

IMPERIAL REVENUE (COLLECTION AND EXPENDITURE)
(GREAT BRITAIN AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 28 June 1917;—for,

RETURN “relating to IMPERIAL REVENUE (Collection and Expenditure) (Great Britain and Ireland) for the Year ending the 31st day of March 1917 (in continuation of Parliamentary Paper, No. 118, of Session 1916).”

Treasury Chambers, }
13 August 1917. }

STANLEY BALDWIN.

(*Mr. Lough.*)

Ordered, by The House of Commons, to be Printed,
13 August 1917.

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MEMORANDUM.

THIS Return is presented in obedience to the Order of the House of Commons of the 28th June 1917. It continues the Tables given in the Parliamentary Paper, No. 118 of 1916, for the Year 1915-16. But for the purposes of convenience it also reproduces part of the figures given in the earlier Return, namely, those for the decennial periods up to and including 1909-1910 and those for the three years immediately preceding 1916-17.

For the decennial period commencing 1900-1 the mean of the figures of the years 1909-10 and 1910-11 have been taken rather than those for 1909-10. As explained on page 16 of the Parliamentary Paper 220+ of 1911 the figures for 1909-10, owing to the delay in passing the Finance Bill of 1909, and the consequent postponement until 1910-11 of the collection of a large amount of the Revenue proper to 1909-10, afford a very misleading index to the financial position of Great Britain and Ireland in that year.

For an explanation of the basis on which the figures for recent years have been compiled, reference should be made to the Memorandum contained in Parliamentary Paper, No. 313 of 1894, to the Financial Relations (England, Scotland and Ireland) Papers (Nos. 93, 305, and 334 of 1893), and to the Returns of Revenue and Expenditure (England, Scotland, and Ireland) which have been issued in subsequent years.

Note.

Local expenditure of a considerable amount is at present met from the Votes of Credit, but, so far, it has not been possible during the War to allocate these charges on any satisfactory basis between Great Britain and Ireland, and all Vote of Credit charges are consequently excluded from the Tables on pages 16-21 of this Return.

In the case of Revenue it is possible to allocate the produce of special taxation (*e.g.*, Excess Profits Duty), and such revenue is included in the Tables on pages 4-15 of the Return.

PART I.—REVENUE.

TABLE A. (continuing Table B. in Part I. of

REVENUE AS COLLECTED IN

	1819.	1829.	1839.	1849.	1859-60.	1869-70.	
	£	£	£	£	£	£	
Customs - - - -	2,475,994	1,566,394	2,016,508	2,177,122	2,292,564	2,049,374	1
Excise - - - -	1,546,289	2,025,649	1,814,885	1,403,858	3,224,542	3,601,981	2
Estate, &c. Duties - - -	55,564	74,740	66,032	138,157	224,248	271,565	3
General Stamps (excluding Fee Stamps) - - -	470,326	359,806	337,498	321,001	278,756	236,824	4
Assessed Taxes - - -	360,746	—	—	—	—	—	5
Property and Income Tax (including Super Tax) -	—	—	—	—	718,368	613,113	6
Excess Profits Duty - -	—	—	—	—	—	—	7
Land Value Duties - -	—	—	—	—	—	—	
TOTAL Revenue from Taxes	4,908,919	4,026,589	4,234,923	4,040,138	6,738,478	6,772,857	9
Postal Service - - -	216,921	225,252	227,849	181,351	248,101	331,117	10
Telegraph Service - - }	—	—	—	—	—	4,964	11
Telephone Service - - }	—	—	—	—	—	—	
Crown Lands - - -	50,000	50,000	44,031	45,150	45,268	42,000	12
Miscellaneous (including Fee Stamps) - - - -	22,415	159,376	67,347	71,452	66,057	180,120	13
TOTAL Non-Tax Revenue	289,336	434,628	339,227	297,953	359,426	558,201	14
Appropriated Duties for Local Objects - - - -	55,654	—	—	—	—	—	15
TOTAL REVENUE COLLECTED IN } IRELAND - - - }	5,253,909	4,461,217	4,574,150	4,338,091	7,097,904	7,331,058	16

PART I.—REVENUE.

Appendix to Parliamentary Paper, No. 313, of 1894).

IRELAND UNDER PRINCIPAL HEADS.

