2130									
2001-02	10.83	12.22	0.00	25.80	7.38	11.99	0.00	11.70	0.00
2002-03	11.63	12.80	0.00	27.96	8.19	12.97	0.00	12.31	0.00
2003-04	12.36	13.33	0.00	30.19	8.69	13.44	0.00	11.98	0.00
2004-05	13.00	13.96	0.00	31.67	8.79	14.54	0.00	12.56	0.00
2005-06	13.72	14.65	0.00	33.58	9.45	14.70	0.00	13.31	0.00
2006-07	14.44	14.54	0.00	36.46	11.08	14.75	0.00	12.90	0.00
Stamp Duties on Shares and Marketable Securities - ACAT 2145									
2001-02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002-03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003-04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004-05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note: The revenues for financial transaction taxes and stamp duty on shares and marketable securities include the effect of 'backcasting'.

Table 1 Actual and average^a revenues per capita — GST relativities (*continued*)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Gambling Taxation - ACAT 2350									
2001-02	190.59	183.68	283.32	156.79	57.20	205.87	140.85	133.64	167.01
2002-03	194.38	189.72	270.80	169.66	61.28	222.54	151.06	153.33	189.19
2003-04	202.15	196.27	267.19	187.91	67.23	246.68	164.71	163.68	200.62
2004-05	213.07	212.27	272.74	203.72	67.13	259.13	167.09	156.63	234.30
2005-06	221.59	223.80	286.77	207.74	71.78	256.70	161.79	153.06	277.81
2006-07	228.95	241.04	291.90	199.54	78.90	267.96	175.44	155.18	302.29
Insurance Taxation - ACAT 2410									
2001-02	87.49	73.73	104.15	76.62	105.94	112.03	52.09	74.64	80.44
2002-03	94.55	66.50	120.82	85.46	123.07	131.41	61.05	84.52	94.26
2003-04	100.36	63.25	133.04	91.30	141.60	137.40	70.32	95.01	97.81
2004-05	102.15	62.76	135.26	90.15	149.50	146.84	69.26	95.97	105.02
2005-06	109.18	77.10	138.43	91.58	160.06	145.85	76.65	99.28	101.68
2006-07	115.91	87.28	140.60	101.09	161.11	154.54	77.26	102.45	108.56
Heavy Vehicle Registration Fees and Taxes - ACAT 2415									
2001-02	26.87	19.65	26.49	26.35	43.04	43.35	26.50	7.04	37.78
2002-03	28.79	21.17	28.70	27.95	46.60	43.84	28.28	9.76	44.92
2003-04	30.48	22.70	30.96	28.43	49.37	45.64	31.38	10.30	47.22
2004-05	31.87	24.16	32.07	30.23	50.43	46.31	33.49	9.85	53.68
2005-06	33.08	25.19	33.66	32.04	51.08	46.77	33.17	10.31	53.85
2006-07	35.18	26.96	35.24	34.16	54.86	49.32	38.17	10.25	53.14
Light Vehicle Registration Fees and Taxes - ACAT 2420									
2001-02	122.39	149.21	81.27	136.69	120.75	115.10	108.58	121.40	72.62
2002-03	130.13	160.72	83.14	145.19	130.76	118.83	115.38	152.90	56.55
2003-04	140.15	171.33	93.83	154.71	138.43	127.32	126.36	173.33	58.14
2004-05	150.30	181.37	109.13	164.65	141.21	133.52	131.83	184.40	65.14
2005-06	155.73	189.39	113.20	171.28	143.01	134.99	134.14	194.27	64.88
2006-07	165.40	203.38	117.16	181.56	153.71	143.03	144.29	205.42	64.69
Stamp Duty on Motor Vehicle Registrations and Transfers - ACAT 2430									
2001-02	76.86	75.30	95.05	50.19	94.39	75.48	63.69	63.88	72.86
2002-03	86.08	80.28	102.67	62.16	119.52	82.83	74.80	72.69	73.19
2003-04	94.23	86.82	109.79	70.05	138.73	90.40	82.09	73.87	78.15
2004-05	94.60	84.72	110.69	67.39	151.26	90.14	86.95	72.17	84.99
2005-06	93.47	80.73	107.43	66.34	167.88	85.58	81.58	73.24	86.40
2006-07	95.97	80.78	106.85	69.31	188.57	84.10	78.98	75.54	92.95

