



Federal, State and Local Government Taxes on Housing

May 2011

Key Points:

- **Between 1999/00 and 2009/10, municipal rates revenue collected across Australia increased from \$6.1 billion to \$11.6 billion.**
- **Between 2008/09 and 2009/10, the largest increase in land tax revenue collected came from the Queensland Government with an increase of 23 per cent.**
- **Stamp duty revenue collected increased in every state/territory in 2009/10 off the back of bolstered housing construction activity brought about by the unprecedented fiscal and monetary stimulus to new home building.**

- **Land Tax**

Land tax is an annual state government tax payable by the owner of land. Land tax is imposed in all states and territories, with the exception of the Northern Territory. The money raised is used to provide essential services to the community.

Each state and territory is responsible for administering its own land tax laws. The laws between states are comparable, apart from some variations.

The amount of land tax you pay is calculated on the basis of the combined unimproved value of taxable property you own. Your principal place of residence is generally exempt from land tax. Land owned and used by certain types of organisations may be exempt from land tax.

- **Municipal Rates**

Municipal rates are levied by local councils on either the value of residential property, or in line with overall council revenue objectives.

- **Stamp Duty on Conveyances**

State and territory governments impose taxes on a range of paper and electronic transactions. These taxes are variable across state and territories, and can be called stamp duty, transfer duty or general duty.

- **Goods and Services Tax (GST)**

Goods and Services Tax (GST) is a broad-based tax of 10 per cent on most goods, services and other items sold or consumed in Australia.



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	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
New South Wales	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	900	929	1,001	1,136	1,355	1,646	1,717	2,036	1,937	2,252	2,296
Municipal Rates	2,075	2,168	2,236	2,347	2,424	2,521	2,638	2,776	2,935	3,030	3,166
Stamp Duty on Conveyances	2,406	2,214	3,041	3,677	3,918	3,282	3,237	4,166	3,938	2,736	3,739
GST*	-	1,495	1,775	2,112	2,142	2,023	1,781	1,676	1,631	1,555	1,619
Victoria	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	411	525	515	655	837	848	780	989	865	1,238	1,178
Municipal Rates	1,427	1,543	1,676	1,827	2,001	2,170	2,294	2,500	2,724	2,927	3,159
Stamp Duty on Conveyances	1,294	1,284	1,885	2,116	2,446	2,337	2,671	2,961	3,706	2,801	3,604
GST*	-	1,254	1,484	1,608	1,665	1,622	1,522	1,508	1,576	1,695	1,816
Queensland	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	220	230	231	279	313	419	404	485	610	838	1,033
Municipal Rates	1,137	1,210	1,281	1,369	1,461	1,559	1,736	1,925	2,096	2,285	2,438
Stamp Duty on Conveyances	767	700	1,056	1,382	1,863	1,728	1,949	2,542	2,912	1,806	1,978
GST*	-	984	1,288	1,563	1,639	1,712	1,727	1,887	1,863	1,702	1,662
South Australia	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	133	140	140	157	198	256	291	332	375	510	553
Municipal Rates	510	545	586	641	683	738	785	834	886	958	1,019
Stamp Duty on Conveyances	313	295	354	428	578	561	600	721	909	721	787
GST*	-	249	291	340	391	408	405	432	419	444	443
Western Australia	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	195	221	226	260	280	315	313	386	415	562	519
Municipal Rates	627	669	705	754	801	869	928	1,001	1,088	1,220	1,317
Stamp Duty on Conveyances	585	624	733	833	1,207	1,218	1,906	2,037	2,243	1,008	1,615
GST*	-	700	779	846	806	846	894	988	1,081	1,049	1,099
Tasmania	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	27	26	26	25	27	44	49	62	71	80	91
Municipal Rates	150	164	166	176	184	199	207	218	239	263	277
Stamp Duty on Conveyances	49	56	71	91	123	131	141	157	197	151	163
GST*	-	73	95	97	128	124	127	130	138	139	139

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	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Northern Territory	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	0	0	0	0	0	0	0	0	0	0	0
Municipal Rates	42	43	48	50	53	57	59	63	68	75	82
Stamp Duty on Conveyances	34	28	35	43	64	73	113	107	112	108	126
GST*	-	43	44	49	48	60	69	67	62	58	66

	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Australian Capital Territory	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	31	32	33	41	49	56	59	67	73	86	98
Municipal Rates	103	105	108	113	119	124	142	159	159	179	188
Stamp Duty on Conveyances	87	83	128	174	188	141	170	232	272	196	283
GST*	-	66	89	105	100	93	96	103	98	99	136

	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Total	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Land Taxes	1,917	2,103	2,172	2,553	3,059	3,583	3,613	4,358	4,346	5,565	5,767
Municipal Rates	6,072	6,442	6,809	7,276	7,726	8,237	8,788	9,476	10,194	10,938	11,645
Stamp Duty on Conveyances	5,536	5,281	7,302	8,745	10,388	9,472	10,788	12,924	14,289	9,526	12,294
GST*	6,695	4,903	5,891	6,773	6,985	6,929	6,634	6,791	6,869	6,743	6,981

Source: ABS Taxation Revenue 5506.0 and HIA Estimates (see note below)

*Note: GST revenue calculated on 10% of the value of work done on new housing and renovations (ABS 5206.0)

For any other data on Australia's Housing and Renovation Industries,
please contact HIA Economics Group at economics@hia.com.au.