



SECOND SESSION OF THE THIRTY-SIXTH PARLIAMENT

**REPORT OF THE
STANDING COMMITTEE ON
PUBLIC ADMINISTRATION AND FINANCE
IN RELATION TO
A PETITION ON INCREASES IN
MOTOR VEHICLE STAMP DUTY**

Presented by Hon Barry House MLC (Chairman)

Report 9
November 2004

STANDING COMMITTEE ON PUBLIC ADMINISTRATION AND FINANCE

Date first appointed:

May 24 2001

Terms of Reference:

The following is an extract from Schedule 1 of the Legislative Council Standing Orders:

“

2. Public Administration and Finance Committee

2.1 A *Public Administration and Finance Committee* is established.

2.2 The Committee consists of 7 members.

2.3 The functions of the Committee are -

- (a) to inquire into and report on the structure, efficiency, effectiveness, and economic management of the system of public administration;
- (b) to consider and report on any bill or other matter referred by the House;
- (c) to inquire into and report on practice or procedure applicable or relating to administrative acts or decisions (either generally or in a particular case without inquiring into or reporting on the merits of the case);
- (d) to inquire into and report on the existence, adequacy, or availability, of merit and judicial review of administrative acts or decisions;
- (e) to consult regularly with the Parliamentary Commissioner for Administrative Investigations, the Auditor General, the Public Sector Standards Commissioner, the Information Commissioner, and any person holding an office of a like character.

2.4 Subject to subclause 2.3 (b), the following are excluded from inquiry by the Committee -

- (a) the Governor's establishment;
- (b) the constitution and administration of Parliament;
- (c) the operations of the Executive Council;
- (d) a decision made by a person acting judicially;
- (e) a decision made by a person to exercise, or not exercise, a power of arrest or detention.”

Members as at the time of this inquiry:

Hon Barry House MLC (Chairman)
Hon Murray Criddle MLC
Hon Ed Dermer MLC (Deputy Chairman)
Hon Sue Ellery MLC

Hon John Fischer MLC
Hon Dee Margetts MLC
Hon Ken Travers MLC

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List of Acronyms and Defined Terms

ABS	Australian Bureau of Statistics
ACT	Australian Capital Territory
Committee	Standing Committee on Public Administration and Finance
DPI	Department of Planning and Infrastructure
DTF	Department of Treasury and Finance
Petitioner	Mr Peter Fitzpatrick, Chief Executive, Motor Trade Association of Western Australia
SUV	sports utility vehicle
TRELIS	Transport Executive and Licensing Information System
WA	Western Australia

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EXECUTIVE SUMMARY AND RECOMMENDATION FOR THE
REPORT OF THE STANDING COMMITTEE ON PUBLIC ADMINISTRATION AND FINANCE
IN RELATION TO A PETITION ON
INCREASES IN MOTOR VEHICLE STAMP DUTY

EXECUTIVE SUMMARY

- 1 On September 11 2002, Hon Barry House MLC tabled a petition in the Legislative Council requesting:¹

the Legislative Council to urge the Government to review the impact of its vehicle Stamp Duty proposals, in particular the potential for a negative impact on sales, loss of employment opportunities and the adverse impact of these factors on the West Australian economy.

- 2 The Public Administration and Finance Committee (**Committee**) has conducted preliminary inquiries relating to the content of the petition by writing on two occasions to the Under Treasurer and obtaining information from the Department of Planning and Infrastructure and the Australian Bureau of Statistics.
- 3 The Committee was interested in determining what sorts of economic modelling the Department of Treasury and Finance uses when considering the economic and equity impacts of a new or increased tax.
- 4 The Under Treasurer advised the Committee that the Department of Treasury and Finance's ability to undertake complex economic modelling analysis of most measures was constrained by the narrowness of many of the State's tax bases, which he explained as meaning economic impacts are generally sector specific rather than economy wide, and the general lack of reliable information on interrelationships between revenue measures and economic measures and economic indicators such as employment and aggregate demand.
- 5 The Under Treasurer advised the Committee that the Department of Treasury and Finance's analysis looks at the typical impact of such measures on a variety of households, which includes considering representative households and/or businesses' relative capacity to pay and whether taxpayers in similar situations would be affected in a similar way.

¹ Hon Barry House MLC, Western Australia, Legislative Council, *Parliamentary Debates (Hansard)*, September 11 2002, p696.

- 6 In relation to the State Government's announcement of increases in motor vehicle stamp duty rates effective July 1 2002, the Committee examined stamp duty rates in comparative perspective and found that Western Australia has a progressive stamp duty structure. New South Wales, South Australia, Tasmania, Victoria and the Australian Capital Territory, have at least two rates of stamp duty, many vehicles being captured by a single rate. Queensland and the Northern Territory have flat stamp duty rates, that is a single percentage rate for all vehicles regardless of price.
- 7 The Committee also found that for lower priced vehicles, those under \$25,000, Western Australia's stamp duty rates fell somewhere in the mid- to lower range of rates in other jurisdictions. The Committee also found that for vehicles above \$25,000 Western Australia has the highest rates of stamp duty.
- 8 The Committee considered it important to attempt to determine whether higher stamp duty rates, particularly at higher price points, were having a negative impact on new motor vehicle sales. The Committee was unsuccessful in obtaining the detailed information that would have been required to make a firm determination.
- 9 The information provided to the Committee by the Under Treasurer and the Department of Planning and Infrastructure, together with the information from the Australian Bureau of Statistics all indicate continued increases in new motor vehicle sales in Western Australia. The Committee also notes that recent Australian Bureau of Statistics data indicates that Western Australia's continuing increase in new motor vehicle sales at 0.7 per cent per month was considerably higher than the national average of 0.1 per cent per month. The Committee is not able to comment on whether the growth of sales in Western Australia would have been higher had the new rates of motor vehicle stamp duty not been introduced.
- 10 The Committee notes the lengthy delay in obtaining information from the Department of Planning and Infrastructure in relation to new motor vehicle registrations in regional areas. The Committee makes the general comment that the information provided to the Committee by the Department of Planning and Infrastructure in September 2004, in relation to new motor vehicle registrations in country areas indicates an across the board increase in 2002, 2003 and up to September 2004.
- 11 The Committee has not been able to ascertain how many Western Australians are travelling to other jurisdictions with lower stamp duty rates to purchase their vehicles.
- 12 The Committee concludes that it has not found market data to indicate an adverse impact on the Western Australia motor vehicle industry and/or the Western Australian economy. However, the Committee notes that it is difficult to draw any wide-ranging conclusions about the impact of increased motor vehicle stamp duty rates on Western Australians.

RECOMMENDATION

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Recommendation 1: The Committee recommends that the House note the information contained in this report.

REPORT OF THE STANDING COMMITTEE ON PUBLIC ADMINISTRATION AND FINANCE

IN RELATION TO A PETITION ON

INCREASES IN MOTOR VEHICLE STAMP DUTY

1 THE PETITION

- 1.1 On September 11 2002, Hon Barry House MLC tabled a petition in the Legislative Council requesting:²

the Legislative Council to urge the Government to review the impact of its vehicle Stamp Duty proposals, in particular the potential for a negative impact on sales, loss of employment opportunities and the adverse impact of these factors on the West Australian economy.

- 1.2 The petition contained one signature that of Mr Peter Fitzpatrick, Chief Executive, Motor Trade Association of Western Australia (**Petitioner**), (as it had been previously tabled in the Legislative Council on June 18 2002, in the First Session of the Thirty-Sixth Parliament).³

2 REFERENCE AND PROCEDURE

- 2.1 Pursuant to Standing Order 134(i), a petition that is ruled subject to SO134(f)(iii) stands referred to the Environment and Public Affairs Committee.

- 2.2 On September 19 2002, Hon Christine Sharp MLC, Convenor of the Petition Sub-Committee, Standing Committee on Environment and Public Affairs wrote to the Chairman of the Standing Committee on Public Administration and Finance (**Committee**) advising that the Standing Committee on Environment and Public Affairs had considered the petition and resolved to refer the petition to the Committee “as the subject matter of the petition is within that committee’s terms of reference.”⁴

- 2.3 The Committee considered the correspondence from Hon Christine Sharp MLC, together with the contents of the petition at its meeting on October 16 2002. Debate ensued as to whether the content of the petition fell within the terms of reference of

² Hon Barry House MLC, Western Australia, Legislative Council, *Parliamentary Debates (Hansard)*, September 11 2002, p696.

³ Hon Barry House MLC, Western Australia, Legislative Council, *Parliamentary Debates (Hansard)*, June 18 2002, p11425.

⁴ Letter from Hon Christine Sharp MLC, Convenor, Petition Sub-Committee, Standing Committee on Environment and Public Affairs, September 19 2002, p1.

the Committee. It was agreed that the issues contained in the petition could be examined within the terms of reference of the Committee.

- 2.4 The Committee determined that it would conduct preliminary investigations into the matters raised in the petition.
- 2.5 On October 23 2002, the Committee resolved to write to the Petitioner seeking clarification of the issues of concern.
- 2.6 On October 23 2002, the Committee also resolved to write to the Under Treasurer seeking an account of what economic modelling the Department of Treasury and Finance (**DTF**) undertakes to assess the full economic impact of increasing duties and charges. The Committee used the increases in motor vehicle stamp duties as an example in relation to this request for information. The Committee sought information on what information was provided to the Government in order for the Government to make an informed decision on whether or not to increase stamp duties on the market value of motor vehicles. The Committee also sought information on DTF's assessment, if any, of the impact of various levels of increase in stamp duty.
- 2.7 The Committee received responses from the Petitioner on January 13 2003 and the Under Treasurer on February 4 2003.
- 2.8 The Committee considered the information obtained from initial correspondence at its meeting of March 12 2003, and resolved to write to the Under Treasurer again seeking further information. The Committee was particularly interested in receiving a detailed explanation of precisely what type of economic modelling is undertaken by the DTF on the economic and equity impacts of a new or increased tax, duty or charge.
- 2.9 A further response from the Under Treasurer was received on May 20 2003.

3 MOTOR VEHICLE STAMP DUTY INCREASES

- 3.1 State Governments have limited tax bases. Motor vehicle stamp duty is one means of revenue raising by State Governments. *Butterworths Australian Legal Dictionary* defines stamp duty as follows:⁵

A tax imposed by all Australian States on documents or transactions that affect or record the transfer of ownership of assets (for example, conveyances of real property, shares and business assets) or the creation of rights in respect of assets (for example, the granting of a lease). Each State has its own legislation imposing stamp duty.

⁵ The Honourable Dr P E Nygh and P Butt (General Editors), *Butterworths Australian Legal Dictionary*, Butterworths, Sydney, 1997, p1104.

- 3.2 In the State Government Budget Speech delivered on May 16 2002, the Treasurer announced a number of revenue measures, which included increases in motor vehicle stamp duty charges as follows:⁶

Stamp duty on motor vehicle compulsory third party insurance set at 8 per cent of the premium...

Stamp duty on motor vehicle licence transfers (including new registrations) will be increased (except for heavy vehicles exceeding 4.5 tonnes).

Specifically, the rate of duty will be increased from 2.5 per cent to 2.75 per cent for vehicles valued under \$15,000 and from 5.0 per cent to 6.5 per cent for vehicles valued over \$40,000. The rate of duty increases proportionately for vehicles valued between \$15,000 and \$40,000.

- 3.3 These new rates took effect from July 1 2002.

4 MOTOR VEHICLE STAMP DUTIES IN COMPARATIVE PERSPECTIVE

- 4.1 Table 1 provides information in relation to motor vehicle stamp duty charges applying in jurisdictions around Australia.

⁶ Hon ES Ripper, Deputy Premier, Treasurer, Minister for Energy, Western Australia, Legislative Assembly, *Parliamentary Debates (Hansard)*, May 16 2002, p10588.

Table 1

State / Territory	Passenger Motor Vehicle Stamp Duty	Comments
Western Australia	\$15,000 or less 2.75% Proportional rates btw \$15,000 - \$40,000 \$40,000 or more 6.5%	WA has progressive stamp duty fees with fees of 2.75% for vehicles priced under \$15,000 and 6.5% for vehicles over \$40,000 Proportional increase in stamp duty for vehicles between \$15,000-\$40,000 Vehicle market value ⁷ Different rates apply according to whether the vehicle is for private or commercial use.
New South Wales	Most vehicles 3.0% \$45,000+ \$1350 + 5.0% for every \$100 over \$45,000	Duty is paid on the vehicle purchase price or the market value at the time of purchase whichever is higher. ⁸
Queensland	All vehicles 2.0%	New vehicles: Stamp duty is payable on the market value of the motor vehicle plus the cost of any optional equipment added to the motor vehicle prior to registration. Used vehicles: Stamp duty is calculated on the market value of the motor vehicle. ⁹
South Australia	\$1,000 1.0% \$1,000-\$2,000 \$10 plus \$2 for every \$100 or part thereof over \$1,000 \$2,000-\$3,000 \$30 plus \$3 for every \$100 or part thereof over \$2000	Different rates apply according to whether the vehicle is for private or commercial use. Market value or purchase price, whichever is higher. ¹⁰

⁷ In accordance with amendments to the *Stamp Act 1921*, motor vehicle stamp duty is calculated on the basis of the vehicle's "market value" effective March 2004. See Department of Treasury and Finance website at http://www.dtf.wa.gov.au/cms/osr_content.asp?id=269, viewed on October 21 2004.

⁸ See *Duties Act 1997* (NSW) at <http://www.legislation.nsw.gov.au/viewtop/inforce/act%2B123%2B1997%2BFIRST%2B0%2BN/%20>, viewed on October 21 2004.

⁹ See Queensland State Revenue Office website at <http://www.osr.qld.gov.au/taxes/duties/vehicle.htm> and <http://www.osr.qld.gov.au/taxes/returns/vehicle.htm> as well as *Duties Act 2001* (Qld) and *Transport Operation (Road Use Management) Act 1995* (Qld), viewed on October 27 2004.

¹⁰ See RevenueSA at <http://www.revenuesa.sa.gov.au/stamps/sdmotor.html> and *Stamp Duties Act 1923* (SA), viewed on October 27 2004.

	All vehicles over \$3000, \$60 plus \$4 for every \$100 or part thereof over \$3,000													
Tasmania	<table> <tr> <td>\$600 or less</td> <td>\$20</td> </tr> <tr> <td>\$600 - \$35,000</td> <td>3.0%</td> </tr> <tr> <td>\$35,000 - \$40,000</td> <td>\$1,040 + 11.0% for every \$100 over \$35,000</td> </tr> <tr> <td>\$40,000+</td> <td>4.0%</td> </tr> </table>	\$600 or less	\$20	\$600 - \$35,000	3.0%	\$35,000 - \$40,000	\$1,040 + 11.0% for every \$100 over \$35,000	\$40,000+	4.0%	Vehicle market value. ¹¹				
\$600 or less	\$20													
\$600 - \$35,000	3.0%													
\$35,000 - \$40,000	\$1,040 + 11.0% for every \$100 over \$35,000													
\$40,000+	4.0%													
Victoria ¹²	<table> <tr> <td colspan="2">For all not previously registered vehicles:</td> </tr> <tr> <td>\$35,000 less than</td> <td>2.5%</td> </tr> <tr> <td>\$35,000 - \$45,000</td> <td>4.0%</td> </tr> <tr> <td>\$45,000 more than</td> <td>5.0%</td> </tr> <tr> <td colspan="2">For all previously registered vehicles</td> </tr> <tr> <td></td> <td>4.0%</td> </tr> </table>	For all not previously registered vehicles:		\$35,000 less than	2.5%	\$35,000 - \$45,000	4.0%	\$45,000 more than	5.0%	For all previously registered vehicles			4.0%	Different rates for not previously registered (new) and previously registered vehicles 2.5% is expressed as \$5 for every \$200 or part thereof 4.0% is expressed as \$8 for every \$200 or part thereof 5.0% is expressed as \$10 for every \$200 or part thereof 4.0% is expressed as \$ 8 for every \$200 or part thereof
For all not previously registered vehicles:														
\$35,000 less than	2.5%													
\$35,000 - \$45,000	4.0%													
\$45,000 more than	5.0%													
For all previously registered vehicles														
	4.0%													
Australian Capital Territory ¹³	<table> <tr> <td>\$45,000 or less</td> <td>\$27 + 3%</td> </tr> <tr> <td>Over \$45,000</td> <td>\$27 + 3.0.% to \$45,000 + 5.0% for every \$100 over \$45,000</td> </tr> </table>	\$45,000 or less	\$27 + 3%	Over \$45,000	\$27 + 3.0.% to \$45,000 + 5.0% for every \$100 over \$45,000	Vehicle purchase price or market value, whichever is the greater.								
\$45,000 or less	\$27 + 3%													
Over \$45,000	\$27 + 3.0.% to \$45,000 + 5.0% for every \$100 over \$45,000													
Northern Territory	All vehicles 3.0%	Vehicle purchase price (or market value where sale is not at "arms length") \$3 per \$100 or part thereof. ¹⁴												

¹¹ See Tasmanian Department of Treasury and Finance website at <http://www.treasury.tas.gov.au/domino/df/df.nsf/5fa9db889309e2314a256819001d8eb2/f077892e82f6b569ca256a6100257c2f?OpenDocument> and *Duties Act 2001* (Tas), s197.

¹² See Victorian State Revenue Office website at <http://www.sro.vic.gov.au/sro/srowebsite.nsf/taxes%20rates.htm?OpenPage&charset=iso-8859-1#duties> and *Duties Act 2000* (Vic), viewed on October 27 2004.

¹³ See Australian Capital Territory Revenue Office website at <http://www.revenue.act.gov.au/cars.html>, viewed on October 27 2004. See also *Duties Act 1999* (ACT).

