APPENDIX D: HISTORICAL AUSTRALIAN GOVERNMENT DATA

This appendix provides historical data for the Australian Government fiscal aggregates across the general government, public non-financial corporations and non-financial public sectors.

DATA SOURCES

Data are sourced from Australian Government *Final Budget Outcomes*, the Australian Bureau of Statistics (ABS), and Australian Government *Consolidated Financial Statements*.

- Accrual data from 1996-97 onwards and cash data, net debt data, net financial worth data and net worth data from 1999-2000 onwards are sourced from Australian Government *Final Budget Outcomes*. Back-casting adjustments for accounting classification changes and other revisions have been made from 1998-99 onwards where applicable.

- Cash data prior to 1999-2000 are sourced from ABS data, which have been calculated using a methodology consistent with that used for data for later years in ABS cat. no. 5512.0 *Government Finance Statistics*.

- Net debt data prior to 1999-2000 are from ABS cat. no. 5512.0 *Government Finance Statistics 2003-04* in 1998-99, ABS cat. no. 5501.0 *Government Financial Estimates 1999-2000* and ABS cat. no. 5513.0 *Public Sector Financial Assets and Liabilities 1998* in 1987-88 to 1997-98, and Treasury estimates (see Treasury's *Economic Roundup*, Spring 1996, pp 97-103) prior to 1987-88.

COMPARABILITY OF DATA ACROSS YEARS

The data set contains a number of structural breaks owing to accounting classification differences and changes to the structure of the budget which cannot be eliminated through back-casting because of data limitations. These breaks can affect the comparability of data across years, especially when the analysis is taken over a large number of years. Specific factors causing structural breaks include:

- from 2005-06 onwards, underlying Government Finance Statistics (GFS) data are provided by agencies in accordance with Australian Equivalents to International Financial Reporting Standards (AEIFRS). Prior to 2005-06, underlying GFS data are based on data provided by agencies in accordance with Australian Accounting Standards (AAS);

- recent accounting classification changes that require revisions to the historical series have been back-cast (where applicable) to 1998-99, ensuring that data is consistent across the accrual period from 1998-99 onwards. However, due to data limitations these changes have not been back-cast to earlier years;

- prior to 1999-2000, Australian Government general government sector debt instruments are valued at historical cost, whereas from 1999-2000 onwards they are valued at market prices (consistent with accrual GFS standards). This affects net debt and net interest payments;

- cash data up to and including 1997-98 are calculated under a cash accounting framework, while cash data from 1998-99 onwards are derived from an accrual accounting framework.[1] Although the major methodological differences associated with the move to the accrual framework have been eliminated through back-casting, comparisons across the break may still be affected by changes to some data sources and collection methodologies;

- adjustments in the coverage of agencies included in the accounts of the different sectors. These include the reclassification of Central Banking Authorities from the general government to the public financial corporations sector in 1998-99, and subsequent back-casting to account for this change;

- changes in arrangements for transfer payments, where tax concessions or rebates are replaced by payments through the social security system. This has the effect of increasing both cash receipts and payments, as compared with earlier periods, but not changing cash balances. Changes in the opposite direction (tax expenditures replacing payments) reduce both cash payments and receipts; and

- classification differences in the data relating to the period prior to 1976-77 (which means that earlier data may not be entirely consistent with data for 1976-77 onwards).

REVISIONS TO PREVIOUSLY PUBLISHED DATA

Under the accrual GFS framework and generally under AAS, flows are recorded in the period in which they occurred. As a result, prior period outcomes may be revised for classification changes relating to information that could reasonably have been expected to be known in the past, is material in at least one of the affected periods, and can be reliably assigned to the relevant period(s).

1 Prior to the 2008-09 Budget, cash data calculated under the cash accounting framework was used up to and including 1998-99. In the 2008-09 Budget, cash data for 1998-99 had been replaced by ABS data derived from the accrual framework.

DEFLATING REAL SPENDING GROWTH BY THE CONSUMER PRICE INDEX

The 2010-11 Mid-Year Economic and Fiscal Outlook (MYEFO), including the historical series, calculates real spending growth using the Consumer Price Index (CPI) as the deflator. Prior to the 2008-09 Budget the non-farm GDP deflator (NFGDP) was used and has therefore been shown in this statement for comparative purposes. The change from using the NFGDP to the CPI provides a more accurate depiction of real government spending growth.