Table 1 Actual and average^a revenues per capita — GST relativities (continued)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Other Revenue - ACAT 2950									
2001-02	78.94	122.05	73.02	43.37	65.05	36.00	51.12	33.70	47.75
2002-03	88.46	143.37	65.29	63.26	68.00	47.77	22.22	43.79	41.63
2003-04	92.64	135.45	70.92	76.43	80.18	63.57	27.62	71.76	47.58
2004-05	69.30	100.95	28.49	72.11	87.97	55.24	30.81	36.48	42.27
2005-06	76.31	117.79	25.16	79.06	102.03	38.78	33.19	36.29	115.48
2006-07	63.83	91.37	25.71	78.27	70.13	43.47	20.60	54.51	25.90
Mining Revenue - ACAT 3180									
2001-02	108.36	32.70	4.24	201.28	527.07	54.48	15.63	0.00	213.27
2002-03	110.73	35.31	4.22	183.32	576.58	53.44	7.20	0.00	206.82
2003-04	101.38	34.79	4.33	164.83	516.98	48.93	14.21	0.00	196.01
2004-05	143.70	58.87	4.40	251.06	668.40	65.30	38.16	0.00	221.02
2005-06	196.11	75.49	5.81	366.55	884.94	78.55	49.11	0.00	262.13
2006-07	206.19	73.97	7.37	330.33	1021.70	91.47	76.21	0.00	378.70
Contributions by Trading Enterprises - ACAT 3305									
2001-02	235.87	250.43	126.62	319.23	343.67	194.41	296.04	146.11	149.53
2002-03	227.06	211.80	159.41	290.85	329.63	186.60	375.61	147.15	280.18
2003-04	243.67	264.65	122.63	290.39	385.37	219.10	388.51	87.77	338.85
2004-05	255.08	244.65	200.11	275.19	385.30	196.12	376.91	307.16	358.48
2005-06	291.40	287.58	212.66	280.00	410.85	380.60	393.48	472.69	196.09
2006-07	288.85	302.51	290.03	216.44	351.90	296.34	359.71	395.36	222.60
Own-source revenue - total									
2001-02	1 925.15	2 154.61	1 834.79	1 718.98	2 309.49	1 571.03	1 286.73	1 517.11	1 482.04
2002-03	2 061.24	2 264.94	1 952.34	1 850.70	2 565.25	1 712.22	1 419.00	1 764.07	1 700.98
2003-04	2 230.76	2 426.27	2 040.78	2 040.60	2 872.89	1 962.34	1 584.26	1 943.90	1 835.01
2004-05	2 305.89	2 432.26	2 118.36	2 151.97	3 096.14	2 019.64	1 683.34	2 036.86	2 070.15
2005-06	2 525.49	2 583.24	2 236.39	2 382.99	3 771.59	2 261.13	1 776.21	2 352.78	2 297.03
2006-07	2 734.11	2 851.40	2 448.97	2 518.88	4 049.21	2 348.66	1 860.71	2 553.84	2 354.26

(a) Population weighted average of States.

