

(3) MOTOR-TAXATION.

Table No. 7 shows an analysis of the revenue received from the various taxes and fees levied in connection with motor-vehicles, together with comparative figures for the previous thirteen years.

The total amount for 1938-39 was £5,887,206, the highest figure yet recorded, and over £500,000 in advance of the previous peak year 1937-38. Customs duties in respect of vehicles and parts has again declined, the figure for the year under review being £25,000 less than in the previous year. The revenue from the tire-tax has also receded, while all other items show an increase, petrol-tax reaching a new record total of £4,132,360, fees under the motor-vehicles Act advancing to £612,395, while other taxes have advanced by £27,000.

Table No. 8 sets out the full details of the collection and distribution of these taxes for 1938-39. Again approximately 54 per cent. of the net total is set aside for roading purposes, while of the balance, £2,696,633, credited to the Consolidated Fund, all but £5,336 is collected as Customs duty on imports.

(a) YIELD OF PETROL-TAX.

The following data shows the yield from and distribution of petrol-tax plus surtax on petrol imports since the inception of the tax in 1928 :—

Yield.

Year ended 31st March,	Gross Yield.	Refunds.	Net Yield.	Expenses of Collection and Refunds.	Net Balance.
	£	£	£	£	£
1928	148,202	32	148,170	1,710	146,460*
1929	867,794	49,105	818,689	8,303	810,386
1930	1,063,811	67,296	996,515	12,633	983,882
1931	1,480,517	100,978	1,379,539	16,335	1,363,204†
1932	1,817,893	137,585	1,680,308	20,360	1,659,948‡
1933	2,018,449	132,421	1,886,028	20,266	1,865,762§
1934	2,520,825	148,984	2,371,841	20,283	2,351,558
1935	2,773,372	159,978	2,613,394	20,180	2,593,214
1936	3,082,862	165,389	2,917,473	21,271	2,896,202
1937	3,557,070	166,426	3,390,644	20,596	3,370,048
1938	4,020,728	188,832	3,831,896	23,417	3,808,479
1939	4,358,498	201,451	4,157,047	24,687	4,132,360
Total up to 31st March, 1939	27,710,021	1,518,477	26,191,544	210,041	25,981,503

* Part year only. † Increase from 4d. to 6d. per gallon as from 22nd July, 1930. ‡ Increase from 6d. to 8d. per gallon as from 7th October, 1931. § Increase from 8d. to 10d. per gallon as from 9th February, 1933.

Distribution.

Year ended 31st March,	Consolidated Fund.	Main Highways Fund.	Local Authorities.	Total.
	£	£	£	£
1928	4,654	130,461	11,345	146,460
1929	16,458	730,414	63,514	810,386
1930	34,567	873,370	75,945	983,882
1931	63,154	1,219,209	80,841	1,363,204
1932	321,685	1,231,202	107,061	1,659,948
1933	1,122,147	644,126	99,489	1,865,762
1934	1,579,962	669,868	101,728	2,351,558
1935	1,510,338	970,506	112,370	2,593,214
1936	1,321,066	1,449,125	126,011	2,896,202
1937	1,524,459	1,697,942	147,647	3,370,048
1938	1,723,168	1,918,486	166,825	3,808,479
1939	1,867,928	2,083,278	181,154	4,132,360
Total	11,089,586	13,617,987	1,273,930	25,981,503

N.B.—The distribution of petrol-tax amongst boroughs in accordance with section 9 (1) (b) of the Motor-spirits Taxation Act, 1927, for the year ended 31st March, 1939 together with cumulative figures showing the total distribution from the inception of the petrol-tax up to the 31st March, 1939, is given in Table No. 4 in the Appendix.