

Primary Schools Health Promotion  
Hospitals Arts Buses  
Aboriginal Services Counselling  
Health Care Courts Roads  
TAFE Police Fire Fighters  
Mental Health  
**Without taxes,  
vital services disappear**  
Industry Assistance Family Support  
Legal Aid Foster Care  
Prisons Secondary Schools  
Public Housing Nursing  
Universities Victim Support  
Disability Support

# TAXES AND THE SOUTH AUSTRALIAN ELECTION



**SACOSS**

*South Australian Council  
of Social Service*

# Taxes and the South Australian Election

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## **Introduction**

Tax and revenue issues are a core concern to SACOSS because without a sustainable revenue base, government will not be able to fund vital community services. While all sectors of society benefit from government provided or funded services like hospitals, schools, and infrastructure, vulnerable and disadvantaged people are particularly reliant on income and social supports. From electricity and transport concessions, public housing and homeless services, financial counselling, child protection and family support services, to public health, legal aid, mental health programs and Aboriginal support services, the state government funds and provides a vast range of services which assist vulnerable people and help build social capital in the community more broadly.

Taxes are the main way that these services are paid for, and so throughout the 2014 SA State Election campaign SACOSS has been raising concerns about the sustainability of the revenue base.

But beyond needing a system that collects enough to pay for vital services, SACOSS also wants a fair tax system, both as an ethical imperative and because the fairness of the tax system is crucial to maintaining social support for the system and the services its funds. In short, SACOSS wants to see a fair, well-functioning and long-term-sustainable taxation system which provides sufficient revenue to government to fund vital services.

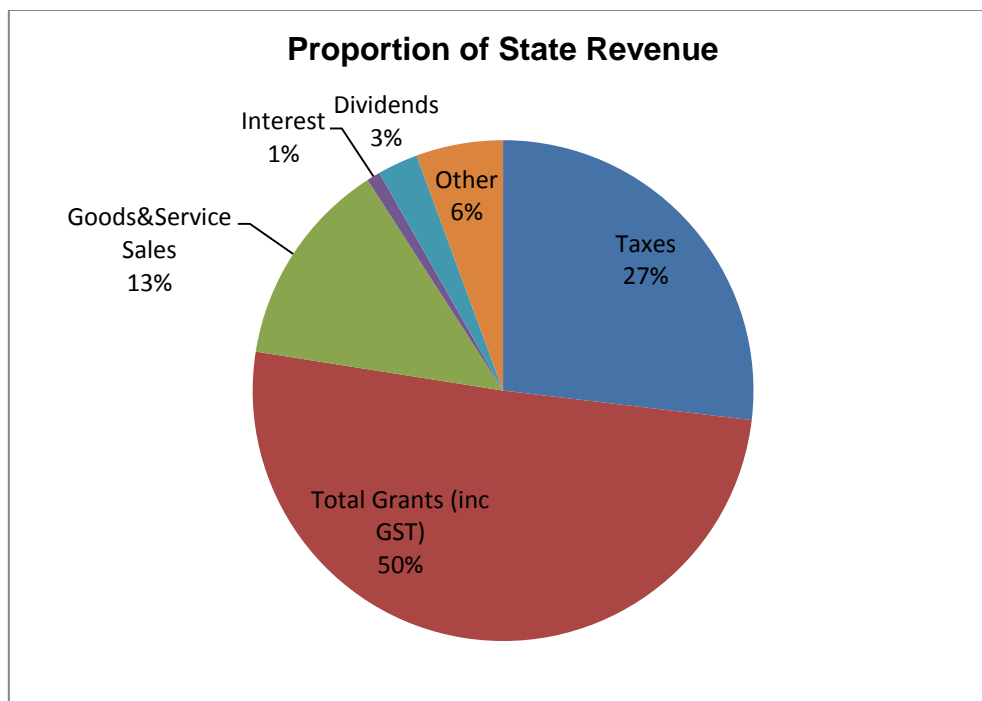
However, this paper simply aims to set out the nature of the revenue problem that will confront whoever forms government after 15 March, and then to assess the parties' current position on state taxation issues.

## Background – State Taxes

The starting point for any analysis of taxation should be that Australia is a relative low taxing nation. This may come as a surprise to many people, but as a proportion of the overall economy, at 26.5% of GDP Australia is the 5th lowest taxing nation in the OECD, behind only Chile, Mexico, Korea and the United States (OECD, 2014). Some 81.5% of this Australian tax is collected by the federal government, although this figure includes the GST which is collected federally and then transferred to state governments (ABS, 2013a).

This share of GST revenue is a major income source for all state governments, and is particularly important for South Australia. Last financial year South Australia received \$4.4b in GST payments from the Commonwealth, as well as special purpose grants for total grants transfer of \$7.7b. By comparison, total revenue from SA state taxes was \$4.1b (Government of SA, 2013a).