	1879-80.	1889-90.	1899-1900.	1909-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£
1	1,891,517	2,107,575	2,159,000	2,922,000	3,006,000	3,179,000	3,920,000	4,340,000
2	4,067,303	4,693,116	6,274,000	5,157,000	5,842,000	6,360,000	8,231,000	6,822,000
3	332,100	396,864	653,000	914,000	1,079,000	1,070,000	1,088,000	943,000
4	211,722	210,333	292,000	309,000	336,000	304,000	311,000	343,000
5	—	—	—	—	—	—	—	—
6	485,000	554,795	694,000	1,197,000	1,162,000	1,570,000	2,912,000	4,508,000
7	—	—	—	—	—	—	—	2,540,000
8	—	—	—	—	12,000	2,000	3,000	2,000
9	6,987,642	7,962,683	10,072,000	10,409,000	11,437,000	12,485,000	16,465,000	19,498,000
10	426,293	555,723	701,000	917,500	985,000	996,000	1,097,000	1,075,000
11	92,652	122,987	177,000	183,000 32,500	191,000 192,000	195,000 188,000	184,000 193,000	189,000 198,000
12	38,900	39,900	34,000	25,500	20,000	19,000	16,500	11,000
13	285,889	324,639	133,500	115,500	119,500	111,500	127,500	123,500
14	843,734	1,043,249	1,045,500	1,274,000	1,507,500	1,509,500	1,618,000	1,599,500
15	—	—	—	—	—	—	—	—
16	7,831,376	9,005,932	11,117,500	11,683,000	12,944,500	13,994,500	18,083,000	21,097,500

PART I.—REVENUE—*continued.*

TABLE B. (continuing Table C. in Part I. of

DETAILS OF TAX REVENUE AS

	1819.	1829.	1839.	1849.	1859-60.	
CUSTOMS.	£	£	£	£	£	
Spirits - - - - -	25,176	20,795	26,352	82,348	80,447	1
Motor Spirit - - - - -	—	—	—	—	—	2
Tea - - - - -	433,372	†	437,460	698,164	769,378	3
Tobacco - - - - -	‡614,698	613,341	782,100	748,960	952,344	4
Sugar - - - - -	489,366	443,475	403,691	304,934	188,155	5
Wine - - - - -	203,262	181,144	180,592	143,136	146,756	6
Matches - - - - -	—	—	—	—	—	7
§Other Articles - - - - -	710,120	307,639	186,313	199,580	155,484	8
TOTAL Customs - - - - -	2,475,994	1,566,394	2,016,508	2,177,122	2,292,564	9
EXCISE.						
Spirits - - - - -	1,032,091	1,480,486	1,402,040	1,050,766	2,685,188	10
Malt (and Brewing Sugar in 1869-70 and 1879-80) - - - - -	190,506	276,673	238,899	202,818	340,044	11
Beer Duty after 1879-80 - - - - -	185,342	134,504	122,615	96,830	127,946	12
Licences (including Club Duty from 1910-11). - - - - -	—	—	—	—	—	13
Entertainments - - - - -	—	—	—	—	—	14
Table Waters - - - - -	—	—	—	—	—	15
Matches - - - - -	—	—	—	—	—	16
Other Receipts - - - - -	138,350	133,986	51,331	53,444	71,364	16
TOTAL Excise - - - - -	1,546,289	2,025,649	1,814,885	1,403,858	3,224,542	17
ESTATE, &c., DUTIES.						
Probate Duty, and Estate Duty (1894). - - - - -	32,240	45,505	38,818	67,848	75,598	18
Legacy and Succession Duties - - - - -	23,324	29,235	27,214	70,309	148,650	19
TOTAL Estate, &c., Duties - - - - -	55,564	74,740	66,032	138,157	224,248	20
§GENERAL STAMPS (excluding Fee Stamps) - - - - -	470,326	359,806	337,498	321,001	278,756	21
ASSESSED TAXES - - - - -	360,746	—	—	—	—	22
INCOME TAX.						
Schedules A., B., and E. - - - - -	—	—	—	—	518,651	23
Schedules C. and D. (Public Companies). - - - - -	—	—	—	—	46,565	24
Schedule D. (Trades and Professions). - - - - -	—	—	—	—	153,152	25
Super-Tax - - - - -	—	—	—	—	—	26
TOTAL Income Tax - - - - -	—	—	—	—	718,368	27
EXCESS PROFITS DUTY - - - - -	—	—	—	—	—	28
LAND VALUE DUTIES - - - - -	—	—	—	—	—	29
TOTAL TAX REVENUE COLLECTED IN IRELAND } £.	4,908,919	4,026,589	4,234,923	4,040,138	6,738,478	30

† In this year the Tea Revenue was under the control of the Excise, and was all collected in England.
 ‡ Including Miscellaneous Departmental Receipts in 1869-70, and previous years.

