

# eJournal of Tax Research

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## CONTENTS

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## Abstract

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**Table 1. Commonwealth Projected Relativities 2012 16 ~~u.444~~**

| "        | PUY"     | XKE"      | SNF"       | YC"      | UC"       | VCU"      | CEV"     | PV"       | Cxgtcig"<br>*rgt"<br>ecrkvc+ |
|----------|----------|-----------|------------|----------|-----------|-----------|----------|-----------|------------------------------|
| 4234/35" | 20;7534" | 20;4328"  | 20; : 699" | 2077327" | 304:694"  | 307:2: :" | 303;979" | 7074:3: " | 302222"                      |
| 4235/36" | 20;8798" | 20;25; :" | 3027846"   | 20667:3" | 3048389"  | 3083676"  | 30442:5" | 7053636"  | 302222"                      |
| 4236/37" | 20;9722" | 20: :4:4" | 3029:98"   | 2059849" | 304: :25" | 30856:7"  |          |           |                              |

Vjg" rtqdnq o" ctkugu" dgecwug" wpfgt" vjg" ewttgpn" tgikog" vjg" EIE" qpn{ "rtqfwegu" cp"  
 ceewtcvg" hqtgecvu" hqt" vjg" ewttgpn" hkpcpekc" {gct0" " Ixgpn" vjku" nk o kvcvkqp" guvk o cvgf" IUV"  
 eqnngcvkqpu" ctg" tgrqtvgf" kp" vjg" Eq o oqpygenj" dwfigv" rcrgtu" cu" hqtgecvu" hqt" vjg" hktuv"  
 {gct." cpf" :-rtqlgevkqpu" hqt" vjg" tgo ckpki" vjtg" {gctu" qh" vjg" hqyctf" guvk o cvgu" rgtkqf0"  
 Vjg" fkuvkpevkqp" ku" vjcv" hqtgecvu" ctg" cvgo rvu" vq" guvk o cvg" hwwwtg" tgnvcvkxkvgu" cu"  
 ceewtcvgn{ "cu" rqukdng" wukpi" cnn" cxckncdng" fcvc." yjgtgcu" rtqlgevkqpu" crn{ "vq" ewttgpn"  
 {gct" tgnvcvkxkvgu" vq" rtgfkev" hwwwtg" IUV" fkuvtkdwwkqpu0" "Rtqlgevkqpu" wnvk o cvgn{ "gzenwfg"  
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 cpf" vjgtghqtg" ctg" pqv" cu" ceewtcvg" cu" hqtgecvu" \* IUV" Fkuvtkdwwkqp" Tgxky" 4234." 9: +0"  
 Yjknq" vjg" wug" qh" uwej" rtqlgevkqpu" oc{ "jcxg" dggp" fghgpukdng" fwtkpi" vjg" rgtkqf" qh"  
 tgnvcvxg" geppq o ke" uvcdknkv{ "rtkqt" vq" vjg" Hkpcpekc" Etkuku." vjku" engctn{ "ku" pq" nqpi g" vjg"  
 ecug0"

Cu" vjg" ~~GSD~~ ~~Distribution~~ Rev ~~Eq~~ ~~HW~~



**Table 3. Variations between Commonwealth Projections and State and Territory Forecasts of GST Revenues 2012 13 to 2015 16 (AUD Millions)**

