

(b) 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
Total	..	..	..	7,498,490	9,616,223	925,951	18,040,664

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, 1937, together with cumulative figures showing the total distribution from the inception of the petrol-tax up to the 31st March, 1937, is given in Table No. 4 in the Appendix.

(c) REFUNDS OF PETROL-TAX.

Refunding of Duty on Motor-spirits.

In last year's report attention was drawn to the fact that the number of claims for refunds of duty on motor-spirits had a rising tendency each year. The position was reversed during the year 1936 as 3,105 less claims were authorized for payment. Notwithstanding this decrease the value of the refunds made increased by £12,506. The increase in the amount refunded is attributed to the large claims for refunds made by owners of aircraft and to the increased use of tractors on farms. The decline in the number of claims is due to a considerable number of farmers installing electric power to operate their milking-machinery plants and to the increased use of high-compression engines using oil fuel.

The numbers of claims handled and the total amount refunded during the period 1928-36 are set out hereunder:—

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

The particulars of the claims paid during each of the quarterly periods in 1936 are as follows:—

Quarter.						Number of Claims.	Amount refunded.
							£ s. d.
March	..	..	..	..	..	14,481	47,083 9 11
June	..	..	..	..	..	13,974	50,201 4 2
September	..	..	..	..	..	11,618	40,086 14 0
December	..	..	..	..	..	12,269	39,018 12 6

During the calendar year 1936, 2,938 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.