PART I.—REVENUE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN IRELAND.

	1869-70.	1879-80.	1889-90.	1899-1900.	1909-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£	£
1	208,700	248,027	354,530	422,000	325,000	362,000	458,000	512,000	437,000
2	—	—	—	—	2,000	13,000	16,000	32,000	35,000
3	339,882	315,883	293,935	237,000	306,000	325,000	459,000	657,000	692,000
4	1,192,799	1,182,430	1,349,834	1,379,000	2,080,000	2,082,000	2,082,000	2,455,000	2,672,000
5	116,791	—	—	—	124,000	139,000	77,000	167,000	421,000
6	150,756	131,665	96,021	107,000	68,000	69,000	72,000	85,000	66,000
7	—	—	—	—	—	—	—	—	10,000
8	40,446	13,512	13,255	14,000	17,000	16,000	15,000	12,000	7,000
9	2,049,374	1,891,517	2,107,575	2,159,000	2,922,000	3,006,000	3,179,000	3,920,000	4,340,000
10	3,016,486	3,453,300	3,742,959	5,039,000	3,451,000	3,894,000	4,068,000	3,593,000	2,212,000
11	390,478	403,411	761,713	1,025,000	1,412,000	1,624,000	1,959,000	4,332,000	4,113,000
12	190,556	210,592	187,859	210,000	286,000	309,000	313,000	298,000	312,000
13	—	—	—	—	—	—	—	—	83,000
14	—	—	—	—	—	—	—	—	66,000
15	—	—	—	—	—	—	—	—	23,000
16	4,461	—	585	—	8,000	15,000	20,000	8,000	13,000
17	3,601,981	4,067,303	4,693,116	6,274,000	5,157,000	5,842,000	6,360,000	8,231,000	6,822,000
18	95,853	140,300	205,831	488,000	733,000	820,000	835,000	783,000	718,000
19	175,712	191,800	191,033	165,000	181,000	259,000	235,000	305,000	225,000
20	271,565	332,100	396,864	653,000	914,000	1,079,000	1,070,000	1,088,000	943,000
21	236,824	211,722	210,333	292,000	309,000	336,000	304,000	311,000	343,000
22	—	—	—	—	—	—	—	—	—
23	405,720	295,000	320,822	384,000	490,000	498,000	658,000	1,189,000	1,883,000
24	67,895	79,000	133,831	173,000	397,000	461,000	626,000	1,203,000	1,984,000
25	139,498	111,000	100,142	137,000	220,000	203,000	286,000	520,000	641,000
26	—	—	—	—	—	—	—	—	—
27	613,113	485,000	554,795	694,000	1,107,000	1,162,000	1,570,000	2,912,000	4,508,000
28	—	—	—	—	—	—	—	—	2,540,000
29	—	—	—	—	—	12,000	2,000	3,000	2,000
30	6,772,857	6,987,642	7,962,683	10,072,000	10,409,000	11,437,000	12,485,000	16,465,000	19,498,000