Table D1: Australian Government general government sector receipts, payments and underlying cash balance[(a)]

	Receipts(b)		Payments(c)				Future Fund earnings	Underlying cash balance(d)	
	$m	Per cent of GDP	$m	Per cent real growth (CPI)	Per cent real growth (NFGDP deflator)	Per cent of GDP	$m	$m	Per cent of GDP
1970-71	8,290	20.3	7,389	na	na	18.1	-	901	2.2
1971-72	9,135	20.3	8,249	4.1	4.7	18.4	-	886	2.0
1972-73	9,735	19.4	9,388	7.7	8.0	18.7	-	348	0.7
1973-74	12,228	20.1	11,078	4.2	3.9	18.2	-	1,150	1.9
1974-75	15,643	21.8	15,463	19.9	14.0	21.5	-	181	0.3
1975-76	18,727	22.3	20,225	15.7	14.1	24.1	-	-1,499	-1.8
1976-77	21,890	22.6	23,157	0.6	2.0	23.9	-	-1,266	-1.3
1977-78	24,019	22.7	26,057	2.7	3.2	24.6	-	-2,037	-1.9
1978-79	26,129	21.8	28,272	0.3	2.7	23.6	-	-2,142	-1.8
1979-80	30,321	22.3	31,642	1.5	2.2	23.3	-	-1,322	-1.0
1980-81	35,993	23.4	36,176	4.6	3.4	23.5	-	-184	-0.1
1981-82	41,499	23.4	41,151	2.9	0.4	23.2	-	348	0.2
1982-83	45,463	23.8	48,810	6.3	6.5	25.6	-	-3,348	-1.8
1983-84	49,981	23.2	56,990	9.4	9.7	26.5	-	-7,008	-3.3
1984-85	58,817	24.8	64,853	9.1	8.3	27.3	-	-6,037	-2.5
1985-86	66,206	25.2	71,328	1.5	3.5	27.2	-	-5,122	-2.0
1986-87	74,724	26.0	77,158	-1.1	0.6	26.8	-	-2,434	-0.8
1987-88	83,491	25.5	82,039	-0.9	-0.2	25.0	-	1,452	0.4
1988-89	90,748	24.4	85,326	-3.1	-4.3	23.0	-	5,421	1.5
1989-90	98,625	24.2	92,684	0.6	1.8	22.7	-	5,942	1.5
1990-91	100,227	23.9	100,665	3.1	3.8	24.0	-	-438	-0.1
1991-92	95,840	22.4	108,472	5.7	6.0	25.4	-	-12,631	-3.0
1992-93	97,633	21.8	115,751	5.6	6.0	25.8	-	-18,118	-4.0
1993-94	103,824	22.0	122,009	3.5	4.4	25.9	-	-18,185	-3.9
1994-95	113,458	22.7	127,619	1.4	2.7	25.5	-	-14,160	-2.8
1995-96	124,429	23.4	135,538	1.9	3.6	25.5	-	-11,109	-2.1
1996-97	133,592	23.9	139,689	1.7	1.4	25.0	-	-6,099	-1.1
1997-98	140,736	23.8	140,587	0.6	-0.2	23.8	-	149	0.0
1998-99	152,063	24.4	148,175	4.1	4.9	23.8	-	3,889	0.6
1999-00	166,199	25.0	153,192	1.0	1.0	23.1	-	13,007	2.0
2000-01	182,996	25.8	177,123	9.1	11.0	25.0	-	5,872	0.8
2001-02	187,588	24.7	188,655	3.5	3.9	24.9	-	-1,067	-0.1
2002-03	204,613	25.4	197,243	1.4	1.8	24.5	-	7,370	0.9
2003-04	217,775	25.2	209,785	3.9	2.6	24.2	-	7,990	0.9
2004-05	235,984	25.5	222,407	3.5	1.7	24.0	-	13,577	1.5
2005-06	255,943	25.6	240,136	4.6	2.9	24.0	51	15,756	1.6
2006-07	272,637	25.0	253,321	2.5	0.2	23.2	2,135	17,182	1.6
2007-08	294,917	24.9	271,843	3.8	2.6	22.9	3,370	19,704	1.7
2008-09	292,600	23.3	316,046	12.7	11.0	25.2	3,633	-27,079	-2.2
2009-10	284,662	22.2	336,900	4.2	6.5	26.2	2,512	-54,750	-4.3
2010-11(e)	**313,205**	**22.4**	**351,660**	**1.5**	**-1.3**	**25.1**	**3,013**	**-41,468**	**-3.0**
2011-12(e)	348,194	23.7	357,712	-1.1	0.4	24.3	2,770	-12,288	-0.8
2012-13(p)	376,693	24.3	370,814	1.0	1.4	23.9	2,759	3,120	0.2
2013-14(p)	392,157	24.0	386,098	1.6	1.8	23.6	2,802	3,257	0.2