Table 2 Average^a and assessed revenues per capita — GST relativities

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Payroll Tax - ACAT 2010									
2001-02	496.29	584.86	528.62	388.88	468.86	407.36	314.56	348.38	363.62
2002-03	513.26	593.45	537.91	412.61	513.13	431.64	317.14	423.11	373.63
2003-04	539.86	613.13	572.73	445.53	548.80	444.87	351.55	413.42	396.07
2004-05	590.39	672.53	626.64	490.76	594.51	480.30	384.65	447.25	433.57
2005-06	635.24	711.97	671.97	548.63	643.85	517.59	422.38	478.51	466.84
2006-07	688.62	762.37	716.49	608.05	707.25	586.60	453.42	537.25	558.31
Land Revenue - ACAT 2015									
2001-02	117.84	162.48	113.38	95.30	110.93	43.90	19.37	79.86	85.55
2002-03	135.16	188.69	123.86	108.78	130.45	53.16	19.26	111.37	113.48
2003-04	154.71	237.64	127.01	116.26	130.78	66.12	19.00	122.77	103.14
2004-05	183.54	247.56	179.03	161.96	150.67	83.04	27.18	148.56	111.94
2005-06	183.07	251.68	174.39	152.71	158.25	87.67	32.88	159.08	97.27
2006-07	216.68	279.40	176.91	214.56	250.39	105.72	49.76	198.04	110.71
Stamp Duty on Conveyances - ACAT 2105									
2001-02	372.82	488.00	326.24	373.14	315.57	195.52	144.66	352.27	151.44
2002-03	441.00	586.96	348.23	453.76	395.72	236.24	194.65	439.67	204.03
2003-04	518.77	609.48	423.46	620.11	489.00	320.25	277.73	521.93	281.47
2004-05	458.90	478.60	376.10	590.81	529.90	299.67	275.19	414.56	307.52
2005-06	516.59	494.29	421.47	645.27	814.05	298.02	277.93	443.93	468.71
2006-07	614.09	621.89	472.71	792.78	858.27	370.83	335.11	585.98	425.73
Financial Transaction Taxes - ACAT 2130									
2001-02	10.83	13.90	12.20	7.50	7.59	7.80	4.82	10.70	5.78
2002-03	11.63	14.72	13.15	8.22	8.51	8.53	4.96	11.38	6.25
2003-04	12.36	15.66	13.70	9.07	9.23	9.03	5.41	11.32	6.81
2004-05	13.00	16.39	14.61	9.50	9.33	9.77	6.11	11.85	7.61
2005-06	13.72	17.28	15.43	10.13	10.07	9.92	6.59	12.62	8.12
2006-07	14.44	17.61	16.07	11.28	12.13	10.21	6.50	12.56	9.11
Stamp Duties on Shares and Marketable Securities - ACAT 2145									
2001-02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002-03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003-04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004-05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Table 2 Average^a and assessed revenues per capita — GST relativities (*continued*)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Gambling Taxation - ACAT 2350									
2001-02	190.59	197.17	191.91	179.35	186.78	188.29	170.08	230.77	185.23
2002-03	194.38	199.42	196.16	183.29	193.67	190.97	176.36	242.60	190.14
2003-04	202.15	207.12	204.32	190.57	203.42	196.73	183.64	252.51	197.30
2004-05	213.07	218.21	215.63	201.86	212.34	205.97	195.79	267.37	212.05
2005-06	221.59	225.49	224.41	211.26	221.39	214.73	205.03	280.21	224.40
2006-07	228.95	230.79	232.14	220.19	230.80	221.02	213.20	297.47	231.54
Insurance Taxation - ACAT 2410									
2001-02	87.49	106.64	89.39	71.31	69.27	79.48	56.57	58.38	61.33
2002-03	94.55	132.24	85.31	68.00	72.81	78.98	49.48	65.30	51.23
2003-04	100.36	121.19	99.48	85.30	87.40	91.11	58.13	67.20	69.81
2004-05	102.15	121.13	99.73	87.86	92.68	97.60	66.83	72.63	70.91
2005-06	109.18	127.27	105.47	96.11	105.59	103.25	72.44	78.52	79.08
2006-07	115.91	141.54	105.84	103.86	105.19	108.94	71.93	80.21	83.10
Heavy Vehicle Registration Fees and Taxes - ACAT 2415									
2001-02	26.87	18.81	28.64	30.83	39.09	34.27	26.28	7.93	36.96
2002-03	28.79	20.02	31.50	32.74	39.75	37.87	27.73	8.40	40.19
2003-04	30.48	21.25	33.78	34.75	42.44	37.58	29.87	8.51	40.68
2004-05	31.87	22.11	35.20	36.36	46.04	37.30	31.43	8.47	43.70
2005-06	33.08	22.69	36.31	37.85	49.57	38.04	31.82	8.85	43.40
2006-07	35.18	23.47	38.69	41.04	53.61	39.31	33.11	8.78	48.62
Light Vehicle Registration Fees and Taxes - ACAT 2420									
2001-02	122.39	108.72	129.71	125.42	136.82	133.57	134.18	118.95	95.67
2002-03	130.13	116.13	137.52	133.34	145.20	141.22	142.07	127.34	99.56
2003-04	140.15	125.99	147.04	143.63	156.00	151.53	154.37	135.41	106.33
2004-05	150.30	135.66	156.91	154.20	167.30	161.28	167.17	144.52	114.60
2005-06	155.73	140.28	161.64	160.60	174.69	166.73	175.10	148.55	118.54
2006-07	165.40	148.71	170.32	172.22	187.14	175.90	185.69	157.25	126.20
Stamp Duty on Motor Vehicle Registrations and Transfers - ACAT 2430									
2001-02	76.86	74.84	82.70	77.05	81.70	66.78	64.04	66.08	76.87
2002-03	86.08	81.57	90.07	95.52	88.81	72.86	76.33	74.55	77.29
2003-04	94.23	87.41	97.30	108.48	100.11	80.39	80.34	75.88	83.18
2004-05	94.60	86.31	98.55	104.82	108.79	80.58	86.63	74.78	90.86
2005-06	93.47	82.63	96.71	104.25	117.58	77.71	82.31	76.67	93.32
2006-07	95.97	82.94	96.77	109.58	130.32	76.82	80.17	79.11	101.00