**Figure 1: Major Sources of SA Government Revenue, 2012-13**



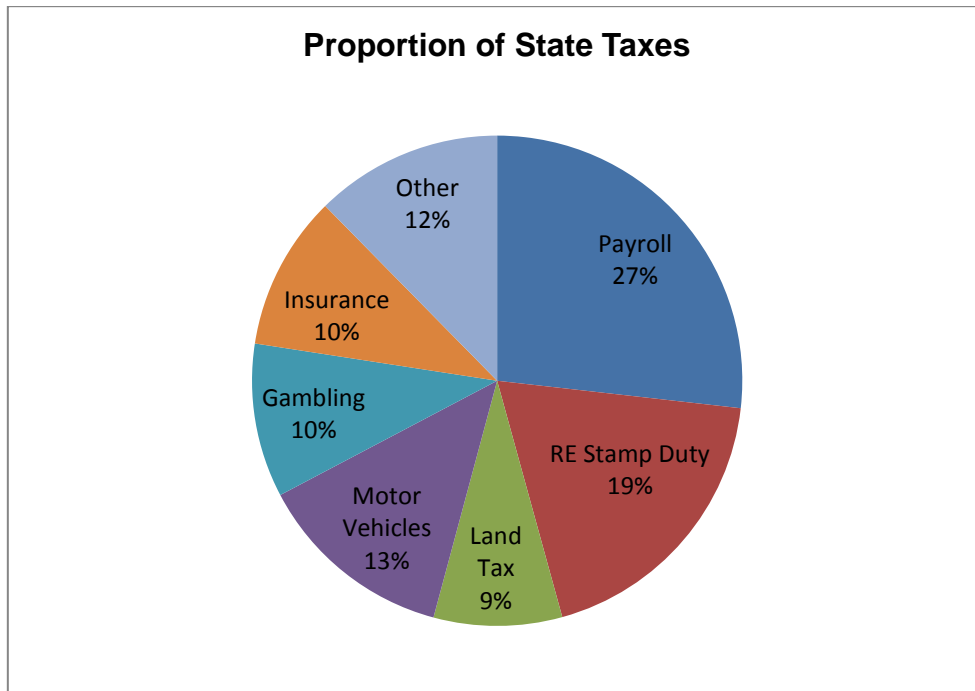
Source: Derived from Government of SA (2013a)

Like most states, the sources of state tax revenue (beyond GST) are fairly narrow. Six main sources account for the great bulk of state taxes. Of the \$4.1b state taxes collected in South Australia in 2012-13 the six main taxes contributed as follows:

- Payroll tax \$1.01b
- Stamp duties on property conveyances \$776m
- Land tax \$565m
- Motor vehicle taxes \$537m
- Taxes on insurance \$418m
- Taxes on gambling \$416m (Government of SA, 2013a).

The importance of these taxes is even starker in Figure 2 which shows the source and relative shares of state taxes.

**Figure 2: Sources of South Australian State Tax Revenue, 2012-13**



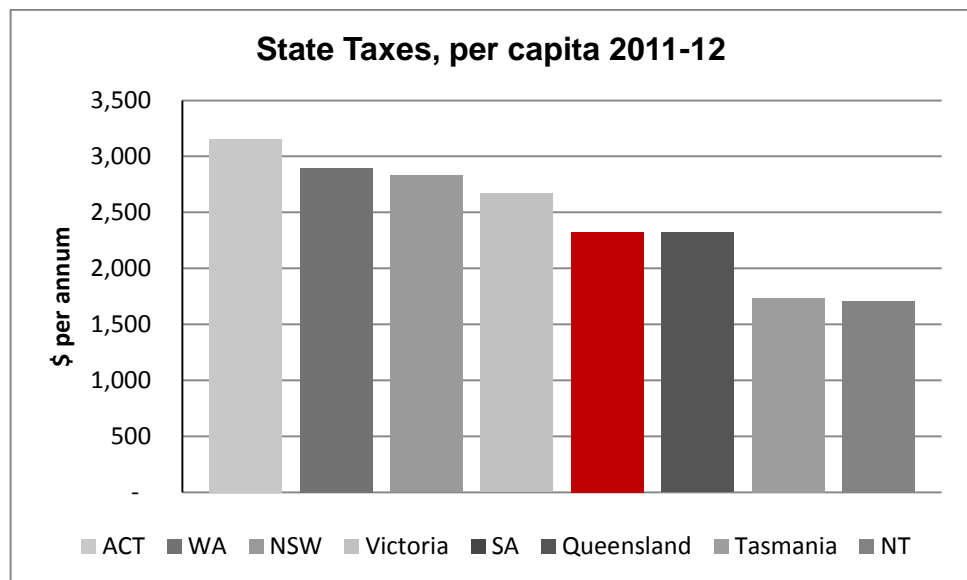
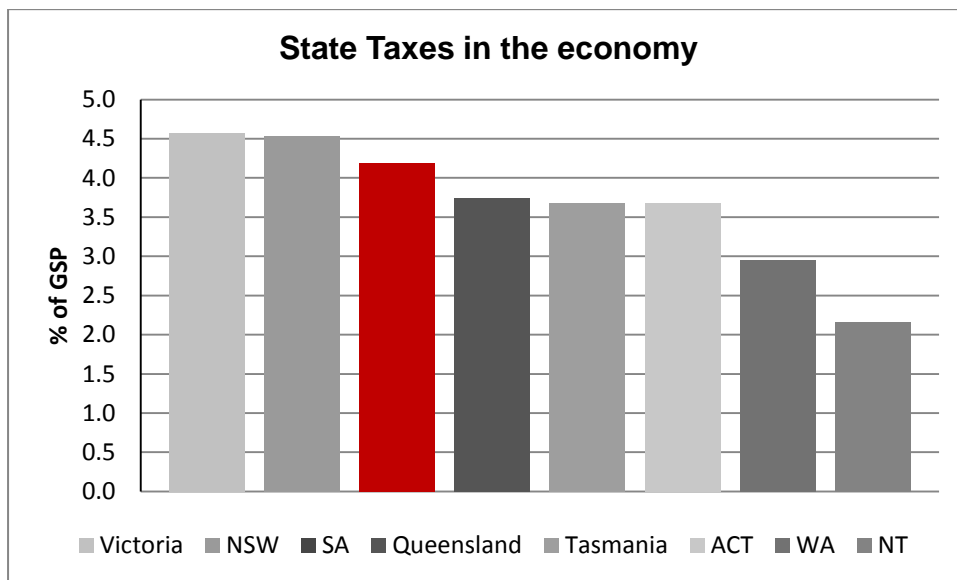
Source: Derived from Government of SA (2013a)