(a) Data has been revised in the 2010-11 MYEFO to improve accuracy and comparability through time.
(b) Receipts are equal to receipts from operating activities and sales of non-financial assets.
(c) Payments are equal to payments for operating activities, purchases of non-financial assets and net acquisition of assets under finance leases.
(d) Underlying cash balance is equal to receipts less payments less Future Fund earnings. For the purposes of consistent comparison with years prior to 2005-06, Future Fund earnings should be added back to the underlying cash balance.
(e) Estimates.
(p) Projections.

Table D2: Australian Government general government sector taxation receipts, non-taxation receipts and total receipts[(a)]

	Taxation receipts		Non-taxation receipts		Total receipts(b)	
	$m	Per cent of GDP	$m	Per cent of GDP	$m	Per cent of GDP
1970-71	7,193	17.7	1,097	2.7	8,290	20.3
1971-72	7,895	17.6	1,240	2.8	9,135	20.3
1972-73	8,411	16.7	1,324	2.6	9,735	19.4
1973-74	10,832	17.8	1,396	2.3	12,228	20.1
1974-75	14,141	19.7	1,502	2.1	15,643	21.8
1975-76	16,920	20.1	1,807	2.1	18,727	22.3
1976-77	19,714	20.3	2,176	2.2	21,890	22.6
1977-78	21,428	20.2	2,591	2.4	24,019	22.7
1978-79	23,409	19.6	2,720	2.3	26,129	21.8
1979-80	27,473	20.2	2,848	2.1	30,321	22.3
1980-81	32,641	21.2	3,352	2.2	35,993	23.4
1981-82	37,880	21.4	3,619	2.0	41,499	23.4
1982-83	41,025	21.5	4,438	2.3	45,463	23.8
1983-84	44,849	20.8	5,132	2.4	49,981	23.2
1984-85	52,970	22.3	5,847	2.5	58,817	24.8
1985-86	58,841	22.4	7,365	2.8	66,206	25.2
1986-87	66,467	23.1	8,257	2.9	74,724	26.0
1987-88	75,076	22.9	8,415	2.6	83,491	25.5
1988-89	83,452	22.5	7,296	2.0	90,748	24.4
1989-90	90,773	22.2	7,852	1.9	98,625	24.2
1990-91	92,739	22.1	7,488	1.8	100,227	23.9
1991-92	87,364	20.4	8,476	2.0	95,840	22.4
1992-93	88,760	19.8	8,873	2.0	97,633	21.8
1993-94	93,362	19.8	10,462	2.2	103,824	22.0
1994-95	104,921	21.0	8,537	1.7	113,458	22.7
1995-96	115,700	21.7	8,729	1.6	124,429	23.4
1996-97	124,559	22.3	9,033	1.6	133,592	23.9
1997-98	130,984	22.1	9,752	1.6	140,736	23.8
1998-99	138,420	22.2	13,643	2.2	152,063	24.4
1999-00	151,313	22.8	14,887	2.2	166,199	25.0
2000-01	170,354	24.0	12,641	1.8	182,996	25.8
2001-02	175,108	23.1	12,481	1.6	187,588	24.7
2002-03	192,131	23.9	12,482	1.6	204,613	25.4
2003-04	206,091	23.8	11,683	1.4	217,775	25.2
2004-05	223,314	24.1	12,669	1.4	235,984	25.5
2005-06	241,215	24.1	14,728	1.5	255,943	25.6
2006-07	257,392	23.6	15,245	1.4	272,637	25.0
2007-08	278,376	23.5	16,540	1.4	294,917	24.9
2008-09	272,627	21.7	19,973	1.6	292,600	23.3
2009-10	260,973	20.3	23,689	1.8	284,662	22.2
2010-11(e)	**292,269**	**20.9**	**20,936**	**1.5**	**313,205**	**22.4**
2011-12(e)	327,686	22.3	20,509	1.4	348,194	23.7
2012-13(p)	352,327	22.7	24,365	1.6	376,693	24.3
2013-14(p)	372,420	22.8	19,737	1.2	392,157	24.0

(a) Data has been revised in the 2010-11 MYEFO to improve accuracy and comparability through time.
(b) Total receipts are equal to receipts from operating activities and sales of non-financial assets.
(e) Estimates.
(p) Projections.

