

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 is 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);

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- most 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 has been replaced by ABS data derived from the accrual framework.

REVISIONS SINCE THE 2009-10 BUDGET

The 2009-10 Budget included a number of changes to the measurement of historical series data. These changes improve the accuracy and comparability of the data through time, increasing its relevance to users. Further information is provided in Statement 10 of Budget Paper No.1, *Budget Strategy and Outlook 2009-10*. No changes to the measurement of historical series data have been made since the 2009-10 Budget.

DEFLATING REAL SPENDING GROWTH BY THE CONSUMER PRICE INDEX

The 2009-10 MYEFO, including the historic 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 non-farm GDP deflator to the CPI provides a more accurate depiction of government spending growth.

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Table D1: Australian Government general government sector receipts, payments and underlying cash balance

	Receipts(a)		Payments(b)				Future Fund earnings	Underlying cash balance(c)	
	\$m	Per cent of GDP	\$m	Per cent real growth	Per cent real growth (NFGDP deflator)	Per cent of GDP	\$m	\$m	Per cent of GDP
				(CPI)					
1970-71	8,290	20.2	7,389	na	na	18.0	-	901	2.2
1971-72	9,135	20.2	8,249	4.1	4.4	18.2	-	886	2.0
1972-73	9,735	19.3	9,388	7.7	7.0	18.6	-	348	0.7
1973-74	12,228	20.0	11,078	4.2	3.3	18.1	-	1,150	1.9
1974-75	15,643	21.6	15,463	19.9	14.5	21.4	-	181	0.3
1975-76	18,727	22.1	20,225	15.7	13.5	23.9	-	-1,499	-1.8
1976-77	21,890	22.4	23,157	0.6	2.0	23.7	-	-1,266	-1.3
1977-78	24,019	22.6	26,057	2.7	3.4	24.5	-	-2,037	-1.9
1978-79	26,129	21.7	28,272	0.3	2.6	23.5	-	-2,142	-1.8
1979-80	30,321	22.2	31,642	1.5	2.2	23.2	-	-1,322	-1.0
1980-81	35,993	23.3	36,176	4.6	3.4	23.4	-	-184	-0.1
1981-82	41,499	23.3	41,151	2.9	0.7	23.1	-	348	0.2
1982-83	45,463	23.7	48,810	6.3	6.5	25.4	-	-3,348	-1.7
1983-84	49,981	23.1	56,990	9.4	9.4	26.3	-	-7,008	-3.2
1984-85	58,817	24.6	64,853	9.1	8.1	27.1	-	-6,037	-2.5
1985-86	66,206	25.1	71,328	1.5	3.5	27.0	-	-5,122	-1.9
1986-87	74,724	25.8	77,158	-1.1	1.1	26.7	-	-2,434	-0.8
1987-88	83,491	25.3	82,039	-0.9	-1.3	24.8	-	1,452	0.4
1988-89	90,748	24.3	85,326	-3.1	-4.6	22.8	-	5,421	1.5
1989-90	98,625	24.0	92,684	0.6	2.3	22.6	-	5,942	1.4
1990-91	100,227	23.7	100,665	3.1	3.4	23.8	-	-438	-0.1
1991-92	95,840	22.3	108,472	5.7	5.6	25.2	-	-12,631	-2.9
1992-93	97,633	21.7	115,751	5.6	5.4	25.7	-	-18,118	-4.0
1993-94	103,824	22.0	122,009	3.5	4.6	25.8	-	-18,185	-3.8
1994-95	113,458	22.7	127,619	1.4	3.4	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	-0.6	23.8	-	149	0.0
1998-99	152,063	24.4	148,175	4.1	5.2	23.8	-	3,889	0.6
1999-00	166,199	25.0	153,192	1.0	1.3	23.1	-	13,007	2.0
2000-01	182,996	25.8	177,123	9.1	10.6	25.0	-	5,872	0.8
2001-02	187,588	24.7	188,655	3.5	4.1	24.8	-	-1,067	-0.1
2002-03	204,613	25.4	197,243	1.4	1.6	24.5	-	7,370	0.9
2003-04	217,775	25.2	209,785	3.9	2.3	24.3	-	7,990	0.9
2004-05	235,984	25.5	222,407	3.5	1.9	24.0	-	13,577	1.5
2005-06	255,943	25.6	240,136	4.6	3.0	24.0	51	15,756	1.6
2006-07	272,637	25.0	253,321	2.5	0.9	23.2	2,135	17,182	1.6
2007-08	294,917	25.0	271,843	3.8	2.9	23.0	3,370	19,704	1.7
2008-09	292,600	23.3	316,046	12.7	10.3	25.2	3,633	-27,079	-2.2
2009-10(e)	283,608	22.4	338,393	5.1	7.3	26.7	2,901	-57,685	-4.5
2010-11(e)	297,131	22.2	340,995	-1.3	-1.8	25.5	2,758	-46,622	-3.5
2011-12(p)	324,653	22.9	353,036	1.2	1.3	24.8	2,784	-31,167	-2.2
2012-13(p)	355,216	23.5	368,270	1.9	2.1	24.4	2,847	-15,901	-1.1