These revenue shares are not atypical of Australian states and narrowness of this tax base provides vulnerability for all State Treasuries. However, as the next section outlines, there are particular revenue vulnerabilities for South Australia.

## State comparisons

Comparing taxes across states is difficult as there is no universally accepted benchmark. As a percentage of the economy, South Australia was the third highest taxing jurisdiction in 2011-12 at 4.2% of GSP (ABS, 2013a). However, on a per capita basis, SA was fourth lowest in 2011, and moved to third lowest in 2012-13, some \$452 per year below the national average (SACOSS calculation derived from Government of SA, 2013a).

**Figure 3: Comparison of State Taxes, 2011-12**



Source: ABS (2013a)

On these measures, South Australia's tax regime would appear to be about in the middle of the Australian states and territories.

To add to the state comparison confusion, the Commonwealth Grants Commission also calculates relative tax effort – essentially an analysis of the use made of the tax base in each state. This is done by comparing revenue collected to that which would be collected if

national average rates applied. In this calculation, South Australia's tax effort was 8.3% above average – the highest tax effort of any state or territory.

Obviously given the various figures above, it is hard to say where the South Australian tax regime fits in the national scheme. It is clear though that any claim that South Australia is the highest, or even a high taxing state, can't rest on any one statistic when there is contradictory evidence and overall the data is not clear.

### **Does SA have the highest *business* taxes in the nation?**

In the lead up to this election, business interests have made a major push for decreases in business taxes (and payroll tax in particular) claiming that South Australia has the highest business taxes of any state (Business SA, 2014). While it makes sense that the business lobby would promote their own interests (a core function of which is minimising costs and accumulating profits for the businesses owners), SACOSS believes it's very important to examine the basis for these assertions.

This "highest taxing State" claim by business is based on two reports: one from the Institute of Public Affairs' report and one from Pitcher Partners (Business SA, 2014). The IPA report calculated tax payments for a single reference model business of 60 employees with \$17m in assets and \$5m profit. On the basis of this one sample comparator, in 2011 SA rated as the highest business tax jurisdiction, and in 2012 it was second highest (behind the ACT) (Novak, 2013).

The Pitcher Partners' reports had two different comparator businesses, one with a payroll of \$1.1m and the other at \$5.8m, with both purchasing property in the year. While Business SA relied on the 2012 report, in the latest report, which adjusted for property values (not just tax rates), South Australia is actually rated as the second *lowest* tax state for the smaller business, and *the lowest* tax state for the larger business (Pitcher Partners, 2013).

On the face of it, the very sources that the business lobby relies on to push for tax cuts do not – or at very best no longer - support the contention that South Australia is the highest taxing jurisdiction for business, and by some measures it is actually the lowest taxing.

However, such contradictory outcomes highlight why loud claims based on these types of findings need to be treated with some caution. Analysing a particular reference business is a reasonable methodology as long as the assumptions are clearly articulated (which indeed they are in both reports). But it is inherently difficult to generalise such results across all businesses. Similar businesses with slightly different characteristics (e.g. assets in technology rather than land) may have very different tax outcomes. Equally, businesses of different types and sizes may also have very different tax obligations.

Using standard government tax calculators, SACOSS found that South Australian payroll tax liability for a company with a \$1m payroll is currently the second highest in the country, but for a \$10m payroll it is the third lowest. Similarly, SA land taxes are the highest in the country for properties with cumulative value above \$2m, but for property value of \$0.5m they are about average. Finally, stamp duty on sale of real estate transfers are the third highest for property of \$0.5m, but third lowest for sales at the median house price in each state.

These figures certainly don't seem to support any suggestion we are necessarily the highest taxing state, and in some instances we seem to have some of the lowest business tax imposts.

### **The Narrow Tax Base**

The seemingly contradictory combination of high tax effort alongside a relatively low tax take per head of population points to the narrowness of the current tax base. At its simplest, not enough people and/or businesses are paying taxes.

For most taxes, there are different means to access certain levels of revenue. For example, you could have a broader base of contributors and lower rate of tax, or a smaller base of contributors paying tax at a higher rate. In these circumstances, if land tax was applied to all property or if the payroll tax threshold was *lowered*, more people would be paying the tax, but it could be levied at a much lower rate and still achieve the same revenue outcome. Conversely, raising the payroll tax threshold exempts many businesses from the tax, but requires imposition of a higher rate above the threshold in order to still get the same level of income (or else the income is just forgone and the resulting cost is subsequently borne by services or by other tax payers).