¹⁴ See Territory Revenue at <http://www.nt.gov.au/ntt/revenue/faqs.shtml#MVR> and *Stamp Duty Act 1978* (NT), viewed on October 27 2004.

4.2 Table 2 provides some examples of motor vehicle stamp duty charges in comparative perspective. Shaded bold figures indicate the highest stamp duty rates in Australia.

Table 2

State / Territory	\$5,000 Motor Vehicle	\$15,000 Motor Vehicle	\$25,000 Motor Vehicle	\$35,000 Motor Vehicle	\$50,000 Motor Vehicle
Western Australia	\$137.50	\$412.50	\$1062.50	\$2012.50	\$3250
New South Wales	\$150	\$450	\$750	\$1050	\$1600
Queensland	\$100	\$300	\$500	\$700	\$1000
South Australia*	\$140	\$540	\$940	\$1340	\$1940
Tasmania	\$150	\$450	\$750	\$1050	\$2000
Victoria**	\$125	\$375	\$625	\$1400	\$2500
Australian Capital Territory	\$177	\$477	\$777	\$1077	\$1627
Northern Territory	\$150	\$450	\$750	\$1050	\$1500

Bold Shaded Figures indicate the highest stamp duty rates in Australia

** South Australia information assumes the vehicles are for private use*

*** Victoria information assumes the vehicles are new vehicles*

5 ANALYSIS OF COMPARATIVE DATA

Stamp Duty Structures

- 5.1 The Committee notes that Western Australia (WA) has a ‘progressive’ stamp duty structure whereby motor vehicles with a lower market value incur lower percentage stamp duty charges (2.75 per cent for vehicles with a market value of less than \$15,000) than higher priced vehicles. Vehicles with a high market value incur substantially higher percentage stamp duty charges than their low priced counterparts (6.5 per cent of the market value of the vehicle, where the vehicle is over \$40,000).
- 5.2 Jurisdictions such as Tasmania, Victoria, New South Wales, South Australia and the Australian Capital Territory (ACT) also have, to varying degrees, progressive stamp duty structures. In cases such as New South Wales and the ACT, there are only two rates of duty.
- 5.3 By contrast, Queensland and the Northern Territory have a flat tax or constant rates of taxation, whereby a set percentage is charged on the market value of the motor vehicle, regardless of how little or how much that vehicle costs. The rate is 2.0 per cent in Queensland and 3.0 per cent in the Northern Territory.

Stamp Duty Rates

- 5.4 Having identified the different structures of stamp duties, it is also useful to examine WA stamp duty rates in comparative perspective. Table 2 indicates the stamp duty fees payable for motor vehicles at five price points. In the case of a motor vehicle with a market value of \$5,000, the stamp duty payable in WA would be \$137.50, which falls somewhere in the middle of stamp duties payable in other Australian jurisdictions. The lowest stamp duty applicable in Australia would be \$100, in Queensland, where stamp duty is calculated at the flat rate of 2.0 per cent.
- 5.5 Where a motor vehicle had a market value of \$15,000, in WA a purchaser would be required to pay a stamp duty of \$412.50. In South Australia, a purchaser would be required to pay \$540.
- 5.6 However, for motor vehicles with market values of \$25,000, \$35,000 and \$50,000, the information gathered indicates that Western Australians pay higher (and in some instances more than double or triple) stamp duties applicable in other jurisdictions.

6 RESPONSE FROM THE PETITIONER

- 6.1 On January 13 2003, the Committee received a letter from the Petitioner asking that the Committee further consider the issues contained in his attached submission. The Petitioner raised the following issues:¹⁵
- *“The increase in stamp duty in the 2002 State Budget...means that the stamp duty on vehicles above \$40,000 from 5% to 6% [sic] represents and [sic] increase of 120% in stamp duty from the 1999 level of 3%.”*
 - *“The increased duty will also seriously disadvantage country motorists, many of whom own a 4WD vehicle above the \$40,000 threshold and need to replace these vehicles at regular intervals because of the extra kilometres that they travel.”*
 - *“...WA has one of the oldest vehicle fleets in Australia and stamp duty increases on new vehicles can only serve as a disincentive for new vehicle sales. Any discouragement to purchase new vehicles also raises other serious concerns about the environmental impact of old vehicles on our roads, not to mention the road safety consequences.”*
 - *“...many fleet buyers will now opt to purchase their vehicles in other States rather than in Western Australia. The loss of fleet sales could result in*

¹⁵ Letter from Mr Peter Fitzpatrick, Chief Executive, Motor Trade Association of Western Australia, January 2 2003.

millions of tax dollars being diverted to other States where there are more reasonable rates of stamp duty available.”

- 6.2 The submission attached an article published in the *Motor WA* magazine (published by the Motor Trade Association) which indicated that it would be beneficial for purchasers who are purchasing more expensive vehicles to actually buy the vehicles in Queensland (where there is a flat rate of 2 per cent stamp duty on motor vehicle sales) and then re-register the vehicle in WA “*with considerable savings*”.¹⁶

7 RESPONSE FROM THE UNDER TREASURER

- 7.1 On January 31 2003, a response to the Committee’s letter of October 23 2002 was received (Appendix 1) and the following section outlines the highlights of this response.

Economic Modelling and Advising Government

- 7.2 In preparing advice to Government, the DTF usually examines:¹⁷

- *the revenue that would be raised if the options were implemented;*
- *interstate comparisons (eg. of tax rates or bases);*
- *tax policy issues (including economic and equity impacts);*
- *administration and compliance costs; and*
- *whether legislation would have to be introduced or amended to give effect to the option.*

- 7.3 In relation to economic modelling, the Under Treasurer stated that:¹⁸

Our ability to undertake complex economic modelling analysis of most measures is constrained by the narrowness of many of the State’s tax bases (which means economic impacts are generally sector specific rather than economy wide) and the general lack of reliable information on interrelationships between revenue measures and economic measures and economic indicators such as employment, aggregate demand etc.

¹⁶ ‘Stamp Duty: The injustice won’t go away’, *Motor WA*, October 2002, p4.

¹⁷ Letter from Under Treasurer, Department of Treasury and Finance, January 29 2003, p1.

¹⁸ *Ibid*, p2.

- 7.4 The Committee sought additional information in a follow-up letter which asked the Under Treasurer to provide “*a detailed explanation of precisely what type of modelling is undertaken on the economic and equity impacts of a new or increased tax, duty or charge.*”¹⁹
- 7.5 In response to this request the Under Treasurer reiterated his advice given in his original response (see paragraph 7.3). He added that “*Reflecting this, our assessments of economic impacts tend to be qualitative rather than quantitative.*”²⁰
- 7.6 The Under Treasurer also advised that the following issues were considered when examining potential revenue raising measures:²¹

In assessing the economic impacts of a potential revenue measure, we consider in general terms the likely cost/price impact that measures will have, implications for Western Australia’s competitiveness and the mobility of the revenue base.

- 7.7 The Under Treasurer additionally noted that, while it may appear that increases in revenue measures provide large revenue to Government, when examined at the micro-economic level, the impact of such measures on individuals is not significant, and the impact on the State economy is generally marginal:²²

although the total revenue raised from these measures may be large, the additional cost/price impact is not considered to be sufficiently large to significantly affect their economic decisions. In these cases, the flow-on impact to demand and employment would generally be marginal, particularly relative to other factors impacting on the economy and specific industries involved.

- 7.8 In response to the Committee’s request for a “*detailed explanation of the type of modelling undertaken on the economic and equity impacts of a new or increased tax*”²³ the Under Treasurer noted that DTF’s analysis looks at the typical impact of such measures on a variety of households:²⁴

¹⁹ Letter from the Public Administration and Finance Committee to the Under Treasurer, Department of Treasury and Finance, March 26 2003, p1.

²⁰ Letter from Under Treasurer, Department of Treasury and Finance, May 14 2003, p1.

²¹ Ibid.

²² Ibid.

²³ Letter from the Public Administration and Finance Committee to the Under Treasurer, Department of Treasury and Finance, March 26 2003, p1.

²⁴ Letter from Under Treasurer, Department of Treasury and Finance, May 14 2003, p2.

In assessing the equity impacts of a potential revenue measure, our analysis typically includes identifying the impact on a range of representative households and/or businesses, their relative “capacity to pay” and whether taxpayers in similar situations will be affected in a similar way.

8 MOTOR VEHICLE STAMP DUTY INCREASES - AN EXAMPLE

- 8.1 The Under Treasurer provided information in relation to the economic assessments that were undertaken by DTF in advising Government on the impact of increases in motor vehicle stamp duty. The Under Treasurer noted that the DTF examined the impact of such increases on individuals:²⁵

Our analysis indicated that as a result of this rate rise, the maximum increase in stamp duty for the vast majority (78.5%) of transfers of vehicles in this State (i.e. those involving a vehicle with a value up to \$20,000), would be \$100. Indeed the additional stamp duty payable on 90% of these transfers was expected to be less than \$40.

- 8.2 The Under Treasurer submitted that the magnitude of these increases is “modest”, “equating to less than half of one percent of a vehicle’s value”.²⁶ The Under Treasurer also noted that the progressive nature of the stamp duty scale means that the largest impact is on those purchasing more expensive motor vehicles and they are more likely to have a greater capacity to pay.
- 8.3 The Under Treasurer emphasised the information provided earlier in this report that for motor vehicles in the less expensive category, that is up to \$20,000, WA’s stamp duty rates are comparable with those in other jurisdictions. (See paragraph 5.4 and 5.5.)
- 8.4 However, the Under Treasurer stressed that “stamp duty on motor vehicle licences is only one component of government charges on motor vehicles.”²⁷ When all government charges on vehicles (that is stamp duty, motor vehicle registration fees and compulsory third party insurance) are examined in comparative perspective, over a three or five year period, “Western Australia would be the lowest taxing State for lower value vehicles and an average taxing State for mid-range vehicles.”²⁸
- 8.5 Appendix 1 attaches the Under Treasurer’s ‘Interstate Comparisons of the Cost of Buying and Registering Certain Vehicles’, which provides an interstate comparison of

25 Ibid.

26 Ibid.

27 Ibid.

28 Ibid.

the stamp duty cost of buying a Hyundai Accent and a Holden Commodore, as well as the indicative costs of buying and registering these vehicles over three and five years respectively. (See Appendix 1²⁹).

- 8.6 The Under Treasurer added that, in relation to equity impacts, the motor vehicle stamp duty increases were designed to reflect differences in capacity to pay:³⁰

the 2002-03 measure to increase rates of duty on vehicle licence transfers was specifically designed to accommodate differences in capacity to pay by increasing rates progressively across the scale so as to minimise the impact on those with a lower capacity to pay.

Monitoring Impact of Revenue Measures

- 8.7 The Committee was also interested in learning what steps DTF takes to monitor the impact of new revenue measures, such as an increase in motor vehicle stamp duty.
- 8.8 In response, the Under Treasurer noted the difficulty in isolating the effect of a single revenue measure on economic activity.³¹

In terms of monitoring the impact of revenue measures once introduced...it is often impossible to separate the effect of a particular policy change from all other factors that influence economic activity. The Department does nonetheless regularly monitor a range of economic indicators and information on taxation revenue receipts.

Motor Vehicle Stamp Duty Increases

- 8.9 In relation to the impact of the motor vehicle stamp duty increases, the Under Treasurer noted that:³²

monthly data on new motor vehicle sales and stamp duty collections can be volatile and therefore difficult to interpret. However, the available information from these sources suggests that the increase in stamp duty on motor vehicle licence fees from 1 July 2003 has not had an adverse impact on the motor vehicle industry.

- 8.10 The Under Treasurer also stated that:³³

²⁹ Appendix 1 is the letter from the Under Treasurer, Department of Treasury and Finance, January 29 2003. This letter has an attachment that contains the 'Interstate Comparisons of the Cost of Buying and Registering Certain Vehicles'.

³⁰ Letter from Under Treasurer, Department of Treasury and Finance, May 14 2003, p2.

³¹ Letter from Under Treasurer, Department of Treasury and Finance, January 29 2003, p3.

³² Ibid, p3.

The latest data indicate that sales of new vehicles were 2.4% higher in the three months to December 2002 than a year earlier. Over the six months to December 2002 (the period since the new rate took effect), new motor vehicle sales were 2.9% higher than the same period in 2001.

8.11 The Committee also notes that more recent Australian Bureau of Statistics (**ABS**) data shows continued growth in new motor vehicle sales at a rate significantly above the national level. (See paragraphs 8.19 to 8.21.)

8.12 Also provided by the Under Treasurer is a chart that tracks 'Stamp Duty on Motor Vehicle Licence Transfers and New Vehicle Sales' (See Appendix 1), which indicates growth in new vehicle sales and higher growth in stamp duty revenue. On this issue, the Under Treasurer noted:³⁴

These data are consistent with relatively strong growth in stamp duty on motor vehicle licence transfers over the same period, although it is acknowledged that revenue growth is stronger than new motor vehicle sales, due to the impact of the new measures.

8.13 In follow up information provided to the Committee, the Under Treasurer advised that his Department's information on new motor vehicles sales is derived from data provided by the ABS and that this information provides a revised figure in relation to new vehicle sales, which indicates continued growth in the sale of new motor vehicles:³⁵

Latest data available indicates that the number of new motor vehicle sales over the nine months to March 2003 was 4.4% higher than in the same period a year earlier.

8.14 In its second letter to the Under Treasurer, the Committee requested information on a breakdown of new vehicle sales into different price (stamp duty) brackets.³⁶ The Under Treasurer advised the Committee that "*the ABS does not provide a breakdown on new motor vehicle sales by value range*" but that the Department of Planning and Infrastructure (**DPI**) collects data on new motor vehicle registrations.³⁷ The Under Treasurer provided the following unpublished information in relation to Growth in New Motor Vehicle Registrations from the DPI.

³³ Ibid, p3.

³⁴ Ibid.

³⁵ Letter from Under Treasurer, Department of Treasury and Finance, May 14 2003, p2.

³⁶ Letter from the Public Administration and Finance Committee, Legislative Council, to the Under Treasurer, Department of Treasury and Finance, March 26 2003, p2.

³⁷ Letter from Under Treasurer, Department of Treasury and Finance, May 14 2003, p2.

GROWTH IN NUMBER OF NEW MOTOR VEHICLE REGISTRATIONS*
Nine months to March 2003 on Nine Months to March 2002

Vehicle Value (\$)	9 months to March 2002	9 months to March 2003	Change
\$	No.	No.	%
0-15,000	17,300	16,647	-3.8
15,001-20,000	7,059	6,195	-12.2
20,001-25,000	8,276	7,664	-7.4
25,001-30,000	6,931	6,269	-9.6
30,001-40,000	10,426	11,685	12.1
40,001-60,000	6,314	7,281	15.3
Over 60,000	1,716	2,123	23.7
Total	58,022	57,864	-0.3

* This does not include new registrations of heavy vehicles.

8.15 The Under Treasurer explained:³⁸

The DPI data, which excludes new registrations of heavy vehicles, indicates that the number of registrations over the nine months to March 2003 is lower than over the nine months to March 2002 for low value vehicles, but higher than over the corresponding period for higher value vehicles.

8.16 He further stated that “*While this may appear surprising, there are likely to be a number of factors other than stamp duty at work (e.g., low interest rates and increases in house hold income making higher value vehicles more affordable).*”³⁹

8.17 The Committee notes, however, that Attachment A to the Under Treasurer’s letter of May 14 2003, which encloses this information stated that there is a discrepancy between the slight decrease noted in the total new motor vehicle registrations in the nine months to March 2003 compared with a year earlier (-0.3 per cent) sourced from the DPI databases and the 4.4 per cent increase in new vehicle sales data published by the ABS. The Under Treasurer explained this discrepancy occurs because the ABS

³⁸ Ibid, p2.

³⁹ Ibid, p2.

data includes heavy vehicles, whereas the DPI data only includes light vehicles (those affected by the increase in stamp duty).⁴⁰

8.18 The Under Treasurer further noted that the ABS data on passenger vehicle sales only (which excludes vans, all-terrain vehicles and four wheel drives as well as heavy vehicles, trucks and buses) indicates such sales were only 0.6 per cent higher over the nine months to March 2003 compared with the nine months to March 2002.⁴¹ Importantly he noted that this information is better understood in comparative perspective, where there have been declines of 7.6 per cent in Tasmania and 0.9 per cent in New South Wales, and increases in other States of between 1.2 per cent in Victoria and 11.0 per cent in Queensland over the same period.⁴²

8.19 More recent data published on the ABS website notes that:⁴³

New vehicle sales in Western Australia (trend) increased for the eighth consecutive month in August 2004 (up 0.8%), aided by the declining cost of imported vehicles, low interest rates and strong labour market conditions. Since the beginning of 2004, new motor vehicles sales have risen in the state by an average of 0.7% (about 49 vehicles) per month, compared with 0.1% nationally.

8.20 The Committee further notes the information published by the ABS in relation to new motor vehicle sales which states that:⁴⁴

Much of the recent growth in Western Australia's new motor vehicle sales (trend) has been in Sports utility vehicles (SUVs).⁴⁵ In the three months to August, new SUV sales increased by an average of 2.5% (about 35 vehicles) per month. SUVs accounted for more than half (52.1%) of the increase in new motor vehicles sold during the period, with the remainder split across Passenger and Other vehicles (27.3% and 20.8% respectively).

40 Ibid, Attachment A.

41 Ibid.

42 Ibid.

43 See Australian Bureau of Statistics at <http://www.abs.gov.au/ausstats/abs@.nsf/0/87d4e60379193c69ca25697c0078b627?>, viewed on November 1 2004.

