

## ONLINE SUPPLEMENTARY TABLES

### BUDGET PAPER 1 — STATEMENT 5

The following four tables will **not** appear in the printed version of Budget Paper 1 — Budget Statement 5, but will be presented in the online version as supplementary tables:

- Australian Government (cash) receipts;
- Major categories of (cash) receipts as a proportion of gross domestic product;
- Australian Government (accrual) revenue; and
- Major categories of (accrual) revenue as a proportion of gross domestic product.

**Supplementary table 1: Australian Government (cash) receipts**

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14 (est)	2014-15 (est)	2015-16 (est)	2016-17 (proj)	2017-18 (proj)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Individuals and other withholding taxes													
Gross income tax withholding	103,120	107,119	113,982	115,899	118,532	129,654	142,770	149,807	156,700	169,400	181,500	193,400	206,700
Gross other individuals	24,895	25,797	29,525	30,030	25,928	27,795	31,141	33,294	34,200	37,100	40,700	44,700	48,800
less: Refunds	15,244	17,145	19,601	23,569	24,390	24,711	25,537	26,801	27,100	27,700	28,600	29,800	31,800
Total individuals and other withholding	112,770	115,770	123,906	122,361	120,070	132,739	148,373	156,300	163,800	178,800	193,600	208,300	223,700
Fringe benefits tax	4,049	3,761	3,856	3,399	3,504	3,303	3,731	3,922	4,090	4,360	4,930	5,210	5,100
Company tax	48,960	57,100	61,700	60,391	52,209	56,262	66,584	66,911	68,000	71,600	75,400	80,000	84,700
Superannuation fund taxes	6,368	8,211	12,054	9,217	6,099	6,519	7,562	7,661	6,530	7,680	10,380	11,280	11,810
Resource rent taxes(a)	1,917	1,510	1,686	2,184	1,251	806	1,463	1,817	1,570	1,950	1,900	1,900	1,900
Income taxation receipts	174,063	186,353	203,202	197,552	183,132	199,628	227,714	236,610	243,990	264,390	286,210	306,690	327,210
Sales taxes													
Goods and services tax	37,342	39,614	42,424	41,335	43,967	46,083	45,861	48,596	51,003	53,978	57,290	60,723	64,099
Wine equalisation tax	656	650	665	693	733	722	708	725	760	780	810	850	880
Luxury car tax	322	364	452	393	472	483	435	434	430	360	310	330	360
Other sales taxes(b)	-16	-6	0	-1	0	0	0	0	0	0	0	0	0
Total sales taxes	38,304	40,621	43,541	42,420	45,173	47,288	47,004	49,756	52,193	55,118	58,410	61,903	65,339
Excise duty													
Fuel excise	13,992	14,663	15,252	15,637	15,675	16,267	16,978	17,589	18,160	18,340	18,660	19,480	20,550
Other excise	7,822	8,086	8,474	8,736	8,764	9,490	8,567	7,823	7,560	8,030	8,640	9,370	9,720
Total excise duty	21,814	22,749	23,727	24,373	24,439	25,756	25,545	25,412	25,720	26,370	27,300	28,850	30,270
Customs duty	4,488	5,063	5,561	5,814	5,341	5,429	6,996	8,143	9,010	9,270	9,430	10,230	10,680
Carbon pricing mechanism								3,631	7,180	1,695	0	0	0
Other indirect taxation													
Agricultural levies	610	608	611	620	395	445	421	463	476	469	474	486	496
Other taxes	1,936	1,999	1,734	1,848	2,494	2,292	2,263	2,412	3,074	3,059	3,462	3,533	3,567
Total other indirect taxation receipts	2,546	2,607	2,345	2,468	2,888	2,738	2,684	2,875	3,550	3,529	3,936	4,018	4,064
Indirect taxation receipts	67,152	71,039	75,174	75,075	77,841	81,211	82,229	89,815	97,653	95,982	99,076	105,001	110,352
Taxation receipts	241,215	257,392	278,376	272,627	260,973	280,839	309,943	326,426	341,643	360,372	385,286	411,691	437,562
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14 (est)	2014-15 (est)	2015-16 (est)	2016-17 (proj)	2017-18 (proj)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Interest received	2,325	3,731	4,769	5,166	4,025	4,943	4,267	3,561	3,210	3,657	3,893	3,977	4,088
Dividends and other	12,403	11,514	11,772	14,806	19,665	16,242	15,665	21,066	18,644	21,750	21,247	21,181	26,334
Non-taxation receipts	14,728	15,245	16,540	19,973	23,689	21,185	19,931	24,627	21,854	25,407	25,141	25,158	30,422
Total receipts	255,943	272,637	294,917	292,600	284,662	302,024	329,874	351,052	363,496	385,778	410,427	436,849	467,985

(a) Comprises gross receipts from the PRRT and MRRT. Net receipts from the MRRT are expected to be \$100 million in 2013-14 and zero in 2014-15 which represent the net receipt impact across different revenue heads. These include offsetting reductions in company tax (through deductibility) and interactions with other taxes. The Government has announced the MRRT will not apply beyond 30 June 2014.