PART I.—REVENUE—*continued.*

TABLE C. (continuing Table M. in Part I. of

REVENUE AS COLLECTED IN GREAT

	1819.	1829.	1839.	1849.	1859-60.	1869-70.	
	£	£	£	£	£	£	
Customs - - - -	18,111,743	20,985,929	21,167,574	20,091,742	22,098,520	19,400,469	1
Excise - - - -	17,113,273	15,486,339	12,912,539	13,599,240	17,015,925	18,277,257	2
Estate, &c. Duties - -	1,567,224	1,960,979	1,951,653	2,230,468	3,120,485	4,451,156	3
Stamps (excluding Fee Stamps).	4,841,058	4,856,951	4,833,439	4,275,560	4,213,744	3,807,203	4
Taxes (Land, House, and Assessed).	7,774,376	5,206,392	3,932,689	4,522,910	3,237,573	4,523,006	5
Property and Income Tax -	143,327	—	—	5,564,833	8,947,774	9,495,476	6
Excess Profits Duty - -	—	—	—	—	—	—	7
Land Value Duties - -	—	—	—	—	—	—	8
TOTAL Revenue from Taxes - - - }	49,551,001	48,496,590	44,797,894	50,284,753	58,634,021	59,954,567	9
Postal Service - - -	1,836,762	1,959,415	2,162,915	1,983,999	3,062,554	4,340,113	10
Telegraph Service - - }	—	—	—	—	—	95,797	11
Telephone Service - - }	—	—	—	—	—	—	—
Crown Lands - - - -	—	118,322	93,573	112,799	254,286	318,133	12
Miscellaneous (including Fee Stamps).	1,217,745	354,162	232,460	747,134	1,938,385	3,546,937	13
TOTAL Non-Tax Revenue }	3,054,507	2,431,899	2,488,948	2,843,932	5,255,225	8,300,980	14
TOTAL REVENUE COLLECTED IN GREAT BRITAIN } £.	52,605,508	50,928,489	47,286,842	53,128,685	63,889,246	68,255,547	15

PART I.—REVENUE—*continued*.

Appendix to Parliamentary Paper, No. 313, of 1894).

BRITAIN UNDER PRINCIPAL HEADS.

	1879-80.	1889-90.	1899-1900.	1909-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£
1	17,278,088	18,352,579	21,119,000	28,693,000	32,563,000	35,972,000	55,655,000	66,370,000
2	21,151,000	22,434,535	30,800,000	30,204,000	33,816,000	36,059,000	52,977,000	49,666,000
3	5,900,998	7,943,588	17,756,000	22,818,000	26,086,000	27,472,000	29,850,000	30,249,000
4	4,005,959	6,755,308	8,138,000	8,803,600	9,647,000	7,131,000	6,469,000	7,422,000
5	2,649,037	3,000,000	2,438,000	2,530,000	2,684,000	2,548,000	2,655,000	2,541,000
6	8,709,606	12,229,106	18,173,000	36,968,000	46,079,000	67,975,000	126,249,000	201,170,000
7	—	—	—	—	—	—	187,000	139,075,000
8	—	—	—	254,000	723,000	412,000	366,000	522,000
9	59,694,688	70,715,116	98,424,000	130,270,000	151,598,000	177,569,000	274,408,000	497,015,000
10	6,122,486	8,911,442	12,491,000	17,813,000	20,233,000	19,553,000	22,665,000	23,229,000
11	1,345,363	2,184,457	3,213,000	{ 2,937,500 1,807,500	2,880,000 6,371,000	2,786,000 6,066,000	3,287,000 6,241,000	3,229,000 6,267,000
12	347,849	377,341	426,000	478,000	523,500	516,000	558,500	639,000
13	4,833,858	3,377,239	2,961,500	3,268,000	3,770,500	7,105,500	12,096,500	24,446,500
14	12,649,556	14,850,479	19,091,500	26,304,000	33,780,000	36,026,500	44,848,000	57,810,500
15	72,344,244	85,565,595	117,515,500	156,574,000	185,378,000	213,595,500	319,256,000	554,825,500

