

APPENDIX F: HISTORICAL AUSTRALIAN GOVERNMENT DATA

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

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

Estimates up to and including 1998-99 are calculated on cash terms, while estimates from 1999-2000 are cash proxies derived from an accrual framework. Due to methodological and data-source changes associated with the move to an accrual accounting framework, time series data that include measures derived under both cash and accrual accounting should be used with caution.

There are other structural breaks within the data set, prior to the shift to accrual reporting. Classification differences and revisions, as well as changes to the structure of the budget, can impact on comparisons over such an extended period.

Specific factors that affect the comparability of data between years include:

- 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);
- 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 backcasting to account for this change;
- consistent with the revised GFS treatment announced by the Australian Bureau of Statistics (ABS) (Cat. No. 5501.0, released October 2002), the general government measures in this statement, from 1998-99 onwards, incorporate the interest component of superannuation related payments by the Australian Government general government sector in respect of accumulated public non-financial corporations' superannuation liabilities;
- transfers of taxing powers between the Australian Government and the States;
- other changes in financial arrangements between the Australian Government and the state/local government sector; and

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- 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 outlays) reduce both cash payments and receipts.

Occasionally classification changes are made that require revisions to the historic series. Where appropriate, the changes are back-cast to 1999-2000 to ensure that data is consistent across the accrual period. For example, the back-casting to account for the market valuation of net debt as discussed on page 2-12 of the Budget Paper No. 1, *Budget Strategy and Outlook 2003-04*.

While approximate adjustments can be made to identify trends in budget aggregates on a generally consistent basis, the further back the analysis is taken, the more difficult the task becomes.

Table F1: Australian Government general government sector receipts, payments and underlying cash balance^{(a)(b)}

	Receipts			Payments			Future Fund earnings	Underlying cash balance(c)	
	\$m	Per cent	Per cent of GDP	\$m	Per cent	Per cent of GDP		\$m	Per cent
		real growth			real growth				of GDP
1972-73	9,414	0.4	19.2	9,120	7.5	18.6	-	294	0.6
1973-74	11,890	10.4	20.1	10,829	3.8	18.3	-	1,061	1.8
1974-75	15,325	5.8	21.9	15,275	15.8	21.8	-	50	0.1
1975-76	18,316	3.6	22.4	19,876	12.8	24.3	-	-1,560	-1.9
1976-77	21,418	4.1	22.7	22,657	1.5	24.0	-	-1,239	-1.3
1977-78	23,491	0.8	22.8	25,489	3.4	24.7	-	-1,998	-1.9
1978-79	25,666	3.2	22.0	27,753	2.8	23.8	-	-2,087	-1.8
1979-80	29,780	6.0	22.5	31,041	2.1	23.4	-	-1,261	-1.0
1980-81	35,148	6.8	23.4	35,260	2.8	23.5	-	-112	-0.1
1981-82	40,831	2.8	23.6	40,394	1.4	23.3	-	437	0.3
1982-83	44,675	-1.7	24.0	47,907	6.6	25.7	-	-3,232	-1.7
1983-84	49,102	2.9	23.4	55,966	9.4	26.6	-	-6,864	-3.3
1984-85	57,758	11.8	24.9	63,639	8.0	27.4	-	-5,881	-2.5
1985-86	64,845	5.7	25.3	69,838	3.3	27.3	-	-4,993	-2.0
1986-87	73,145	5.2	26.1	75,392	0.7	26.9	-	-2,247	-0.8
1987-88	81,217	3.4	25.4	79,440	-1.9	24.8	-	1,777	0.6
1988-89	88,369	0.3	24.4	82,202	-4.7	22.7	-	6,167	1.7
1989-90	95,517	1.8	24.0	88,882	1.9	22.4	-	6,635	1.7
1990-91	97,705	-2.5	23.9	97,333	4.3	23.8	-	372	0.1
1991-92	92,966	-6.6	22.3	104,551	5.4	25.1	-	-11,585	-2.8
1992-93	94,448	0.4	21.6	111,484	5.4	25.5	-	-17,036	-3.9
1993-94	100,142	5.2	21.8	117,252	4.4	25.5	-	-17,110	-3.7
1994-95	109,720	8.6	22.5	122,901	3.9	25.3	-	-13,181	-2.7
1995-96	121,105	7.7	23.4	131,182	4.1	25.3	-	-10,077	-1.9
1996-97	129,845	5.5	23.8	135,126	1.4	24.8	-	-5,281	-1.0
1997-98	135,779	3.2	23.5	134,608	-1.7	23.3	-	1,171	0.2
1998-99	146,496	7.6	24.1	142,159	5.3	23.4	-	4,337	0.7