(b) Other sales taxes includes wholesale sales tax.

**Supplementary table 2: Major categories of (cash) receipts as a proportion of gross domestic product<sup>(a)</sup>**

	Income tax									Indirect tax					Total tax receipts %	Total non-tax receipts %	Total receipts %
	Gross ITW %	Gross other ind.(b) %	Refunds %	Total ind. & w'holding %	FBT %	Super funds %	Companies %	RRT(c) %	Total income tax %	Sales taxes(d) %	Excise & Customs duty %	CPM(f) %	Other tax %	Total indirect tax %			
1978-79	9.7	2.0	0.9	10.9	0.0	0.0	2.6	0.0	13.4	1.5	4.4	-	0.4	6.3	19.7	2.3	22.0
1979-80	10.0	2.1	0.8	11.3	0.0	0.0	2.5	0.0	13.8	1.4	4.8	-	0.4	6.6	20.4	2.1	22.5
1980-81	10.1	2.2	0.8	11.6	0.0	0.0	3.1	0.0	14.7	1.4	5.0	-	0.3	6.7	21.4	2.2	23.6
1981-82	10.8	2.2	0.8	12.2	0.0	0.0	2.9	0.0	15.1	1.6	4.6	-	0.3	6.5	21.5	2.1	23.6
1982-83	11.1	2.2	1.0	12.2	0.0	0.0	2.5	0.0	14.8	1.8	4.7	-	0.3	6.8	21.7	2.3	24.0
1983-84	10.7	2.1	1.1	11.7	0.0	0.0	2.1	0.0	13.8	1.9	4.8	-	0.4	7.1	21.0	2.4	23.4
1984-85	11.2	2.3	0.9	12.6	0.0	0.0	2.4	0.0	15.0	2.1	5.0	-	0.5	7.5	22.5	2.5	25.0
1985-86	11.5	2.6	1.3	12.8	0.0	0.0	2.3	0.0	15.1	2.2	4.9	-	0.4	7.4	22.6	2.8	25.4
1986-87	11.7	3.0	1.3	13.5	0.2	0.0	2.3	0.0	16.0	2.2	4.6	-	0.4	7.2	23.2	2.9	26.1
1987-88	11.3	3.0	1.3	13.1	0.3	0.0	2.7	0.0	16.0	2.3	4.3	-	0.4	7.0	23.1	2.6	25.6
1988-89	11.8	2.7	1.4	13.1	0.3	0.0	2.8	0.0	16.1	2.5	3.5	-	0.4	6.5	22.6	2.0	24.6
1989-90	11.5	2.6	1.5	12.6	0.3	0.1	3.2	0.0	16.2	2.5	3.4	-	0.3	6.2	22.4	1.9	24.4
1990-91	11.2	2.7	1.6	12.3	0.3	0.3	3.4	0.1	16.4	2.3	3.3	-	0.4	6.0	22.4	1.8	24.2
1991-92	10.9	2.2	1.8	11.3	0.3	0.3	3.2	0.2	15.2	2.2	3.0	-	0.3	5.4	20.6	2.0	22.7
1992-93	10.8	1.9	1.8	10.9	0.3	0.3	2.9	0.3	14.8	2.1	2.9	-	0.2	5.2	20.0	2.0	22.0
1993-94	10.7	1.9	1.5	11.0	0.3	0.3	2.7	0.2	14.5	2.2	3.0	-	0.2	5.5	20.0	2.2	22.2
1994-95	10.9	1.9	1.6	11.2	0.6	0.4	3.1	0.2	15.5	2.3	3.1	-	0.2	5.7	21.2	1.7	22.9
1995-96	11.3	1.9	1.6	11.7	0.6	0.3	3.4	0.1	16.1	2.4	3.0	-	0.2	5.7	21.9	1.6	23.5
1996-97	11.6	2.1	1.6	12.1	0.6	0.5	3.4	0.2	16.8	2.4	3.0	-	0.2	5.5	22.4	1.6	24.0
1997-98	11.8	2.1	1.6	12.2	0.5	0.5	3.3	0.2	16.7	2.4	2.9	-	0.2	5.5	22.2	1.7	23.9
1998-99	12.1	2.1	1.7	12.6	0.5	0.6	3.3	0.1	17.1	2.4	2.8	-	0.0	5.2	22.3	2.2	24.5

