

YIELD OF PETROL-TAX.

The following data shows the yield from and distribution of petrol-tax plus surtax on foreign petrol imports since the inception of the tax in 1928 :—

Yield.

Year ended 31st March,				Gross Yield.	Refunds.	Net Yield.	Expenses of Collection and Refund.	Net Balance.
				£	£	£	£	£
1928	..	..	..	148,202	32	148,170	1,710	146,460*
1929	..	..	..	867,794	49,105	818,689	8,303	810,386
1930	..	..	..	1,063,811	67,296	996,515	12,633	983,882
1931	..	..	..	1,480,517	100,978	1,379,539	16,335	1,363,204†
1932	..	..	..	1,817,893	137,585	1,680,308	20,360	1,659,948‡
1933	..	..	..	2,018,449	132,421	1,886,028	20,266	1,865,762§
1934	..	..	..	2,520,825	148,984	2,371,841	20,283	2,351,558
1935	..	..	..	2,773,372	159,978	2,613,394	20,180	2,593,214
1936	..	..	..	3,082,862	165,389	2,917,473	21,271	2,896,202
1937	..	..	..	3,557,070	166,426	3,390,644	20,596	3,370,048
1938	..	..	..	4,020,728	188,832	3,831,896	23,417	3,808,479
Total up to 31st March, 1938				23,351,523	1,317,026	22,034,497	185,354	21,849,143

* 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.

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
1938	..	..	..	1,723,168	1,918,486	166,825	3,808,479
Total				9,221,658	11,531,709	1,092,776	21,849,143

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, 1938, together with cumulative figures showing the total distribution from the inception of the petrol-tax up to the 31st March, 1938, is given in Table No. 4 in the Appendix.

REFUNDS OF PETROL-TAX.

Refunding of Duty on Motor-spirits.

The number of claims for refunds of duty on motor-spirits dealt with each year since the inception of the Motor-spirits Taxation Act, 1927, are set out below. The number of claims handled during the last two years has shown a decrease compared with the year 1935. The decrease in the number of claims has not, however, had the effect of reducing the amount refunded, the total under this heading having increased each year. This is due to the fact that larger quantities of motor-spirits have, during