Table F1: Australian Government general government sector receipts, payments and underlying cash balance^{(a) (b)}(continued)

	Receipts			Payments			Future Fund earnings	Underlying cash balance(c)	
	\$m	Per cent		\$m	Per cent		\$m	Per cent	
		real growth	Per cent of GDP		real growth	Per cent of GDP		\$m	Per cent of GDP
1999-00	165,806	na	25.7	152,747	na	23.7	-	13,059	2.0
2000-01	160,829	-7.1	23.3	154,858	-2.9	22.5	-	5,970	0.9
2001-02	162,524	-1.3	22.1	163,507	3.2	22.2	-	-983	-0.1
2002-03	176,147	5.2	22.5	168,661	0.1	21.5	-	7,486	1.0
2003-04	186,971	2.5	22.3	178,935	2.5	21.3	-	8,036	1.0
2004-05	203,573	4.8	22.8	189,957	2.2	21.3	-	13,616	1.5
2005-06(e)	218,509	3.2	22.8	206,845	4.7	21.6	212	11,452	1.2
2006-07(e)	227,022	1.6	22.5	215,431	1.9	21.4	1,889	9,702	1.0
2007-08(p)	237,781	3.8	22.6	225,005	3.5	21.4	2,642	10,134	1.0
2008-09(p)	249,016	3.6	22.7	235,507	3.6	21.4	2,783	10,725	1.0

(a) There is a break in the series between 1998-99 and 1999-2000. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-2000, data are derived from an accrual ABS GFS reporting framework, with receipts proxied by receipts from operating activities and sales of non-financial assets, and payments proxied by payments for operating activities, purchases of non-financial assets and net acquisition of assets under finance leases. Due to associated methodological and data-source changes, time series data that encompass measures derived under both cash and accrual accounting should be used with caution.

(b) Some historical proportions and growth rates have changed since the *Final Budget Outcome 2004-05* due to significant revisions by the Australian Bureau of Statistics to its GDP series and non-farm GDP deflator series.

(c) Underlying cash balance is equal to receipts less payments less expected 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.

na Not applicable, due to a structural break in the series.

Table F2: Australian Government general government sector taxation receipts, non-taxation receipts and total receipts^{(a)(b)}