Table 2 Average^a and assessed revenues per capita — GST relativities (*continued*)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Other Revenue - ACAT 2950									
2001-02	78.94	78.94	78.94	78.94	78.94	78.94	78.94	78.94	78.94
2002-03	88.46	88.46	88.46	88.46	88.46	88.46	88.46	88.46	88.46
2003-04	92.64	92.64	92.64	92.64	92.64	92.64	92.64	92.64	92.64
2004-05	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30	69.30
2005-06	76.31	76.31	76.31	76.31	76.31	76.31	76.31	76.31	76.31
2006-07	63.83	63.83	63.83	63.83	63.83	63.83	63.83	63.83	63.83
Mining Revenue - ACAT 3180									
2001-02	108.36	46.51	4.79	184.91	495.19	61.76	20.35	0.00	283.31
2002-03	110.73	44.17	6.00	184.95	529.93	54.11	11.09	0.00	275.78
2003-04	101.38	43.84	5.55	162.92	475.89	52.64	12.29	0.00	280.13
2004-05	143.70	68.78	6.53	258.31	604.20	68.38	39.90	0.00	302.61
2005-06	196.11	89.28	7.29	371.91	799.94	91.74	55.09	0.00	391.28
2006-07	206.19	81.10	8.24	348.31	960.24	87.13	66.37	0.00	434.84
Contributions by Trading Enterprises - ACAT 3305									
2001-02	235.87	235.87	235.87	235.87	235.87	235.87	235.87	235.87	235.87
2002-03	227.06	227.06	227.06	227.06	227.06	227.06	227.06	227.06	227.06
2003-04	243.67	243.67	243.67	243.67	243.67	243.67	243.67	243.67	243.67
2004-05	255.08	255.08	255.08	255.08	255.08	255.08	255.08	255.08	255.08
2005-06	291.40	291.40	291.40	291.40	291.40	291.40	291.40	291.40	291.40
2006-07	288.85	288.85	288.85	288.85	288.85	288.85	288.85	288.85	288.85
Own-source revenue - total									
2001-02	1 925.15	2 116.72	1 822.39	1 848.49	2 226.60	1 533.55	1 269.72	1 588.11	1 660.58
2002-03	2 061.24	2 292.88	1 885.22	1 996.74	2 433.50	1 621.10	1 334.58	1 819.23	1 747.10
2003-04	2 230.76	2 419.03	2 060.67	2 252.93	2 579.38	1 786.56	1 508.64	1 945.25	1 901.23
2004-05	2 305.89	2 391.67	2 133.31	2 420.82	2 840.14	1 848.26	1 605.26	1 914.38	2 019.74
2005-06	2 525.49	2 530.57	2 282.80	2 706.43	3 462.70	1 973.11	1 729.28	2 054.66	2 358.67
2006-07	2 734.11	2 742.49	2 386.87	2 974.55	3 848.03	2 135.16	1 847.93	2 309.33	2 481.84