44 Ibid.

45 The Australian Bureau of Statistics glossary notes that the category "Sports utility vehicles" includes "vehicles designed as off road vehicles with four wheel drive capability, high ground clearance and a wagon body type, seating up to nine people (including the driver). Also includes four by two wagon variants of such vehicles sold in Australia, which, if they were four wheel drive, would be eligible for import as off road vehicles. Excludes pick-up and cab chassis style vehicles." See Australian Bureau of Statistics at <http://www.abs.gov.au/Ausstats/abs@.nsf/1020492cfd63696ca2568a1002477b5/d7875f5e4496a637ca256de2007609b9!OpenDocument>, viewed on November 1 2004.

-
- 8.21 The Committee notes that sports utility vehicles (**SUVs**) which have had the highest rate of growth according to the above ABS data, are likely to be located in the above \$25,000 stamp duty brackets, and therefore in the stamp duty brackets attracting higher rates of duty.
- 8.22 The Under Treasurer noted that neither total new motor vehicle sales data nor the passenger vehicle data published by the ABS correspond exactly with the DPI's new light vehicle registration data.

Breakdown of new motor vehicle registrations by region

- 8.23 The Committee was interested in determining whether the increase in motor vehicle stamp duty had any specific impact in regional Western Australia. The Committee sought to obtain information from the DPI, in June 2003, in relation to a breakdown of new motor vehicle registrations by region for the past three years. The Committee also requested that DPI provide information both on the basis of the residence of the owner of the vehicle and on the basis of the location of the registration of the vehicle.⁴⁶
- 8.24 The DPI advised the Committee that it did not compile this information and that it would therefore take time for the information to be collated. The DPI further advised that a new computer system (**TRELIS**⁴⁷) was expected to be installed in late 2003 or early 2004 and this system, to some extent, would be able to generate the information the Committee was seeking.
- 8.25 The Committee wrote to the Director General of the DPI on August 16 2004 again requesting this information.
- 8.26 Statistical information listing new motor vehicle registration on the basis of the residence of the owner of the vehicle, being a country area, for 2002, 2003 and January – September 2004 was provided by the DPI on September 2 2004 and is attached as Appendix 2.
- 8.27 The Committee notes that the DPI advised that it was “*unable to determine the location where the vehicle was purchased and the licensing centre at which it was registered*” and that this type of information “*was not recorded prior to 1 July 2004.*”⁴⁸
- 8.28 The Committee notes that the nature of the information provided by the DPI is difficult to interpret; however, the Committee makes the general observation that there

⁴⁶ Informal requests were made by email in June 2003.

⁴⁷ Transport Executive and Licensing Information System.

⁴⁸ Letter from Mr John Rooke, Director Finance & Business Operations, September 2 2004, p1.

has been a general across the board increase in new motor vehicle registrations in each of the periods provided in regional WA.

9 SUMMARY

- 9.1 The Petitioner has asked that the Legislative Council urge the Government to review the impact of its vehicle stamp duty proposals, in particular the impact for a potential negative impact on sales, loss of employment opportunities and the adverse impact of these factors on the Western Australian economy.
- 9.2 The Petitioner has argued in his submission that an unfair burden is being placed on purchasers of vehicles at the high end of the spectrum and that this will have a negative impact on new vehicle sales and country motorists, who need to replace their vehicles more frequently because of the extra kilometres they travel. He also points out that this may have environmental and road safety consequences and that country motorists, who often drive four wheel drives, will be unfairly burdened by the increased motor vehicle stamp duty.
- 9.3 The Petitioner argues that WA's motor vehicle stamp duty rates are considerably higher than those interstate.
- 9.4 The Under Treasurer has advised that the DTF undertakes qualitative analysis of the likely impact of revenue measures. This includes looking at equity impacts by assessing the potential impact on representative households including their 'capacity to pay'.
- 9.5 The Under Treasurer noted that the Government has chosen a progressive stamp duty scale and it is argued that those purchasing more expensive vehicles generally have a greater capacity to pay the higher stamp duty charges. He also noted that stamp duty is only one component of the State's revenue raising measures in relation to motor vehicles and that when the motor vehicle stamp duty charges are looked at in conjunction with vehicle licensing charges and third party compulsory insurance, over a three to five year period, in comparative perspective, WA "*would be the lowest taxing State for lower value vehicles, and an average taxing State for mid-range vehicles.*"⁴⁹
- 9.6 The Under Treasurer has indicated that monthly data published by the ABS on new motor vehicle sales indicate that in the first nine months of operation of the new stamp duty rates, new motor vehicle sales were 4.4 per cent higher than the same period in 2001.⁵⁰

⁴⁹ Letter from Under Treasurer, Department of Treasury and Finance, January 29 2003, p2.

⁵⁰ Letter from Under Treasurer, Department of Treasury and Finance, May 14 2003, p2.

- 9.7 The Committee notes, however, that the ABS data that records an increase of 4.4 per cent includes heavy vehicles, which are not captured by the increases in Western Australian stamp duty rates and that the ABS data on passenger vehicles, which indicates a more modest increase of 0.6 per cent over corresponding nine month periods (to March 2003), does not include many vehicles captured by the stamp duty including vans, all-terrain vehicles and four-wheel drives.
- 9.8 The Committee further notes that the ABS and DPI do not have a subset of corresponding data that would provide an accurate reflection of the total sale of new motor vehicles affected by the increase in stamp duty on motor vehicles and the registration of new motor vehicles.
- 9.9 When looking specifically at new passenger vehicle sales (which do not include vans, all-terrain vehicles and four wheel drives as well as heavy vehicles, trucks and buses), WA has had a very modest increase of 0.6 per cent over the nine months to March 2003 compared with the nine months to March 2002. While this figure is perhaps reasonable when compared to Tasmania (-7.6 per cent) and New South Wales (0.9 per cent), it is significantly lower than increases recorded in other States, particularly Queensland (11.0 per cent).
- 9.10 The Committee also notes, however, that more recent ABS data shows continued growth in new motor vehicle sales at a rate significantly above the national level. (See paragraphs 8.19 to 8.21).

10 ANALYSIS

- 10.1 Preliminary investigations into the contents of this petition indicate several things.

Motor Vehicle Stamp Duty Rates

- 10.2 Motor vehicle stamp duty rates in WA are, in fact, higher than those charged in the other Australian States.
- 10.3 When *all* State Government charges on motor vehicles are taken into account and examined in comparative perspective, WA taxation rates are considered by DTF to be competitive for low to medium priced motor vehicles (up to \$25,000). (See paragraph 8.4).
- 10.4 The Government has made a specific policy decision to implement a progressive stamp duty structure, in part on the basis that it is likely that those purchasing more expensive motor vehicles have a greater capacity to pay higher stamp duty.
- 10.5 This decision, it appears, has been taken with the knowledge that for vehicles costing \$25,000 or above, WA has the highest rates of motor vehicle stamp duty in Australia. This cost is somewhat modified when considered in conjunction with other motor

vehicle charges and examined in comparative perspective. (See paragraphs 8.4 and 8.5.)

The Impact of Increases in Motor Vehicle Stamp Duty on Sales of New Motor Vehicles

- 10.6 The Committee notes that monthly data on new motor vehicle sales published by the ABS, which includes heavy vehicles not captured by the increases in stamp duty rates, indicates that in the first nine months of operation of the new stamp duty rates, new motor vehicle sales were 4.4 per cent higher than the same period in 2001.
- 10.7 When only data relating to passenger vehicles (which does not include many vehicles captured by the stamp duty increases, such as vans, all terrain vehicles and four wheel drives) is examined, that increase is reduced to a 0.6 per cent increase. That very modest increase can be compared with a significant 11.0 per cent increase in new passenger vehicle sales in Queensland.
- 10.8 The Committee notes the more recent data published by the ABS which indicates that new vehicle sales have continued to increase for the eighth consecutive month in August 2004. Moreover that the rate of growth in new motor vehicle sales in WA at 0.7 per cent is significantly higher than that being recorded nationally (0.1 per cent).⁵¹
- 10.9 The Committee further notes the information recently published by the ABS which indicates that in the three months to August 2004, in WA, SUVs accounted for more than half of the increase in new vehicle sales.⁵² The Committee was advised that the vast majority of the SUVs fall in the above \$25,000 stamp duty bracket and therefore be attract higher rates of stamp duty in Western Australia.⁵³
- 10.10 The Committee notes that it has not obtained data that would perfectly reflect sales of new motor vehicles captured by the increases in motor vehicle stamp duty rates.
- 10.11 The Committee also notes that it has not ascertained what percentage of Western Australians are currently travelling interstate, particularly to Queensland, to purchase motor vehicles for the explicit purpose of avoiding the higher motor vehicle stamp duty charges in WA.
- 10.12 The Committee notes that the statistical information provided to the Committee by the DTF, the DPI and that obtained from the ABS all indicate continued growth in sales of new motor vehicles in WA. The Committee has not received any information from the Motor Trade Association of Western Australia (Inc.) on an increase or decrease in

⁵¹ See Australian Bureau of Statistics website at <http://www.abs.gov.au/ausstats/abs@.nsf/0/87d4e60379193c69ca25697c0078b627?OpenDocument>, viewed on November 1 2004.

⁵² Ibid.

⁵³ The Committee's Advisory Officer received this advice from Mr Jim Rutherford, VFACTS Manager, Federal Chamber of Automotive Industries, in a telephone conversation on November 3 2004.

employment levels in the motor vehicle industry since the introduction of increased motor vehicle stamp duty rates. The Committee is not able to comment on whether the growth of sales in WA would have been higher had the new rates of motor vehicle stamp duty not been introduced.

- 10.13 Some Committee Members consider that the statistical information indicates that it is unlikely that there would have been a loss of employment opportunities in the motor vehicle industry since the introduction of the increased rates of motor vehicle stamp duty in WA in July 2002. (See paragraph 10.12.)
- 10.14 The Committee also notes that DPI new motor vehicle transfers data does not appear to indicate a negative impact on the sale of higher priced motor vehicles, as DPI data indicates a higher proportion of new motor vehicle registrations were issued to vehicles over \$30,000. However, the same data indicates that there has been a notable decrease in the number of new motor vehicle registrations for corresponding nine month periods for vehicles in the \$0-\$30,000 price bracket.
- 10.15 The Committee notes that this report was drafted in June 2003, and that the Committee deferred finalising its report, pending the implementation of the DPI's TRELIS computer system and the receipt of statistical data relating to new motor vehicle registrations by region across three years from the DPI. The Committee did not receive this information until September 2 2004.
- 10.16 The Committee notes that the DPI did not routinely collate this information and was therefore not able to provide the Committee with comparative statistical data in relation to new motor vehicle registrations, on a regional basis, for example, for country areas, in a timely manner.
- 10.17 The Committee makes the general observation in relation to the statistical data provided by the DPI that there appears to have been an across the board increase in new motor vehicle registrations in regional areas. (See Appendix 2).

Impact of Increases in Motor Vehicle Stamp Duty on WA Economy

- 10.18 The Committee acknowledges the Under Treasurer's remarks that DPI's analysis of these revenue measures included examining the impact of these measures on representative households and that the equity impact of these increases was reflected in the progressive nature of increases to motor vehicle stamp duty.
- 10.19 The Committee also acknowledges that it is difficult to assess, in isolation, the specific economic impact of a particular policy measure, such as an increase in motor vehicle stamp duties, on the State economy. The Committee has not been able to determine how many purchasers are travelling to other jurisdictions that have lower stamp duty rates to purchase their vehicles.

11 CONCLUSION

- 11.1 From the preliminary investigations conducted in 2003 and further reviewed in October 2004, the Committee is of the view that, the Government premised its increases in motor vehicle stamp duty on a policy decision to implement a more progressive stamp duty structure. Increases in motor vehicle stamp duty rates, particularly for vehicles in the higher price brackets has not prevented a continued increase in new motor vehicles sales. (See paragraph 5.1) Hon Barry House, Hon Murray Criddle and Hon John Fischer are of the view that the higher motor vehicle stamp duty rates are an impediment to vehicle sales in the higher price brackets.
- 11.2 The Committee has not found market data to indicate an adverse impact on the WA motor vehicle industry and/or the Western Australian economy. However, the Committee notes that it is difficult to draw any wide-ranging conclusions about the impact of increased motor vehicle stamp duty rates on Western Australians.
- 11.3 The Committee notes that at May 2003, when the Under Treasurer last wrote to the Committee it was difficult to assess the impact of the policy decision to increase stamp duty rates on motor vehicles on Western Australians, the WA motor vehicle industry and/or the WA economy less than one year after its introduction. However, the signals at that time, and the statistical information provided in September 2004 by the DPI together with more recent ABS information, coalesce to indicate that there is continued growth in the new motor vehicle industry, particularly in the higher priced vehicles, despite the Government's increase in motor vehicle stamp duty rates. This could be influenced by many other factors.
- 11.4 The Committee also notes that recent ABS data indicate that there has not been a down turn in new motor vehicle sales and instead growth in new motor vehicle sales, which, at 0.7 per cent, is considerably higher than the national new motor vehicle sales growth which is 0.1 per cent.

Recommendation

Recommendation 1: The Committee recommends that the House note the information contained in this report.



Hon Barry House MLC
Chairman
November 12 2004

APPENDIX 1
LETTER FROM JL LANGOULANT, UNDER TREASURER,
DEPARTMENT OF TREASURY AND FINANCE, DATED
JANUARY 29 2003



Department of Treasury and Finance
Government of Western Australia

Our ref : 200203252
Enquiries : David Christmas
Telephone : 9222 9227

Hon B House MLC
Chairman
Standing Committee on Public Administration
and Finance
Parliament House
PERTH WA 6000

Dear Mr House

ECONOMIC IMPACT OF INCREASES IN DUTIES AND CHARGES

I refer to your letter of 23 October 2002, seeking information on this Department's processes and modelling of the impact of potential revenue measures and monitoring of outcomes if particular measures are adopted. Please accept my apologies for the delay in responding, which was due largely to our requirement before Christmas to finalise the Government's mid-year economic and financial review.

With respect to the queries raised by your Committee in general, in preparing advice to Cabinet on potential revenue options, the Department of Treasury and Finance usually examines:

- the revenue that would be raised if the options were implemented;
- interstate comparisons (e.g. of tax rates or bases);
- tax policy issues (including economic and equity impacts);
- administration and compliance costs; and
- whether legislation would have to be introduced or amended to give effect to the option.

197 St George's Terrace, Perth, Western Australia 6000
Telephone (08) 9222 9222 Facsimile (08) 9222 9117

Treasury and Finance generally uses historical data to estimate the revenue that would be raised and the extent to which taxpayers would be impacted by various measures. Our ability to undertake complex economic modelling analysis of most measures is constrained by the narrowness of many of the State's tax bases (which means economic impacts are generally sector specific rather than economy wide) and the general lack of reliable information on interrelationships between revenue measures and economic indicators such as employment, aggregate demand etc.

By way of explanation, an example I understand you are interested in concerns the measure to increase the rate of stamp duty on motor vehicle licence transfers (except for heavy vehicles). Our analysis indicated that as a result of this rate rise, the maximum increase in stamp duty for the vast majority (78.5%) of transfers of vehicles in this State (i.e. those involving a vehicle with a value up to \$20,000), would be \$100. Indeed, the additional stamp duty payable on 90% of these transfers was expected to be less than \$40.

Given that the magnitude of these increases is modest, equating to less than half of one percent of a vehicle's value, the economic impact of the increase in duty is not considered to be substantial. Moreover, as the measure increases the progressivity of the stamp duty scale, the largest impact would be on purchasers of more expensive motor vehicles. Such purchasers are more likely to have a greater capacity to pay higher stamp duty than purchasers of cheaper vehicles.

A comparison of stamp duty on motor vehicles across the States and Territories indicated that for less expensive vehicles (i.e. those with a market value up to \$20,000), Western Australia's stamp duty rates would remain comparable with the other jurisdictions. The comparison also indicated that for expensive vehicles (i.e. those with a market value above \$40,000), stamp duty in Western Australia would be higher than in other States.

Stamp duty on motor vehicle licence transfers is only one component of government charges on motor vehicles. Consequently, an interstate comparison of all government charges on vehicles (i.e. stamp duty, motor vehicle registration fees and compulsory third party insurance) was undertaken. This indicated that over a three or five year period, Western Australia would be the lowest taxing State for lower value vehicles, and an average taxing State for mid-range vehicles.

An interstate comparison of the stamp duty costs from buying a Hyundai Accent and a Holden Commodore, as well as the indicative costs of buying and registering these vehicles over three and five years respectively, is provided in Attachment A.

- 3 -

In terms of monitoring the impact of revenue measures once introduced, your Committee will of course appreciate that it is often impossible to separate the effect of a particular policy change from all the other factors that influence economic activity. The Department does nonetheless regularly monitor a range of economic indicators and information on taxation revenue receipts.

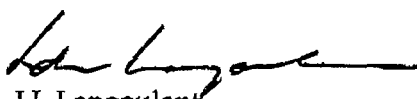
Again, with respect to your interest in stamp duty on motor vehicle licence transfers, monthly data on new motor vehicle sales and stamp duty collections can be volatile and therefore difficult to interpret. However, the available information from these sources suggests that the increase in stamp duty on motor vehicle licence fees from 1 July 2003 has not had an adverse impact on the motor vehicle industry.

As the chart at Attachment B illustrates, new motor vehicle sales have increased in year-ended terms (three months on same three months of the previous year) throughout 2002. The latest data indicate that sales of new vehicles were 2.4% higher in the three months to December 2002 than a year earlier. Over the six months to December 2002 (the period since the new rates took effect), new motor vehicle sales were 2.9% higher than the same period in 2001.

These data are consistent with relatively strong growth in stamp duty on motor vehicle licence transfers over the same period, although it is acknowledged that revenue growth is stronger than new motor vehicle sales, due to the impact of the new measures.

I trust that these comments and the information provided in the attachments are of assistance to the Committee.