	Taxation receipts			Non-taxation receipts			Total receipts		
	\$m	Per cent		\$m	Per cent		\$m	Per cent	
		real growth	Per cent of GDP		real growth	Per cent of GDP		real growth	Per cent of GDP
1972-73	8,411	0.4	17.2	1,003	0.4	2.1	9,414	0.4	19.2
1973-74	10,832	12.5	18.3	1,058	-7.8	1.8	11,890	10.4	20.1
1974-75	14,141	7.1	20.2	1,184	-8.2	1.7	15,325	5.8	21.9
1975-76	16,920	3.7	20.7	1,396	2.2	1.7	18,316	3.6	22.4
1976-77	19,714	3.8	20.9	1,704	8.7	1.8	21,418	4.1	22.7
1977-78	21,428	-0.1	20.8	2,063	11.3	2.0	23,491	0.8	22.8
1978-79	23,409	3.1	20.0	2,257	3.3	1.9	25,666	3.2	22.0
1979-80	27,473	7.2	20.7	2,307	-6.7	1.7	29,780	6.0	22.5
1980-81	32,641	7.5	21.8	2,507	-1.7	1.7	35,148	6.8	23.4
1981-82	37,880	2.7	21.9	2,951	4.2	1.7	40,831	2.8	23.6
1982-83	41,025	-2.7	22.0	3,650	11.2	2.0	44,675	-1.7	24.0
1983-84	44,849	2.4	21.3	4,253	9.1	2.0	49,102	2.9	23.4
1984-85	52,970	12.2	22.8	4,788	7.0	2.1	57,758	11.8	24.9
1985-86	58,841	4.6	23.0	6,004	18.1	2.3	64,845	5.7	25.3
1986-87	66,467	5.4	23.7	6,678	3.8	2.4	73,145	5.2	26.1
1987-88	75,076	5.2	23.5	6,141	-14.3	1.9	81,217	3.4	25.4
1988-89	83,452	2.4	23.0	4,917	-26.2	1.4	88,369	0.3	24.4
1989-90	90,773	2.5	22.8	4,744	-9.1	1.2	95,517	1.8	24.0
1990-91	92,739	-2.7	22.7	4,966	-0.3	1.2	97,705	-2.5	23.9
1991-92	87,364	-7.5	21.0	5,602	10.7	1.3	92,966	-6.6	22.3
1992-93	88,760	0.4	20.3	5,688	0.3	1.3	94,448	0.4	21.6
1993-94	93,362	4.4	20.3	6,780	18.3	1.5	100,142	5.2	21.8
1994-95	104,921	11.4	21.6	4,799	-29.8	1.0	109,720	8.6	22.5
1995-96	115,700	7.6	22.3	5,405	9.9	1.0	121,105	7.7	23.4
1996-97	124,559	5.9	22.8	5,286	-3.8	1.0	129,845	5.5	23.8
1997-98	130,984	3.8	22.7	4,795	-10.5	0.8	135,779	3.2	23.5
1998-99	141,105	7.4	23.2	5,391	12.1	0.9	146,496	7.6	24.1
1999-00	150,695	na	23.4	15,111	na	2.3	165,806	na	25.7
2000-01	146,056	-7.2	21.2	14,774	-6.4	2.1	160,829	-7.1	23.3
2001-02	147,544	-1.3	20.1	14,980	-0.9	2.0	162,524	-1.3	22.1
2002-03	160,661	5.7	20.5	15,487	0.3	2.0	176,147	5.2	22.5
2003-04	172,243	3.6	20.5	14,729	-8.1	1.8	186,971	2.5	22.3
2004-05	187,279	4.6	21.0	16,294	6.5	1.8	203,573	4.8	22.8
2005-06(e)	200,544	2.9	21.0	17,965	6.0	1.9	218,509	3.2	22.8
2006-07(e)	209,357	2.1	20.8	17,665	-3.8	1.8	227,022	1.6	22.5
2007-08(p)	219,698	4.0	20.9	18,083	1.5	1.7	237,781	3.8	22.6
2008-09(p)	230,350	3.7	21.0	18,666	2.1	1.7	249,016	3.6	22.7

(a) There is a break in the series between 1998-99 and 1999-2000. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-2000, data are derived from an accrual ABS GFS reporting framework, with receipts proxied by receipts from operating activities and sales of non-financial assets. Due to associated methodological and data-source changes, time series data that encompass measures derived under both cash and accrual accounting should be used with caution.

(b) Some historical proportions and growth rates have changed since the *Final Budget Outcome 2004-05* due to significant revisions by the Australian Bureau of Statistics to its GDP series and non-farm GDP deflator series.

(e) Estimates.

(p) Projections.

na Not applicable, due to a structural break in the series.

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Table F3: Australian Government receipts

