

(b) REFUNDS OF PETROL-TAX.  
*Refunding of Duty on Motor-spirits.*

The number of claims for refunds of duty on motor-spirits dealt with each year since the inception of the Motor-spirits Taxation Act, 1927, are set out below. The number of claims handled during the last three years has shown a decrease compared with the year 1935. The decrease in the number of claims has not, however, had the effect of reducing the amount refunded, the total under this heading having increased each year. This is due to the fact that larger quantities of motor-spirits have, during the past few years, been consumed in aircraft. Certain types of vehicles used for agricultural purposes have been exempted from the payment of annual license fees, and this has resulted in larger amounts being refunded to certain claimants.

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
1934	..	..	..	..	..	52,718	155,714
1935	..	..	..	..	..	55,447	163,884
1936	..	..	..	..	..	52,342	176,390
1937	..	..	..	..	..	50,965	188,446
1938	..	..	..	..	..	52,547	195,092

The particulars of the claims paid during each of the quarterly periods in 1938 are as follows :—

Quarter.						Number of Claims.	Amount refunded.
							£   s.   d.
March	..	..	..	..	..	14,934	58,278   14   0
June	..	..	..	..	..	14,122	56,846   0   8
September	..	..	..	..	..	11,794	39,395   16   6
December	..	..	..	..	..	11,697	40,571   7   1

During the calendar year 1938, 3,979 claims were lodged during the second month following the close of the respective quarterly periods and they were reduced by 10 per cent. in accordance with the provisions of section 7 of the Finance Act, 1933 (No. 2).

Refunds are made at the rate of 6d. per gallon on all motor-spirits consumed for purposes other than as fuel for motor-vehicles in respect of which annual license fees are payable. Section 13 of the Customs Acts Amendment Act, 1934, authorizes an additional refund of 2d. per gallon to be made on motor-spirits consumed in aircraft and in vessels used exclusively in the fishing industry for commercial purposes.

(c) SPECIAL MILEAGE-TAXATION.

Mileage-tax is payable by owners of most vehicles which are not propelled exclusively by means of motor-spirits. The tax is also payable by owners of self-propelled well-boring, air-compressor, saw-bench, and crane plants, the owners of which are, in effect, exempted by the provisions of the Motor-vehicles (Special Types) Regulations, 1935, from the payment of all other forms of motor-vehicle taxation. The owners of the last-mentioned vehicles are entitled to claim refunds of duty on all of the motor-spirits consumed in operating their contrivances.

The figures for the last six years are as follows :—

Year ended 31st March,					Number of Vehicles.	Revenue.
						£
1934	..	..	..	..	269	1,597
1935	..	..	..	..	96	1,629
1936	..	..	..	..	142	1,813
1937	..	..	..	..	198	4,159
1938	..	..	..	..	276	10,591
1939	..	..	..	..	327	13,461
Total					..	33,250