Table D3: Australian Government general government sector cash receipts

	Actual	Estimates		Projections	
	2009-10	2010-11	2011-12	2012-13	2013-14
	$m	$m	$m	$m	$m
Individuals and other withholding taxes					
Gross income tax withholding	118,532	130,900	144,400	155,700	167,250
Gross other individuals	25,928	28,750	33,000	36,500	39,000
less: Refunds	24,390	24,350	27,100	29,500	32,100
Total individuals and other withholding taxation	120,070	135,300	150,300	162,700	174,150
Fringe benefits tax	3,504	3,600	3,700	4,100	4,300
Company tax	52,209	62,400	75,400	76,400	78,550
Superannuation funds	6,099	7,290	9,080	10,580	11,130
Resource rent taxes(a)	1,251	1,350	2,100	7,000	7,900
Income taxation receipts	**183,132**	**209,940**	**240,580**	**260,780**	**276,030**
Sales taxes					
Goods and services tax	43,967	47,237	50,100	53,109	56,269
Wine equalisation tax	733	760	820	870	920
Luxury car tax	472	540	580	610	650
Total sales taxes	45,173	48,537	51,500	54,589	57,839
Excise duty					
Petrol	6,301	5,910	5,880	5,730	5,700
Diesel	6,844	7,080	7,290	7,560	7,870
Beer	1,994	2,000	2,170	2,280	2,430
Tobacco	5,653	6,070	5,430	5,480	5,710
Other excisable products	3,647	4,170	4,920	5,310	5,430
of which: Other excisable beverages(b)	875	940	1,020	1,100	1,190
Total excise duty receipts	24,439	25,230	25,690	26,360	27,140
Customs duty					
Textiles, clothing and footwear	763	630	660	700	750
Passenger motor vehicles	917	600	810	1,020	1,080
Excise-like goods	2,826	3,700	4,790	5,070	5,290
Other imports	1,246	1,500	1,660	1,810	1,930
less: Refunds and drawbacks	411	380	380	380	380
Total customs duty receipts	5,341	6,050	7,540	8,220	8,670
Other indirect taxation					
Agricultural levies	395	376	384	395	401
Other taxes	2,494	2,135	1,993	1,983	2,340
Total other indirect taxation receipts	2,888	2,511	2,376	2,378	2,741
Indirect taxation receipts	**77,841**	**82,329**	**87,106**	**91,547**	**96,390**
Taxation receipts	**260,973**	**292,269**	**327,686**	**352,327**	**372,420**
Sales of goods and services	7,706	7,879	8,075	8,093	8,116
Dividends	6,999	2,814	1,552	1,512	1,342
Interest received	4,025	4,779	4,498	4,350	4,298
Other non-taxation receipts	4,960	5,464	6,384	10,410	5,981
Non-taxation receipts(c)	**23,689**	**20,936**	**20,509**	**24,365**	**19,737**
Total receipts(c)	**284,662**	**313,205**	**348,194**	**376,693**	**392,157**
Memorandum:					
Capital gains tax(d)	*7,300*	*8,700*	*11,300*	*14,250*	*16,850*
Medicare levy receipts	*8,013*	*8,220*	*8,850*	*9,540*	*10,100*

(a) Resource rent taxes include PRRT and gross receipts from the MRRT. The net receipts from the MRRT is $3.3 billion in 2012-13 and $4.1 billion in 2013-14, which represents the net impact on receipts across several different revenue heads. This includes the offsetting reductions in company tax (through deductibility), crude oil excise and interactions with other taxes.

(b) Other excisable beverages are those not exceeding 10 per cent by volume of alcohol.

(c) Includes Future Fund earnings.

(d) Capital gains tax is part of other individuals, companies and superannuation funds tax. The 2009-10 reported figure is an estimate.

