Housing assistance agency—revenue (taxation), tot Australian currency N[N(9)]	al
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Housing assistance agency—revenue (taxation), total Australian currency N[N(9)]

Identifying and definitional attributes

Metadata item type: Data Element

Short name: Revenue (taxation)

METEOR identifier: 303848

Registration status: Housing assistance, Retired 01/05/2013

Definition: Total taxation revenue received for the financial year (Economic Type Framework

Classification code 111).

Data element concept attributes

Identifying and definitional attributes

Data element concept: Housing assistance agency—revenue (taxation)

METEOR identifier: 303842

Registration status: Housing assistance, Standard 10/02/2006

Definition: A tax is a compulsory levy imposed by government, mainly designed to raise

revenue. There is usually no clear and direct link between payment of taxes and the provision of goods and services. Taxes are levied on incomes, wealth, production,

sale and use of goods and services, and the performance of activities.

Context: To enable analysis of welfare revenue at the national level.

This metadata item is based on relevant sections of the Economic Type Framework Classification (ETF) within the Australian Bureau of Statistics (ABS) Australian System of Government Finance Statistics (GFS). The GFS summarises the broad reporting requirements of government bodies for Public Sector Accounts. As part of these reporting requirements, governments need to obtain certain information from funded organisations. This metadata item is presented in the

interests of facilitating reporting.

The ETF is based on established accounting principles and specifies an operating statement, cash flow statement, reconciliation statement, supplementary statement, intra-unit transfers other than revaluations and accrued transactions, revaluations

and other changes in the volume of assets and, a balance sheet.

Object class: Housing assistance agency

Property: Revenue

Source and reference attributes

Origin: Australian Bureau of Statistics 2005. Australian System of Government Finance

Statistics: Concept, Sources and Methods (Cat. no. 5514.0). Viewed 13 October

2005.

Value domain attributes

Identifying and definitional attributes

Value domain: <u>Total Australian currency N[N(9)]</u>

METEOR identifier: 270772

Registration status: Housing assistance, Standard 01/03/2005

Health, Standard 04/08/2016

Definition: Total number of Australian dollars.

Representational attributes

Representation class: Total

Data type: Currency Format: N[N(9)]

Maximum character length: 10

Unit of measure: Australian currency (AU\$)

Data element attributes

Collection and usage attributes

Guide for use: The amount of tax revenue accruing in a period is the amount generated when the

underlying transactions or events which give rise to the government's right to collect

the taxes occur in that period.

Taxation revenue includes:

· taxes on income, profits and capital gains

• taxes on products e.g. general taxes on provision of goods and services, excises, taxes on international trade and taxes on gambling and insurance

taxes on production e.g. payroll taxes and other employer's labour force taxes, registration taxes on vehicles used by producers, road transport and maintenance taxes and franchise taxes

other current taxes, including vehicle registration fees and taxes and stamp duty on vehicle registration by persons or households

capital taxes, e.g. betterment levies, estate duties, probate and succession and gift duties.

Source and reference attributes

Submitting organisation: National Housing Data Development Committee

Origin: Australian Bureau of Statistics 2005. Australian System of Government Finance

Statistics: Concept, Sources and Methods (Cat. no. 5514.0). Viewed 13 October

2005.

Relational attributes

Related metadata

Is used in the formation of Housing assistance agency—revenue, total Australian references:

currency N[N(9)]

Housing assistance, Superseded 01/05/2013