These tax choices are crucial decisions that our governments have to make. They are particularly difficult at election times when so many groups are lobbying for exemptions and tax concessions that benefit their particular area of interest.

These exemptions and concessions are not necessarily bad, but it is important to recognise that cumulatively, they impact on the tax base. In turn, this either undermines the ability of government to pay for services or requires higher tax *rates* to provide necessary revenue. Again, this is a particular problem for South Australia given a narrow and, as will be noted in the next section, declining revenue base.



## The SA Revenue Problem

The constraint of state taxes to six main sources is a problem for all states, but the narrowness of South Australia's tax base noted above creates a continuing structural vulnerability for the SA budget. When the economy was hit by the Global Financial Crisis, this vulnerability became evident.

Table 1 shows total SA state taxes since the GFC. While the actual tax take grew in all but one year, as a share of the economy, state government tax fell over the period. The rebound in the last year was largely due to a couple of unexpected and one-off stamp duty transactions (Government of SA, 2013a, p. 44), and does not necessarily reflect a structural recovery of revenue. Further, as the final column shows, adjusted for inflation, tax revenue fell in two of the last six years.

**Table 1: State Taxes, 2007-2013**

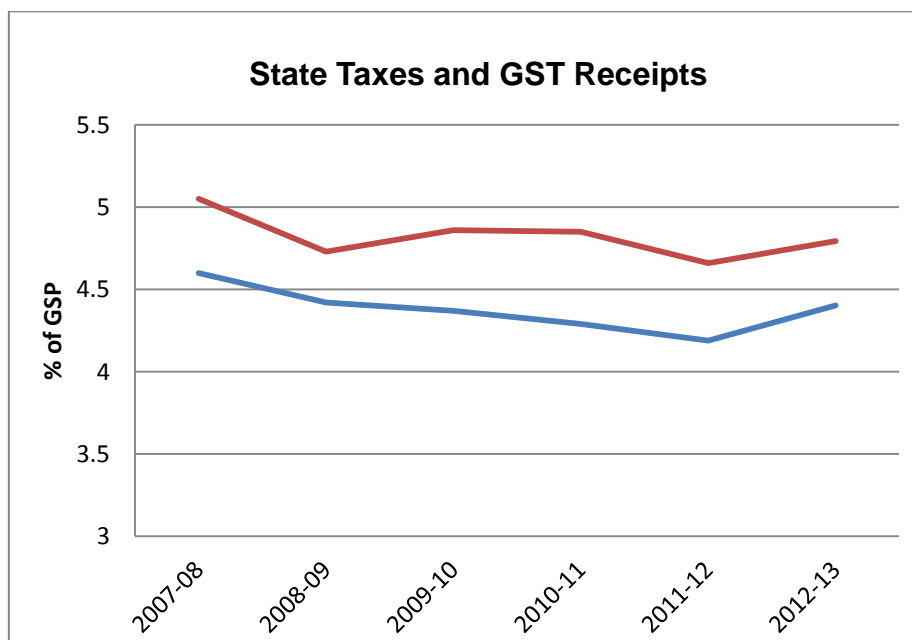
Year	State Taxes Current \$m	% of GSP	State Taxes Real \$m*
2007-08	3,570	4.6	3,570
2008-09	3,537	4.42	3,485
2009-10	3,649	4.37	3,497
2010-11	3,831	4.29	3,534
2011-12	3,853	4.19	3,512
2012-13	4,099	4.40	3,659

Source: Government of SA (2013a),

\* Real estimates in 2007-08 dollars calculated by SACOSS using Adelaide CPI

The impact of these falls in state taxes as a share of the economy, were compounded by similar declines in GST revenue transferred from the Commonwealth, as evident in Figure 4.

**Figure 4: Key Revenue Sources as a Share of the Economy, 2007-13**



Source: Derived from Government of SA (2013a)

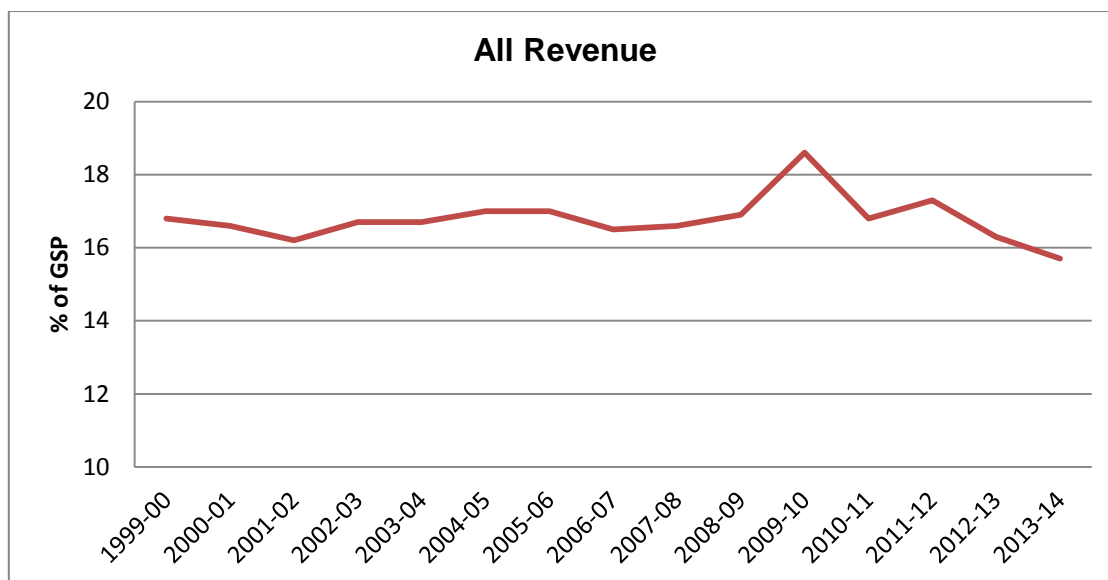
The effect of these revenue falls has been to put enormous pressure on the state budget and has led to cuts to a range of programs and government funded services. If the state tax take as a percentage of the economy had remained at 2007-08 levels, SACOSS estimates that there would have been an additional \$1.1b in the state coffers over the last 6 years. Put another way, there would have been an additional \$160m of tax revenue in the last state budget. If GST receipts are included, the figures are around \$2.3b and \$359m.