Table 3 Revenue raising capacity ratios^a — GST relativities

	Percent of								
own-source revenue	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	
%	%	%	%	%	%	%	%	%	%
Payroll Tax - ACAT 2010									
2001-02	25.78	117.85	106.51	78.36	94.47	82.08	63.38	70.20	73.27
2002-03	24.90	115.62	104.80	80.39	99.98	84.10	61.79	82.44	72.80
2003-04	24.20	113.57	106.09	82.53	101.66	82.41	65.12	76.58	73.37
2004-05	25.60	113.91	106.14	83.12	100.70	81.35	65.15	75.76	73.44
2005-06	25.15	112.08	105.78	86.37	101.36	81.48	66.49	75.33	73.49
2006-07	25.19	110.71	104.05	88.30	102.71	85.18	65.84	78.02	81.08
Land Revenue - ACAT 2015									
2001-02	6.12	137.88	96.21	80.87	94.13	37.25	16.44	67.76	72.60
2002-03	6.56	139.60	91.64	80.48	96.51	39.33	14.25	82.39	83.96
2003-04	6.94	153.60	82.10	75.15	84.54	42.74	12.28	79.35	66.67
2004-05	7.96	134.88	97.55	88.24	82.09	45.24	14.81	80.94	60.99
2005-06	7.25	137.48	95.26	83.42	86.44	47.89	17.96	86.89	53.13
2006-07	7.93	128.94	81.65	99.02	115.56	48.79	22.96	91.40	51.09
Stamp Duty on Conveyances - ACAT 2105									
2001-02	19.37	130.89	87.51	100.09	84.64	52.44	38.80	94.49	40.62
2002-03	21.39	133.10	78.96	102.89	89.73	53.57	44.14	99.70	46.27
2003-04	23.26	117.49	81.63	119.53	94.26	61.73	53.54	100.61	54.26
2004-05	19.90	104.29	81.96	128.74	115.47	65.30	59.97	90.34	67.01
2005-06	20.45	95.68	81.59	124.91	157.58	57.69	53.80	85.93	90.73
2006-07	22.46	101.27	76.98	129.10	139.76	60.39	54.57	95.42	69.33
Financial Transaction Taxes - ACAT 2130									
2001-02	0.56	128.32	112.70	69.25	70.05	72.02	44.52	98.81	53.37
2002-03	0.56	126.53	113.06	70.67	73.14	73.33	42.62	97.85	53.70
2003-04	0.55	126.73	110.89	73.37	74.68	73.08	43.80	91.62	55.08
2004-05	0.56	126.12	112.43	73.13	71.79	75.14	47.02	91.20	58.55
2005-06	0.54	125.98	112.49	73.82	73.43	72.32	48.01	92.03	59.16
2006-07	0.53	121.97	111.28	78.16	84.02	70.75	45.04	87.01	63.11
Stamp Duties on Shares and Marketable Securities - ACAT 2145									
2001-02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2002-03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2003-04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2004-05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2005-06	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2006-07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Table 3 Revenue raising capacity ratios^(a) — GST relativities (*continued*)