Table D4: Australian Government general government sector net debt and net interest payments[(a)]

	Net debt(b)		Net interest payments(c)	
	$m	Per cent of GDP	$m	Per cent of GDP
1970-71	344	0.8	-189	-0.5
1971-72	-496	-1.1	-245	-0.5
1972-73	-790	-1.6	-252	-0.5
1973-74	-1,851	-3.0	-286	-0.5
1974-75	-1,901	-2.6	-242	-0.3
1975-76	-341	-0.4	-330	-0.4
1976-77	898	0.9	-62	-0.1
1977-78	2,896	2.7	4	0.0
1978-79	4,983	4.2	254	0.2
1979-80	6,244	4.6	440	0.3
1980-81	6,356	4.1	620	0.4
1981-82	5,919	3.3	680	0.4
1982-83	9,151	4.8	896	0.5
1983-84	16,015	7.4	1,621	0.8
1984-85	21,896	9.2	2,813	1.2
1985-86	26,889	10.3	3,952	1.5
1986-87	29,136	10.1	4,762	1.7
1987-88	27,344	8.3	4,503	1.4
1988-89	21,981	5.9	4,475	1.2
1989-90	16,123	4.0	4,549	1.1
1990-91	16,915	4.0	3,636	0.9
1991-92	31,041	7.3	3,810	0.9
1992-93	55,218	12.3	3,986	0.9
1993-94	70,223	14.9	5,628	1.2
1994-95	83,492	16.7	7,292	1.5
1995-96	95,831	18.0	8,861	1.7
1996-97	96,281	17.2	9,489	1.7
1997-98	82,935	14.0	8,279	1.4
1998-99	72,065	11.6	8,649	1.4
1999-00	54,639	8.2	7,514	1.1
2000-01	43,533	6.1	6,195	0.9
2001-02	38,798	5.1	5,352	0.7
2002-03	29,757	3.7	3,758	0.5
2003-04	23,166	2.7	3,040	0.4
2004-05	11,660	1.3	2,502	0.3
2005-06	-3,743	-0.4	2,303	0.2
2006-07	-29,150	-2.7	228	0.0
2007-08	-44,820	-3.8	-1,015	-0.1
2008-09	-16,148	-1.3	-1,196	-0.1
2009-10	42,283	3.3	2,386	0.2
2010-11(e)	**79,581**	**5.7**	**4,381**	**0.3**
2011-12(e)	94,428	6.4	5,425	0.4
2012-13(p)	93,601	6.0	5,942	0.4
2013-14(p)	92,456	5.7	5,874	0.4

(a) Data has been revised in the 2010-11 MYEFO to improve accuracy and comparability through time.
(b) Net debt is equal to the sum of deposits held, advances received, government securities, loans and other borrowing, minus the sum of cash and deposits, advances paid and investments, loans and placements.
(e) Net interest payments are equal to the difference between interest paid and interest receipts.
(e) Estimates.
(p) Projections.

Table D5: Australian Government general government sector accrual revenue, expenses, net capital investment and fiscal balance[(a)]

	Revenue		Expenses		Net capital investment		Fiscal balance(b)	
	$m	Per cent of GDP	$m	Per cent of GDP	$m	Per cent of GDP	$m	Per cent of GDP
1996-97	141,688	25.3	145,809	26.1	90	0.0	-4,211	-0.8
1997-98	146,820	24.8	148,646	25.1	147	0.0	-1,973	-0.3
1998-99	152,106	24.4	146,777	23.6	1,433	0.2	3,896	0.6
1999-00	167,304	25.2	155,452	23.4	-69	0.0	11,922	1.8
2000-01	186,110	26.3	180,028	25.4	8	0.0	6,074	0.9
2001-02	190,488	25.1	192,959	25.4	382	0.1	-2,854	-0.4
2002-03	206,923	25.7	201,298	25.0	287	0.0	5,338	0.7
2003-04	222,168	25.7	215,377	24.9	660	0.1	6,131	0.7
2004-05	242,507	26.2	229,243	24.7	1,034	0.1	12,230	1.3
2005-06	261,238	26.1	242,177	24.2	2,498	0.2	16,563	1.7
2006-07	278,411	25.5	259,161	23.7	2,333	0.2	16,917	1.5
2007-08	303,729	25.6	280,109	23.6	2,593	0.2	21,027	1.8
2008-09	298,933	23.8	324,569	25.9	4,064	0.3	-29,700	-2.4
2009-10	292,767	22.8	339,239	26.4	6,433	0.5	-52,906	-4.1
2010-11(e)	**319,682**	**22.8**	**354,348**	**25.3**	**7,254**	**0.5**	**-41,920**	**-3.0**
2011-12(e)	355,376	24.2	362,002	24.6	4,318	0.3	-10,943	-0.7
2012-13 (p)	380,320	24.5	376,789	24.3	-679	0.0	4,211	0.3
2013-14 (p)	400,485	24.5	392,512	24.0	3,659	0.2	4,314	0.3