These are the two biggest sources of untied state government revenue. They account for over half of all state revenue and impact most directly on the ability to fund programs which are the state government's responsibility.

The revenue picture is more complicated though when other revenue that comes to the state is considered. In particular, the influence of large specific purpose grants from the Federal government. As a revenue source these specific purpose grants are of similar magnitude to state taxes or GST transfers, but they are tied grants for the state to deliver federal government programs or co-funded programs. With the post-GFC stimulus payments these grants greatly increased, causing the spike in revenue 2009-10 evident in Figure 5 below. However, revenue has since returned to being below the 14-year average, or, as the 2013-14 Budget papers put it:

“general government revenues are expected to be at historically low levels as a percentage of Gross State Product (GSP). This is equivalent to over \$1.3 billion less than prior to the GFC” (Government of SA, 2013a, p.4).

**Figure 5: SA Government Revenue as a share of the economy, 1999-2014**



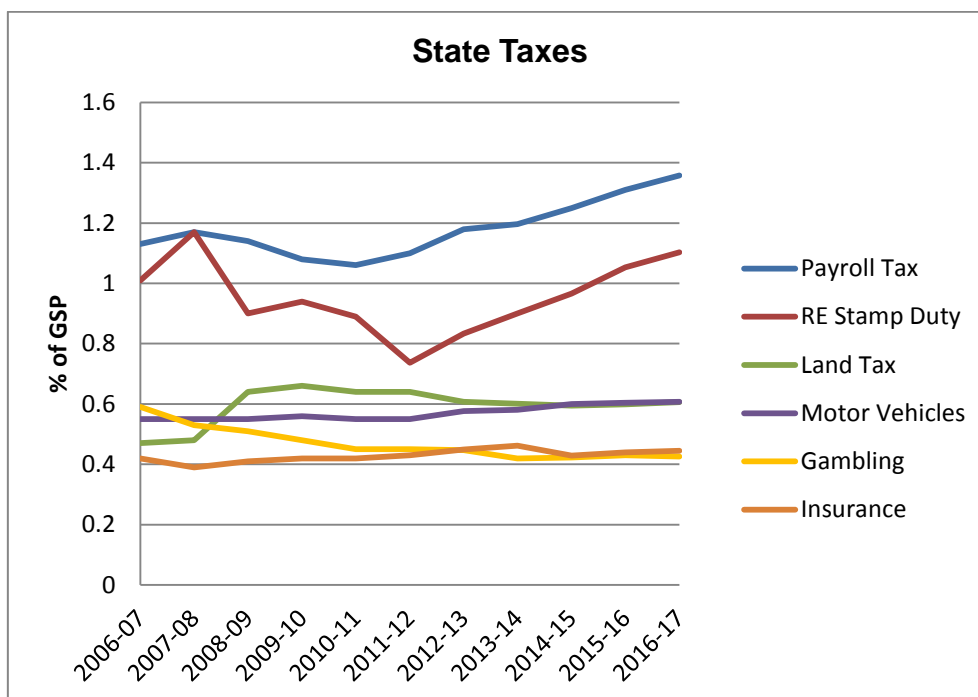
Source: Derived from Government of SA (2013b), Table C.1

All of these figures point to a serious revenue problem for the South Australian government. It is, however, the particular impact this has on the government's ability to fund services to vulnerable and disadvantaged people that prompted SACOSS to call for all parties in the 2014 election to commit to restoring and maintaining a sustainable revenue base. However, before reviewing their responses, it is important to consider not just our current situation (as above), but the likely trajectory of state revenue.

## Forward Estimates

The government's Forward Estimates project some recovery in the revenue base. As Figure 6 shows, all of the 6 main state government taxes are predicted to grow or remain steady as a share of the economy over the forward estimates.

**Figure 6: Forward Estimates, Various Taxes as % of GSP**



Source: Derived from Government of SA (2013a, 2013b)

These trends lead to predicted overall increases in state taxes, while GST receipts are also predicted to increase over the forward estimates, as evident in Table 2.