	Actual		Estimates		Projections	
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m	\$m
<i>Income taxation</i>						
Individuals and other withholding						
Gross income tax withholding	89,638	97,304	101,430	107,090	115,060	123,350
Gross other individuals	19,935	22,554	24,060	24,830	26,180	28,060
less: Refunds	12,325	13,734	15,000	15,960	16,870	18,180
Total individuals and other withholding	97,247	106,123	110,490	115,960	124,370	133,230
Companies	36,101	40,404	48,210	51,300	51,980	52,600
Superannuation funds						
Contributions and earnings	4,502	5,014	5,300	5,600	6,050	6,540
Superannuation surcharge	1,050	1,233	1,300	380	100	40
Total superannuation funds	5,551	6,248	6,600	5,980	6,150	6,580
Petroleum resource rent tax	1,168	1,459	2,130	2,270	2,390	2,160
Income taxation receipts	140,067	154,234	167,430	175,510	184,890	194,570
<i>Excise and customs</i>						
<i>Excise duty</i>						
Petrol	7,434	7,330	7,210	7,280	7,370	7,460
Diesel	5,587	6,131	6,260	6,500	6,770	6,980
Other fuel products	210	147	170	150	150	170
Crude oil	309	668	480	440	440	440
Beer	1,633	1,653	1,690	1,710	1,740	1,770
Potable spirits	659	739	790	850	920	980
Tobacco	5,247	5,220	5,300	5,390	5,410	5,430
Total excise duty	21,079	21,888	21,900	22,320	22,800	23,230
<i>Customs duty</i>						
Textiles, clothing and footwear	993	966	790	840	880	970
Passenger motor vehicles	960	866	740	650	720	830
Excise-like goods	1,581	1,697	1,700	1,710	1,750	1,790
Other imports	1,739	1,789	1,519	1,656	1,776	1,816
less: Refunds and drawbacks	235	306	300	300	300	300
Total customs duty	5,038	5,012	4,449	4,556	4,826	5,106
Excise and customs receipts	26,117	26,900	26,349	26,876	27,626	28,336
<i>Indirect taxation</i>						
Wine equalisation tax	704	682	660	730	770	820
Luxury car tax	335	298	310	340	360	370
Other taxes	-48	35	40	60	70	80
Indirect taxation receipts	992	1,015	1,010	1,130	1,200	1,270
<i>Other taxation</i>						
Fringe benefits tax	3,226	3,316	3,440	3,560	3,680	3,800
Agricultural levies	603	584	599	608	606	600
Other taxes	1,239	1,229	1,716	1,673	1,696	1,774
Other taxation receipts	5,068	5,129	5,755	5,841	5,982	6,174
Taxation receipts	172,243	187,279	200,544	209,357	219,698	230,350
<i>Non-taxation</i>						
Sales of goods and services	4,422	4,865	5,144	5,032	5,153	5,019
Dividends	3,223	3,838	4,318	2,763	1,595	1,668
Interest received	1,056	1,400	2,170	3,522	4,851	5,462
Other	6,028	6,192	6,333	6,347	6,485	6,516
Non-taxation receipts	14,729	16,294	17,965	17,665	18,083	18,666
Total receipts	186,971	203,573	218,509	227,022	237,781	249,016

Table F4: Australian Government general government sector net debt and net interest payments^{(a)(b)}

	Net debt		Net interest payments(c)	
	\$m	Per cent of GDP	\$m	Per cent of GDP
1972-73	-790	-1.6	-266	-0.5
1973-74	-1,851	-3.1	-306	-0.5
1974-75	-1,901	-2.7	-267	-0.4
1975-76	-341	-0.4	-389	-0.5
1976-77	898	1.0	-161	-0.2
1977-78	2,896	2.8	-106	-0.1
1978-79	4,983	4.3	126	0.1
1979-80	6,244	4.7	290	0.2
1980-81	6,356	4.2	444	0.3
1981-82	5,919	3.4	475	0.3
1982-83	9,151	4.9	654	0.4
1983-84	16,015	7.6	1,327	0.6
1984-85	21,896	9.4	2,462	1.1
1985-86	26,889	10.5	3,626	1.4
1986-87	29,136	10.4	4,387	1.6
1987-88	27,359	8.6	4,019	1.3
1988-89	21,982	6.1	3,722	1.0
1989-90	16,121	4.1	3,848	1.0
1990-91	16,936	4.1	2,834	0.7
1991-92	31,132	7.5	2,739	0.7
1992-93	55,218	12.6	2,912	0.7
1993-94	70,223	15.3	4,549	1.0
1994-95	83,492	17.2	6,310	1.3
1995-96	95,831	18.5	7,812	1.5
1996-97	96,281	17.6	8,449	1.5
1997-98	82,935	14.4	7,381	1.3
1998-99	70,402	11.6	6,901	1.1
1999-00	53,768	8.3	6,014	0.9
2000-01	42,651	6.2	4,855	0.7
2001-02	38,024	5.2	4,238	0.6
2002-03	29,665	3.8	3,641	0.5
2003-04	23,421	2.8	2,994	0.4
2004-05	11,534	1.3	2,463	0.3
2005-06(e)	-1,327	-0.1	2,457	0.3
2006-07(e)	-39,850	-4.0	322	0.0
2007-08(p)	-52,724	-5.0	-1,288	-0.1
2008-09(p)	-66,605	-6.1	-1,990	-0.2

(a) There is a break in the net debt and net interest series between 1998-99 and 1999-2000 (the first year of accrual budgeting). Up to 1998-99, Australian Government general government debt instruments are valued at historic cost. From 1999-2000, Australian Government general government debt instruments are valued at market prices, consistent with accrual GFS standards.

