

Net Yield (i.e., Gross Yield less Refunds), Year ended 31st March.

	£
1928	143,516*
1929	802,232
1930	961,907
1931	1,314,450†
1932	1,677,520‡
1933	1,865,762§
Total since inception of tax	<u>£6,898,997</u>

* 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.

(b) DISTRIBUTION.

The distribution of the net yield of the petrol-tax was as follows for the year ended 31st March, 1933 :—

	£
Main Highways Board	644,126
Boroughs (population of 6,000 and over)	99,489
Consolidated Fund	1,105,182
Commission to Customs Department for collection	16,965
Total	<u>£1,865,762</u>

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, 1933, together with cumulative figures showing the total distribution from the inception of the petrol-tax up to the 31st March, 1933, is given in Table No. 7 in the appendix.

(c) CLASSIFICATION ACCORDING TO VEHICLES.

The following figures show the net yield from the petrol-tax for the year ended 31st March, 1932, split up according to the nature of the vehicle in which the motor-spirits was consumed :—

Kind of Vehicle.	Estimated Amount.	Percentage of Total.
	£	Per Cent.
Motor-cars	1,055,000	56·57
Trucks	649,000	34·80
Omnibuses	74,000	3·97
Motor-cycles	73,000	3·91
Balance, covering other motor-vehicles and other uses of motor-spirits for which refunds were not claimed	14,000	0·75
Total	<u>1,865,000</u>	<u>100·00</u>

N.B.—Service-cars designed to carry not more than nine persons are included with motor-cars, while those designed to carry more than nine persons are included with omnibuses.

Motor-spirits in respect of which refunds of the tax were made have not been included above.

The above figures are obviously inconclusive as evidence of the incidence of the petrol-tax. Like all taxes, this one may shift either backwards to the producers of the benzine, or forward to the consumers of motor-transport services, while a certain amount of the burden may be carried for a time by the operators of motor-transport services.

In the long-run, the petrol-tax will tend to be shifted forward to the consumers of motor-transport services, and, in so far as the increased cost of these services causes a diminution in the demand for them, a proportion of the tax will also in the long-run be cast upon the producers of motor-vehicles and equipment, in the form of losses of business consequent on a diminished demand.

For the year ended 31st March, 1933, passenger-transport effected by motor-cars, motor-buses, and motor-cycles contributed £64 out of every £100 of the total yield from the petrol-tax, against £36 out of every £100 from trucks. Thus the petrol-tax derived from the carriage of passengers is nearly twice that derived from the transportation of commodities.

A further analysis of the motives lying behind the movement of persons (impossible at this stage) would shed further light on this question. Investigations by the Department indicate that approximately 50 per cent. of the total cost of operating motor-cars in New Zealand is for purposes of a non-business nature.

(d) REFUNDS OF DUTY.

Refunds of duty may be claimed by all persons using motor-spirits for any purpose other than as fuel for motor-vehicles in respect of which annual license fees are payable in terms of the Motor-vehicles Act, 1924. The refunds are made by the Registrar of Motor-vehicles (the Secretary of the Post and Telegraph Department).