**Supplementary table 2: Major categories of (cash) receipts as a proportion of gross domestic product<sup>(a)</sup> (continued)**

	Income tax									Indirect tax				Total tax receipts %	Total non-tax receipts %	Total receipts %	
	Gross ITW %	Gross other ind.(b) %	Refunds %	Total ind. & w'holding %	FBT %	Super funds %	Companies %	RRT(c) %	Total income tax %	Sales taxes(d) %	Excise & Customs duty %	CPM(f) %	Other tax %				Total indirect tax %
1999-00	12.3	2.0	1.7	12.6	0.6	0.6	3.7	0.2	17.6	2.3	2.7	-	0.2	5.3	22.9	2.3	25.1
2000-01	10.6	1.9	1.6	10.9	0.5	0.7	4.5	0.3	16.9	3.6	3.3	-	0.2	7.2	24.1	1.8	25.9
2001-02	10.5	2.2	1.4	11.2	0.5	0.6	3.6	0.2	16.1	3.7	3.2	-	0.3	7.1	23.2	1.7	24.9
2002-03	10.5	2.2	1.5	11.2	0.4	0.6	4.1	0.2	16.6	3.9	3.2	-	0.3	7.4	24.0	1.6	25.5
2003-04	10.4	2.3	1.4	11.3	0.4	0.6	4.2	0.1	16.7	4.0	3.0	-	0.3	7.2	23.9	1.4	25.3
2004-05	10.5	2.4	1.5	11.5	0.4	0.7	4.4	0.2	17.1	3.9	2.9	-	0.3	7.1	24.2	1.4	25.6
2005-06	10.3	2.5	1.5	11.3	0.4	0.6	4.9	0.2	17.4	3.8	2.6	-	0.3	6.7	24.2	1.5	25.6
2006-07	9.8	2.4	1.6	10.6	0.3	0.8	5.3	0.1	17.1	3.7	2.6	-	0.2	6.5	23.7	1.4	25.1
2007-08	9.7	2.5	1.7	10.5	0.3	1.0	5.2	0.1	17.2	3.7	2.5	-	0.2	6.4	23.6	1.4	25.0
2008-09	9.2	2.4	1.9	9.7	0.3	0.7	4.8	0.2	15.7	3.4	2.4	-	0.2	6.0	21.7	1.6	23.2
2009-10	9.1	2.0	1.9	9.3	0.3	0.5	4.0	0.1	14.1	3.5	2.3	-	0.2	6.0	20.1	1.8	22.0
2010-11	9.2	2.0	1.8	9.4	0.2	0.5	4.0	0.1	14.2	3.4	2.2	-	0.2	5.8	20.0	1.5	21.5
2011-12	9.6	2.1	1.7	10.0	0.3	0.5	4.5	0.1	15.3	3.2	2.2	-	0.2	5.5	20.9	1.3	22.2
2012-13	9.8	2.2	1.8	10.3	0.3	0.5	4.4	0.1	15.5	3.3	2.2	0.2	0.2	5.9	21.4	1.6	23.1
2013-14(e)	9.9	2.2	1.7	10.3	0.3	0.4	4.3	0.1	15.4	3.3	2.2	0.5	0.2	6.2	21.6	1.4	23.0
2014-15(e)	10.4	2.3	1.7	11.0	0.3	0.5	4.4	0.1	16.2	3.4	2.2	0.1	0.2	5.9	22.1	1.6	23.6
2015-16(e)	10.6	2.4	1.7	11.3	0.3	0.6	4.4	0.1	16.7	3.4	2.1	0.0	0.2	5.8	22.5	1.5	24.0
2016-17(p)	10.8	2.5	1.7	11.6	0.3	0.6	4.5	0.1	17.1	3.5	2.2	0.0	0.2	5.9	23.0	1.4	24.4
2017-18(p)	11.0	2.6	1.7	11.9	0.3	0.6	4.5	0.1	17.4	3.5	2.2	0.0	0.2	5.9	23.2	1.6	24.9

(a) Figures up to and including 1998-99 are based on the old Commonwealth Budget Sector cash accounting framework. Figures from 1999-2000 are on an Australian Government general government GFS basis.

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

(c) Comprises gross receipts from the PRRT and MRRT. Net receipts from the MRRT are expected to be \$100 million in 2013-14 and zero in 2014-15 which represent the net receipt impact across different revenue heads. These include offsetting reductions in company tax (through deductibility) and interactions with other taxes. The Government has announced the MRRT will not apply beyond 30 June 2014.