| State or Territory | Method to determine Relativity (Own or Cth) | Cth 2012 2013 (forecast) | States 2012 2013 | Difference 2012 2013 | Cth 2013 2014 (projection) | States 2013 2014 | Difference 2013 2014 | Cth 2014 2015 (projection) | States 2014 2015 | Difference 2014 2015 | Cth 2015 2016 (projection) | States 2015 2016 | Difference 2015 2016 | Total difference |
|--------------------|---|--------------------------|------------------|----------------------|----------------------------|------------------|----------------------|----------------------------|------------------|----------------------|----------------------------|------------------|----------------------|------------------|
| PUY"               | Qyp"  | 36.9;8"                  | 36.9;8"          | 2"                   | 37.:38"                    | 37.8;7"          | 353"                 | 38.8:2"                    | 38.5;;"          | 4:3"                 | 39.674"                    | 39.245"          | 652"                 | :64"             |
| XkE"               | Qyp"  | 33.295"                  | 33.263"          | 5308"                | 33.598"                    | 33.7;4"          | /438"                | 33.:34"                    | 34.366"          | /554"                | 34.657"                    | 34.;;9"          | /784"                | /3.29:"          |
| SNF"               | Qyp"  | ;.889"                   | ;.889"           | 2"                   | 33.3;6"                    | 32.;73"          | 465"                 | 34.496"                    | 33.9:4"          | 6;309"               | 34.:94"                    | 34.327"          | 9880:"               | 372307"          |
| YC"                | Qyp"  | 4.9;9"                   | 4.9;4"           | 705"                 | 4.32;"                     | 4.35;"           | /5205"               | 3.889"                     | 3.885"           | 50;"                 | 3.:65"                     | 3.742"           | 54507"               | 52406"           |
| UC"                | Qyp"  | 6.734"                   | 6.734"           | 2"                   | 6.9:4"                     | 6.864"           | 362062"              | 7.326"                     | 7.348"           | /43092"              | 7.528"                     | 7.79;"           | /495"                | /377"            |
| VCU"               | Qyp"  | 3.926"                   | 3.922"           | 606"                 | 3.942"                     | 3.:6;"           | /34:07"              | 3.993"                     | 4.27;"           | /4:90:"              | 3.:54"                     | 4.369"           | /537"                | /949"            |



glqwtpcn"qh"Vcz"tgugctej"

Tghqt okpi"vjg"fctm"ctv"qh" IUV"htgceukpi"

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gl.qwtpcn"qh"Vcz"tgugcte j"



Vjg"ewttgpn"u{uvgo" hqt"ecnewncvki" IUUV" tgnvkvkvgu"ku"dcugf"qp"jkuvtkecn"fcvc"cpf"kv"ku" rquukdng" vq" ceewtcvgn{" hqtgecuv" tgnvkvkvgu" hqt" vjg" hktuv" v y q" {gctu" kp" vjg" hqt y ctf" guvk o cvgu0" kpfggf" vjku"ku"gzcevn{" y jcv"Uvcvg"Vtgcuwtkgu"jcxg"dgpp"fqkpi"kp"tgegpn" {gctu" d{" wukpi"vjgk"qyp" ogvjqfu0" Hqt"vjg"vjktf"cpf" hqwtvj" {gctu"kp"vjg" hqt y ctf" guvk o cvgu"kv" ujqwnf"dg" rquukdng"vq"rtqkfg"tgcuqpcdn{"ceewtcvg" hqtgecuvu"dcugf"qp"fcvc"rtgugpvgf"kp" Uvcvg"cpf" Vgttkvt{" dwfigvu0" " Vjgtg" yqwnf" vjgp" dg" c" rtqegu" guvcdnkujgf" yjgtgd{" Uvcvgu"rtqkfg"dk/cppwcn"wr fcvgu"eqpegtpki" -qww" {gctu0"vq"vjg" E I E"uq"kv"ecp"rtgrctg" tgnvkvkvgu" hqt"vjg" hqt" hqtgecuv" {gctu"cjgcf"qh"vjg"cppwcn"rtgrctcvkqp"qh"Uvcvg"dwfigvu0" Vjku" yknn" kpxqnxg" c" tgiwnct" oggvkpi" dgvyggp" vjg" E I E" cpf" vjg" Uvcvfkpi" Eqwpek" qp" Hgfgtcn" Hkpcpekn" Tgnvkvkvgu0" Uvcvgu" yknn" vjgp" jcxg" cp" qrrqtvpkv" {vq"eqo" ogpv" qp" ftchv" tgnvkvkvgu" {hqtgecuvu" dg{ qpf" vjg" hqt" vjg" ewttgpn" {gct"cu"vjg" ecug"ku"pqy0" " Nkmg"y" kug. "cnn" Uvcvgu" Vgttkvtkgu" cpf" vjg" Eqo" oqpygcvj" ujqwnf" ikxg" cp" wpgftvcnkpi" vq" wug" E I E" rwdnkujgf" hqtgecuvu" kp" vjgk" tgurgevkg" dwfigvu" yjkej" kp" vwtp" cffu" vq" egtvckpv" { " cpf" ngikvcoce{ "qh"vjg"rtqegu0"

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