(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) 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

	Taxation receipts		Non-taxation receipts		Total receipts(a)	
	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP
1970-71	7,193	17.6	1,097	2.7	8,290	20.2
1971-72	7,895	17.5	1,240	2.7	9,135	20.2
1972-73	8,411	16.6	1,324	2.6	9,735	19.3
1973-74	10,832	17.7	1,396	2.3	12,228	20.0
1974-75	14,141	19.6	1,502	2.1	15,643	21.6
1975-76	16,920	20.0	1,807	2.1	18,727	22.1
1976-77	19,714	20.2	2,176	2.2	21,890	22.4
1977-78	21,428	20.1	2,591	2.4	24,019	22.6
1978-79	23,409	19.4	2,720	2.3	26,129	21.7
1979-80	27,473	20.1	2,848	2.1	30,321	22.2
1980-81	32,641	21.1	3,352	2.2	35,993	23.3
1981-82	37,880	21.2	3,619	2.0	41,499	23.3
1982-83	41,025	21.4	4,438	2.3	45,463	23.7
1983-84	44,849	20.7	5,132	2.4	49,981	23.1
1984-85	52,970	22.1	5,847	2.4	58,817	24.6
1985-86	58,841	22.3	7,365	2.8	66,206	25.1
1986-87	66,467	23.0	8,257	2.9	74,724	25.8
1987-88	75,076	22.7	8,415	2.5	83,491	25.3
1988-89	83,452	22.3	7,296	2.0	90,748	24.3
1989-90	90,773	22.1	7,852	1.9	98,625	24.0
1990-91	92,739	22.0	7,488	1.8	100,227	23.7
1991-92	87,364	20.3	8,476	2.0	95,840	22.3
1992-93	88,760	19.7	8,873	2.0	97,633	21.7
1993-94	93,362	19.7	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	23.6	16,540	1.4	294,917	25.0
2008-09	272,627	21.8	19,973	1.6	292,600	23.3
2009-10(e)	259,739	20.5	23,869	1.9	283,608	22.4
2010-11(e)	276,716	20.7	20,415	1.5	297,131	22.2
2011-12(p)	304,939	21.5	19,714	1.4	324,653	22.9
2012-13(p)	335,594	22.2	19,621	1.3	355,216	23.5