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

(e) Estimates.

(f) Carbon pricing mechanism.

(p) Projections.

**Supplementary table 3: Australian Government (accrual) revenue**

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	(est) \$m	(est) \$m	(est) \$m	(proj) \$m	(proj) \$m
Individuals and other withholding taxes													
Gross income tax withholding	103,811	107,809	114,700	117,086	119,922	130,790	143,978	151,069	158,300	171,170	183,390	195,370	208,820
Gross other individuals	25,859	26,952	31,036	32,260	27,287	30,642	32,992	36,283	37,180	40,120	43,980	48,290	52,690
less: Refunds	15,239	17,147	19,601	23,569	24,390	24,660	25,537	26,801	27,100	27,700	28,600	29,800	31,800
Total individuals and other withholding	114,431	117,614	126,135	125,777	122,820	136,772	151,433	160,551	168,380	183,590	198,770	213,860	229,710
Fringe benefits tax	4,084	3,754	3,796	3,581	3,523	3,348	3,964	3,971	4,140	4,440	5,010	5,290	5,180
Company tax	48,987	58,538	64,790	60,705	53,193	57,312	66,726	68,208	69,400	73,230	77,170	81,850	86,610
Superannuation fund taxes	6,705	7,879	11,988	9,227	6,182	6,693	7,852	7,581	6,580	7,870	10,610	11,550	12,110
Resource rent taxes(a)	1,991	1,594	1,871	2,099	1,297	806	1,293	1,927	1,640	2,060	1,910	1,900	1,900
Income taxation revenue	176,198	189,378	208,579	201,389	187,016	204,931	231,268	242,238	250,140	271,190	293,470	314,450	335,510
Sales taxes													
Goods and services tax	39,118	41,208	44,381	42,626	46,553	48,093	48,849	50,313	54,321	56,970	60,370	63,740	67,300
Wine equalisation tax	657	651	661	707	748	747	716	716	810	790	820	860	890
Luxury car tax	331	365	464	384	499	489	440	432	430	360	310	340	370
Other sales taxes(b)	-19	60	-19	-1	0	0	0	0	0	0	0	0	0
Total sales taxes	40,086	42,284	45,486	43,716	47,800	49,329	50,004	51,462	55,561	58,120	61,500	64,940	68,560
Excise duty													
Fuel excise	14,073	14,653	15,085	15,592	15,766	16,305	16,924	17,839	17,790	18,410	18,730	19,480	20,550
Other excise	7,854	8,082	8,441	8,727	8,781	9,497	8,557	7,871	7,440	8,060	8,670	9,370	9,720
Total excise duty	21,927	22,734	23,526	24,319	24,547	25,803	25,480	25,710	25,230	26,470	27,400	28,850	30,270
Customs duty	4,988	5,644	6,070	6,276	5,748	5,828	7,105	8,172	9,020	9,270	9,430	10,230	10,680
Carbon pricing mechanism								6,535	7,340	0	0	0	0
Other indirect taxation													
Agricultural levies	610	608	611	620	395	445	421	476	476	469	474	486	496
Other taxes	1,908	1,862	1,957	2,334	2,494	2,669	2,501	2,730	3,190	3,295	3,781	3,919	3,994
Total other indirect taxation revenue	2,518	2,470	2,567	2,954	2,889	3,115	2,922	3,206	3,666	3,764	4,255	4,404	4,490
Indirect taxation revenue	69,518	73,132	77,650	77,264	80,984	84,074	85,511	95,085	100,817	97,624	102,585	108,424	114,000
Taxation revenue	245,716	262,510	286,229	278,653	268,000	289,005	316,779	337,323	350,956	368,814	396,055	422,875	449,509
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	(est) \$m	(est) \$m	(est) \$m	(proj) \$m	(proj) \$m
Interest	2,437	3,921	5,558	5,124	4,430	5,169	4,617	3,646	3,445	4,229	4,731	5,128	5,565
Dividends and other revenue	13,085	11,979	11,942	15,155	20,337	15,716	16,714	19,191	19,866	18,304	18,826	21,838	25,320
Non-taxation revenue	15,522	15,900	17,500	20,280	24,767	20,885	21,330	22,836	23,310	22,534	23,557	26,966	30,884
Total revenue	261,238	278,410	303,729	298,933	292,767	309,890	338,109	360,160	374,267	391,348	419,612	449,840	480,394

(a) Comprises gross revenue from the PRRT and MRRT. Net revenue from the MRRT is expected to be \$100 million in 2013-14 and zero in 2014-15 which represent the net revenue impact across different revenue heads. These include offsetting reductions in company tax (through deductibility) and interactions with other taxes. The Government has announced the MRRT will not apply beyond 30 June 2014.

