H.-40.

to note that the amount spent on roads from motor-taxation in the year under review is almost double that which was spent in 1933-34, and that whereas in 1930-31 the amount expended on roads from local rates exceeded that from motor-taxation by £1,200,000, the amount spent from motor-taxation in 1936-37 exceeds the amount spent from local rates by £110,000.

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Details of the increase in motor-taxation generally are shown in the Appendix to this report.

## GENERAL.

The following table indicates the approximate percentages of the various sources of revenue comprised in the total expenditure on roads during the four years ended 31st March, 1937:—

Item.				1933–34.	1934–35.	1935–36.	1936–37.
Loan				Per Cent. 9·8	Per Cent. 10·8	Per Cent.	Per Cent. 22·5
Local rates			'	$32 \cdot 9$	$30 \cdot 2$	$30 \cdot 3$	$27 \cdot 7$
Unemployment taxation				$21 \cdot 3$	19.1	12.5	$7 \cdot 7$
General taxation				$16 \cdot 0$	14.8	$14 \cdot 5$	$13 \cdot 2$
Motor-taxation				20.0	25 · 1	$28 \cdot 7$	$28 \cdot 9$
Total				100.0	100.0	100.0	100.0

(ii) ANNUAL CHARGES PER MILE ON ROADS, STREETS, ETC., 1934-37.

The following table shows the annual expenditure for the four years ended 31st March, 1937, on the various classes of roads, &c., computed per mile of road and/or street:—

		Length of Formed Roads.	Annual Charges per Mile of Road.			
Class of Road.	Year ended 31st March,		Maintenance.	Interest and Loan Charges.	Total.	
		Miles.	£	£	£	
Main highways	1934	10,975	87	58	145	
main nighways	1935	11,176	134	55	189	
	1936	11,649	140	52	$\overline{192}$	
	1937	11,684	113	52	165	
Urban roads and streets	1934	4,086	97	143	240	
	1935	4,035	97	137	234	
	1936	4,059	100	143	243	
	1937	4,177	102	137	239	
Other roads	1934	36,010	20	32	52	
	1935	36,947	26	31	57	
	1936	36,350	30	31	61	
	1937	-36,467	28	29	57	
Total, all roads	1934	51,071	41	46	87	
	1935	52,158	55	4.4	99	
	1936	52,058	60	44	104	
	1937	52,328	53	43	96	

Tables Nos. 5 and 6 of the Appendix shows the lengths of various classes of roads, streets, and bridges during the years from 1922 to 1937 inclusive.

## (iii) MOTOR-TAXATION.

Table No. 7 shows an analysis of the revenue received from the various taxes and fees levied in connection with motor-vehicles, together with comparative figures for the previous twelve years.

The total amount for 1936–37 was £5,887,206, the highest figure yet recorded. There has been an increase in every class of revenue except for Customs duties in respect of vehicles and parts. This last item has decreased by £33,722, no doubt due to the increase in the number of vehicles assembled in New Zealand. Motor-spirits tax has increased by £438,431, tire-tax by £21,633, fees and fines under the Motor-vehicles Act, 1924, by £69,412, and other fees and taxes have been estimated to increase by £41,032.

Table No. 8 sets out the full details of the collection and distribution of these taxes for 1937–38. Approximately 54 per cent. of the net total is set aside for roading purposes, while of the balance, £2,696,632, credited to the Consolidated Fund, all but £3,894 is collected as Customs duty on imports.