(a) 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 receipts

	Actual	Estimates		Projections	
	2008-09 \$m	2009-10 \$m	2010-11 \$m	2011-12 \$m	2012-13 \$m
Individuals and other withholding taxes					
Gross income tax withholding	115,899	118,000	124,390	135,550	147,110
Gross other individuals	30,030	27,000	27,430	29,380	32,150
less: Refunds	23,569	25,270	24,470	25,840	28,540
Total individuals and withholding taxation	122,361	119,730	127,350	139,090	150,720
Fringe benefits tax	3,399	3,390	3,520	3,720	3,970
Superannuation funds	9,217	6,650	8,140	9,730	10,830
Company tax	60,391	52,650	56,500	67,100	73,700
Petroleum resource rent tax	2,184	1,530	1,660	1,700	1,720
Income taxation receipts	197,552	183,950	197,170	221,340	240,940
Sales taxes					
Goods and services tax	41,335	42,512	45,160	48,100	51,180
Wine equalisation tax	693	720	760	800	850
Luxury car tax	393	390	370	410	440
Other sales taxes	-1	0	0	0	0
Total sales taxes	42,420	43,622	46,290	49,310	52,470
Excise duty					
Petrol	6,481	6,330	6,180	5,820	5,110
Diesel	6,708	6,740	6,920	6,700	5,990
Beer	1,980	2,050	2,110	2,190	2,260
Tobacco	5,654	5,630	5,600	5,710	5,890
Other excisable products	3,551	3,630	3,950	4,200	4,220
of which: Other excisable beverages(a)	864	940	1,040	1,130	1,220
Total excise duty receipts	24,373	24,380	24,760	24,620	23,470
Customs duty					
Textiles, clothing and footwear	1,116	790	630	670	710
Passenger motor vehicles	790	600	420	440	470
Excise-like goods	2,775	2,890	2,970	3,130	3,270
Other imports	1,516	1,450	1,590	1,700	1,810
less: Refunds and drawbacks	383	380	380	380	380
Total customs duty receipts	5,814	5,350	5,230	5,560	5,880
Carbon Pollution Reduction Scheme	-	-	820	1,690	10,510
Other indirect taxation					
Agricultural levies	620	371	355	358	360
Other taxes	1,848	2,066	2,091	2,061	1,965
Total other indirect taxation receipts	2,468	2,437	2,446	2,419	2,325
Indirect taxation receipts	75,075	75,789	79,546	83,599	94,654
Taxation receipts	272,627	259,739	276,716	304,939	335,594
Sales of goods and services	6,110	7,941	8,559	8,646	8,466
Dividends	3,398	6,885	3,076	2,297	2,321
Interest received	5,166	4,684	4,684	4,808	4,898
Other non-taxation receipts	5,298	4,359	4,096	3,963	3,936
Non-taxation receipts(b)	19,973	23,869	20,415	19,714	19,621
Total receipts(b)	292,600	283,608	297,131	324,653	355,216
<i>Memorandum:</i>					
Capital gains tax(c)	14,730	6,540	8,170	10,720	13,130
Medicare levy receipts	8,294	8,320	8,590	9,200	9,780

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

(b) Includes Future Fund earnings.

(c) Capital gains tax is part of other individuals, companies and superannuation funds tax. The 2008-09 reported figure is an estimate.

Table D4: Australian Government general government sector net debt and net interest payments

	Net debt(a)		Net interest payments(b)	
	\$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	4.1	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	0.7
1984-85	21,896	9.2	2,813	1.2
1985-86	26,889	10.2	3,952	1.5
1986-87	29,136	10.1	4,762	1.6
1987-88	27,344	8.3	4,503	1.4
1988-89	21,981	5.9	4,475	1.2
1989-90	16,123	3.9	4,549	1.1
1990-91	16,915	4.0	3,636	0.9
1991-92	31,041	7.2	3,810	0.9
1992-93	55,218	12.2	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(e)	45,171	3.6	1,951	0.2
2010-11(e)	90,396	6.8	4,974	0.4
2011-12(p)	121,814	8.6	6,949	0.5
2012-13(p)	135,497	9.0	8,206	0.5

(a) 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.

(b) Net interest payments are equal to the difference between interest paid and interest receipts.

(e) Estimates.

(p) Projections.

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Table D5: Australian Government general government sector revenue, expenses, net capital investment and fiscal balance

	Revenue		Expenses		Net capital investment		Fiscal balance(a)	
	\$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	24.8	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	1.6
2007-08	303,729	25.7	280,109	23.7	2,593	0.2	21,027	1.8
2008-09	298,933	23.9	324,569	25.9	4,064	0.3	-29,700	-2.4
2009-10(e)	291,823	23.0	340,166	26.8	6,033	0.5	-54,377	-4.3
2010-11(e)	303,895	22.7	344,980	25.8	5,437	0.4	-46,522	-3.5
2011-12(p)	335,937	23.6	358,505	25.2	5,593	0.4	-28,161	-2.0
2012-13(p)	364,854	24.2	378,075	25.1	4,738	0.3	-17,958	-1.2

(a) 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

	Net worth(a)		Net financial worth(b)	
	\$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(e)	-23,043	-1.8	-121,774	-9.6
2010-11(e)	-66,501	-5.0	-170,082	-12.7
2011-12(p)	-91,464	-6.4	-200,107	-14.1
2012-13(p)	-107,023	-7.1	-220,256	-14.6

(a) Net worth is equal to assets less liabilities.

(b) Net financial worth is equal to financial assets less liabilities.

(e) Estimates.

(p) Projections.

Table D7: Australian Government general government sector taxation revenue, non-taxation revenue and total revenue

	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	24.6	15,522	1.6	261,238	26.1
2006-07	262,511	24.1	15,900	1.5	278,411	25.5
2007-08	286,229	24.2	17,500	1.5	303,729	25.7
2008-09	278,653	22.2	20,280	1.6	298,933	23.9
2009-10(e)	267,508	21.1	24,315	1.9	291,823	23.0
2010-11(p)	284,337	21.3	19,558	1.5	303,895	22.7
2011-12(p)	316,293	22.3	19,645	1.4	335,937	23.6
2012-13(p)	345,345	22.9	19,510	1.3	364,854	24.2

(e) Estimates.