TABLE D. (continuing Table N. in Part I. of

	1819.	1829.	1839.	1849.	1859-60.
CUSTOMS.					
Spirits - - - - -	£ 2,616,237	£ 2,933,560	£ 2,589,092	£ 2,734,132	£ 2,443,207
Motor Spirit - - - - -	—	—	—	—	—
Tea - - - - -	£3,258,027	£3,321,722	3,221,341	4,773,258	4,635,496
Tobacco - - - - -	£2,245,573	2,236,367	2,713,586	3,659,058	4,644,169
Sugar - - - - -	3,511,178	4,454,200	4,184,505	3,825,018	5,822,190
Wine - - - - -	£1,816,442	1,292,464	1,669,118	1,624,380	1,487,531
Matches - - - - -	—	—	—	—	—
Other Articles - - - - -	5,664,286	6,747,616	6,789,932	3,475,896	3,065,927
TOTAL Customs - - - £.	13,111,743	20,985,929	21,167,574	20,091,742	22,098,520
EXCISE.					
Spirits - - - - -	2,990,360	3,303,465	4,040,438	4,706,570	7,093,772
Malt (including Beer Duty in 1829 and from 1889-90 onwards).	2,793,666	6,593,086	4,607,049	4,761,249	6,308,837
Glucose, Saccharin and Home-grown Sugar.	—	—	—	—	—
Entertainments - - - - -	—	—	—	—	—
Table Waters - - - - -	—	—	—	—	—
Matches - - - - -	—	—	—	—	—
Licences (including Monopoly Values and Club duty from 1910-11).	781,957	782,940	909,967	1,011,060	1,335,868
Patent Medicine Labels and Playing Cards.	—	—	—	—	—
Other Receipts - - - - -	10,597,290	4,806,848	3,355,085	3,120,361	2,277,448
TOTAL Excise - - - £.	17,113,273	15,486,339	12,912,539	13,599,240	17,015,925
ESTATE, & C. DUTIES.					
Probate Duty, and Estate Duty (1894).	694,602	793,136	792,983	945,426	1,164,464
Legacy and Succession Duties -	872,622	1,167,843	1,158,670	1,285,042	1,956,021
TOTAL Estate, &c. Duties - £.	1,567,224	1,960,979	1,951,653	2,230,468	3,120,485
GENERAL STAMPS (excluding Fee Stamps) - £.	4,841,058	4,856,951	4,833,439	4,275,560	4,213,744
TAXES.					
Land Tax - - - - -	1,293,714	1,200,160	1,174,100	1,159,323	1,137,456
Assessed Taxes:					
(a) Inhabited House Duty - -	—	—	—	—	796,881
(b) Other Assessed Taxes - -	6,480,662	4,006,232	2,758,589	3,363,587	1,803,236
TOTAL Taxes - - - £.	7,774,376	5,206,392	3,932,689	4,522,910	3,237,573
INCOME TAX.					
Schedules A, B, and E. - - -	143,327	—	—	5,564,833	5,144,858
Schedules C. and D. (Public Companies).	—	—	—	—	981,095
Schedule D. (Trades and Professions).	—	—	—	—	2,821,821
Super-Tax - - - - -	—	—	—	—	—
TOTAL Income Tax - - £.	143,327	—	—	5,564,833	8,947,774
EXCESS PROFITS DUTY (including Munitions Levy).	—	—	—	—	—
LAND VALUE DUTIES	—	—	—	—	—
TOTAL TAX REVENUE COLLECTED IN GREAT BRITAIN } £.	49,551,001	48,496,590	44,797,894	50,284,753	58,634,021

† Partly Excise.

† Besides 995,733 $\frac{1}{2}$ under "Other Receipts, Excise."

§ From Excise.

PART I.—REVENUE—*continued.*

Appendix to Parliamentary Paper, No. 313, of 1894).

COLLECTED IN GREAT BRITAIN.