Yours sincerely



J L Langoulant
UNDER TREASURER

29 January 2003

INTERSTATE COMPARISONS OF THE COST OF BUYING AND REGISTERING CERTAIN VEHICLES

The following tables provide an interstate comparison of the stamp duty costs of buying a Hyundai Accent and a Holden Commodore, as well as the indicative costs of buying and registering these vehicles over three and five years respectively. The indicative costs are based on information available at the time of preparing the 2002-03 Budget.

COMPARISON OF THE COST OF BUYING AND REGISTERING A HYUNDAI ACCENT (\$14,990)

	NSW		VIC	QLD	WA		SA		TAS
	Private (\$)	Business (\$)	(\$)	(\$)	Private (\$)	Business (\$)	Private (\$)	Business (\$)	(\$)
Stamp Duty	450	450	375	300	412	412	540	420	450
3 Year Annualised ^(a)	716	800	616	635	539	548	654	595	613
5 Year Annualised ^(a)	656	744	570	595	502	486	562	538	553

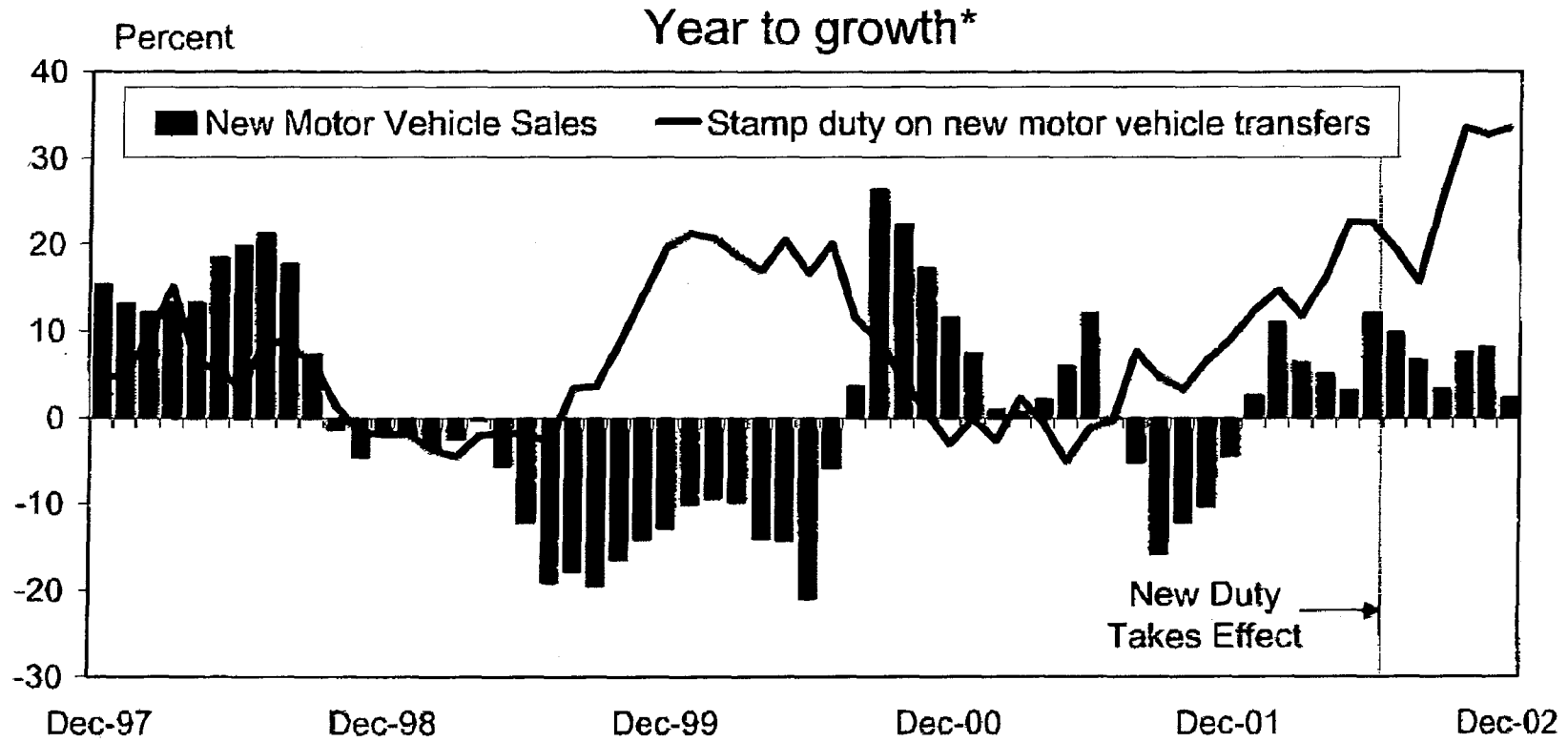
(a) Cost includes stamp duty on acquisition, motor vehicle registration fee and compulsory third party insurance. The cost of stamp duty is spread over three years and five years respectively (the period over which the car is retained under each scenario). Other costs (registration and insurance) are annual costs.

COMPARISON OF THE COST OF BUYING AND REGISTERING A HOLDEN COMMODORE (\$30,420)

	NSW		VIC	QLD	WA		SA		TAS
	Private (\$)	Business (\$)	(\$)	(\$)	Private (\$)	Business (\$)	Private (\$)	Business (\$)	(\$)
Stamp Duty	913	913	761	608	1,540	1,540	1,157	823	913
3 Year Annualised ^(a)	988	1,153	755	832	995	986	917	826	790
5 Year Annualised ^(a)	887	1,032	654	751	771	799	761	706	669

(a) Cost includes stamp duty on acquisition, motor vehicle registration fee and compulsory third party insurance. The cost of stamp duty is spread over three years and five years respectively (the period over which the car is retained under each scenario). Other costs (registration and insurance) are annual costs.

Stamp Duty on Motor Vehicle Licence Transfers and New Vehicle Sales



* Three months on same three months in the previous year.

APPENDIX 2
LETTER (WITH DATA) FROM JOHN ROOKE, DIRECTOR
FINANCE AND BUSINESS OPERATIONS, DEPARTMENT
OF PLANNING AND INFRASTRUCTURE, DATED
SEPTEMBER 2 2004

Regulatory and Regional Services

Your ref:

Our ref:

Enquiries John Rooke 9216 8040

2 September 2004

Mr Paul Grant
Committee's Advisory Officer
Standing Committee on Public Administration and Finance
Parliament House Perth WA 6000

Dear Paul

Request for Provision of Statistical Information

Please find enclosed reports listing new motor vehicle registrations on the basis of the residence of the owner of the vehicle, being a country area, for the following calendar years:

- 1 Jan 02 – 31 Dec 02;
- 1 Jan 03 – 31 Dec 03; and
- 1 Jan 04 – 1 Sep 04.

As discussed during our phone conversation on Tuesday 31 August 2004, we are unable to determine the location of where the vehicle was purchased and the licensing centre/dealer site at which it was registered. This type of information was not recorded prior to 1 July 2004.

Please do not hesitate to contact me should you have any questions.

Yours sincerely

John Rooke
Director Finance & Business Operations

144 Murray Street Western Australia 6000
Tel: (08) 9216 8040 Fax: (08) 9216 8019
www.dpi.wa.gov.au ABN 40 996 710 314

Public Administration and Finance Committee

Registration Year		2002		
Address Type Code		Residential		
Sum of Count		Year Of Manufacture		
Suburb Locality	Postcode	2001	2002	Grand Total
ABBEY	6280	6	9	15
ABBOTSFORD	3067		1	1
ADELINE	6432	1	1	2
AJANA	6532		1	1
ALBANY	6330	25	153	178
	6332		1	1
ALICE SPRINGS	0870		1	1
	0871		1	1
	0872		1	1
ALLANSON	6225	4	10	14
ALYANGULA	0885		1	1
ARDATH	6419		1	1
ARGYLE	6239	1	2	3
ARTHUR RIVER	6315		1	1
ATHOL PARK	5012	1		1
AUGUSTA	6290	6	23	29
AUSTRALIND	6233	38	173	211
BABAKIN	6428	2		2
BADGINGARRA	6521	1	8	9
BAKERS HILL	6562	10	14	24
BALINGUP	6253	1	12	13
BAL KULING	6302		1	1
BALLIDU	6606	2	6	8
BALWYN	3103		1	1
BAMBUN	6503		1	1
BANDY CREEK	6450		2	2
BANNISTER	6390		2	2
BARON	4065		1	1
BARRAGUP	6210	2	15	17
BAYNTON	6714	6	20	26
BAYONET HEAD	6330	8	40	48
BEACHLANDS	6530	3	17	20
BEACON	6472	2	3	5
BEECHINA	6556		1	1
BEERMULLAH	6503	1		1
BEJOORDING	6566	1	2	3
BELCONNEN	2617		2	2
BENCUBBIN	6477	1	7	8
BENDIGO	3550	2	1	3
BENGER	6223	1	9	10
BERESFORD	6530	5	28	33
BERRIMAH	0828		1	1
BEVERLEY	6304	6	25	31
BIG GROVE	6330		3	3
BIGGERA WATERS	4216	1		1
BILINGURR	6725		1	1
BINDI BINDI	6574		5	5
BINDOON	6502	1	18	19
BINGARA	2404		1	1
BINNINGUP	6233	7	25	32
BINNU	6532	2	5	7
BLACK FOREST	5035		2	2
BLUFF POINT	6530	11	27	38
BODALLIN	6424		4	4
BODDINGTON	6390	8	23	31
BOKAL	6392		1	1
BOLGART	6568	1	11	12
BORDEN	6338	1	15	16
BORNHOLM	6330		2	2
BOULDER	6432	23	94	117
BOUVARD	6210	3	20	23
BOVELL	6280	2	3	5
BOW BRIDGE	6333	1	1	2
BOWELLING	6225		1	1
BOX 457 NORTHAM	6401	1		1
BOX 47 GINGIN	6503	1		1
BOX 82 MECKERING	6405	1	1	2
BOX HILL SOUTH	3128		2	2
BOXWOOD HILL	6338	1		1
BOYANUP	6237	4	30	34
BOYUP BROOK	6244	12	32	44
BRAESIDE	3195		1	1
BREMER BAY	6338	1	7	8
BRIDGETOWN	6208		1	1
	6255	18	51	69
BROADVIEW	6515		1	1
BROADWATER	6280	8	52	60
BROADWOOD	6430		9	9
BROCKMAN	6701	7	9	16
BROKEN HILL	2880		1	1
BROOKHAMPTON	6239		1	1
BROOKTON	6306	8	21	29
BROOME	6725	17	93	110
	6728	1		1
BROOMEHILL	6318	1	5	6
BROOMEHILL EAST	6318	1	2	3
BROOMEHILL WEST	6318	1	1	2
BROWN RANGE	6701		3	3
BRUCE ROCK	6418	8	26	34
BRUNSWICK	6224	4	21	25
BRUNSWICK JCTN	6224		7	7
BRUNSWICK JUNCT	6224	2	3	5
BUCKLAND	6401		1	1

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Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2001	2002	
BULGARRA	6714	16	40	56
BULLARING	6373	1	3	4
BULYEE	6306		2	2
BUNBURY	6230	42	237	279
	6231	1	9	10
BUNBURY EAST	6230		1	1
BUNBURY SOUTH	6230		1	1
BUNTINE	6613		7	7
BUREKUP	6227	5	14	19
BURRACOPPIN	6421	4	4	8
BUSSELTON	6280	28	116	144
BX 555 GERALDTON	6530		1	1
CABLE BEACH	6726	11	27	38
CADOUX	6466	1	4	5
CAIGUNA	6443		1	1
CALINGIRI	6569	2	4	6
CAMBALLIN	6728		1	1
CAMBERWELL	6728		1	1
CAMPBELLFIELD	3061		2	2
CAMPERDOWN	1450		2	2
CANNA	6627	1		1
CAPE BURNEY	6532	1	3	4
CAPEL	6230		1	1
	6271	11	43	54
CARBUNUP RIVER	6280	1	3	4
CARDIFF	6225		2	2
CAREY PARK	6230	17	51	68
CARINGBA	2229		1	1
CARLTON NORTH	3054		1	1
CARNAMAH	6517	1	20	21
CARNARVON	6701	5	40	45
CARNEGIE	3163		1	1
CASTLE HILL	2154		18	18
CASTLETOWN	6450	7	46	53
CASULA	2170		1	1
CENTENNIAL PARK	6390	3	9	12
CERVANTES	6511	3	5	8
CHADWICK	6450		2	2
CHAPMAN VALLEY	6532		1	1
CHELSEA HEIGHTS	3196		2	2
CHOWERUP	6244	1	3	4
CLACKLINE	6564	1	7	8
COBURG NORTH	3058		1	1
CODJATOTINE	6308		1	1
COLLEGE GROVE	6230	8	26	34
COLLIE	6225	26	144	170
COMO	6952		1	1
CONDINGUP	6450		2	2
COODANUP	6210	6	44	50
COOKERNUP	6220	1	6	7
COOKURNUP	6220		1	1
COOLGARDIE	6429	5	11	16
COOLUP	6214	5	14	19
COOMALBIDGUP	6450		1	1
COOMBERDALE	6512	1	1	2
COOROW	6515	2	9	11
CORINDA	4075		1	1
CORRIGIN	6375	6	18	24
COWARAMUP	6284	4	24	28
COWES	3922		1	1
CRANBROOK	6321	4	12	16
CREMORNE	2090		1	1
CROSSMAN	6390		1	1
CROYDON	3136		1	1
CUBALLING	6311	4	6	10
CUE	6640	1	3	4
CUNDERDIN	6407	7	28	35
CURRAMBINE	3030		1	1
CUTHBERT	6330		2	2
DALWALLINU	6609	6	17	23
DALYELLUP	6230	12	39	51
DAMPIER	6713	9	29	38
DANDARAGAN	6507	5	15	20
DANDENONG SOUTH	3175		1	1
DARDANUP	6236	9	23	32
DARKAN	6392	7	20	27
DARRADUP	6275	1		1
DAVENPORT	6230	1	7	8
DAWESVILLE	6210	11	42	53
DEANMILL	6258	1	1	2
DEEPPDALE	6532	1		1
DENBARKER	6324		3	3
DENHAM	6537	3	7	10
DENMARK	6333	15	81	96
DERBY	6728	13	26	39
DJUGUN	6725	4	17	21
DONGARA	6525	3	39	42
DONNYBROOK	6239	15	45	60
DOODLAKINE	6411		1	1
DOWERIN	6461	5	16	21
DRUMMOND COVE	6532	2	9	11
DUDININ	6363		5	5
DUDLEY PARK	6210	24	101	125

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		2001	2002	
DUMBLEYUNG	6315		1	1
	6350	1	7	8
DUNSBOROUGH	6281	12	74	86
DURANILLIN	6393	2	1	3
DWARDA	6308	1	1	2
DWELLINGUP	6213	4	4	8
EAGLE BAY	6281		4	4
EAST AUGUSTA	6290		1	1
EAST BEVERLEY	6304		1	1
EAST BUNBURY	6230	23	87	110
EAST CARNAMAH	6517	1		1
EAST CARNARVON	6701	1	10	11
EAST PINGELLY	6308		1	1
EATON	6232	34	130	164
ELGIN	6237	1	2	3
ELLEKER	6330	1	5	6
ELWOOD	3184		1	1
EMU POINT	6330	2	4	6
ENEABBA	6518	2	14	16
ERSKINE	6210	22	72	94
ESPERANCE	6450	21	127	148
EUCLA	6443		1	1
EXMOUTH	6707	6	11	17
FALCON	6210	29	88	117
FERGUSON	6236	1	3	4
FITZROY	3065		1	1
FITZROY CROSSING	6765	3	8	11
FITZROY NORTH	3068		1	1
FOREST GROVE	6286		4	4
FOREST HILL	6324		1	1
FORREST	6208		1	1
FORTITUDE VALLEY	4006		1	1
FRANKLAND	6396	5	7	12
FRENCHMAN BAY	6330		2	2
FURNISSDALE	6210	4	7	11
GABBIN	6476		1	1
GAIRDNER	6337		3	3
GELORUP	6230	9	53	62
GEOGRAPHE	6280	10	47	57
GERALDTON	6530	32	185	217
	6531	2	5	7
GHOOLI	6426	1		1
GIBSON	6448	2	11	13
GINGIN	6503	8	24	32
GLANDORE	5037		1	1
GLEDHOW	6330	1	9	10
GLEN WAVERLEY	3150		1	1
GLEN WAVERLRY	3150		1	1
GLENFIELD	6532	1	1	2
GNARABUP	6285	1		1
GNOWANGERUP	6335	7	33	40
GOODE BEACH	6330		7	7
GOOMALLING	6460	10	20	30
GRACETOWN	6284		1	1
GRANVILLE	6503		1	1
GRASS PATCH	6446		5	5
GRASS VALLEY	6403	2	8	10
GREEN HEAD	6514	1	3	4
GREEN RANGE	6328	2	2	4
GREENACRES	5086	1		1
GREENBUSHES	6254	2	8	10
GREENFIELDS	6210	43	134	177
GREENHILLS	6302		1	1
GREENOUGH	6530		3	3
	6532	2	4	6
GYMPIE	4570		1	1
HABANA	4740		1	1
HABERFIELD	2045	1		1
HALLS CREEK	6743		1	1
	6770	2	20	22
HALLS HEAD	6210	80	287	367
HAMEL	6215	1	2	3
HAMELIN POOL	6532		1	1
HANNANS	6430	18	40	58
HARRISMITH	6361	1	2	3
HARVEY	6220	15	55	70
HASTINGS	6308		1	1
HEATHCOTE	2233		1	1
HENTY	6236	1	2	3
HERRON	6210	2	3	5
HIGHBURY	6313		5	5
HILLSIDE	3037	1		1
HINES HILL	6413		1	1
HOLT ROCK	6355	1		1
HOUSBUSH	2140		2	2
HOPETOUN	6348	4	5	9
HORROCKS	6535	1	1	2
HORROCKS BEACH	6535	1		1
HOWATHARRA	6532		2	2
HYDEN	6359	3	6	9
INGLEBURN	2565		2	2
IRWIN	6525		1	1
JISSEKA	6532		1	1

