



## Taxation Revenue Forecasts

### Western Australia

|   | 2024-25<br>Actual<br>\$m | 2025-26<br>Budget<br>Year<br>\$m | 2025-26<br>Mid-year<br>Revision<br>\$m | 2026-27<br>Outyear<br>\$m | 2027-28<br>Outyear<br>\$m | 2028-29<br>Outyear<br>\$m |
|---|--------------------------|----------------------------------|--|---------------------------|---------------------------|---------------------------|
| Taxes on employers' payroll and labour force          |                          |                                  |  |                           |                           |                           |
| <i>Payroll tax</i>                                    | 5,836                    | 6,154                            | 6,144                                  | 6,451                     | 6,776                     | 7,115                     |
| Property Taxes  |                          |                                  |  |                           |                           |                           |
| <i>Land tax</i>                                       | 903                      | 988                              | 988                                    | 1,020                     | 1,053                     | 1,088                     |
| Transfer duty   | 3,101                    | 2,994                            | 3,648                                  | 3,254                     | 3,141                     | 3,155                     |
| Foreign Buyers surcharge                              | 29                       | 14                               | 22                                     | 27                        | 36                        | 36                        |
| Landholder duty                                       | 262                      | 194                              | 362                                    | 194                       | 194                       | 194                       |
| <i>Total duty on transfers</i>                        | 3,392                    | 3,202                            | 4,032                                  | 3,474                     | 3,370                     | 3,385                     |
| Metropolitan Region Improvement Tax                   | 101                      | 110                              | 110                                    | 114                       | 118                       | 122                       |
| Perth Parking Levy                                    | 59                       | 64                               | 64                                     | 67                        | 69                        | 70                        |
| Emergency Services Levy                               | 424                      | 456                              | 456                                    | 482                       | 501                       | 519                       |
| Loan Guarantee Fees                                   | 134                      | 157                              | 151                                    | 165                       | 180                       | 191                       |
| Building and Construction Industry Training Fund Levy | 77                       | 63                               | 70                                     | 78                        | 79                        | 86                        |
| <i>Total other property taxes</i>                     | 795                      | 851                              | 852                                    | 905                       | 947                       | 988                       |
| Taxes on provision of goods and services              |                          |                                  |  |                           |                           |                           |
| Government Lotteries                                  | 229                      | 212                              | 212                                    | 219                       | 222                       | 226                       |
| Video lottery terminals                               | _(a)                     | _(a)                             | _(a)                                   | _(a)                      | _(a)                      | _(a)                      |
| Casino tax  | 72                       | 62                               | 62                                     | 62                        | 62                        | 62                        |
| Betting Tax   | 132                      | 129                              | 138                                    | 139                       | 141                       | 143                       |
| <i>Total taxes on gambling</i>                        | 433                      | 403                              | 412                                    | 420                       | 425                       | 431                       |

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|--|--------------------------|----------------------------------|--|---------------------------|---------------------------|---------------------------|
| Insurance duty                                     | 1,073                    | 1,127                            | 1,129                                  | 1,189                     | 1,251                     | 1,317                     |
| Other  | 18                       | 17                               | 17                                     | 23                        | 24                        | 25                        |
| <i>Total taxes on insurance</i>                    | <i>1,091</i>             | <i>1,145</i>                     | <i>1,147</i>                           | <i>1,212</i>              | <i>1,275</i>              | <i>1,341</i>              |
| <i>On-demand Transport Levy</i>                    | -                        | -                                | -                                      | -                         | -                         | -                         |
|  |                          |                                  |  |                           |                           |                           |
| Taxes on use of good and performance of activities |                          |                                  |  |                           |                           |                           |
| Vehicle licence duty                               | 793                      | 678                              | 805                                    | 771                       | 724                       | 722                       |
| Permits – oversize vehicles and loads              | 11                       | 8                                | 8                                      | 8                         | 8                         | 8                         |
| Motor vehicle registrations                        | 1,407                    | 1,520                            | 1,520                                  | 1,619                     | 1,712                     | 1,811                     |
| Other vehicle taxes                                | 43                       | 42                               | 45                                     | 43                        | 43                        | 44                        |
| <i>Total motor vehicle taxes</i>                   | <i>2,254</i>             | <i>2,248</i>                     | <i>2,378</i>                           | <i>2,440</i>              | <i>2,487</i>              | <i>2,584</i>              |
|  |                          |                                  |  |                           |                           |                           |
| <i>Mining Rehabilitation Levy</i>                  | <i>48</i>                | <i>44</i>                        | <i>44</i>                              | <i>44</i>                 | <i>44</i>                 | <i>44</i>                 |
| <i>Landfill Levy</i>                               | <i>98</i>                | <i>80</i>                        | <i>98</i>                              | <i>90</i>                 | <i>81</i>                 | <i>72</i>                 |
|  |                          |                                  |  |                           |                           |                           |
| <b>Total Taxation</b>                              | <b>14,849</b>            | <b>15,113</b>                    | <b>16,093</b>                          | <b>16,057</b>             | <b>16,458</b>             | <b>17,049</b>             |

<sup>(a)</sup> Amount less than \$500,000.

Note: Columns may not add due to rounding.