**Table 2: Forward Estimates, SA State Taxes and GST Receipts**

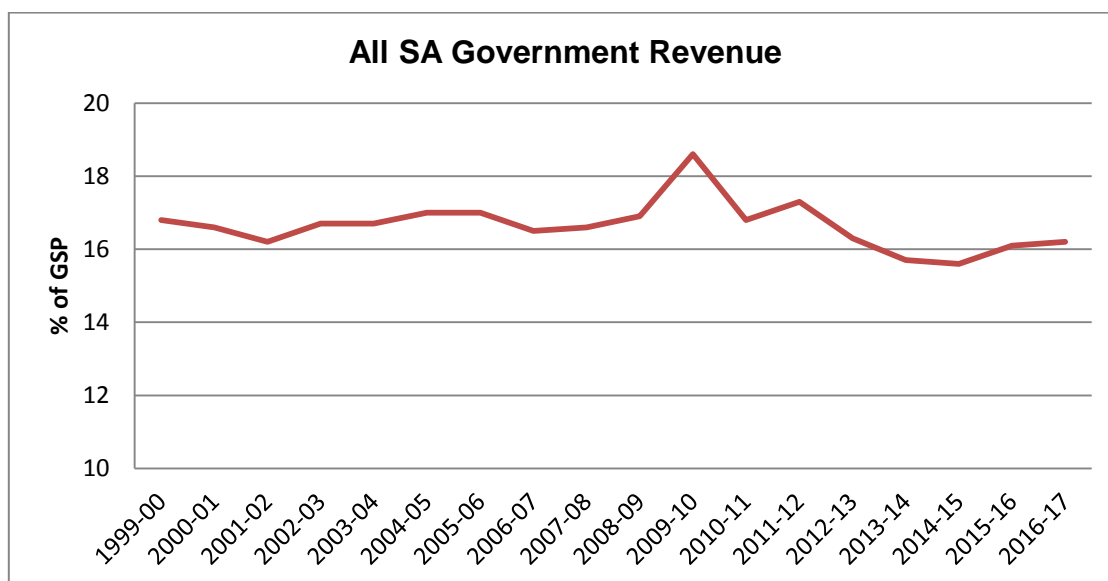
	State Taxes \$m	Tax % of GSP	GST Receipts	GST % of GSP
2007-08	3570	4.6	3914	5.05
2012-13	4099	4.40	4463	4.79
2013-14	4218	4.43	4607	4.84
2014-15	4452	4.56	4949	5.07
2015-16	4747	4.74	5321	5.31
2016-17	4992	4.85	5855	5.68

Source: Government of SA (2013b)

Significantly, the forward estimates suggest that this goal in relation to SACOSS' call to restore state revenues to pre-GFC levels will be attained in 2015-16. However, there are two reasons why SACOSS has persisted in its calls for a sustainable revenue strategy. Firstly, when all state government revenues are considered, even with the predicted recovery of

revenue in the next few years, total revenue will still be below the levels of much of the pre-GFC period, as is shown in Figure 7 below.

**Figure 7: Total SA Government Revenue as a Share of the Economy, 1999-2017 FE**



The second reason is that there has to be significant doubt over the forward estimate figures. The last four budget statements have all revised down the expected level of revenue, and there are consistent media reports of government briefing documents about the need for future revenue write-downs (Wills, 2014b)

It is also notable from Figure 6 above that the predicted increase in state taxes is largely based on increases in payroll tax and stamp duty (Government of SA, 2013b). However, stamp duty is the most volatile and unreliable tax and its predicted increase only returns it to pre-GFC levels. Further, while payroll tax is predicted to increase as a share of the economy, the future threshold and therefore effective rate of the tax is uncertain in the light of Liberal Party election promises.

***Impact of Holden’s Departure***

The other big reason for doubt over future revenue predictions is that the budget and mid-year budget review figures were all before the announcement by Holden that they were going to close their manufacturing base in Elizabeth as well as prior to Toyotas decision to depart manufacturing in Australia. While the final Holden closure may not be until 2017, there will almost certainly be a scaling down of activity in the meantime and the parallel experience of Ford in Victoria has seen significant job losses prior to final departure. Equally, the departure decision by Toyota will put even more pressure on businesses in the supply chain to either adapt or die.

SACOSS has not seen modelling of the impact of the Holden departure, but Holden is undoubtedly a large payer of payroll tax. If 1,700 jobs go from Holden, then a ‘back of envelope’ calculation using an average wage of \$60,000pa suggests that the closure would cost the state budget the equivalent of approximately \$5m. There would obviously be further impact on suppliers and businesses in the wider community, some of whom would currently be paying payroll tax but may not in the future if they close or downsize. Beyond payroll tax,

there may also be impacts on stamp duty receipts if there is any dampening of economic confidence or emigration of labour.

Again, SACOSS has not got access to economic modelling of these or other potential impacts, but the potential impact reinforces our caution in relation to even the modest recovery of state government revenue predicted in the forward estimates.

