

LAND-TAX.

The land-tax receipts compared with those of 1916-17 show an increase of £672,590. The comparison is as follows:—

					£
Receipts, 1917-18	..	..	..	..	1,385,708
Receipts, 1916-17	..	..	..	..	713,118
Increase	..	..	..	..	<u>£672,590</u>

It must be remembered, however, that the 1916-17 land-tax had fallen to a sum less by £335,238 than that collected in 1915-16, owing to the alteration in taxation of mortgages. The increase in land-tax for the current year as compared with the year 1915-16 is £337,352, the comparison being,—

					£
Receipts, 1917-18	..	..	..	..	1,385,708
Receipts, 1915-16	..	..	..	..	1,048,356
Increase	..	..	..	..	<u>£337,352</u>

INCOME-TAX.

The income-tax receipts compared with those of 1916-17 show an increase of £1,357,435. The comparison is as follows:—

					£
Receipts, 1917-18	..	..	..	..	5,619,561
Receipts, 1916-17	..	..	..	..	4,262,126
Increase	..	..	..	..	<u>£1,357,435</u>

The increase is due to the increased rates of tax, the altered exemption, and also to the war-tax, which replaced the excess-profits tax and the tax which was imposed under section 5 of the Finance Act, 1916 (in addition to the ordinary income-tax for that year), on all assessable income in excess of £300, at the rate of 6d. in the pound where the income did not exceed £900 and 1s. on all incomes above that amount.

MENTAL HOSPITALS.

The total expenditure for the year on mental hospitals was £232,223, and the receipts for maintenance, sales of produce, &c., amounted to £67,543, leaving a net expenditure of £164,680, an increase of £20,131 over the previous year.

Of this increase the war bonus, which was charged against the vote last year, represents £7,674, and the higher cost of provisions, bedding, clothing, fuel, &c., together with the increase in the number of patients, accounts for the balance.

PUBLIC HEALTH.

The usual annual increase is anticipated under the Hospital and Charitable Institutions Act, 1909, and Amendment Act. Subsidies payable to Boards last year were £180,555 in regard to maintenance expenditure, and £37,299 in regard to capital expenditure for the current year. Owing to the increased cost of every article on account of the war the subsidy requirements for maintenance expenditure will be no less than £212,000; for capital expenditure the subsidy payable will be about £10,000. The reason for the estimated decrease in capital expenditure is that Boards have been persuaded, when undertaking any extensive building operations, to spread their expenditure over a number of years by means of loans repayable in annual amounts. In addition to the above, there will be the usual subsidy of 24s. to the pound payable on voluntary contributions, the amount of which cannot be exactly estimated, but the total required to be appropriated will be £250,000, as against £237,000 voted and £243,000 spent last year.

There will be a slight increase this year on the ordinary departmental vote for administrative purposes, owing to the coming into operation of the Social Hygiene Act, the extension of nursing services in country districts, assistance to