	Percent of own-source revenue	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Gambling Taxation - ACAT 2350									
2001-02	9.90	103.46	100.70	94.10	98.00	98.80	89.24	121.08	97.19
2002-03	9.43	102.59	100.91	94.29	99.63	98.25	90.73	124.81	97.82
2003-04	9.06	102.46	101.07	94.27	100.63	97.32	90.84	124.91	97.60
2004-05	9.24	102.41	101.20	94.74	99.66	96.67	91.89	125.49	99.52
2005-06	8.77	101.76	101.28	95.34	99.91	96.90	92.53	126.46	101.27
2006-07	8.37	100.80	101.39	96.17	100.81	96.53	93.12	129.93	101.13
Insurance Taxation - ACAT 2410									
2001-02	4.54	121.88	102.16	81.50	79.17	90.84	64.66	66.72	70.10
2002-03	4.59	139.86	90.23	71.92	77.01	83.53	52.33	69.07	54.18
2003-04	4.50	120.76	99.13	85.00	87.09	90.79	57.92	66.96	69.57
2004-05	4.43	118.59	97.63	86.01	90.73	95.55	65.43	71.11	69.42
2005-06	4.32	116.57	96.60	88.03	96.71	94.57	66.35	71.92	72.43
2006-07	4.24	122.11	91.32	89.61	90.76	93.99	62.06	69.20	71.70
Heavy Vehicle Registration Fees and Taxes - ACAT 2415									
2001-02	1.40	69.97	106.58	114.70	145.45	127.54	97.80	29.50	137.52
2002-03	1.40	69.53	109.39	113.71	138.05	131.54	96.31	29.17	139.59
2003-04	1.37	69.71	110.80	113.98	139.23	123.26	97.99	27.92	133.46
2004-05	1.38	69.38	110.44	114.08	144.45	117.02	98.61	26.59	137.09
2005-06	1.31	68.57	109.76	114.40	149.85	114.98	96.19	26.75	131.20
2006-07	1.29	66.72	109.99	116.67	152.42	111.75	94.12	24.95	138.21
Light Vehicle Registration Fees and Taxes - ACAT 2420									
2001-02	6.36	88.83	105.98	102.48	111.80	109.14	109.64	97.19	78.17
2002-03	6.31	89.24	105.69	102.47	111.58	108.53	109.18	97.86	76.51
2003-04	6.28	89.90	104.91	102.49	111.31	108.12	110.14	96.61	75.87
2004-05	6.52	90.26	104.40	102.59	111.31	107.31	111.22	96.16	76.25
2005-06	6.17	90.08	103.79	103.13	112.17	107.06	112.44	95.39	76.12
2006-07	6.05	89.91	102.98	104.13	113.15	106.35	112.27	95.07	76.30
Stamp Duty on Motor Vehicle Registrations and Transfers - ACAT 2430									
2001-02	3.99	97.37	107.59	100.25	106.29	86.89	83.32	85.97	100.02
2002-03	4.18	94.76	104.63	110.96	103.17	84.64	88.67	86.60	89.78
2003-04	4.22	92.76	103.25	115.12	106.23	85.31	85.26	80.53	88.27
2004-05	4.10	91.24	104.17	110.80	115.00	85.18	91.58	79.05	96.04
2005-06	3.70	88.40	103.47	111.53	125.79	83.14	88.05	82.02	99.84
2006-07	3.51	86.42	100.83	114.18	135.79	80.04	83.53	82.43	105.24

Table 3 Revenue raising capacity ratios^(a) — GST relativities (continued)

	Percent of own-source revenue	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Other Revenue - ACAT 2950									
2001-02	4.10	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	4.29	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	4.15	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	3.01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	3.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	2.33	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Mining Revenue - ACAT 3180									
2001-02	5.63	42.92	4.42	170.64	456.98	56.99	18.78	0.00	261.45
2002-03	5.37	39.89	5.42	167.03	478.57	48.87	10.01	0.00	249.05
2003-04	4.54	43.25	5.48	160.70	469.42	51.93	12.13	0.00	276.32
2004-05	6.23	47.87	4.55	179.76	420.46	47.59	27.77	0.00	210.59
2005-06	7.77	45.52	3.72	189.64	407.90	46.78	28.09	0.00	199.52
2006-07	7.54	39.33	4.00	168.93	465.71	42.26	32.19	0.00	210.89
Contributions by Trading Enterprises - ACAT 3305									
2001-02	12.25	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	11.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	10.92	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	11.06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	11.54	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	10.56	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Own-source revenue - total									
2001-02	100.00	109.95	94.66	96.02	115.66	79.66	65.95	82.49	86.26
2002-03	100.00	111.24	91.46	96.87	118.06	78.65	64.75	88.26	84.76
2003-04	100.00	108.44	92.38	100.99	115.63	80.09	67.63	87.20	85.23
2004-05	100.00	103.72	92.52	104.98	123.17	80.15	69.62	83.02	87.59
2005-06	100.00	100.20	90.39	107.16	137.11	78.13	68.47	81.36	93.39
2006-07	100.00	100.31	87.30	108.79	140.74	78.09	67.59	84.46	90.77

(a) The ratio of assessed revenue per capita to average revenue per capita.

