

The following table shows the number and the total amount of claims paid in terms of the Motor-spirits Taxation Act, 1927, since the inception of that statute :—

Year						Number of Claims.	Amount refunded.
							£
1928	..	..	..	..	..	11,101	34,299
1929	..	..	..	..	..	19,814	60,834
1930	..	..	..	..	..	25,797	83,741
1931	..	..	..	..	..	37,116	132,150
1932	..	..	..	..	..	45,986	137,387
1933	..	..	..	..	..	49,265	138,194

The particulars of the claims paid during each of the quarterly periods in 1933 are as follows :—

Quarter.						Number of Claims.	Amount refunded.
							£
March	..	..	..	..	..	11,699	34,872
June	..	..	..	..	..	13,485	39,759
September	..	..	..	..	..	11,968	31,693
December	..	..	..	..	..	12,113	31,870

Section 38 of the Finance Act, 1932, which authorized the Minister of Finance to approve of payment of certain "late" claims for refunds that were lodged during the period of four months after the close of the prescribed quarterly periods during which the motor-spirits were consumed, was repealed by section 7 of the Finance Act, 1933 (No. 2), and the period allowed for the lodgment of ordinary claims was extended from one month to two months after the close of each quarter. As a result, persons entitled to claim refunds now receive them automatically if their applications are lodged within two months after the close of the prescribed quarterly periods, provided, of course, that the claims are otherwise in order.

With the exceptions mentioned in the following paragraph, refunds are made at the rate of 6d. per gallon in respect of all claims lodged during the first month following the close of the quarterly periods; claims lodged during the second month are subject to a deduction of 10 per cent.

Provision is made in section 4 of the Customs Acts Amendment Act, 1932-33, whereby refunds of duty may be made at the rate of 8d. per gallon on motor-spirits consumed in aircraft or in any vessel engaged exclusively in the fishing industry for commercial purposes. As is the case with the claims mentioned in the preceding paragraph, those lodged during the second month following the close of the quarter during which the spirits are consumed are subject to a deduction of 10 per cent.

#### (e) SPECIAL MILEAGE-TAXATION.

Owners of motor-vehicles not propelled exclusively by means of motor-spirits are required in terms of section 19 of the Finance Act, 1932-33 (No. 2), to pay a special mileage-tax based upon the actual road-mileage covered by their vehicles. The rate of tax varies from 4s. 9d. to 13s. 6d. per hundred road miles run according to the classification of vehicles for heavy-traffic purposes. All vehicles subject to the tax and which are exempt from the payment of heavy-traffic fees are required to pay a tax at the rate of 4s. 9d. for every one hundred miles of road traversed.

The special tax was being paid by the owners of 269 vehicles as at the 31st March last. The amount of tax collected for the year 1933-34 was £2,015 17s. 7d.

Exemptions or part exemptions from the mileage-taxation have been approved as follows under the powers provided by section 9 of the Finance Act, 1933 (No. 2) :—

Motor-vehicles driven by compression-ignition ("Diesel") engines or by steam engines of New Zealand manufacture :—

Owner pays 60 per cent. of full tax.

Motor-vehicles driven by engines fed from "Diamond Gasogene Suction Gas Plant" or by similar approved apparatus :—

Owner pays 30 per cent. of full tax.

Agricultural tractors :—

Totally exempt.

### 5. ROAD FINANCE.

#### (a) DOMINION'S ROAD BILL, 1928-33.

The Department has investigated the numerous statistical data available from official sources and has analysed and classified them in order to show approximately what the roads, streets, and bridges are costing under the headings of construction, maintenance, and loan charges. The figures which have been analysed relate to the five years ended 31st March, 1933.

The classification of the roads into main highways, urban roads and streets, and other roads has been carried out, as each class of road or street has differing problems attached to it. This classification has involved a certain amount of estimation, as also have certain aspects of the figures for the whole road bill. Any estimations have been made on a conservative basis, and the figures are sufficiently close to actual fact to form a basis for reliable broad conclusions.