(a) Data has been revised in the 2010-11 MYEFO to improve accuracy and comparability through time.
(b) Fiscal balance is equal to revenue less expenses less net capital investment.
(e) Estimates.
(p) Projections.

Table D6: Australian Government general government sector net worth and net financial worth[(a)]

	Net worth(b)		Net financial worth(c)	
	$m	Per cent of GDP	$m	Per cent of GDP
1999-00	-6,824	-1.0	-67,956	-10.2
2000-01	-6,330	-0.9	-72,808	-10.3
2001-02	-11,285	-1.5	-78,642	-10.4
2002-03	-15,000	-1.9	-84,314	-10.5
2003-04	-839	-0.1	-73,845	-8.5
2004-05	14,873	1.6	-59,941	-6.5
2005-06	18,283	1.8	-63,129	-6.3
2006-07	46,659	4.3	-39,668	-3.6
2007-08	71,165	6.0	-17,765	-1.5
2008-09	19,721	1.6	-73,800	-5.9
2009-10	-44,848	-3.5	-146,079	-11.4
2010-11(e)	**-63,361**	**-4.5**	**-170,538**	**-12.2**
2011-12(e)	-71,975	-4.9	-183,460	-12.5
2012-13(p)	-66,334	-4.3	-181,202	-11.7
2013-14(p)	-60,601	-3.7	-178,543	-10.9

(a) Data has been revised in the 2010-11 MYEFO to improve accuracy and comparability through time.
(b) Net worth is equal to assets less liabilities.
(c) Net financial worth is equal to financial assets less liabilities.
(e) Estimates.
(p) Projections.

Table D7: Australian Government general government sector accrual taxation revenue, non-taxation revenue and total revenue[(a)]

	Taxation revenue		Non-taxation revenue		Total revenue	
	$m	Per cent of GDP	$m	Per cent of GDP	$m	Per cent of GDP
1999-00	153,408	23.1	13,896	2.1	167,304	25.2
2000-01	175,881	24.8	10,228	1.4	186,110	26.3
2001-02	178,210	23.5	12,278	1.6	190,488	25.1
2002-03	195,203	24.3	11,720	1.5	206,923	25.7
2003-04	209,959	24.3	12,209	1.4	222,168	25.7
2004-05	229,943	24.8	12,564	1.4	242,507	26.2
2005-06	245,716	24.5	15,522	1.5	261,238	26.1
2006-07	262,511	24.0	15,900	1.5	278,411	25.5
2007-08	286,229	24.1	17,500	1.5	303,729	25.6
2008-09	278,653	22.2	20,280	1.6	298,933	23.8
2009-10	268,000	20.9	24,767	1.9	292,767	22.8
2010-11(e)	**299,419**	**21.4**	**20,263**	**1.4**	**319,682**	**22.8**
2011-12(e)	335,281	22.8	20,096	1.4	355,376	24.2
2012-13(p)	360,224	23.2	20,096	1.3	380,320	24.5
2013-14(p)	380,499	23.3	19,986	1.2	400,485	24.5

(a) Data has been revised in the 2010-11 MYEFO to improve accuracy and comparability through time.
(e) Estimates.
(p) Projections.