(p) Projections.

Table D8: Australian Government general government sector revenue

	Actual	Estimates		Projections	
	2008-09 \$m	2009-10 \$m	2010-11 \$m	2011-12 \$m	2012-13 \$m
Individuals and other withholding taxes					
Gross income tax withholding	117,086	119,290	125,540	136,620	148,310
Gross other individuals	32,260	29,050	29,390	31,360	34,130
less: Refunds	23,569	25,270	24,470	25,840	28,540
Total individuals and other withholding taxation	125,777	123,070	130,460	142,140	153,900
Fringe benefits tax	3,581	3,430	3,560	3,760	4,030
Superannuation funds	9,227	6,690	8,190	9,800	10,910
Company tax	60,705	54,670	58,930	69,450	75,870
Petroleum resource rent tax	2,099	1,450	1,750	1,740	1,810
Income taxation revenue	201,389	189,310	202,890	226,890	246,520
Sales taxes					
Goods and services tax	42,626	44,260	47,250	50,430	53,600
Wine equalisation tax	707	730	770	810	860
Luxury car tax	384	390	370	410	440
Other sales taxes	-1	0	0	0	0
Total sales taxes	43,716	45,380	48,390	51,650	54,900
Excise duty					
Petrol	6,461	6,390	6,270	5,910	5,110
Diesel	6,687	6,720	6,900	6,680	5,970
Beer	1,974	2,050	2,110	2,190	2,260
Tobacco	5,654	5,630	5,600	5,710	5,890
Other excisable products	3,543	3,620	3,950	4,190	4,210
Of which: Other excisable beverages(a)	862	940	1,040	1,130	1,220
Total excise duty revenue	24,319	24,410	24,830	24,680	23,440
Customs duty					
Textiles, clothing and footwear	1,120	790	630	670	710
Passenger motor vehicles	1,135	930	650	670	700
Excise-like goods	2,775	2,890	2,970	3,130	3,270
Other imports	1,517	1,460	1,600	1,710	1,820
less: Refunds and drawbacks	272	240	240	240	240
Total customs duty revenue	6,276	5,830	5,610	5,940	6,260
Carbon Pollution Reduction Scheme	-	-	-	4,450	11,480
Other indirect taxation					
Agricultural levies	620	371	355	358	360
Other taxes	2,334	2,207	2,262	2,324	2,384
Total other indirect taxation revenue	2,954	2,578	2,617	2,683	2,745
Indirect taxation revenue	77,264	78,198	81,447	89,403	98,825
Taxation revenue	278,653	267,508	284,337	316,293	345,345
Sales of goods and services	6,406	7,953	8,565	8,642	8,485
Dividends	3,474	7,384	2,228	2,206	2,227
Interest received	5,124	4,749	4,856	4,911	4,889
Other non-taxation revenue	5,275	4,229	3,909	3,886	3,910
Non-taxation revenue(b)	20,280	24,315	19,558	19,645	19,510
Total revenue(b)	298,933	291,823	303,895	335,937	364,854
<i>Memorandum:</i>					
Capital gains tax(c)	14,730	6,540	8,170	10,720	13,130
Medicare levy revenue	8,294	8,320	8,590	9,200	9,780

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

(b) Includes expected Future Fund earnings.

(c) Capital gains tax is part of other individuals, companies and superannuation funds tax. The 2008-09 reported figure is an estimate.

Appendix D: Historical Australian Government data

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

	General government			Public non-financial corporations			Non-financial public sector		
	Underlying cash balance(c)			Cash surplus(c)			Underlying cash balance(c)		
	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	103,637	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(e)	283,608	338,393	-57,685	8,315	10,852	-2,537	289,462	346,785	-60,223
2010-11(e)	297,131	340,995	-46,622	na	na	na	na	na	na
2011-12(p)	324,653	353,036	-31,167	na	na	na	na	na	na
2012-13(p)	355,216	368,270	-15,901	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 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(e)	291,823	340,166	-54,377	7,139	7,494	-2,526	297,427	346,125	-56,902
2010-11(e)	303,895	344,980	-46,522	na	na	na	na	na	na
2011-12(p)	335,937	358,505	-28,161	na	na	na	na	na	na
2012-13(p)	364,854	378,075	-17,958	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.

