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, 1936, together with cumulative figures showing the total distribution from the inception of the petrol-tax up to the 31st March, 1936, is given in Table No. 4 in the Appendix.

(*c*) Refunds of Petrol-tax.

Refunding of Duty on Motor-spirits.

As is indicated by the figures appearing in the following table, the claims for refunds of duty on motor-spirits have had a rising tendency each year, the average number dealt with each quarter during the year 1935 being 13,862, as compared with 13,179 in the preceding year. The number of claims handled and the total amount refunded in terms of the Motor-spirits Taxation Act, 1927, were as follows:—

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

The particulars of the claims paid during each of the quarterly periods in 1935 are as follows:—

Quarter.	Number of Claims.	Amount refunded.
		£ s. d.
March	14,898	48,011 17 2
June	13,676	45,027 0 8
September	12,416	36,143 17 4
December	14,457	34,700 19 5

During the calendar year 1935, 2,110 claims were made during the second month following the close of the respective quarterly periods, and they were subject to a reduction of 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.

The motor-spirit concerned in the foregoing refunds was consumed as under:—

How consumed.	Gallons.	Percentage of Total.
Motor-vehicle (farm tractor, mule, &c.)	1,945,080	30·0
Milking-machinery	1,536,613	23·7
Fishing and other vessels	890,848	13·8
Miscellaneous stationary machinery	824,714	12·7
Local-authority and other road vehicles ..	608,160	9·4
Lighting and heating plants	225,630	3·5
Manufacturing, cleaning, scientific, &c. ..	182,757	2·8
Shearing-machinery	138,750	2·1
Aircraft	131,048	2·0
Total	6,483,600	100·0

5. 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. As the result of the amending legislation the number of vehicles subject to the tax has increased from 96 to 142.