(b) Some historical proportions and growth rates have changed since the *Final Budget Outcome 2004-05* due to significant revisions by the Australian Bureau of Statistics to its GDP series and non-farm GDP deflator series.

(c) Excludes superannuation related interest flows.

(e) Estimates.

(p) Projections.

Table F5: Australian Government general government sector revenue, expenses, net capital investment, fiscal balance and net worth^{(a)(b)}

	Revenue		Expenses		Net capital investment		Fiscal balance		Net worth(c)	
	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP
1996-97	141,688	26.0	145,809	26.7	90	0.0	-4,211	-0.8	-74,354	-13.6
1997-98	146,820	25.4	148,646	25.7	147	0.0	-1,973	-0.3	-68,544	-11.9
1998-99	151,897	25.0	146,620	24.1	1,433	0.2	3,844	0.6	-76,150	-12.5
1999-00	166,875	25.9	156,209	24.2	-1,225	-0.2	11,892	1.8	-40,552	-6.3
2000-01	161,789	23.5	157,382	22.8	-1,168	-0.2	5,575	0.8	-43,299	-6.3
2001-02	162,599	22.1	166,401	22.6	-369	-0.1	-3,433	-0.5	-48,429	-6.6
2002-03	175,191	22.4	170,676	21.8	-219	0.0	4,734	0.6	-53,251	-6.8
2003-04	187,559	22.4	182,005	21.7	724	0.1	4,830	0.6	-39,595	-4.7
2004-05	206,218	23.1	195,293	21.9	147	0.0	10,778	1.2	-32,758	-3.7
2005-06(e)	218,622	22.9	207,038	21.6	1,186	0.1	10,398	1.1	-26,733	-2.8
2006-07(e)	227,434	22.6	216,858	21.5	862	0.1	9,714	1.0	-16,930	-1.7
2007-08(p)	238,301	22.6	227,263	21.6	88	0.0	10,950	1.0	-7,048	-0.7
2008-09(p)	249,735	22.7	237,843	21.6	113	0.0	11,779	1.1	3,930	0.4

(a) The fiscal balance is equal to revenue less expenses less net capital investment. Net worth is calculated as assets minus liabilities.

(b) Some historical proportions and growth rates have changed since the *Final Budget Outcome 2004-05* due to significant revisions by the Australian Bureau of Statistics to its GDP series and non-farm GDP deflator series.

(c) There is a break in the net worth series between 1998-99 and 1999-2000. Data up to 1998-99 are sourced from the Australian Government's Consolidated Financial Statements based on Australian accounting standards. Data beginning in 1999-2000 are based on the GFS framework. For the general government sector, the major change across the break in the series is an improvement in net worth. This is primarily due to the move from valuing investments in public corporations at historic cost to current market value (which is calculated using the share price for listed corporations). This is partly offset by defence weapons platforms no longer being recorded as assets and valuing debt at current market value.

(e) Estimates.

(p) Projections.

Table F6: 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 real growth	Per cent of GDP	\$m	Per cent real growth	Per cent of GDP	\$m	Per cent real growth	Per cent of GDP
1999-00	152,856	na	23.7	14,020	na	2.2	166,875	na	25.9
2000-01	151,437	-5.1	22.0	10,352	-29.3	1.5	161,789	-7.2	23.5
2001-02	150,077	-3.2	20.4	12,522	18.2	1.7	162,599	-1.8	22.1
2002-03	163,232	5.5	20.9	11,958	-7.3	1.5	175,191	4.5	22.4
2003-04	175,058	3.6	20.9	12,501	1.0	1.5	187,559	3.4	22.4
2004-05	193,252	6.2	21.7	12,965	-0.2	1.5	206,218	5.8	23.1
2005-06(e)	203,777	1.3	21.3	14,845	10.0	1.6	218,622	1.9	22.9
2006-07(e)	212,906	2.2	21.1	14,527	-4.3	1.4	227,434	1.8	22.6
2007-08(p)	223,259	3.9	21.2	15,042	2.6	1.4	238,301	3.8	22.6
2008-09(p)	234,062	3.7	21.3	15,673	3.1	1.4	249,735	3.7	22.7

(a) Some historical proportions and growth rates have changed since the *Final Budget Outcome 2004-05* due to significant revisions by the Australian Bureau of Statistics to its GDP series and non-farm GDP deflator series.