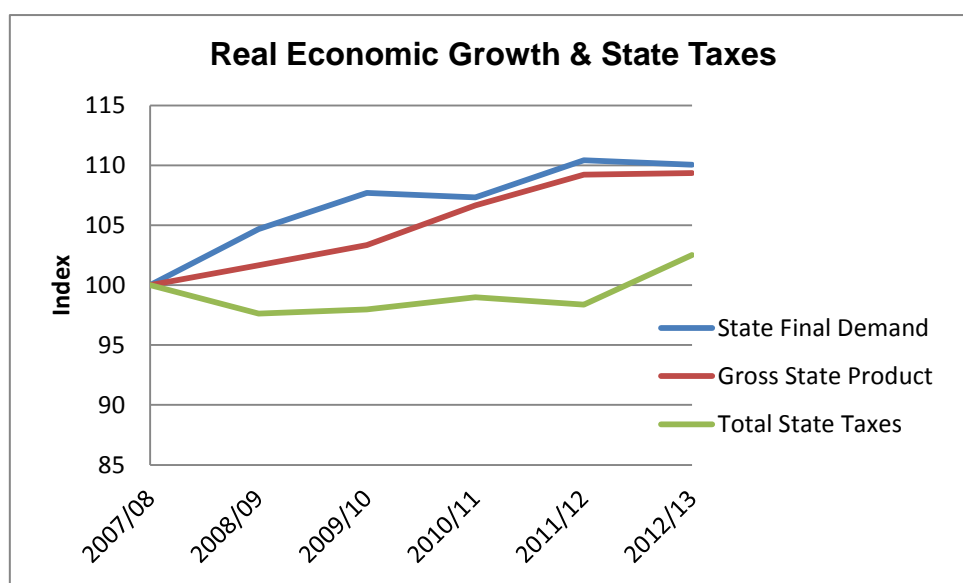
## Conclusion

South Australia's revenue base is narrow and vulnerable, and this will be an underlying problem for any future state government. In its submission to the state parliament's taxation inquiry last year SACOSS raised a number of criticisms of current arrangements and proposed a number of changes for consideration (SACOSS, 2013). These were both for fairness and efficiency, but also to help restore and maintain a sustainable revenue base.

But in an election context it is important to challenge the assumption that the sustainable revenue problem will simply be fixed by economic activity and growth, or indeed that the scale of revenue required to maintain vital services can be relatively easily found by greater efficiencies and/or through "stopping waste". These are two common responses SACOSS has received in raising our concerns with a number of candidates and parties, but they are not good enough for our state and for the people who rely on government services.

The fact is that ***the revenue decline described above has taken place during a period of economic growth***. Figure 8 shows the trends over the last five years with state taxes decreasing or flat while the economy has grown – again, noting that the tax revenue increase in the last year was largely due to one-off stamp duty payments (Government of SA, 2013a, p. 44). The data in Figure 8 is adjusted for inflation and indexed to a 2007-08 base year, with economic growth measured by both Gross State Product and State Final Demand given the dispute over which was the relevant figure in the SA Leaders Debate (ABC, 2014).

**Figure 8: State Taxes and Economic Growth, 2007-2013**



Source: SACOSS Calculations based on (ABS, 2013b)

Clearly revenue fell or was flat notwithstanding economic growth, with much of the revenue shortfall resulting from a decline in the taxation *share* of the state economy (and GST shortfalls).

Similarly, while government waste is an easy political kicking can (and there may certainly be waste or bureaucracy that could be removed), one person's waste (e.g. an oval

redevelopment, a footbridge or an environmental regulation etc.) is often another person's visionary project or a genuinely necessary accountability measure.

At minimum then, if politicians of any persuasion wish to promote "economic growth" as the means by which they will manage to increase revenues they must also be prepared to clearly identify what amount of economic growth will be required to restore these levels of revenue as well as provide evidence that this growth will indeed result in increased revenues being delivered.

Equally, if a party's revenue strategy is built on "stopping waste" they should be prepared to say exactly what services, programs or practices will be cut as "waste". At the same time they must be able to reassure electors that cutting that activity won't result in generating longer term revenue challenges. For example many prevention and early intervention programs focussed on health will often be targeted as short term savings measures when in fact, removing this type of activity creates huge imposts on future budgets when those health issues require extremely costly hospital treatments. Similarly, some things require proper government and independent oversight and regulation (e.g. electricity and water pricing, planning). Decisions to reduce functions that provide this protective regulatory oversight can result in massive long term costs for our community.

Finally, given the recent history of revenue write-downs and the doubts over the forward estimates, it may be that we will see revenue short-falls in the future. If this happens, a future government will have three broad options: to cut spending, to go further into deficit, or to raise revenues. These are crucial choices and the electors of South Australia should know which direction they might be voting for on 15 March.

## Party Positions

Given the concern about the need for sufficient revenue to fund vital services, SACOSS has spoken to all major political parties and analysed the implications of their election policies for a sustainable revenue base. The following is a summary of where the parties stand on tax issues, although it is necessarily preliminary given that not all policies have been announced. However, the commentary should provide some guide to the revenue questions which will need to be answered when the parties release their election costings.

### ALP

Given that the ALP is in government, the current tax settings largely reflect their policies. The most significant tax policies in this election are the 2013-14 Budget announcements delivering payroll tax concessions for small businesses (up to \$1.2m p.a. payroll) and the proposed Transport Development Levy on CBD car parking. The former was at a cost to revenue of \$21m over 2 years of operation, while the latter is proposed to bring in \$26m annually (Government of SA 2013a). In addition, during the campaign the ALP has announced a deferral of royalty payments for coal seam or “unconventional” gas development. At the time of writing this report, this promise was not costed (ALP, 2014b).

In a recent speech at the launch of the CEDA Economic and Policy Outlook the Premier clearly outlined concern over declining revenues and the impact on the state budget. However, in response to SACOSS’ campaign launch, he rejected raising taxes to increase revenue while also rejecting large tax cuts. He claimed that there needed to be “a balance” and that the ALP government had struck that balance correctly (Novak, 2014).

