

4. MOTOR-SPIRITS TAXATION ACT, 1927.

The following data show the yield from and distribution of the petrol-tax for the year ended 31st March, 1935. The figures regarding the net yield for previous years are given for comparative purposes :—

(a) YIELD.						£
Gross yield	..	..	..	..	..	2,774,523
Deductions—						
Refunds and cost of making same	..	..	..	..	..	163,916
Net yield	..	..	..	..	..	£2,610,607

Net Yield (i.e., Gross Yield less Refunds), Year ended 31st March.						£
1928	..	..	..	..	..	143,516*
1929	..	..	..	..	..	802,232
1930	..	..	..	..	..	961,907
1931	..	..	..	..	..	1,314,450†
1932	..	..	..	..	..	1,677,520‡
1933	..	..	..	..	..	1,865,762§
1934	..	..	..	..	..	2,368,147
1935	..	..	..	..	..	2,610,607
Total since inception of tax						£11,744,141

* 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.

(b) DISTRIBUTION.

The distribution of the net yield of the petrol-tax for the last five years ended 31st March, was as follows :—

	1931.	1932.	1933.	1934.	1935.
	£	£	£	£	£
Main Highways Board	1,219,209	1,231,202	644,126	669,868	970,506
Boroughs (population of 6,000 and over) ..	80,841	107,061	99,489	101,728	112,370
Consolidated Fund	..	321,685	1,105,182	1,579,965	1,511,499
Commission on collection	14,400	17,572	16,965	16,586	16,232
Totals	1,314,450	1,677,520	1,865,762	2,368,147	2,610,607

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, 1935, together with cumulative figures showing the total distribution from the inception of the petrol-tax up to the 31st March, 1935, is given in Table No. 3 in the Appendix.

(c) CLASSIFICATION ACCORDING TO VEHICLES.

The following figures show the new yield from the petrol-tax for the year ended 31st March, 1935, split up according to the nature of the vehicle in which the motor-spirits was consumed* :—

Kind of Vehicle.						Estimated Amount.	Percentage of Total
						£	Per Cent.
Motor-cars	..	..	..	..	..	1,462,800	56·07
Trucks	..	..	..	..	..	956,800	36·65
Omnibuses	..	..	..	..	..	88,000	3·37
Motor-cycles	..	..	..	..	..	78,800	3·02
Balance, covering other motor-vehicles and other uses of motor-spirits for which refunds were not claimed	..	..	..	..	..	24,200	0·89
Total	..	..	..	..	..	2,610,600	100·00

* The figures are, of course, to be taken as only an estimate to arrive at the true position, but they have been carefully taken out from the best available data.

(d) REFUNDS OF DUTY.

Refunds of duty may be claimed by all persons using motor-spirits for any purposes other than as fuel for motor-vehicles in respect of which annual license fees are payable in terms of the Motor-vehicles Act, 1924. The refunds are made by the Registrar of Motor-vehicles (the Director-General of the Post and Telegraph Department).