	1869-70.	1879-80.	1889-90.	1899-1900.	1909-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£	£
1	3,982,701	4,484,900	4,309,388	4,712,000	3,471,000	4,073,000	4,514,000	4,812,000	3,734,000
2	—	—	—	—	368,000	810,000	929,000	1,729,000	1,888,000
3	2,303,414	3,382,455	4,196,571	4,392,000	5,497,000	6,174,000	8,169,000	13,305,000	13,620,000
4	5,415,917	7,382,484	7,712,150	9,507,000	14,346,000	16,182,000	17,190,000	23,288,000	24,670,000
5	5,279,770	—	—	—	2,837,000	3,133,000	3,127,000	8,681,000	17,530,000
6	1,325,648	1,259,547	1,206,140	1,622,000	1,112,000	1,083,000	932,000	993,000	822,000
7	—	—	—	—	—	—	—	—	364,000
8	1,093,019	818,702	928,330	886,000	1,062,000	1,108,000	1,111,000	2,847,000	3,742,000
9	19,400,469	17,278,088	18,352,579	21,119,000	28,693,000	32,563,000	35,972,000	55,655,000	66,370,000
10	7,952,702	10,178,485	10,117,043	15,264,000	13,208,000	15,646,000	16,234,000	17,922,000	11,631,000
11	6,161,278	6,957,274	8,648,713	11,320,000	11,237,000	11,999,000	13,897,000	29,415,000	27,455,000
12	—	—	—	—	64,000	56,000	62,000	175,000	378,000
13	—	—	—	—	—	—	—	—	2,918,000
14	—	—	—	—	—	—	—	—	1,163,000
15	—	—	—	—	—	—	—	—	632,000
16	3,506,798	3,287,044	3,336,805	3,880,000	5,012,000	5,409,000	5,189,000	4,448,000	4,396,000
17	—	—	—	—	350,000	394,000	367,000	667,000	776,000
18	656,479	728,197	331,974	336,000	333,600	312,000	310,000	350,000	317,000
19	18,277,257	21,151,000	22,434,535	30,800,000	30,204,000	33,816,000	36,059,000	52,977,000	49,666,000
20	1,673,277	2,392,192	4,345,566	13,956,000	18,402,000	20,896,000	21,561,000	23,604,000	24,400,000
21	2,777,879	3,508,806	3,598,022	3,800,000	4,416,000	5,190,000	5,911,000	6,246,000	5,849,000
22	4,451,156	5,900,998	7,943,588	17,756,000	22,818,000	26,086,000	27,472,000	29,850,000	30,249,000
23	3,807,203	4,005,959	6,755,308	8,138,000	8,803,000	9,647,000	7,131,000	6,469,000	7,422,000
24	1,628,120	1,047,077	1,035,000	739,000	664,000	690,000	661,000	680,000	653,000
25	1,674,067	1,601,960	1,965,000	1,699,000	1,866,000	1,994,000	1,887,000	1,975,000	1,888,000
26	1,220,819	—	—	—	—	—	—	—	—
27	4,523,006	2,649,037	3,000,000	2,438,000	2,530,000	2,684,000	2,548,000	2,655,000	2,541,000
28	4,405,746	3,741,662	4,730,075	6,320,000	11,217,000	13,243,000	17,402,000	32,021,000	49,237,000
29	2,111,228	2,498,944	4,253,208	7,345,000	16,773,000	21,448,000	29,341,000	57,070,000	105,040,000
30	2,978,502	2,469,000	3,245,823	4,508,000	7,532,000	8,049,000	11,111,000	20,370,000	27,738,000
31	—	—	—	—	1,446,000	3,339,000	10,121,000	16,788,000	19,140,000
32	9,495,476	8,709,606	12,229,106	18,173,000	36,968,000	46,679,000	67,975,000	126,249,000	201,170,000
33	—	—	—	—	—	—	—	187,000	139,075,000
34	—	—	—	—	254,000	728,000	412,000	366,000	522,000
35	59,954,567	59,694,688	70,715,116	98,424,000	130,270,000	151,598,000	177,569,000	274,408,000	497,015,000

PART I.—REVENUE—*continued.*

TABLE E. (amending and continuing Table L. in Part I.)

ESTIMATED TRUE

YEAR.	Total Revenue as Collected (Table A.)	Corrections applicable to						
		Customs.						
		Foreign Spirits.	Tea.	Tobacco.	Wine.	Sugar.	Other. Articles.	
	£	£	£	£	£	£	£	
1819	5,253,909	—	—	—	—	—	—	1
1829	4,461,217	—	+ 458,170	—	+ 113,856	+ 147,825	+ 493,870	2
1839	4,574,150	—	+ 131,667	—	+ 177,908	+ 181,449	+ 488,337	3
1849	4,338,091	—	+ 47,939	—	+ 122,064	+ 190,700	+ 275,661	4
1859-60	7,097,904	—	— 59,288	—	+ 57,744	+ 643,993	+ 257,713	5
1869-70	7,331,058	—	+ 105,095	—170,333	+ 6,244	+ 578,982	+ 96,345	6
1879-80	7,831,376	—	+ 205,510	+ 126,209	— 1,165	—	+ 74,898	7
1889-90	9,005,932	+ 37,707	+ 334,736	—228,263*	+ 8,152	—	+ 90,319	8
1899-1900	11,117,500	— 8,000	+ 411,000	—202,000	+ 31,000	—	+ 73,000	9
1909-10 and 1910-11 } mean.	11,683,000	— 9,000	+ 245,000	—547,000	+ 16,000	+ 151,000	+ 87,000	10
1913-14	12,944,500	— 15,000	+ 281,000	—213,000	+ 12,000	+ 159,000	+ 96,000	11
1914-15	13,994,500	— 21,000	+ 338,000	—128,000	— 2,000	+ 212,000	+ 96,000	12
1915-16	18,083,000	— 6,000	+ 644,000	+ 176,000	— 9,000	+ 638,000	+ 270,000	13
1916-17	21,097,500	— 2,000	+ 642,000	+ 123,000	— 4,000	+ 1,213,000	+ 375,000	14

* Correction for tobacco amended in accordance with proportions ascertained for 1893-94. (Parliamentary paper, C. 7720—1. of 1895, Appendix IV., p. 414.)