(e) Estimates.

(p) Projections.

na Not applicable, due to a structural break in the series.

Appendix F: Historical Australian Government data

Table F7: Australian Government revenue

	Actual		Estimates		Projections	
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m	\$m
<i>Income taxation</i>						
Individuals and other withholding						
Gross income tax withholding	90,095	98,250	102,030	107,720	115,750	124,090
Gross other individuals	21,010	24,003	25,110	25,850	27,260	29,220
less: Refunds	12,325	13,734	15,000	15,960	16,870	18,180
Total individuals and other withholding	98,779	108,519	112,140	117,610	126,140	135,130
Companies	36,337	43,106	48,740	52,210	52,770	53,390
Superannuation funds						
Contributions and earnings	4,487	5,083	5,280	5,620	6,080	6,570
Superannuation surcharge	1,298	1,326	1,410	410	110	40
Total superannuation funds	5,785	6,410	6,690	6,030	6,190	6,610
Petroleum resource rent tax	1,165	1,465	2,130	2,270	2,390	2,160
Income taxation revenue	142,067	159,499	169,700	178,120	187,490	197,290
<i>Excise and customs</i>						
<i>Excise duty</i>						
Petrol	7,423	7,371	7,210	7,280	7,370	7,460
Diesel	5,587	6,164	6,260	6,500	6,770	6,980
Other fuel products	210	147	170	150	150	170
Crude oil	309	668	480	440	440	440
Beer	1,633	1,653	1,690	1,710	1,740	1,770
Potable spirits	659	741	790	850	920	980
Tobacco	5,247	5,237	5,300	5,390	5,410	5,430
Total excise duty	21,068	21,981	21,900	22,320	22,800	23,230
<i>Customs duty</i>						
Textiles, clothing and footwear	993	966	790	840	880	970
Passenger motor vehicles	1,547	1,397	1,350	1,252	1,322	1,432
Excise-like goods	1,581	1,697	1,700	1,710	1,750	1,790
Other imports	1,736	1,793	1,522	1,658	1,778	1,818
less: Refunds and drawbacks	235	306	300	300	300	300
Total customs duty	5,622	5,548	5,062	5,160	5,430	5,710
Excise and customs revenue	26,690	27,529	26,962	27,480	28,230	28,940
<i>Indirect taxation</i>						
Wine equalisation tax	705	693	660	730	770	820
Luxury car tax	336	302	310	340	360	370
Other taxes	-38	169	220	270	320	370
Indirect taxation revenue	1,002	1,164	1,190	1,340	1,450	1,560
<i>Other taxation</i>						
Fringe benefits tax	3277	3,089	3,470	3,540	3,660	3,780
Agricultural levies	603	584	599	608	606	600
Other levies	73	206	192	148	119	124
Broadcasting licence fees	225	287	263	273	284	298
Other taxes	1122	895	1,402	1,397	1,420	1,471
Other taxation revenue	5,299	5,061	5,925	5,966	6,089	6,272
Taxation revenue	175,058	193,252	203,777	212,906	223,259	234,062
<i>Non-taxation</i>						
Sales of goods and services	4,314	4,880	4,900	4,855	4,976	4,835
Dividends	4,199	3,176	4,318	2,464	1,575	1,668
Interest received	1,304	1,621	2,319	3,858	5,077	5,712
Other	2,684	3,289	3,307	3,350	3,414	3,457
Non-taxation revenue	12,501	12,965	14,845	14,527	15,042	15,673
Total revenue	187,559	206,218	218,622	227,434	238,301	249,735

Table F8: Australian Government cash receipts, payments and cash surplus by institutional sector (\$m)^(a)

