

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

How consumed.	Gallons.	Percentage of Total.
Motor-vehicle (farm tractor, mule, &c.)	2,052,600	30·7
Milking-machinery	1,520,000	22·7
Fishing and other vessels	850,000	12·7
Miscellaneous stationary machinery	825,000	12·3
Local-authority and other road vehicles	638,000	9·5
Lighting and heating plants	220,000	3·3
Manufacturing, cleaning, scientific, &c.	190,000	2·8
Shearing-machinery	130,000	2·0
Aircraft	260,000	4·0
Total	6,685,600	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 142 to 198.

The figures for the last four 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
Total	..	9,198

6. ROAD FINANCE.

(a) DOMINION'S ROAD BILL, 1934-36.

The Department has investigated the numerous statistical data available from official sources and has analysed and classified them in order to show approximately what the roads, streets, and bridges are costing under the headings of construction, maintenance, and loan charges. The figures which have been analysed relate to the three years ended 31st March, 1936.

The classification of the roads into main highways, urban roads and streets, and other roads has been carried out, as each class of road or street has differing problems attached to it. This classification has involved a certain amount of estimation, as also have certain aspects of the figures for the whole road bill. Any estimations have been made on a conservative basis, and the figures are sufficiently close to actual fact to form a basis for reliable broad conclusions.

Attention is directed to the fact that certain adjustments have been made to the figures published in previous reports.