Table D8: Australian Government general government sector accrual revenue

	Actual	Estimates		Projections	
	2009-10	2010-11	2011-12	2012-13	2013-14
	$m	$m	$m	$m	$m
Individuals and other withholding taxes					
Gross income tax withholding	119,922	132,270	145,610	157,010	168,670
Gross other individuals	27,287	30,440	34,700	38,330	40,980
less: Refunds	24,390	24,350	27,100	29,500	32,100
Total individuals and other withholding taxation	122,820	138,360	153,210	165,840	177,550
Fringe benefits tax	3,523	3,660	3,760	4,170	4,370
Company tax	53,193	63,680	77,200	78,220	80,420
Superannuation funds	6,182	7,330	9,150	10,660	11,220
Resource rent taxes(a)	1,297	1,470	2,070	6,990	7,890
Income taxation revenue	**187,016**	**214,500**	**245,390**	**265,880**	**281,450**
Sales taxes					
Goods and services tax	46,553	49,130	52,200	55,290	58,510
Wine equalisation tax	748	770	830	880	930
Luxury car tax	499	540	580	610	650
Total sales taxes	47,800	50,440	53,610	56,780	60,090
Excise duty					
Petrol	6,339	6,000	5,970	5,730	5,700
Diesel	6,886	7,060	7,270	7,540	7,870
Beer	2,006	2,000	2,170	2,280	2,430
Tobacco	5,652	6,070	5,430	5,480	5,710
Other excisable products	3,665	4,170	4,920	5,310	5,430
Of which: Other excisable beverages(b)	880	940	1,020	1,100	1,190
Total excise duty revenue	24,547	25,300	25,760	26,340	27,140
Customs duty					
Textiles, clothing and footwear	767	630	660	700	750
Passenger motor vehicles	1,226	830	920	1,020	1,080
Excise-like goods	2,826	3,700	4,790	5,070	5,290
Other imports	1,248	1,510	1,670	1,820	1,940
less: Refunds and drawbacks	319	240	240	240	240
Total customs duty revenue	5,748	6,430	7,800	8,370	8,820
Other indirect taxation					
Agricultural levies	395	376	384	395	401
Other taxes	2,494	2,374	2,337	2,459	2,598
Total other indirect taxation revenue	2,889	2,749	2,721	2,854	2,999
Indirect taxation revenue	**80,984**	**84,919**	**89,891**	**94,344**	**99,049**
Taxation revenue	**268,000**	**299,419**	**335,281**	**360,224**	**380,499**
Sales of goods and services	7,599	7,987	8,133	8,166	8,157
Interest	4,430	5,074	4,842	4,702	4,661
Dividends	7,658	1,764	1,426	1,412	1,298
Other non-taxation revenue	5,081	5,438	5,694	5,816	5,870
Non-taxation revenue(c)	**24,767**	**20,263**	**20,096**	**20,096**	**19,986**
Total revenue(c)	**292,767**	**319,682**	**355,376**	**380,320**	**400,485**
Memorandum:					
Capital gains tax(d)	*7,300*	*8,700*	*11,300*	*14,250*	*16,850*
Medicare levy revenue	*8,013*	*8,220*	*8,850*	*9,540*	*10,100*

(a) Resource rent taxes include PRRT and gross revenue from the MRRT. The net revenue from the MRRT is $3.3 billion in 2012-13 and $4.1 billion in 2013-14, which represents the net impact on revenue across several different revenue heads. This includes the offsetting reductions in company tax (through deductibility), crude oil excise and interactions with other taxes.
(b) Other excisable beverages are those not exceeding 10 per cent by volume of alcohol.
(c) Includes expected Future Fund earnings.
(d) Capital gains tax is part of other individuals, companies and superannuation funds tax. The 2008-09 reported figure is an estimate.

Table D9: Australian Government cash receipts, payments and cash surplus by institutional sector