(b) 'Other sales taxes' includes wholesale sales tax.

**Supplementary table 4: Major categories of (accrual) revenue as a proportion of gross domestic product**

	Income tax									Indirect tax					Total tax revenue %	Total non-tax revenue %	Total revenue %
	Gross ITW %	Gross other ind. %	Refunds %	Total ind. & w'holding %	FBT %	Super funds %	Companies %	RRT (a) %	Total income tax %	Sales taxes(b) %	Excise & Customs duty %	CPM(c) %	Other tax %	Total indirect tax %			
1999-00	12.3	2.2	1.7	12.8	0.6	0.6	3.8	0.2	17.9	2.4	2.7	-	0.2	5.3	23.2	2.1	25.3
2000-01	10.7	1.9	1.6	11.1	0.5	0.7	5.0	0.3	17.7	3.7	3.3	-	0.3	7.3	24.9	1.4	26.4
2001-02	10.6	2.3	1.4	11.5	0.5	0.6	3.6	0.2	16.3	3.7	3.3	-	0.3	7.3	23.6	1.6	25.3
2002-03	10.6	2.3	1.5	11.4	0.4	0.6	4.2	0.2	16.8	4.0	3.3	-	0.3	7.6	24.4	1.5	25.8
2003-04	10.5	2.4	1.4	11.5	0.4	0.7	4.2	0.1	16.9	4.1	3.1	-	0.3	7.5	24.4	1.4	25.8
2004-05	10.6	2.6	1.5	11.8	0.4	0.7	4.7	0.2	17.7	4.0	3.0	-	0.3	7.3	24.9	1.4	26.3
2005-06	10.4	2.6	1.5	11.5	0.4	0.7	4.9	0.2	17.6	4.0	2.7	-	0.3	7.0	24.6	1.6	26.2
2006-07	9.9	2.5	1.6	10.8	0.3	0.7	5.4	0.1	17.4	3.9	2.6	-	0.2	6.7	24.1	1.5	25.6
2007-08	9.7	2.6	1.7	10.7	0.3	1.0	5.5	0.2	17.7	3.9	2.5	-	0.2	6.6	24.3	1.5	25.8
2008-09	9.3	2.6	1.9	10.0	0.3	0.7	4.8	0.2	16.0	3.5	2.4	-	0.2	6.1	22.1	1.6	23.8
2009-10	9.3	2.1	1.9	9.5	0.3	0.5	4.1	0.1	14.4	3.7	2.3	-	0.2	6.2	20.7	1.9	22.6
2010-11	9.3	2.2	1.8	9.7	0.2	0.5	4.1	0.1	14.6	3.5	2.2	-	0.2	6.0	20.5	1.5	22.0
2011-12	9.7	2.2	1.7	10.2	0.3	0.5	4.5	0.1	15.6	3.4	2.2	-	0.2	5.8	21.3	1.4	22.8
2012-13	9.9	2.4	1.8	10.5	0.3	0.5	4.5	0.1	15.9	3.4	2.2	0.4	0.2	6.2	22.2	1.5	23.6
2013-14(e)	10.0	2.3	1.7	10.6	0.3	0.4	4.4	0.1	15.8	3.5	2.2	0.5	0.2	6.4	22.2	1.5	23.6
2014-15(e)	10.5	2.5	1.7	11.2	0.3	0.5	4.5	0.1	16.6	3.6	2.2	0.0	0.2	6.0	22.6	1.4	24.0
2015-16(e)	10.7	2.6	1.7	11.6	0.3	0.6	4.5	0.1	17.2	3.6	2.2	0.0	0.2	6.0	23.2	1.4	24.5
2016-17(p)	10.9	2.7	1.7	11.9	0.3	0.6	4.6	0.1	17.5	3.6	2.2	0.0	0.2	6.0	23.6	1.5	25.1
2017-18(p)	11.1	2.8	1.7	12.2	0.3	0.6	4.6	0.1	17.8	3.6	2.2	0.0	0.2	6.1	23.9	1.6	25.5

(a) Comprises gross revenue from the PRRT and MRRT. Net revenue from the MRRT is expected to be \$100 million in 2013-14 and zero in 2014-15 which represent the net revenue impact across different revenue heads. These include offsetting reductions in company tax (through deductibility) and interactions with other taxes. The Government has announced the MRRT will not apply beyond 30 June 2014.

(b) 'Sales taxes' includes wholesale sales tax.

(c) Carbon pricing mechanism.

(e) Estimates.

(p) Projections.