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JACKITUP	6335		1	1
JALBARRAGUP	6275	1	1	2
JARDEE	6258	1	2	3
JARRAHWOOD	6275		1	1
JERRAMUNGUP	6337	5	29	34
JOONDALUP PO	6919		1	1
JURIEN	6516		4	4
JURIEN BAY	6516	4	18	22
KALANNIE	6468	2	7	9
KALBARRI	6536	10	22	32
KALGAN	6330	1	5	6
KALGOORLIE	6430	42	215	257
	6433	1	7	8
KALOORUP	6280		1	1
KAMBALDA	6432		1	1
	6442	12	61	73
	6444		1	1
KAMBALDA WEST	6444	1	1	2
KANGAROO FLAT	3555	1		1
KARDINYA	0061		1	1
KARIJINI	6751		1	1
KARLGARIN	6358	3	2	5
KARLOO	6530		2	2
KARRATHA	6714	7	58	65
KARRATHA INDUSTRIAL ESTA	6714	1	3	4
KARRIDALE	6288	4	6	10
KATANNING	6317	29	75	104
KATHERINE	0850		1	1
KEARNEYS SPRING	4350		1	1
KELLERBERRIN	6410	5	17	22
KENDENUP	6323	3	16	19
KENSINGTON PARK	5068		1	1
KING RIVER	6330	1	2	3
KINGSFORD	6701	2	2	4
KIRUP	6239		1	1
	6251	1	3	4
KOJARENA	6532		1	1
KOJONUP	6395	27	58	85
KONDININ	6367	5	8	13
KONDUT	6605	1		1
KONNONGORRING	6603		1	1
KOOJAN	6510	1	1	2
KOORDA	6475	2	3	5
KRONKUP	6330		1	1
KUKERIN	6352	2	5	7
KULIN	6365	3	13	16
KUNUNOPPIN	6489	2	4	6
KUNUNURRA	6743	23	55	78
LAKE BIDDY	6355		1	1
LAKE CLIFTON	6215	2	6	8
LAKE GRACE	6353	4	20	24
LAKE KING	6356	2	6	8
LAKE VARLEY	6355	1		1
LAMINGTON	6430	9	35	44
LANGE	6330		1	1
LATHAM	6616		2	2
LAVERTON	6440		9	9
LEEMAN	6514	1	11	12
LEINSTER	6437	6	26	32
LENNARD BROOK	6503		2	2
LEONORA	6438		11	11
LESCHENAULT	6233	12	60	72
LILYDALE	3140	1		1
LINDFIELD	2070		1	1
LITTLE GROVE	6330	3	26	29
LOCKYER	6330	3	8	11
LOGANHOLME	4129		1	1
LONSDALE	5160		1	1
LOWDEN	6240	1	3	4
LOWER DENMARK	6330	1		1
LOWER KALGAN	6330		2	2
LOWER KING	6330	7	27	34
LOWER WATTLE GROVE	7109		1	1
MACLEAN	2463		1	1
MACQUARIE PARK	2113		5	5
MADORA	6210		1	1
MADORA BAY	6210	9	11	20
MAHOMETS FLATS	6530	4	13	17
MANJIMUP	6258	23	101	124
MANMANNING	6465		1	1
MANYPEAKS	6328	1	2	3
MARBLE BAR	6760	1	4	5
MARCHAGEE	6515		1	1
MARGARET RIVER	6285	32	101	133
MARTINSVILLE	2265		1	1
MARVEL LOCH	6426	1	1	2
MARYBROOK	6280	2	3	5
	6282		1	1
MASCOT	2020		1	1
MCKAIL	6330	4	19	23
MEADOW SPRINGS	6210	17	79	96
MECKERING	6405	3	11	14
MEDINDIE GARDENS	5081		1	1

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		2001	2002	
MEEKATHARRA	6642	3	18	21
MEELON	6208		2	2
MEENAAR	6401		1	1
MERIVALE	6450		1	1
MERREDIN	6415	17	36	53
MERU	6530	1		1
METFORD	2323		1	1
METRICUP	6280	1	2	3
	6282		1	1
MIDDLETON BEACH	6330	7	18	25
MILING	6575		6	6
MILLARS WELL	6714	2	26	28
MILLBROOK	6330	1	1	2
MILPARA	6330	7	7	14
MILSONS POINT	1565		8	8
MINDARIE	3030		1	1
MINGENEW	6522	4	21	25
MINIGIN	6312		1	1
MINYIRR	6725	1		1
MIRA MAR	6330	8	34	42
MOGUMBER	6506		1	1
MOLLOY ISLAND	6290		3	3
MONJINGUP	6450		3	3
MOONYOONOOKA	6532	2	6	8
MOORA	6510	7	34	41
MOORINE ROCK	6425	2	2	4
MORANBAH	4744		1	1
MORAWA	6623	7	18	25
MORESBY	6530	2	7	9
MORGANTOWN	6701	2	7	9
MORISSET	2264		1	1
MOUNT BARKER	5251		1	1
	6324	16	58	74
MOUNT CLARENCE	6330	2	18	20
MOUNT ELPHINSTONE	6330	1		1
MOUNT HELENA	6555	2	5	7
MOUNT HOWICK	6450		1	1
MOUNT MADDEN	6356		1	1
MOUNT MAGNET	6638	3	9	12
MOUNT MELVILLE	6330	2	14	16
MOUNT NELSON	7007		1	1
MOUNT TARCOOLA	6530	10	58	68
MOUNT WALKER	6369		1	1
MT BARKER	6324		1	1
MT MAGNET	6638		2	2
MT TARCOOLA	6530	1	3	4
MUCHEA	6501	6	13	19
MUKINBUDIN	6479	5	10	15
MULLALYUP	6252		1	1
MULLEWA	6630	2	11	13
MULLINGAR	6430	4	5	9
MUNGALUP	6225		1	1
MUNGLINUP	6450	1	2	3
MUNTADGIN	6420	2	3	5
MURADUP	6394		1	1
MURCHISON	6630		2	2
MURRAY BND	6210		1	1
MYALUP	6220	3	7	10
MYRUP	6450		3	3
NABAWA	6532		5	5
NAMBAN	6512		1	1
NAMBEELUP	6207	1		1
NANNUP	6275	6	13	19
NANSON	6532		1	1
NAPIER	6330	1	3	4
NAREMBEEN	6369	6	23	29
NARNGULU	6530		1	1
	6532		1	1
NARRIKUP	6326	4	14	18
NARROGIN	6312	28	94	122
NEEDILUP	6336		1	1
NERIDUP	6450		2	2
NEW NORCIA	6509	2	3	5
NEWDEGATE	6355	3	12	15
NEWLANDS	6239		1	1
	6251		3	3
NEWMAN	6751		1	1
	6753	17	67	84
NICKOL	6714	9	44	53
NOMANS LAKE	6312		1	1
NORNALUP	6333	2	1	3
NORSEMAN	6443	4	15	19
NORTH BOYANUP	6237		5	5
NORTH DANDALUP	6207	2	10	12
NORTH PLANTATIONS	6701		3	3
NORTH RYDE	1670		9	9
NORTH YUNDERUP	6208	5	18	23
NORTHAM	6401	26	124	150
NORTHAMPTON	6535	12	26	38
NORTHCLIFFE	6262	1	6	7
NUKARNI	6480		1	1
NULLAGINE	6758		3	3
NULSEN	6450	2	11	13

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		2001	2002	
NUNAWADING	3131		2	2
NUNGARIN	6490	1	4	5
NYABING	6341	1	9	10
OAKABELLA	6532		1	1
OAKLEIGH	3166		1	1
OCEAN BEACH	6333		11	11
OGILVIE	6535		1	1
OKAYAMA CITY JAP	9999		1	1
ONGERUP	6336	3	8	11
ONSLow	6710		9	9
ORANA	6330	2	28	30
PALGARUP	6258	1		1
PANNAWONICA	6716	1	15	16
PARABURDOO	6754	13	38	51
PARKERVILLE	6553		1	1
PARKLANDS	6210		5	5
PARRAMATTA	2124		1	1
PEGS CREEK	6714	10	22	32
PELICAN POINT	6230	6	30	36
PEMBERTON	6260	11	31	42
PEPPERMINT GROVE BEACH	6271	1	2	3
PERENJORI	6620	3	7	10
PHILLIP	2606		1	1
PIAWANING	6572		2	2
PICCADILLY	6430	13	51	64
PICTON	6229	3	48	51
	6230		2	2
PIESSEVILLE	6315		1	1
PINGARING	6357	1	4	5
PINGELLY	6308	7	22	29
PINGRUP	6343	2	7	9
PINJARRA	6208	9	53	62
PINK LAKE	6450		7	7
PITHARA	6608	1	4	5
PO COWARAMUP	6284		1	1
PO DURANILLIN	6393		1	1
POINT SAMSON	6720		9	9
POPANYINNING	6309	1	8	9
PORONGURUP	6324		5	5
PORT ALBANY	6330	1	2	3
PORT DENISON	6525	9	19	28
PORT GEOGRAPHE	6280		1	1
PORT HEDLAND	6721	36	275	311
PRESTON BEACH	6215		4	4
PREVELLY	6285		1	1
PUMPHREYS BRIDGE	6308		1	1
QUAIRADING	6383	6	24	30
QUEANBEYAN	2620		1	1
QUEDJINUP	6281	1	5	6
QUINDALUP	6281	4	15	19
QUINDANNING	6391	2	1	3
QUINNINUP	6258		3	3
QUORN	5433		1	1
RANFORD	6390		1	1
RANGEWAY	6530	3	20	23
RAVENSTHORPE	6346	3	28	31
RAVENSWOOD	6208	3	17	20
RAYMOND TERRACE	2324		1	1
REDMOND	6327		2	2
REINSCOURT	6290	2		2
RESERVOIR	3073		1	1
REYNELLA	5161		2	2
RINGWOOD	3134	1		1
ROBINSON	6330	2	2	4
ROCHEDALE SOUTH	4123		1	1
ROCKY GULLY	6397		4	4
ROEBOURNE	6718	6	17	23
ROELANDS	6226	1	7	8
ROSA BROOK	6285		1	1
ROSEBUD	3939		1	1
ROSETTA	7010		1	1
ROZELLE	2039		1	1
RUSSELL ISLAND	4184	1		1
SALAMANDER BAY	2317		1	1
SALE	3850		1	1
SALMON GUMS	6445		8	8
SAN ISIDORE	2650	1		1
SANDRIDGE PARK	6230		1	1
SANDSTONE	6639		2	2
SARINA	4737		1	1
SCADDAN	6447	1	4	5
SEAHAM	2324		1	1
SEPPINGS	6330	2	1	3
SHACKLETON	6386		10	10
SHEARWATER	6230		1	1
SIESTA PARK	6280		3	3
SILVER SANDS	6210	8	38	46
SILVERWATER	2128		1	1
SINCLAIR	6450	2	7	9
SINGAPORE	8999		1	1
SMITHFIELD	2164	1	1	2
SOMERVILLE	6430	14	61	75
SOUTH BOULDER	6432	4	17	21

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SOUTH BUNBURY	6230	37	162	199
SOUTH CARNARVON	6701	4	18	22
SOUTH GLENCOE	6317		1	1
SOUTH HEDLAND	6722	29	180	209
SOUTH KALGOORLIE	6430	25	78	103
SOUTH PLANTATIONS	6701		2	2
SOUTH TWEED HEADS	2486		2	2
SOUTH YUNDERUP	6208	13	55	68
SOUTHBANK	3006		1	1
SOUTHERN BROOK	6401		4	4
SOUTHERN CROSS	6426	9	27	36
SOUTHPORT	4215		1	1
SPALDING	6530	5	30	35
SPENCER PARK	6330	8	47	55
SPENCERS BROOK	6401		2	2
SPOTSWOOD	3015	1		1
ST ANDREWS	2566		1	1
ST CATHERINE	0000		1	1
STAKE HILL	6210	2	5	7
STAWELL	3380		1	1
STONEVILLE	6554		2	2
STRATHALBYN	6530	2	12	14
STRATHAM	6237	1	11	12
STUART PARK	0820	1	1	2
SUCCESS	6964		1	1
TAMBELLUP	6320	1	13	14
TAMMIN	6409	3	8	11
TARCOOLA BEACH	6530	6	26	32
TARCOOLA VW	6530		1	1
TARINGA	4068		1	1
TELFER	6762		2	2
TENINDEWA	6632		2	2
TENTERDEN	6322	1	7	8
THE LAKES	6556		1	1
THREE SPRINGS	6519	5	10	15
TINCURRIN	6361	1	4	5
TOM PRICE	6751	15	54	69
TOODYAY	6566	11	59	70
TOOLIBIN	6312		1	1
TORBAY	6330		3	3
TORNDIRUP	6330		1	1
TORRENSVILLE	5031	1		1
TRARALGON	3844		1	1
TRAYNING	6488	1	3	4
TREETON	6284		2	2
TUTUNUP	6280	1		1
UPPER CAPEL	6239		3	3
UPPER KALGAN	6330	1		1
USHER	6230	4	29	33
UTAKARRA	6530	2	4	6
VARLEY	6355	2	2	4
VASSE	6260	4	14	18
	6282	1		1
VIA JERRAMONGUP	6337		1	1
WAGERUP	6215	1		1
WAGGRAKINE	6530	7	30	37
WAGIN	6315	10	48	58
WAITARA	2077		1	1
WALEBING	6510		3	3
WALGOOLAN	6422		1	1
WALKAWAY	6528	1	8	9
WALPOLE	6398		8	8
WANDERING	6308		3	3
WANDINA	6530	8	34	42
WANERIE	6503		1	1
WANGARA	6947		1	1
WANNAMAL	6505		3	3
WANNANUP	6210	6	36	42
WARATAH	2298		1	1
WAROONA	6215	20	46	66
WARRAGUL	3820		1	1
WARRENUP	6830	1	6	7
WATERLOO	6228	4	5	9
WATHEROO	6513		3	3
WAYVILLE	5034		1	1
WEBBERTON	6530		8	8
WEDGEFIELD	6721		3	3
	6724		4	4
WELLINGTON MILL	6236		1	1
WELLINGTON MILLS	6236		2	2
WELLSTEAD	6328		4	4
WEST BINNU	6532		1	1
WEST BUSSELTON	6280	22	107	129
WEST END	6530	1	6	7
WEST KALGOORLIE	6430	1	18	19
WEST LAMINGTON	6430	5	27	32
WESTCLIFFE	6395	1		1
WESTONIA	6423	5	8	13
WETHERILL PARK	2164		1	1
WHITE PEAK	6532		1	1
WHYALLA	5600		1	1
WIALKI	6473		1	1
WICKEPIN	6370	7	10	17

Registration Year	2002
Address Type Code	Residential

Sum of Count Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2001	2002	
WICKHAM	2293		1	1
	6720	9	36	45
WILGA	6243	1	1	2
	6244	1		1
WILLIAM BAY	6333		2	2
WILLIAMS	6343	1		1
	6391	4	20	24
WILLOUGHBY	2068		1	1
WILLYABRUP	6284		1	1
	6285		1	1
WILLYUNG	6330		1	1
WILMINGTON	5485		1	1
WILUNA	6646		3	3
WILYABRUP	6280		1	1
WINCHESTER	6517		1	1
WINDABOUT	6450		2	2
WITCHCLIFFE	6286	1	4	5
WITHERS	6230	6	27	33
WODONGA VIC	9999	1		1
WOKALUP	6221		3	3
WONGAN HILLS	6603	8	34	42
WONNERUP	6280		4	4
WONTHELLA	6530	7	27	34
WOODANILLING	6315		1	1
	6316		8	8
WOODBINE FARM	6306		1	1
WOOGENELLUP	6324	1		1
WOOLLAHRA	2025		1	1
WOOROLOO	6558	2	12	14
WOORREE	6530	4	24	28
WUBIN	6612	3	4	7
WUNDOWIE	6560	1	11	12
WYALKATCHEM	6485	3	14	17
WYNDHAM	6740	3	8	11
YABBERUP	6239		1	1
YAKAMIA	6330	11	37	48
YALGOO	6635		6	6
YALLINGUP	6282	3	29	32
YALYALUP	6280		2	2
YANDANOOKA	6522	1		1
YARLOOP	6218	2	15	17
YEALERING	6372		2	2
YELBENI	6487	1	2	3
YELVERTON	6282		1	1
YERECOIN	6571		5	5
YETNA	6532		1	1
YOONGARILLUP	6280	1		1
YORK	6302	18	69	87
YORKRAKINE	6409	1	1	2
YORNUP	6256		1	1
YOUNGS SIDING	6330		3	3
YUNA	6532		4	4
Grand Total		2,343	9,791	12,134