	General government			Public non-financial corporations			Non-financial public sector		
	Receipts	Payments	Underlying cash balance(b)	Receipts	Payments	Cash surplus	Receipts	Payments	Underlying cash balance(b)
1987-88	81,217	79,440	1,777	4,129	5,006	944	84,333	83,439	2,721
1988-89	88,369	82,202	6,167	4,177	6,035	257	91,544	87,188	6,424
1989-90	95,517	88,882	6,635	3,926	11,322	-5,261	98,387	99,081	1,374
1990-91	97,705	97,333	372	4,804	9,351	-2,139	101,315	105,476	-1,767
1991-92	92,966	104,551	-11,585	3,899	7,713	101	95,063	110,448	-11,484
1992-93	94,448	111,484	-17,036	4,385	7,819	-196	97,327	117,775	-17,232
1993-94	100,142	117,252	-17,110	5,178	6,476	1,482	103,065	121,457	-15,628
1994-95	109,720	122,901	-13,181	5,262	7,318	1,956	113,013	128,247	-11,225
1995-96	121,105	131,182	-10,077	4,927	8,190	-527	123,269	136,607	-10,604
1996-97	129,845	135,126	-5,281	4,782	7,373	473	131,512	139,385	-4,808
1997-98	135,779	134,608	1,171	6,238	7,923	1,119	139,560	140,006	2,290
1998-99	146,496	142,159	4,337	na	na	-353	na	na	3,984
1999-00	165,806	152,747	13,059	na	na	-2,594	na	na	10,465
2000-01	160,829	154,858	5,970	na	na	391	na	na	6,362
2001-02	162,524	163,507	-983	na	na	1,210	na	na	227
2002-03	176,147	168,661	7,486	na	na	1,280	na	na	8,766
2003-04	186,971	178,935	8,036	na	na	1,575	na	na	9,611
2004-05	203,573	189,957	13,616	na	na	1,550	na	na	15,167
2005-06(e)	218,509	206,845	11,452	na	na	-678	na	na	10,774
2006-07(e)	227,022	215,431	9,702	na	na	na	na	na	na
2007-08(p)	237,781	225,005	10,134	na	na	na	na	na	na
2008-09(p)	249,016	235,507	10,725	na	na	na	na	na	na

(a) There is a break in the series between 1998-99 and 1999-2000. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-2000, data are derived from an accrual ABS GFS reporting framework, with receipts proxied by receipts from operating activities and sales of non-financial assets, and payments proxied by payments for operating activities, purchases of non-financial assets and net acquisition of assets under finance leases. Due to associated methodological and data-source changes, time series data that encompass measures derived under both cash and accrual accounting should be used with caution.

(b) These items exclude expected Future Fund earnings. Expected Future Fund earnings are shown in Table F1.

(e) Estimates.

(p) Projections.

na Data not available.

Table F9: Australian Government accrual revenue, expenses and fiscal balance by institutional sector (\$m)^(a)

	General government			Public non-financial corporations			Non-financial public sector		
	Revenue	Expenses(b)	Fiscal balance(b)	Revenue	Expenses	Fiscal balance	Revenue	Expenses	Fiscal balance
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	151,897	146,620	3,844	27,687	26,088	-816	175,682	168,806	3,028
1999-00	166,875	156,209	11,892	25,485	23,542	1,062	188,412	174,646	12,953
2000-01	161,789	157,382	5,575	25,869	24,762	-826	183,052	177,538	4,750
2001-02	162,599	166,401	-3,433	26,638	25,341	793	184,629	187,134	-2,640
2002-03	175,191	170,676	4,734	24,339	22,916	1,975	194,402	188,507	6,709
2003-04	187,559	182,005	4,830	25,449	23,444	2,143	207,263	199,705	6,973
2004-05	206,218	195,293	10,778	26,965	25,191	1,473	227,298	214,599	12,250
2005-06(e)	218,622	207,038	10,398	27,481	27,582	-1,461	240,417	228,934	8,936
2006-07(e)	227,434	216,858	9,714	na	na	na	na	na	na
2007-08(p)	238,301	227,263	10,950	na	na	na	na	na	na
2008-09(p)	249,735	237,843	11,779	na	na	na	na	na	na

(a) The fiscal balance is equal to revenue less expenses less net capital investment. Net capital investment is not shown in this table.

(b) The increases in expenses and decreases in fiscal balance and net worth arise from a change in recognition of family tax benefits and other expenses from a cash to an accrual basis.

(e) Estimates.

(p) Projections.

na Data not available.