	General government			Public non-financial corporations			Non-financial public sector		
	Receipts(a)	Payments(b)	Underlying cash balance(c)	Receipts(a)	Payments(b)	Cash surplus(c)	Receipts(a)	Payments(b)	Underlying cash balance(c)
1988-89	90,748	85,326	5,421	4,177	6,035	257	93,923	90,312	5,678
1989-90	98,625	92,684	5,942	3,926	11,322	-5,261	101,495	102,883	681
1990-91	100,227	100,665	-438	4,804	9,351	-2,139	103,837	108,808	-2,577
1991-92	95,840	108,472	-12,631	3,899	7,713	101	97,937	114,369	-12,530
1992-93	97,633	115,751	-18,118	4,385	7,819	-196	100,512	122,042	-18,314
1993-94	103,824	122,009	-18,185	5,178	6,476	1,482	106,747	126,214	-16,703
1994-95	113,458	127,619	-14,160	5,262	7,318	1,956	116,751	132,965	-12,204
1995-96	124,429	135,538	-11,109	4,927	8,190	-527	126,593	140,963	-11,636
1996-97	133,592	139,689	-6,099	4,782	7,373	473	135,259	143,948	-5,626
1997-98	140,736	140,587	149	6,238	7,923	1,119	144,517	145,985	1,268
1998-99	152,063	148,175	3,889	na	na	-353	na	na	3,536
1999-00	166,199	153,192	13,007	na	na	-2,594	na	na	10,413
2000-01	182,996	177,123	5,872	na	na	391	na	na	6,264
2001-02	187,588	188,655	-1,067	na	na	1,210	na	na	143
2002-03	204,613	197,243	7,370	27,386	26,105	1,280	na	na	8,650
2003-04	217,775	209,785	7,990	27,718	26,142	1,575	238,236	227,099	9,564
2004-05	235,984	222,407	13,577	29,621	28,071	1,550	257,946	241,577	15,128
2005-06	255,943	240,136	15,756	30,875	31,874	-999	278,254	263,445	14,758
2006-07	272,637	253,321	17,182	16,882	18,641	-1,759	285,336	267,778	15,423
2007-08	294,917	271,843	19,704	7,758	8,232	-473	300,503	277,903	19,231
2008-09	292,600	316,046	-27,079	7,987	8,960	-973	297,421	321,841	-28,052
2009-10	284,662	336,900	-54,750	8,419	9,341	-922	290,681	343,841	-55,672
2010-11(e)	**313,205**	**351,660**	**-41,468**	**8,345**	**11,835**	**-3,490**	**319,379**	**361,324**	**-44,958**
2011-12(e)	348,194	357,712	-12,288	na	na	na	na	na	na
2012-13(p)	376,693	370,814	3,120	na	na	na	na	na	na
2013-14(p)	392,157	386,098	3,257	na	na	na	na	na	na

(a) Receipts are equal to receipts from operating activities and sales of non-financial assets.
(b) Payments are equal to payments for operating activities, purchases of non-financial assets and net acquisition of assets under finance leases.
(c) These items exclude Future Fund earnings from 2005-06 onwards. Future Fund earnings are shown in Table D1.
(e) Estimates.
(p) Projections.
na Data not available.

Table D10: Australian Government accrual revenue, expenses and fiscal balance by institutional sector

	General government			Public non-financial corporations			Non-financial public sector		
	Revenue	Expenses	Fiscal balance(a)	Revenue	Expenses	Fiscal balance(a)	Revenue	Expenses	Fiscal balance(a)
1996-97	141,688	145,809	-4,211	27,431	26,015	-331	na	na	-4,542
1997-98	146,820	148,646	-1,973	29,618	26,999	2,360	na	na	387
1998-99	152,106	146,777	3,896	27,687	26,088	-816	175,891	168,963	3,080
1999-00	167,304	155,452	11,922	25,485	23,542	1,062	188,841	173,889	12,983
2000-01	186,110	180,028	6,074	25,869	24,762	-826	207,372	200,184	5,248
2001-02	190,488	192,959	-2,854	26,638	25,341	793	212,518	213,693	-2,060
2002-03	206,923	201,298	5,338	24,339	22,916	1,975	226,135	219,129	7,314
2003-04	222,168	215,377	6,131	25,449	23,444	2,143	241,873	233,077	8,275
2004-05	242,507	229,243	12,230	26,965	25,191	1,473	263,587	248,549	13,703
2005-06	261,238	242,177	16,563	28,143	29,531	-2,442	282,597	264,923	14,121
2006-07	278,411	259,161	16,917	15,443	16,360	-1,763	290,067	271,735	15,153
2007-08	303,729	280,109	21,027	6,854	6,686	-584	309,215	285,426	20,443
2008-09	298,933	324,569	-29,700	6,998	7,576	-1,495	303,733	329,948	-31,195
2009-10	292,767	339,239	-52,906	7,288	7,297	-1,079	298,412	344,893	-53,985
2010-11(e)	**319,682**	**354,348**	**-41,920**	**7,482**	**7,805**	**-3,382**	**325,898**	**360,887**	**-45,302**
2011-12(e)	355,376	362,002	-10,943	na	na	na	na	na	na
2012-13(p)	380,320	376,789	4,211	na	na	na	na	na	na
2013-14(p)	400,485	392,512	4,314	na	na	na	na	na	na

(a) Fiscal balance is equal to revenue less expenses less net capital investment. Net capital investment is not shown in this table.
(e) Estimates.
(p) Projections.
na Data not available.