Registration Year	2003
Address Type Code	Residential

Sum of Count		Year Of Manufacture		
Suburb Locality	Postcode	2002	2003	Grand Total
ABBEY	6280	1	15	16
AJANA	6532		6	6
ALBANY	6330	30	196	226
	6332		2	2
ALBANY DC	6331		1	1
ALDERLEY	6210	1		1
ALLANSFORD	3277		1	1
ALLANSON	6225	7	10	17
ALTONA	3018	1		1
AMBERGATE	6280		2	2
ANNANDALE	4814		1	1
ARANA HILLS	4054		1	1
ARGYLE	6239	1	4	5
ARMSTRONG HILLS	6215	1		1
ARNDALL PARK	2148		1	1
ARTHUR RIVER	6315	2	2	4
AUGUSTA	6290	5	34	39
AUSTRALIND	6233	42	168	210
AUTRALIND	6233		1	1
BAANDEE	6412	1	1	2
BABAKIN	6428	1	2	3
BADGINGARRA	6521	4	6	10
BAKERS HILL	6562	4	10	14
BALINGUP	6253	1	13	14
BALLIDU	6606	2	7	9
BANDY CREEK	6450		1	1
BANNISTER	6390	1		1
BARRAGUP	6210	5	24	29
BARROW ISLAND	6712	1		1
BARTON	2600		1	1
BAYNTON	6714	8	18	26
BAYONET HEAD	6330	10	46	56
BEACHLANDS	6530	1	17	18
BEACON	6472	2	10	12
BEAUMARIS	3193	1		1
BEERMULLAH	6503		1	1
BENCUBBIN	6477	4	6	10
BENGER	6223		4	4
BERESFORD	6530	11	20	31
BERKELEY VALE	2261		1	1
BEVERLEY	6304	4	32	36
BIG GROVE	6330		1	1
BILINGURR	6725		2	2
BINDI BINDI	6574	1	4	5
BINDOON	6502	4	16	20
BINNINGUP	6233	1	23	24
BINNU	6532	1	5	6
BLUFF POINT	6530	5	24	29
BODALLIN	6424	4	2	6
BODDINGTON	6390	13	24	37
BOLGART	6568	2	12	14
BOLGART W	6568		1	1
BONNIE ROCK	6479		1	1
BORDEN	6338	4	19	23
BORNHOLM	6330	1	2	3
BOTANY	2019		1	1
BOULDER	6430		1	1
	6432	26	93	119
BOUVARD	6210	7	18	25
BOVELL	6280		1	1
BOX 239 DENMARK	6333		1	1
BOYANUP	6237	7	26	33
BOYUP BROOK	6244	8	29	37
BREMER BAY	6338	1	5	6
BRIDGETOWN	6255	21	66	87
BRIGHTON	3186		1	1
BRINGO	6532		1	1

Registration Year	2003
Address Type Code	Residential

Sum of Count		Year Of Manufacture		
Suburb Locality	Postcode	2002	2003	Grand Total
BROADWATER	6280	9	50	59
BROADWOOD	6430	5	17	22
BROCKMAN	6701	2	6	8
BROOKFIELD	3338		1	1
BROOKTON	6306	12	21	33
BROOKVALE	2100		1	1
BROOME	6705		2	2
	6721		1	1
	6725	14	114	128
BROOMEHILL	6318	1	5	6
BROOMEHILL EAST	6318	1	2	3
BROOMEHILL VILLA	6318		1	1
BROOMEHILL VILLAGE	6318		2	2
BROOMEHILL VLG	6318		1	1
BROOMEHILL WEST	6318	1	2	3
BROWN RANGE	6701		2	2
BRUCE ROCK	6418	5	22	27
BRUNSWICK	6224	2	14	16
BRUNSWICK JCTN	6224	1	12	13
BRUNSWICK JUNCT	6224	1	4	5
BUCKLAND	6401		1	1
BULGARRA	6714	12	43	55
BULLARING	6373	2	3	5
BULLFINCH	6484		2	2
BUNBURY	6230	57	296	353
	6231	1	30	31
BUNDALL	9726		1	1
BUNTINE	6613	1	6	7
BUREKUP	6227	1	13	14
BURRACOPPIN	6421		4	4
BUSSELTON	6280	24	126	150
CABLE BEACH	6726	4	44	48
CADOUX	6466	1	4	5
CALINGIRI	6569	5	11	16
CAMBALLIN	6728		1	1
CAMPBELL	2601		1	1
CAMPERDOWN	1450		4	4
CANNA	6627		2	2
CAPE BURNEY	6530		1	1
	6532	3	7	10
CAPEL	6271	8	45	53
CARBUNUP RIVER	6280		1	1
CARCOOLA	6208	1		1
CAREY PARK	6230	9	48	57
CARLINGFORD	2118	1		1
CARNAMAH	6517	3	18	21
CARNARVON	6701	20	27	47
CASTLE HILL	1765	1	1	2
	2154	2	31	33
CASTLETOWN	6450	11	57	68
CASULA	2170		1	1
CATBY	6507	1	1	2
CAULFIELD NORTH	3161		1	1
CENTENNIAL PARK	6330	3	21	24
CERVANTES	6511	2	6	8
CHADWICK	6450	3	9	12
CHAPMAN VALLEY	6532		2	2
CHOWERUP	6244	1	3	4
CLACKLINE	6564	4	10	14
CLAYTON SOUTH	3169		1	1
CLIFTON BEACH	4879		1	1
CLIFTON PK	6233		1	1
CODJATOTINE	6308		1	1
COES CREEK	4560	1		1
COLLEGE GROVE	6230	5	19	24
COLLIE	6225	35	167	202
CONDINGUP	6450		3	3

Registration Year	2003
Address Type Code	Residential

Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2002	2003	
COODANUP	6210	10	38	48
COOKERNUP	6220	2	5	7
COOLGARDIE	6429	5	5	10
COOLUP	6214	4	12	16
COOMBERDALE	6512		3	3
COOROW	6515	2	6	8
COPLEY	6562		1	1
CORRIGIN	6375	11	29	40
COWARAMUP	6284	3	14	17
CRANBROOK	6321	5	13	18
CROSSMAN	6390	1		1
CROYDEN	2132		1	1
CUBALLING	6311	3	12	15
CUE	6640		3	3
CUNDERDIN	6407	4	19	23
DALE	6304		1	1
DALWALLINU	6609	6	12	18
DALYELLUP	6230	9	49	58
DAMPIER	6713	9	25	34
DANDARAGAN	6507	6	20	26
DANDENONG	3175		1	1
DANDENONG SOUTH	3175		1	1
DANGIN	6383		1	1
DARDANUP	6236	14	28	42
DARKAN	6392	6	16	22
DARRADUP	6275		1	1
DAVENPORT	6230	4	9	13
DAWESVILLE	6210	13	60	73
DENBARKER	6324		2	2
DENHAM	6537	2	8	10
DENMARK	6333	20	70	90
DERBY	6728	5	51	56
DERWENT GULLY	3556	1		1
DINDILOA	6532		2	2
DINGUP	6258		1	1
DJUGUN	6725	3	18	21
DONGARA	6525	12	27	39
DONNYBROOK	6239	16	54	70
DOODLAKINE	6411	1	1	2
DOVER	7117		1	1
DOWERIN	6461	4	21	25
DRUMMOND COVE	6532	3	10	13
DUDININ	6363	1	7	8
DUDLEY PARK	6210	27	96	123
DUMBLEYUNG	6350	1	23	24
DUNSBOROUGH	6281	16	75	91
	6282		1	1
DURANILLIN	6393	3	4	7
DWELLINGUP	6213	3	6	9
EAGLE BAY	6281		2	2
EAST BROOKTON	6306		1	1
EAST BUNBURY	6230	17	81	98
EAST CARNARVON	6701	1	6	7
EAST JINDABYNE	2627	1		1
EATON	6232	38	133	171
EJANDING	6464		1	1
ELGIN	6237		1	1
ELLEKER	6330	3	4	7
EMU POINT	6330		10	10
ENEABBA	6518	3	4	7
ERSKINE	6210	16	90	106
ESPERANCE	6450	23	130	153
ESPERENCE	6450		1	1
ESSENDON	3040	1		1
EXMOUTH	6706		1	1
	6707	3	27	30
FALCON	6210	28	92	120

Registration Year	2003
Address Type Code	Residential

Sum of Count		Year Of Manufacture		
Suburb Locality	Postcode	2002	2003	Grand Total
FERGUSON	6236		1	1
FIRLE	5070		1	1
FITZGERALD	6337	1		1
FITZROY CROSSING	6765	1	22	23
FOREST GROVE	6230		1	1
	6286	1	4	5
FRANKLAND	6396	3	7	10
FRENCHS FOREST	2086		2	2
FURNISSDALE	6210	4	17	21
GABALONG	6574		1	1
GABBIN	6476		1	1
GAIRDNER	6337	1	1	2
GASCOYNE JUNCTION	6705		1	1
GELORUP	6230	9	60	69
GEOGRAPHE	6280	17	50	67
GEORGINA	6532		1	1
GERALDTON	6530	54	174	228
	6531	2	13	15
GIBSON	6448		9	9
GILLINGARRA	6510		3	3
GINGIN	6503	15	32	47
GISBORNE	3437		1	1
GLADSTONE	5473		1	1
GLEDHOW	6330	2	7	9
GLEN WAVERLEY	3150		1	1
GLENFIELD	6532	1	8	9
GNARABUP	6285		1	1
GNOWANGERUP	6335	11	48	59
GOLDEN GROVE	5125		1	1
GOODE BEACH	6330		8	8
GOOMALLING	6460	12	27	39
GRACETOWN	6284		3	3
GRASS PATCH	6446	1	4	5
GRASS VALLEY	6403	1	2	3
GREEN HEAD	6514	2	6	8
GREENBUSHES	6254	2	4	6
GREENFIELDS	6210	34	150	184
GREENHILLS	6302		1	1
GREENOUGH	6530	1	1	2
	6532		3	3
GREGORY	6535		2	2
GUNYIDI	6513		1	1
HALLS CREEK	6743		1	1
	6770	4	21	25
HALLS HEAD	6210	82	306	388
HAMEL	6215	3	3	6
HAMILTON	9999	1		1
HAMPTON	3188	1		1
HANNANS	6430	15	50	65
HARDEN	2587		1	1
HARRISMITH	6361		3	3
HARVEY	6220	19	80	99
HASTINGS	6308		1	1
HERRON	6210	3	7	10
HESTER	6255		1	1
HIGHBURY	6312		1	1
HOME BUSH	2140	2	4	6
HOME BUSH BAY	2127		4	4
HOPETOUN	6348		6	6
HORROCKS	6535	1	10	11
HOWATHARRA	6532		2	2
HOWICK	6450		1	1
HYDEN	6359		15	15
ILLAWONG	2234		1	1
INGLEBURN	2565	1		1
IRWIN	6525	1	1	2
ISSEKA	6535		1	1

Registration Year	2003
Address Type Code	Residential

Sum of Count Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2002	2003	
JALBARRAGUP	6275	1	1	2
JARDEE	6258		1	1
JERRAMUNGUP	6337	6	13	19
JINDONG	6280		1	1
JULIMAR	6567	1		1
JURIEN	6516	1	4	5
JURIEN BAY	6516	5	17	22
KALANNIE	6468	6	9	15
KALBARRI	6536	5	20	25
KALGAN	6330	4	6	10
KALGOOLIE	6430		1	1
KALGOORLIE	6430	44	210	254
	6433	1	2	3
	6930		1	1
KAMBAH	2902		1	1
KAMBALDA	6442	25	77	102
	6443		1	1
KAMBALDA WEST	6444		1	1
KARLGARIN	6358	1		1
KARLOO	6530		8	8
KARRATHA	6714	7	60	67
KARRATHA INDUSTRIAL ESTATE	6714		5	5
KARRIDALE	6288	5	9	14
KATANNING	6317	20	78	98
KELLERBERRIN	6410	9	10	19
KENDENUP	6323	3	14	17
KILSYTH	3137		2	2
KING RIVER	6330	1	4	5
KINGSFORD	6701	1	5	6
KINGSGROVE	2208		1	1
KIRUP	6251	2	4	6
KNIGHTBRIDGE	8999		1	1
KOJARENA	6532	2		2
KOJONUP	6395	14	57	71
KONDININ	6367	3	15	18
KONDUT	6605		2	2
KONNONGORRING	6603	1	3	4
KOOJAN	6510	1	1	2
KOOKYNI	6431		1	1
KOORDA	6475	1	14	15
KRONKUP	6330		4	4
KUDARDUP	6290		1	1
KUKERIN	6352	1	4	5
KULIN	6365	8	13	21
KUNNUNURA	6743		1	1
KUNUNOPPIN	6489	1	2	3
KUNUNURRA	6743	12	58	70
KYANCUTTA	5651		1	1
LAKE ARGYLE	6743		1	1
LAKE CAMM	6355	1		1
LAKE CLIFTON	6215	2	11	13
LAKE GRACE	6353	8	27	35
LAKE GREGORY	6770		1	1
LAKE KING	6356		5	5
LAMINGTON	6430	9	58	67
LATHAM	6616		2	2
LAVERTON	6440	2	10	12
LEEMAN	6514	2	7	9
LEINSTER	6437	7	20	27
LEONORA	6438	1	12	13
LESCHENAULT	6230		1	1
	6233	10	77	87
LIDCOMBE	2141		1	1
LITTLE GROVE	6330	4	23	27
LIVERPOOL	2170		1	1
LOCKYER	6330	3	7	10
LOWDEN	6240		1	1

Registration Year	2003
Address Type Code	Residential

Sum of Count		Year Of Manufacture		
Suburb Locality	Postcode	2002	2003	Grand Total
LOWER KALGAN	6330		5	5
LOWER KING	6330	5	39	44
LUDLOW	6271		1	1
LUDMILLA	0820		1	1
MACKAY	4740		1	1
MACQUARIE PARK	2113		2	2
MADORA	6210	1		1
MADORA BAY	6210	4	14	18
MAHOMETS BEACH	6530	1		1
MAHOMETS FLATS	6530	2	13	15
MANJIMUP	6258	28	101	129
MANMANNING	6465	1		1
MANY PEAKS	6328		2	2
MANYPEAKS	6328	2	7	9
MARBLE BAR	6760	1	1	2
MARGARET RIVER	6285	23	130	153
MARRADONG	6391	1		1
MARVEL LOCH	6426	1	3	4
MARYBROOK	6280		4	4
MASCOT	2020		2	2
MAYA	6614	1		1
MCALINDEN	6225		1	1
MCKAIL	6330	6	23	29
MEADOW SPRINGS	6210	16	83	99
MECKERING	6405	3	6	9
MEEKATHARRA	6642	3	15	18
MEENAAR	6401		1	1
MENZIES	6436		2	2
MERREDIN	6415	21	68	89
METTLER	6328		2	2
MIA MIA STATION	6701		1	1
MIDDLESEX	6258		1	1
MIDDLETON BEACH	6330	6	16	22
MILING	6575	2	5	7
MILLARS WELL	6714	8	35	43
MILLBROOK	6330		1	1
	6331		1	1
MILLERS POINT	2000		1	1
MILPARA	6330	1	10	11
MILSONS POINT	1565		3	3
	2061		1	1
MINGENEW	6522	7	18	25
MINNIVALE	6462		1	1
MINYIRR	6725	1	2	3
MIRA MAR	6330	1	33	34
MNT BEAUMONT	6450		1	1
MOGUMBER	6506	2	3	5
MOLLOY ISLAND	6290		2	2
MONJINGUP	6450	2	3	5
MOONYOONOOKA	6532	2	3	5
MOORA	6510	10	44	54
MOOREBANK	2170		1	1
MOORINE ROCK	6425	1	6	7
MORAWA	6623	4	14	18
MORESBY	6530	4	10	14
MORGANTOWN	6701	4	7	11
MOULDEN	0830	1		1
MOULYINNING	6315		1	1
MOUNT BARKER	6324	9	64	73
MOUNT CLARENCE	6330	4	17	21
MOUNT EVELYN	3796		1	1
MOUNT HELENA	6555	1	6	7
MOUNT MADDEN	6356		1	1
MOUNT MAGNET	6638	5	6	11
MOUNT MELVILLE	6330	3	29	32
MOUNT TARCOOLA	6530	12	70	82
MOUNT WAVERLEY	3149		1	1

Registration Year	2003
Address Type Code	Residential

Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2002	2003	
MT ELIZA	3930	1		1
MT TARCOOLA	6530	2		2
MUCHEA	6501	2	18	20
MUCKENBURRA	6503	1		1
MUKINBUDIN	6479	8	19	27
MULGRAVE	3170		8	8
MULLALYUP	6252		2	2
MULLEWA	6630	4	17	21
MULLINGAR	6430	2	7	9
MUMBALLUP	6225		1	1
MUNGALUP	6225		3	3
MUNGLINUP	6450		2	2
MUNTADGIN	6420		4	4
MURRUMBA DOWNS	4503	1		1
MYALUP	6220	3	10	13
MYAREE	6960		1	1
MYRUP	6450		3	3
NABAWA	6532		4	4
NAMBEELUP	6208		1	1
NANARUP	6330		1	1
NANNUP	6275	6	20	26
NAPIER	6330		5	5
NARALING	6532		1	1
NAREMBEEN	6369	8	28	36
NARRA TARRA	6532	1		1
NARRIKUP	6326	3	9	12
NARROGIN	6312	20	101	121
NEEDILUP	6336		1	1
NEERGABBY	6503		3	3
NEW NORCIA	6509	1	2	3
NEWDEGATE	6355	2	25	27
NEWMAN	6753	12	97	109
NEWMARKET FARM	6568		1	1
NFPA	8999		1	1
NICKOL	6714	11	45	56
NOGGERUP	6225		1	1
NORSEMAN	6443	4	14	18
NORTH BOYANUP	6237		1	1
NORTH DANDALUP	6207	2	8	10
NORTH GREENBUSHES	6254	1		1
NORTH PARRAMATTA	2151		2	2
NORTH PLANTATIONS	6701	1	4	5
NORTH RINGWOOD	3134		1	1
NORTH RYDE	1670	3	12	15
	2113		3	3
NORTH YUNDERUP	6208	4	16	20
NORTHAM	6401	39	136	175
NORTHAMPTON	6535	16	37	53
NORTHBRIDGE	6865		1	1
NORTHCLIFFE	6262	1	7	8
NORTHGATE	4013		1	1
NULSEN	6450	1	5	6
NUNGARIN	6490	1	5	6
NURIOOTPA	5355	1		1
NYABING	6341	4	14	18
OAKLEIGH SOUTH	3167	1	1	2
OCEAN BEACH	6333	1	11	12
OGILVIE	6535		1	1
ONGERUP	6336	2	5	7
ONSLow	6710	2	7	9
ORANA	6330	4	25	29
ORANGE SPRINGS	6503		1	1
OSMINGTON	6285		1	1
OYSTER HARBOUR	6330	1		1
PADBURY	6236		1	1
PADDINGTON	2021		1	1
PANNAWONICA	6716	6	10	16