Table 4 Revenue raising effort ratios ^a — GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Payroll Tax - ACAT 2010								
2001-02	104.15	100.10	85.44	100.07	97.30	103.65	131.36	128.37
2002-03	104.43	99.49	85.80	100.90	99.28	103.20	118.69	133.16
2003-04	106.01	95.62	85.95	103.68	104.45	100.45	127.69	113.74
2004-05	106.55	96.81	86.21	100.21	100.28	103.81	125.78	124.67
2005-06	106.95	96.51	86.30	101.86	98.10	103.85	127.70	127.67
2006-07	108.17	93.96	88.75	107.79	91.37	98.30	121.45	108.14
Land Revenue - ACAT 2015								
2001-02	95.03	107.28	66.04	124.08	210.14	288.24	129.45	0.00
2002-03	90.52	121.06	68.00	118.04	194.00	303.54	112.58	0.00
2003-04	85.23	132.09	69.79	125.35	194.74	300.11	123.85	0.00
2004-05	98.77	104.34	65.36	120.33	199.48	330.95	114.16	0.00
2005-06	100.65	98.43	65.42	113.57	212.81	305.72	110.85	0.00
2006-07	106.39	118.65	54.69	86.44	199.21	253.31	100.88	0.00
Stamp Duty on Conveyances - ACAT 2105								
2001-02	96.74	119.50	77.04	107.16	119.52	103.93	103.32	114.90
2002-03	94.17	124.11	80.86	108.63	118.67	101.53	104.64	106.21
2003-04	96.01	116.34	77.77	125.43	117.55	96.82	110.41	113.74
2004-05	101.85	114.88	73.94	114.94	121.87	94.33	103.61	118.59
2005-06	96.45	117.00	74.61	114.85	128.95	98.57	115.55	115.78
2006-07	97.71	116.57	77.54	114.01	123.27	94.97	117.75	117.84
Financial Transaction Taxes - ACAT 2130								
2001-02	87.94	0.00	344.06	97.32	153.79	0.00	109.38	0.00
2002-03	86.92	0.00	340.06	96.19	152.01	0.00	108.11	0.00
2003-04	85.10	0.00	332.93	94.17	148.82	0.00	105.85	0.00
2004-05	85.17	0.00	333.19	94.25	148.94	0.00	105.93	0.00
2005-06	84.75	0.00	331.58	93.79	148.21	0.00	105.42	0.00
2006-07	82.58	0.00	323.06	91.38	144.41	0.00	102.71	0.00
Stamp Duties on Shares and Marketable Securities - ACAT 2145								
2001-02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2002-03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2003-04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2004-05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2005-06	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2006-07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Table 4 Revenue raising effort ratios ^a — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Gambling Taxation - ACAT 2350								
2001-02	93.16	147.63	87.42	30.62	109.34	82.82	57.91	90.17
2002-03	95.14	138.06	92.56	31.64	116.53	85.65	63.20	99.50
2003-04	94.76	130.77	98.60	33.05	125.39	89.69	64.82	101.68
2004-05	97.28	126.48	100.92	31.61	125.81	85.34	58.58	110.49
2005-06	99.25	127.79	98.33	32.42	119.55	78.91	54.62	123.80
2006-07	104.44	125.74	90.62	34.18	121.24	82.29	52.17	130.55
Insurance Taxation - ACAT 2410								
2001-02	69.14	116.52	107.45	152.94	140.96	92.07	127.86	131.16
2002-03	50.29	141.62	125.67	169.03	166.37	123.38	129.42	184.00
2003-04	52.19	133.73	107.03	162.01	150.80	120.97	141.38	140.10
2004-05	51.81	135.63	102.61	161.30	150.45	103.63	132.13	148.11
2005-06	60.58	131.25	95.29	151.58	141.25	105.81	126.43	128.58
2006-07	61.66	132.83	97.33	153.16	141.87	107.42	127.73	130.63
Heavy Vehicle Registration Fees and Taxes - ACAT 2415								
2001-02	104.47	92.47	85.49	110.11	126.48	100.82	88.78	102.23
2002-03	105.77	91.13	85.38	117.25	115.74	101.97	116.18	111.77
2003-04	106.83	91.64	81.83	116.33	121.46	105.06	120.98	116.06
2004-05	109.26	91.09	83.14	109.53	124.16	106.54	116.27	122.86
2005-06	111.04	92.70	84.66	103.03	122.95	104.24	116.55	124.07
2006-07	114.89	91.09	83.23	102.33	125.46	115.29	116.79	109.30
Light Vehicle Registration Fees and Taxes - ACAT 2420								
2001-02	137.25	62.66	108.99	88.25	86.17	80.92	102.06	75.91
2002-03	138.40	60.46	108.89	90.06	84.14	81.21	120.07	56.80
2003-04	135.99	63.81	107.71	88.74	84.02	81.86	128.00	54.68
2004-05	133.69	69.55	106.78	84.41	82.79	78.86	127.59	56.84
2005-06	135.02	70.04	106.65	81.87	80.96	76.61	130.78	54.74
2006-07	136.76	68.79	105.42	82.14	81.31	77.71	130.64	51.26
Stamp Duty on Motor Vehicle Registrations and Transfers - ACAT 2430								
2001-02	100.62	114.94	65.14	115.54	113.02	99.46	96.68	94.77
2002-03	98.41	113.99	65.08	134.57	113.69	97.99	97.51	94.69
2003-04	99.32	112.83	64.57	138.58	112.45	102.18	97.35	93.95
2004-05	98.16	112.32	64.29	139.04	111.86	100.36	96.52	93.55
2005-06	97.70	111.08	63.63	142.78	110.13	99.11	95.52	92.58
2006-07	97.39	110.42	63.25	144.70	109.48	98.52	95.49	92.03