The figures presented in this report which show revenue at record low levels suggest that the balance is not right, especially if there is any write-down in future revenue. Moreover, Labor has promised a range of large long-term infrastructure investments, particularly in relation to health and transport, which go beyond the forward estimates. These will have to be funded, thus putting further pressure on a shrinking revenue base and the current deficit-based budget settings.

### Liberal

The Liberal Party claims that “South Australia has become the highest tax state in the nation” and sees this as a major impediment to business competitiveness and economic growth (Marshall & Evans, 2013). They have announced three major tax cuts as high-profile policies in this election:

- abolition of the CBD “car park” tax (i.e. Transport Development Levy) at cost of \$27m per year (2016-17) (costing source: Government of SA, 2013a);
- payroll tax cuts to be phased in over 4 years via increases in the threshold at a net cost to the state budget of \$54m a year when fully implemented (2016-17)(Marshall & Evans, 2013)
- land tax reductions in 2016-17 costing \$53m per year (Marshall, 2014a)

These tax cuts combined (\$134m) equate to a 2.7% fall in forecast state tax revenue in 2016-17 (SACOSS calculation based on Government of SA, 2013b).

Given that the cuts are supplemented by a promise of no new taxes, there will be little room for compensatory revenue measures. Accordingly the key questions for the Liberal Party



policy costings will be what impact these tax policies will have on the budget deficit, or what expenditure items will be cut to compensate for the tax cuts, or, as per the discussion above, what levels of growth would be required for revenue neutrality.

In addition, to the above tax policies the Liberals also recently announced a proposal to cap local government rates increases from 2015 (Marshall, 2014b). While this may bring apparent immediate benefits to some rate payers and will not directly impact on state revenue, the impact on local governments' ability to deliver services will need to be tested. The Local Government Association is already warning of service cuts and a similar scheme operating in NSW has seen councils moving to impose user charges and other levies to make up for the revenue they are unable to access through rates. In time such a policy would mean State governments find that they are called on to fund any service delivery gaps that develop.

### **Family First**

Family First have not yet released a formal tax policy in this election, but in response to SACOSS' election platform, Family First indicated that they wanted to achieve a sustainable revenue base through population and economic growth, not through new levies, taxes or charges. Their recent Federal Election Policy began with a rhetorical attack on taxes which "hit us at every turn" and lamented that "the capacity of politicians and public servants to spend our taxes knows no bounds". Underlying this was a concern about wasteful expenditure on public servants rather than on services, and the policy called for a tax system that was "flatter and low", and included the abolition of payroll tax (Family First, 2013).

As noted above, SACOSS is cautious about simply relying on growth or cutting waste to achieve a sustainable tax base, and there would be a challenge to fund the abolition of payroll tax, if that is still their policy.

### **Greens**

The Greens have not announced a formal tax policy, but in response to SACOSS's election platform they have stated that they "fully support the SACOSS campaign to maintain the taxation base and resist populist tax cuts." Their response recognises the imbalance between state and federal tax regimes and the challenges this provides for state service provision, but sees state taxes as important in pursuing social, economic and environmental ends.

The Greens have stated that they support "an ongoing process of review of State taxation to ensure that it is delivering sufficient revenue in an equitable manner to fund essential public services" and in particular to "ensure that taxes are levied primarily on the basis of ability to pay and that perverse incentives and over-reliance on taxation of social harms (e.g. gambling) is avoided."

### **The Nick Xenophon Group**

The Nick Xenophon Group launched its election campaign with an attack on the government's "cash grab" through SA Water's dividend payment to the government (Wills, 2014a). While this may be welcome from a water consumer's point of view, a limitation of water prices and SA Water's surplus would have revenue implications for the government

which would need to be addressed.<sup>1</sup> Similarly, the party's policies include lifting the payroll tax threshold and targeted tax breaks for new business owners (NXG, 2014) which would reduce revenue. There is no indication in the policy document of any compensatory tax increases.

In a submission to the SA parliament's tax inquiry last year, lead candidate John Darley, suggested both a broadening of the base of land tax to more land owners, a possible reduction in stamp duty rates, and also a reduction in government expenditure on particular areas – specifically NRM Boards (Darley, 2013). The latter would appear to be an example of one person's waste program being another person's priority, and in a recent radio interview with SACOSS John Darley highlighted a policy for all government agencies to undertake an operational audit of programs to eliminate waste – claimed to be around 10% of programs (Darley, 2013).

### **Dignity for Disability**

Dignity for Disability has not published an explicit tax policy in this election, although some of the policies they are advocating for on behalf of people with disabilities would require more funding of services. In an interview with SACOSS, their parliamentary representative, Kelly Vincent MLC, supported SACOSS' call a sustainable revenue base, but also suggested the priority should be around better use of existing revenue noting the wasteful spending like building the footbridge to Adelaide Oval. While funding for support for people who have a disability is a clear priority, this is again raises the issue of where one person's example of waste is another person's visionary project. However, Ms Vincent did leave the door open for a future discussion around new taxes after current expenditure had been better prioritised (Vincent, 2014).

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<sup>1</sup> SACOSS notes that high charges for essential services (such as government owned enterprises like SA Water) should not serve as a substitute for a fair and transparent tax system.

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