Registration Year	2003
Address Type Code	Residential

Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2002	2003	
PANTAPIN	6384		2	2
PARABURDOO	6754	12	109	121
PARKERVILLE	6553	2	3	5
PARKLANDS	6210	1	12	13
PARRAMATTA	2150		1	1
PARRYVILLE	6333		1	1
PEACEFUL BAY	6333		1	1
PEGS CREEK	6714	9	23	32
PELICAN POINT	6230	6	29	35
PEMBERTON	6260	8	34	42
PEPPERMINT GROVE BEACH	6271		6	6
PERENJORI	6620	2	4	6
PIAWANING	6572	2	2	4
PICCADILLY	6430	7	40	47
PICTON	6229	10	63	73
	6230	1	3	4
PINGARING	6357	1	2	3
PINGELLY	6308	5	27	32
PINGRUP	6343	3	12	15
PINJARRA	6208	25	66	91
PINK LAKE	6450		3	3
PITHARA	6608		2	2
PO DANDALUP	6207		1	1
POINT SAMSON	6720		7	7
POPANYINNING	6309	1	2	3
PORONGURUP	6324	1	2	3
PORT ALBANY	6330		2	2
PORT DENISON	6525	9	31	40
PORT HEDLAND	6721	35	260	295
PRAHRAN	3181	1		1
PRESTON BEACH	6215		5	5
PRESTON SETTLEMENT	6225		1	1
PREVELLY	6285		2	2
PT SAMSON	6720		1	1
PUMPHREYS BRIDGE	6308		1	1
QUAIRADING	6383	6	33	39
QUEDJINUP	6281		8	8
QUEENSTOWN	7467		1	1
QUINDALUP	6281	5	19	24
QUINDANNING	6391		2	2
QUINNINUP	6258		1	1
RANGEWAY	6530	6	24	30
RAVENSTHORPE	6346	2	11	13
RAVENSWOOD	6208	6	22	28
REDMOND	6327		3	3
REYNELLA	5161		4	4
RIVERSIDE GDNS	6210		1	1
ROBINSON	6330		3	3
ROCHEDALE SOUTH	4123		1	1
ROEBOURNE	6718	2	9	11
ROELANDS	6226	1	3	4
ROSA BROOK	6285		2	2
RUTHERFORD	2320		2	2
SALMON GUMS	6445	2	3	5
SAMFORD VALLEY	4520		1	1
SAN REMO	6210	4	41	45
SCADDAN	6447	1	7	8
SCORESBY	3179		2	2
SECRET HARBOUR	6210		1	1
SEPPINGS	6330		2	2
SHACKLETON	6386	3	1	4
SHARK BAY	6537		1	1
SHEARWATER	7307		1	1
SIESTA PARK	6280		3	3
SILVER SANDS	6210	8	26	34
SILVERWATER	2128		3	3
SINCLAIR	6450	4	8	12

Registration Year	2003
Address Type Code	Residential

Sum of Count		Year Of Manufacture		
Suburb Locality	Postcode	2002	2003	Grand Total
SOMERVILLE	6430	17	69	86
SOUTH BOULDER	6432	3	26	29
SOUTH BUNBURY	6230	34	165	199
SOUTH CARNARVON	6701	1	8	9
SOUTH GREENOUGH	6528		1	1
SOUTH HEDLAND	6722	25	183	208
SOUTH KALGOORLIE	6430	21	81	102
SOUTH LAUNCESTON	7249		1	1
SOUTH PLANTATIONS	6701		1	1
SOUTH TWEED HEADS	2486		1	1
SOUTH YUNDERUP	6208	11	54	65
SOUTHERN CROSS	6426	4	28	32
SPALDING	6530	9	31	40
SPENCER PARK	6330	11	70	81
SPENCERS BROOK	6401	1		1
SPRINGVALE	3171		1	1
ST IVES	2075		1	1
ST LEONARDS	1590		3	3
STAKE HILL	6210	2	7	9
STHRN CROSS	6426	2	1	3
STONEVILLE	6554	1	1	2
STRATHALBYN	6530	9	13	22
STRATHAM	6230		1	1
	6237	3	10	13
SUNSET BEACH	6530	3	17	20
SUNSHINE WEST	3020	1		1
SUSSEX INLET	2540		1	1
TAMBELLUP	6320	5	15	20
TAMMIN	6409	4	12	16
TANJIL EAST	3825		1	1
TARCOOLA BEACH	6530	11	34	45
TARDUN	6628		6	6
TELFER	6762		1	1
TENAMBIT	2323		1	1
TENINDEWA	6632	1		1
TENNESSEE	6330		1	1
TENTERDEN	6322	2	1	3
THE LAKES	6556	1	3	4
THOMASTOWN	3074		1	1
THREE SPRINGS	6519	11	14	25
	6522		1	1
THREE SPRNG	6519		1	1
TINCURRIN	6361	2	2	4
TOM PRICE	6751	17	63	80
TOODYAY	6566	17	50	67
TOORAK,VICTORIA	3142	1		1
TOOTGAROOK	3941		1	1
TORBAY	6330	3	8	11
TRARALGON	3844		1	1
TRAYNING	6488		2	2
TUART HILL	6939		1	1
TURA BEACH	2548		1	1
TURKEY CREEK	6740	1		1
TURRELLA	2205	1		1
TUTUNUP	6282		1	1
ULVERSTONE	7315		1	1
UNLEY	5061		1	1
UPPER KALGAN	6330		1	1
UPPER CAPEL	6239		4	4
UPPER KALGAN	6330		3	3
USHER	6230	8	15	23
UTAKARRA	6530	1	8	9
VASSE	6280	4	7	11
VICTOR HARBOR	5211		1	1
VICTORY HEIGHTS	6432	5	11	16
WADGEFIELD	6721		1	1
WAGGRAKINE	6530	7	25	32

Registration Year	2003
Address Type Code	Residential

Sum of Count		Year Of Manufacture		
Suburb Locality	Postcode	2002	2003	Grand Total
WAGIN	6315	14	44	58
WALEBING	6510		1	1
WALKAWAY	6528	2	9	11
WALMSLEY	6330	1	1	2
WALPOLE	6398	2	11	13
WANDERING	6308		5	5
WANDINA	6530	8	30	38
WANERIE	6503	1		1
WANGARA	6947		2	2
WANNAMAL	6505		4	4
WANNANUP	6210	11	38	49
WANTIRNA SOUTH	3152	1		1
WARBURTON	0872		1	1
WARMUN	6740		1	1
	6743		1	1
WAROONA	6215	18	46	64
WARRALAKIN	6421		2	2
WARRENUP	6330	4	5	9
WATERLOO	6228	2	6	8
WATHEROO	6513	1	7	8
WATTLE GROVE	2173		1	1
WEBBERTON	6530	4	12	16
WEDGEFIELD	6721	2	4	6
	6724		3	3
WELLESLEY	6233		2	2
WELLSTEAD	6328		1	1
WERRINGTON DOWNS	2747	1		1
WEST BEACH	6450	8	30	38
WEST BINNU	6532	1		1
WEST BUSSELTON	6280	28	114	142
WEST END	6530	2	9	11
WEST KALGOORLIE	6430	2	14	16
WEST LAMINGTON	6430	5	31	36
WEST PINJARRA	6208		1	1
WEST TOODYAY	6566	1		1
WEST WYALONG	2671		1	1
WEST YORKRAKINE	6409		1	1
WESTONIA	6423	1	10	11
WETHERILL PARK	2164	2	1	3
WIALKI	6473	1		1
WICKEPIN	6370	5	18	23
WICKHAM	6720	13	53	66
WILGA	6243		1	1
WILGOYNE	6479		1	1
WILLETTON	6955		1	1
WILLIABRUP	6284		1	1
WILLIAMS	6391	7	26	33
WILLIAMSTOWN	6430		1	1
WILLOUGHBY	2068		1	1
WILLYUNG	6330	1	3	4
WILUNA	6646	1	7	8
WILYABRUP	6280		6	6
	6284		2	2
WINDABOUT	6450	1		1
WINGELLINA	0872		1	1
WINNELLIE	0820		1	1
WITCHCLIFFE	6286		9	9
WITHERS	6230	7	36	43
WITTENOOM	6754	1		1
WOKALUP	6221	1	6	7
WONGAMINE	6401		1	1
WONGAN HILLS	6603	4	33	37
WONNERUP	6280	2		2
WONHELLA	6530	11	23	34
WOODANILLING	6316	1	5	6
WOODEND	3437		1	1
WOOGENELLUP	6324		2	2

Registration Year	2003
Address Type Code	Residential

Sum of Count	Suburb Locality	Postcode	Year Of Manufacture		Grand Total
			2002	2003	
	WOOLONGONG	2500		1	1
	WOORLOO	6558	1	16	17
	WOORREE	6530	4	19	23
	WUBIN	6612	1	8	9
	WUNDOWIE	6560	7	11	18
	WYALKATCHEM	6485	4	14	18
	WYNDHAM	6740	5	4	9
	WYNN VALE	5127		1	1
	YAKAMIA	6330	5	32	37
	YALGOO	6635		1	1
	YALLINGUP	6282	5	28	33
	YALLINGUP SIDING	6281		1	1
	YALYALUP	6280	1	4	5
	YARLOOP	6218	5	9	14
	YEALERING	6372		1	1
	YELBENI	6487		2	2
	YELVERTON	6280		1	1
	YERECOA	6571	2	3	5
	YOONGARILLUP	6280		1	1
	YORK	6302	13	68	81
	YORKRAKINE	6409		2	2
	YOUNGS	6330		1	1
	YOUNGS SIDING	6330	2	3	5
	YUNA	6532	3	5	8
	YUNDERUP	6208	1	1	2
	Grand Total		2,533	10,783	13,316

Registration Year	2004
Address Type Code	Residential
Veh Owner Status	Current

Sum of Count	Postcode	Year Of Manufacture		Grand Total
		2003	2004	
Suburb Locality				
ABBEY	6280	1	12	13
AJANA	6532		1	1
ALBANY	6330	58	208	266
	6332		8	8
ALLANSON	6225	7	5	12
AMBERGATE	6280	1		1
AND S BAANDEE	6413	1		1
ANNIEBROOK	6280		1	1
ARGYLE	6239		1	1
ARNDELL PARK	2148		1	1
AUGUSTA	6290	4	26	30
AUSTRALIND	6233	37	143	180
	6283		1	1
BAANDEE	6412	1		1
BABAKIN	6428	2	1	3
BADGINGARRA	6521		1	1
BAILUP	6558		1	1
BAKERS HILL	6562	2	8	10
BALINGUP	6253	1	4	5
BALLIDU	6606	2	3	5
BAMBUN	6503		1	1
BANDY CREEK	6450	1		1
BANKSTOWN	2200		1	1
BARRAGUP	6208		1	1
	6210	3	15	18
BAYNTON	6714	6	8	14
BAYONET HEAD	6330	4	25	29
BEACHLANDS	6530	3	7	10
BEACON	6472	2	4	6
BEAUFORT RIVER	6394		1	1
BEERMULLAH	6503	1	1	2
BEJORDING	6566		2	2
BELKA	6418	1		1
BENCUBBIN	6477	2	6	8
BENGER	6223		1	1
BERESFORD	6530	7	11	18
BEVERLEY	6304	6	25	31
BINDI	6606		1	1
BINDOON	6502	5	12	17
BINNINGUP	6233	10	12	22
BINNU	6532		5	5
BLACKBURN	3130		2	2
BLUFF POINT	6530	5	20	25
BODALLIN	6424	3	1	4
BODDINGTON	6390	8	14	22
BOLGART	6568	3	5	8
BOONANARRING	6503		1	1
BOORAGOON	6954	9	7	16
BORDEN	6338	2	10	12
BOTANY	2019		2	2
BOULDER	6430		2	2
	6432	28	76	104
BOUNDAIN	6312	1		1
BOUVARD	6210	9	16	25
BOUVARD IS	6210		1	1
BOVELL	6280	1	4	5
BOYANUP	6237	8	19	27
BOYUP BROOK	6244	8	21	29
BREMER BAY	6338	2	1	3
BRIDGETOWN	6255	16	29	45
BRIDGEWATER	6210	1	1	2
BROADMEADOW	2292		1	1
BROADWATER	6280	5	32	37
BROADWOOD	6430		5	5
BROCKMAN	6701	4	6	10
BROOKTON	6306	4	15	19
BROOME	6275		1	1
	6725	14	86	100
BROOMEHILL	6318	1	7	8
BROOMEHILL EAST	6318	1	2	3
BROOMEHILL VLG	6318	1		1
BROOMEHILL WEST	6318		1	1
BROOMHILL	6318		1	1
BRUCE ROCK	6418	9	15	24
BRUNSWICK	6224	6	8	14
BRUNSWICK JCTN	6224		3	3
BRUNSWICK JUNCTI	6244		1	1
BULGARRA	6714	3	21	24
BULLARING	6373		1	1
BULLFINCH	6484		1	1
BULLI	2516	1		1
BUNBURY	6230	74	410	484
	6231	3	11	14
	6370		1	1
BUNTINE	6613	1	2	3
BUREKUP	6227	5	2	7
BURRACOPPIN	6421	4	2	6
BUSSELTON	6280	37	117	154
BYFORD	6714		1	1
CABLE BEACH	6726	4	16	20
CADOUX	6466	1	2	3
CALINGIRI	6569	1	9	10

Public Administration and Finance Committee

Registration Year	2004
Address Type Code	Residential
Veh Owner Status	Current

Sum of Count Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2003	2004	
CAPALABA	4157		1	1
CAPE BURNEY	6530	1		1
	6532	1	6	7
CAPEL	6271	12	23	35
CARBUNUP	6280	1		1
CARBUNUP RIVER	6280	1	2	3
CAREY PARK	6230	6	21	27
CARINGBAH	2229		1	1
CARLINGFORD	2118	1		1
CARNAMAH	6517	4	10	14
CARNARVON	6701	8	17	25
CASCADES	6450	1	1	2
CASTLE HILL	1765	3	4	7
	2154	5	28	33
CASTLETOWN	6450	8	34	42
CENTENNIAL PARK	6330	2	37	39
CERVANTES	6511		5	5
CHADWICK	6450		1	1
CHAPMAN VALLEY	6532		1	1
CHOWERUP	6244	1		1
CLACKLINE	6564	1	4	5
COLLEGE GROVE	6230	3	7	10
COLLIE	6225	32	116	148
COLLINS	6260	1		1
CONDINGUP	6450	1	3	4
COODANUP	6210	7	16	23
COOKERNUP	6220		6	6
COOLGARDIE	6429	4	12	16
COOLUP	6208	1		1
	6214	3	10	13
COOMBERDALE	6512		1	1
COONANA	6430	1		1
COOROW	6515	2	8	10
CORAL BAY	6701	1		1
CORRIGIN	6375	12	14	26
COSMO N BERRY	6440	1		1
COWARAMUP	6284	3	10	13
	6285		1	1
CRANBROOK	6321	2	9	11
CREMORNE POINT	2090		1	1
CUBALLING	6311	1	6	7
CUE	6640	1	2	3
CUNDERDIN	6407	2	20	22
DALWALLINU	6609	6	13	19
DALYELLUP	6230	9	32	41
DALYUP	6450		1	1
DAMPIER	6713	7	23	30
DANDARAGAN	6507	4	14	18
DANGIN	6383	1		1
DARDANUP	6236	12	16	28
DARKAN	6392	7	7	14
DAVENPORT	6230	2	4	6
DAWESVILLE	6210	8	35	43
DEANMILL	6258		1	1
DENHAM	6537	2	6	8
DENMARK	6333	14	47	61
DERBY	6728	4	19	23
DINDILOA	6532		1	1
DINNINUP	6244		1	1
DJUGUN	6725	1	12	13
DONGARA	6525	9	25	34
DONNYBROOK	6239	14	41	55
DOODLAKINE	6411	2	2	4
DOWERIN	6461	6	6	12
DRUMMOND COVE	6530		3	3
	6532	2	4	6
DUDININ	6363	1	5	6
DUDLEY PARK	6210	19	47	66
DUMBLEYUNG	6350	1	6	7
DUNSBOROUGH	6281	10	56	66
DWELLINGUP	6213	1	2	3
EAGLE BAY	6281		1	1
EAST BUNBURY	6230	30	41	71
EAST CARNARVON	6701	2	3	5
EAST MACKAY	4740	1		1
EAST PINGELLY	6308		1	1
EAST YUNA	6532		1	1
EASTBROOK	6260	1		1
EATON	6232	29	85	114
EJANDING	6464		2	2
ELGIN	6237	1	1	2
ELLEKER	6330		2	2
EMU POINT	6330		5	5
ENEABBA	6518	3	2	5
ERSKINE	6210	11	36	47
ESPERANCE	6450	31	98	129
EWINGTON	6225		1	1
EXMOUTH	6707	7	12	19
FALCON	6210	16	59	75
FERGUSON	6236	1	1	2
FITZROY CROSSING	6765		10	10
FOREST GROVE	6286	1	2	3