Table 4 Revenue raising effort ratios ^a — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Other Revenue - ACAT 2950								
2001-02	154.61	92.51	54.94	82.41	45.61	64.76	42.70	60.49
2002-03	162.08	73.81	71.51	76.88	54.00	25.12	49.51	47.07
2003-04	146.21	76.56	82.50	86.56	68.62	29.82	77.46	51.37
2004-05	145.67	41.12	104.05	126.94	79.71	44.46	52.64	61.00
2005-06	154.35	32.97	103.61	133.70	50.82	43.49	47.55	151.33
2006-07	143.13	40.28	122.62	109.86	68.09	32.27	85.39	40.57
Mining Revenue - ACAT 3180								
2001-02	70.30	88.37	108.85	106.44	88.22	76.80	0.00	75.28
2002-03	79.93	70.36	99.12	108.80	98.76	64.97	0.00	75.00
2003-04	79.36	78.09	101.17	108.63	92.95	115.59	0.00	69.97
2004-05	85.59	67.29	97.19	110.63	95.50	95.64	0.00	73.04
2005-06	84.55	79.75	98.56	110.63	85.63	89.14	0.00	66.99
2006-07	91.21	89.44	94.84	106.40	104.99	114.83	0.00	87.09
Contributions by Trading Enterprises - ACAT 3305								
2001-02	106.17	53.68	135.34	145.70	82.42	125.51	61.94	63.39
2002-03	93.28	70.21	128.09	145.17	82.18	165.43	64.81	123.40
2003-04	108.61	50.32	119.17	158.15	89.92	159.44	36.02	139.06
2004-05	95.91	78.45	107.88	151.05	76.89	147.76	120.42	140.54
2005-06	98.69	72.98	96.09	140.99	130.61	135.03	162.21	67.29
2006-07	104.73	100.41	74.93	121.83	102.59	124.53	136.87	77.06
Own-source revenue - total								
2001-02	101.79	100.68	92.99	103.72	102.44	101.34	95.53	89.25
2002-03	98.78	103.56	92.69	105.41	105.62	106.33	96.97	97.36
2003-04	100.30	99.03	90.58	111.38	109.84	105.01	99.93	96.52
2004-05	101.70	99.30	88.89	109.01	109.27	104.86	106.40	102.50
2005-06	102.08	97.97	88.05	108.92	114.60	102.71	114.51	97.39
2006-07	103.97	102.60	84.68	105.23	110.00	100.69	110.59	94.86

(a) The ratio of actual revenue per capita to assessed revenue per capita.