Registration Year	2004
Address Type Code	Residential
Veh Owner Status	Current

Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2003	2004	
FRANKLAND	6396	3	4	7
FRENCHMAN BAY	6330		1	1
FURNISSDALE	6210	7	6	13
GAIRDNER	6337		1	1
GELORUP	6230	13	35	48
GEOGRAPHE	6280	8	30	38
GERALDTON	6530	50	175	225
	6531	3	8	11
	6532	1		1
GIBSON	6448		6	6
GILLINGARRA	6510		2	2
GIN GIN	6503		1	1
GINGIN	6503	8	8	16
GLEDHOW	6330	5	5	10
GLEN PADDEN	6230		1	1
GLEN WAVERLEY	3150		3	3
GLENFIELD	6532	1	2	3
GNARABUP	6285	2	3	5
GNOWANGERUP	6335	5	9	14
GOODE BEACH	6330	2	4	6
GOOMALLING	6460	8	16	24
GORDON	2072		2	2
GOULBURN	2580		1	1
GRACETOWN	6284	1	4	5
GRASS PATCH	6446	3	4	7
GRASS VALLEY	6403		3	3
GREEN HEAD	6514	2	2	4
GREENBUSHES	6254		5	5
GREENFIELDS	6210	32	80	112
GREENHEAD	6514		1	1
GREENOUGH	6530	1	2	3
	6531	1		1
	6532	1	2	3
HALLS CREEK	6770	3	13	16
HALLS HEAD	6210	82	158	240
HAMEL	6215		2	2
HAMILTON HILL	6963		1	1
HANNANS	6430	8	22	30
HARRISMITH	6361		1	1
HARVEY	6220	17	50	67
HAWLEY BEACH	7307	1		1
HERRON	6210	1	3	4
HIGHBURY	6313	1	1	2
HINES HILL	6413		3	3
	6415		1	1
HOLDEN HILL	5088	1		1
HOPETOUN	6348		4	4
HORNSBY	2077		1	1
HORROCKS	6535		2	2
HYDEN	6359	2	5	7
INALA	4077		1	1
IRISHTOWN	6401		1	1
ISLAND	6537		1	1
JENNACUBBINE	6401		2	2
JERRAMUNGUP	6337	1	13	14
JINGILI	0810		1	1
JITARNING	6365	1		1
JURIEN BAY	6516	5	7	12
KALANNIE	6468	4	4	8
KALBARRI	6536	5	12	17
	6537	1		1
KALGAN	6330		3	3
KALGOOLIE	6430		1	1
KALGOORLIE	6430	34	218	252
	6433	1	1	2
	6450		1	1
KAMBALDA	6430		1	1
	6433	1		1
	6442	13	54	67
	6444		6	6
KANWAL	2259		1	1
KARLGARIN	6358	1	2	3
KARLOO	6530		2	2
KARRAATHA	6714		1	1
KARRATHA	6714	13	53	66
KARRATHA INDUSTRIAL ESTATE	6714	1	5	6
KARRIDALE	6288	2	6	8
KARRINYUP	6618		1	1
KATANNING	6317	18	58	76
KATRINE	6566	1		1
KAURING	6302		1	1
KELLERBERRIN	6410	7	12	19
KENDENUP	6323	2	8	10
KILLARA	2071		1	1
KING RIVER	6330	1	4	5
KINGSFORD	6701		1	1
KINGSGROVE	2208		1	1
KIRUP	6251	3	2	5
KOJARENA	6532		1	1
KOJONUP	6395	13	34	47
KONJININ	6367	5	8	13
	6375		1	1

Public Administration and Finance Committee

Registration Year	2004
Address Type Code	Residential
Veh Owner Status	Current

Sum of Count Suburb Locality	Postcode	Year Of Manufacture		Grand Total
		2003	2004	
KONNONGORRING	6603	1		1
KOOJAN	6510		1	1
KOORDA	6475	3	7	10
KRONKUP	6330		1	1
KUDARDUP	6290		1	1
KUDININ	6363		1	1
KUKERIN	6352	3	4	7
KULIN	6365	4	11	15
KUNNUNARRA	6743	1		1
KUNUNOPPIN	6489		3	3
KUNUNURRA	6743	18	29	47
KWEDA	6306		1	1
LAGRANGE	6725		1	1
LAKE ARGYLE	6743		2	2
LAKE CLIFTON	6215	3	2	5
LAKE GRACE	6353	8	13	21
LAKE KING	6356	1	3	4
LAKE VARLEY	6355		1	1
LAMINGTON	6430	9	22	31
LANGE	6330		2	2
LATHAM	6616	1	1	2
LAVERTON	6440		7	7
LEEMAN	6514	1	3	4
LEINSTER	6437	7	17	24
LEONORA	6438	1	11	12
LESCHENAULT	6233	12	30	42
LESMURDIE	7667		1	1
LISAROW	2250	1		1
LITTLE GROVE	6330	6	11	17
LIVERPOOL	2170		5	5
LOCKYER	6330	1	3	4
LOWDEN	6240		2	2
LOWER KALGAN	6330		2	2
LOWER KING	6330	6	14	20
LUMEAH	6395		1	1
MACQUARIE PARK	2113		1	1
MADORA	6210		2	2
MADORA BAY	6210	4	10	14
MAHOMETS FLATS	6530	5	7	12
MANJIMUP	6258	18	69	87
MANY PEAKS	6328		1	1
MANYPEAKS	6328	2	2	4
MARBELUP	6330		1	1
MARBLE BAR	6760	1	3	4
MARCHAGEE	6515		2	2
MARGARET RIVER	6285	17	51	68
MARINERS COVE	6210		1	1
MARRICKVILLE	2204		1	1
MARVEL LOCH	6426	3	1	4
MARYBROOK	6280		3	3
	6282	2	2	4
MCALINDEN	6225		1	1
MCKAIL	6330	3	5	8
MEADOW SPRINGS	6210	17	54	71
MECKERING	6405		7	7
MEEKATHARRA	6642		1	1
MEEKATHARRA	6642	6	14	20
MELVILLE	6956	2		2
MENTONE	3194		2	2
MENZIES	6436		1	1
MERREDIN	6415	18	47	65
METRICUP	6280	1	1	2
MIDDLETON BEACH	6330	4	15	19
MILING	6575		2	2
MILLARS WELL	6714	5	11	16
MILLBROOK	6330		2	2
MILPARA	6330	3	9	12
MILSONS POINT	1565	1		1
MILTON	4064		1	1
MINGENEW	6522	1	10	11
MINYIRR	6725		1	1
MIRA MAR	6330	6	15	21
MIRANDA	2228	1		1
MITCHELL	2911	1	1	2
MOGUMBER	6506		1	1
MOKINE	6401	1		1
MOLLERIN	6471		1	1
MONJINGUP	6450	1	3	4
MOOLIBEENEE	6504	1		1
MOONYOONOOKA	6532	1	2	3
MOORA	6510	9	44	53
MOORINE ROCK	6425		3	3
MORAWA	6623	3	14	17
MORESBY	6530	1	7	8
MORGANTOWN	6701	2	2	4
MOUNT BARKER	6324	17	19	36
MOUNT CLARENCE	6330	2	4	6
MOUNT ELPHINSTONE	6330	1	1	2
MOUNT HELENA	6555	3	5	8
MOUNT MAGNET	6638	1	8	9
MOUNT MELVILLE	6330	2	10	12
MOUNT TARCOOLA	6530	11	23	34

Registration Year	2004
Address Type Code	Residential
Veh Owner Status	Current

Sum of Count	Postcode	Year Of Manufacture		Grand Total
		2003	2004	
MOUNT WAVERLEY	3149		1	1
MT BARKER	6324	1	4	5
MT HAMPTON	6425		1	1
MT HOWICK	6450		1	1
MT MAGNET	6638		1	1
MT TARCOOLA	6530		4	4
MUCHEA	6501	1	4	5
MUKINBUDIN	6479	6	15	21
MULGRAVE	3170	1	2	3
MULLALYUP	6252		3	3
MULLEWA	6630	9	9	18
MULLINGAR	6430		2	2
MUNGLINUP	6450		2	2
MUNTADGIN	6420	1	4	5
MURADUP	6394	1		1
MURRAY LAKES	6208	1		1
MURRUMBEENA	3163	1		1
MYALUP	6220	1	2	3
MYRUP	6450		3	3
NABAWA	6532		7	7
NANARUP	6330		1	1
NANGENAN	6414		2	2
NANNUP	6275	2	14	16
NANSON	6532		1	1
NAREMBEEM	6369		1	1
NAREMBEEN	6369	9	15	24
NARNGULU	6532		1	1
NARRIKUP	6326	4	10	14
NARROGIN	6312	25	66	91
NERIDUP	6450	2	1	3
NEW NORCIA	6509		2	2
NEWDEGATE	6355	5	12	17
NEWMAN	6753	17	71	88
NICKOL	6714	12	31	43
NOKANING	6415	1		1
NOLBA	6532		1	1
NORSEMAN	6443	2	14	16
NORTH DANDALUP	6207	3	5	8
NORTH PEMBERTON	6260		1	1
NORTH PINJARRA	6208		1	1
NORTH PLANTATIONS	6701		4	4
NORTH YUNDERUP	6208	7	8	15
	6210		1	1
NORTHAM	6401	37	112	149
NORTHAMPTON	6535	7	19	26
NORTHCLIFFE	6262	1	4	5
NOWRA	2541		1	1
NTH PINJARRA	6208		1	1
NULLAGINE	6758	1	1	2
NULSEN	6450	2	7	9
NUNGARIN	6490	4	7	11
NYABING	6341	1	9	10
OAKLEIGH	3166	1		1
OCEAN BEACH	6333	1	3	4
ONGERUP	6336	4	3	7
ONSLow	6710	1	3	4
ORANA	6330	3	26	29
OUTER HARBOUR	5001		1	1
OYSTER HARBOUR	6330		2	2
PALGARUP	6258		1	1
PANNAWONICA	6716	6	8	14
PANTAPIN	6384		1	1
PARABADOO	6754		1	1
PARABURDOO	6754	25	52	77
PARADISE POINT	4216		1	1
PARKERVILLE	6553		1	1
PARKFIELD	6233		1	1
PARKLAND	6210		1	1
PARKLANDS	6210	3	4	7
PARONGURUP	6324		1	1
PAYNES FIND	6612	1		1
PEGS CREEK	6714	3	11	14
PELICAN POINT	6230	1	17	18
PEMBERTON	6260	8	17	25
	6280		1	1
PERENJORI	6620	3	5	8
	6820		1	1
PIAWANING	6572		1	1
PICCADILLY	6430	12	19	31
PICTON	6229	7	29	36
	6230		3	3
PIESSEVILLE	6315		1	1
PINDAR	6631	1		1
PINGARING	6367	2	3	5
PINGELLY	6308	8	9	17
PINGLEY	6308		1	1
PINGRUP	6343	6	7	13
PINJARRA	6207		1	1
	6208	6	38	44
PINK LAKE	6450	2	4	6
PITHARA	6608		1	1
IPO 46 COOROW	6515		1	1

Registration Year	2004
Address Type Code	Residential
Veh Owner Status	Current

Sum of Count	Postcode	Year Of Manufacture		Grand Total
		2003	2004	
PO BODDINGTON	6390	1		1
POINT SAMSON	6720		1	1
POPANYINNING	6309	1	3	4
PORT ALBANY	6330		3	3
PORT DENISON	6525	7	11	18
PORT HEDLAND	6721	23	118	141
PRESTON BEACH	6215		3	3
QUAIRADING	6383	10	17	27
QUEDJINUP	6281		2	2
QUELLINGTON	6302	1		1
QUINDALUP	6281	4	13	17
QUINNINUP	6258	2	2	4
RANDWICK	2031		1	1
RANGEWAY	6530	4	12	16
RAVENSTHORPE	6346	3	11	14
RAVENSWOOD	6208	5	11	16
RIVERTON	6979		1	1
ROBINSON	6330		1	1
ROCKLEA	4106		1	1
ROEBOURNE	6718	1	4	5
ROELANDS	6226	1	4	5
ROSA BROOK	6285		1	1
ROSA GLEN	6285	1	1	2
ROSE BAY	2029	1		1
ROWVILLE	3178		1	1
SALMON GUMS	6445	2	2	4
SANDSTONE	6639		2	2
SCADDAN	6447	1	3	4
	6450		1	1
SCORESBY	3179		2	2
SCOTSDALE	6333		2	2
SEASCAPES	6210		1	1
SEPPINGS	6330		1	1
SEVEN HILLS	2147		1	1
SHACKLETON	6386	1	2	3
SHADFORTH	6333		1	1
SIESTA PARK	6280	1	3	4
SILVER SANDS	6210	8	13	21
SILVERWATER	2128		2	2
SINCLAIR	6450	2	4	6
SMITHFIELD	2164		1	1
SOMERVILLE	6430	17	34	51
SOUTH BOULDER	6432	2	12	14
SOUTH BUNBURY	6230	40	99	139
SOUTH CARNARVON	6701	2	4	6
SOUTH HEADLAND	6722		1	1
SOUTH HEDLAND	6721		1	1
	6722	32	129	161
SOUTH KALGOORLIE	6430	18	56	74
SOUTH KUMMININ	6368		1	1
SOUTH STIRLING	6324		1	1
SOUTH YARRA	3141		1	1
SOUTH YUNDERUP	6208	10	39	49
	6210		1	1
SOUTHERN CROSS	6426	5	15	20
SPALDING	6530	8	8	16
SPENCER PARK	6330	16	26	42
SPENCERS BROOK	6401	1		1
ST MARYS	5042		1	1
STAKE HILL	6210	1	5	6
STH HEDLAND	6722		1	1
STHRN CROSS	6426		4	4
STIRLING ESTATE	6271		1	1
STONEVILLE	6554	1	1	2
STRATHALBYN	6530	4	4	8
STRATHAM	6237	2	10	12
TAMBELLUP	6230		1	1
	6320	4	7	11
TAMMIN	6409	3	4	7
TARCOOLA	6530		1	1
TARCOOLA BEACH	6530	6	18	24
TARDUN	6628	1	1	2
TENINDEWA	6632	2		2
TENTERDEN	6322		3	3
THE LAKES	6556		2	2
THE ROCKS	2000		1	1
THOMASTOWN	3074		3	3
THREE SPRINGS	6519	5	10	15
THREE SPRNG	6519		2	2
TINCURRIN	6361	1	5	6
TOM PRICE	6751	12	19	31
TONEBRIDGE	6244		1	1
TOODYAY	6566	11	29	40
TOOLIBIN	6312		1	1
TORBAY	6330	2	5	7
TORNDIRUP	6330	1		1
TRAYNING	6488	5	4	9
TREVALLYN	7250		1	1
TUROSS HEAD	2537		1	1
UPPER CAPEL	6239		1	1
UPPER KALGAN	6330		2	2
USHER	6230	5	8	13

Registration Year	2004
Address Type Code	Residential
Veh Owner Status	Current

Sum of Count	Postcode	Year Of Manufacture		Grand Total
		2003	2004	
UTAKARRA	6530	1		1
VARLEY	6355	3		3
VASSE	6280	4	10	14
VIA KALGOORLIE	6430		1	1
WAGERUP	6215	1		1
WAGGRAKINE	6530	9	8	17
WAGIN	6315	11	26	37
WALGOOLAN	6422	1		1
WALKAWAY	6528	3	5	8
WALPOLE	6398	2	3	5
WANDERING	6308	1	3	4
WANDINA	6530	4	10	14
WANGURI	0810	1		1
WANNAMAL	6505		1	1
WANNANUP	6210	10	27	37
WAROONA	6215	9	31	40
WARRENUP	6330		1	1
WARRIEWOOD	2102	1		1
WATERLOO	6228		7	7
WATHEROO	6513	3	2	5
WEBBERTON	6530	4	4	8
WEDGEFIELD	6721	2	5	7
	6722		2	2
	6724		2	2
WELLINGTON MILLS	6236		1	1
WEST BUSSELTON	6280	30	64	94
WEST END	6530	11	7	18
WEST KALGOORLIE	6430	3	9	12
WEST LAMINGTON	6430	4	14	18
WEST WAGIN	6315	1		1
WESTONIA	6423	1	5	6
WHIM CREEK	6718		4	4
WHITE PEAK	6532		2	2
WICKEPIN	6370	6	11	17
WICKHAM	6720	6	24	30
WIDGIEMOORTHA	6442		2	2
WILLETTON	6955		1	1
WILLIABRUP	6284		1	1
WILLIAM BAY	6333		2	2
WILLIAMS	6391	7	12	19
	6931		1	1
WILLIAMSTOWN	3016		1	1
	6430		2	2
WILLYUNG	6530		1	1
WILUNA	6646	2	6	8
WILYABRUP	6280		3	3
	6281		1	1
	6284		1	1
WINCHESTER	6517		1	1
WINGFIELD	5013		1	1
WITCHCLIFFE	6286		3	3
WITHERS	6230	5	11	16
WOKALUP	6221		4	4
WOLLONGONG	2500		1	1
WONGAMINE	6401		1	1
WONGAN HILLS	6603	10	18	28
WONGOONDY	6630	1		1
WONNERUP	6280	1	6	7
WONTHELLA	6530	5	10	15
WOODANILLING	6316	3	1	4
WOOLLOOMOOLOO	2011	1		1
WOOROLOO	6558	3	6	9
WOORREE	6530	4	4	8
WORSLEY	6225		1	1
WUBIN	6612		1	1
WUNDOWIE	6560		6	6
WYALKATCHEM	6485	6	8	14
WYNDHAM	6740	2	5	7
YAKAMIA	6330	4	9	13
YALGOO	6635		2	2
YALINGUP	6282		1	1
YALLINGUP	6282	6	23	29
YALYALUP	6280	1		1
YARLOOP	6215		1	1
	6218	3	7	10
YEALERING	6372		2	2
YELBENI	6487		1	1
YELLOWDINE	6426		1	1
YERECOA	6571		2	2
YETNA	6532		1	1
YORK	6302	18	34	52
YOUNGS	6330		3	3
YOUNGS SIDING	6330	2		2
YUNA	6532	1	6	7
YUNDERUP	6208		1	1
Grand Total		2316	6869	9185