PART I.—REVENUE—*continued.*

of Appendix to Parliamentary Paper, No. 313, of 1894).

REVENUE, IRELAND.

Figures of Collection.

	Excise.			Stamps.	Income Tax. (including Super Tax).	Excess Profits Duty.	Total Correction.	Estimated True Revenue.	Per Cent. of Total Revenue of United Kingdom.	Per Head.
	British Spirits.	Beer.	Other Articles.							
	£	£	£	£	£	£	£	£		Of Population at nearest Census. £ s. d.
1	—	—	—	+ 2,655	—	—	+ 2,655	5,256,564	9·26	— 15 5
2	— 175,421	—	—	+ 2,608	—	—	+ 1,040,908	5,502,125	9·97	— 14 2
3	— 140,207	—	—	+ 2,585	—	—	+ 841,739	5,415,889	10·47	— 13 2½
4	— 120,988	—	—	+ 2,298	+ 5,700	—	+ 523,374	4,861,465	8·55	— 14 9
5	— 303,769	—	—	+ 2,246	+ 3,791	—	+ 602,430	7,700,334	11·12	1 6 7
6	— 503,998	— 25,000	—	+ 2,022	+ 5,917	—	+ 95,274	7,426,332	9·69	1 7 9½
7	— 915,616	— 50,000	—	+ 2,198	+ 7,446	—	— 550,520	7,280,856	9·08	1 8 2
8	— 1,386,759	— 140,357	—	+ 3,099	+ 10,112	—	— 1,271,254	7,734,678	8·18	Of Estimated Population at middle of year. 1 12 6
9	— 2,568,000	— 211,000	—	+ 4,000	+ 17,000	—	— 2,453,000	8,664,500	6·74	1 18 2
10	— 1,624,000	— 306,000	+ 10,000	+ 24,000	+ 201,000	—	— 1,752,000	9,931,000	6·01	2 5 3
11	— 1,903,000	— 583,000	+ 3,000	+ 35,000	+ 318,000	—	— 1,810,000	11,134,500	5·71	2 10 10
12	— 1,973,000	— 760,000	+ 2,000	+ 19,000	+ 612,000	—	— 1,605,000	12,389,500	5·62	2 16 8
13	— 1,233,000	— 1,756,000	+ 18,000	+ 17,000	+ 1,087,000	—	— 154,000	17,929,000	5·52	† 4 1 11
14	— 713,000	— 1,703,000	+ 136,000	+ 23,000	+ 1,588,000	+ 991,000	+ 2,669,000	23,766,500	4·32	† 5 8 6

† The population figures for 1915 and 1916 not being available, the rate per head has been calculated on the basis of the population figures for 1914.

PART I.—REVENUE—*continued.*

TABLE F. (continuing Table P. in Part I. of Appendix to Parliamentary Paper, No. 313, of 1894).

DETAILS OF REVENUE COLLECTED IN GREAT BRITAIN BUT
ATTRIBUTABLE TO IMPERIAL SOURCES.

	Items included in Miscellaneous Revenue.	Items included in Revenue from Taxes.			TOTAL.
		Inland Revenue.			
		General Stamps.	Estate, &c. Duties.	Income Tax.	
	£	£	£	£	£
1819 to 5 January 1820 - - - -	*1,120,089	23,000	14,000	—	1,157,089
1829 to 5 January 1830 - - - -	*210,689	23,000	16,000	—	249,689
1839 to 5 January 1840 - - - -	144,691	22,000	16,000	—	182,691
1849 to 5 January 1850 - - - -	624,445	20,000	20,000	70,000	734,445
1859-60 to 31 March 1860 - - - -	1,734,971	19,000	24,000	122,000	1,899,971
1869-70 to 31 March 1870 - - - -	2,378,661	18,000	35,000	128,000	2,559,661
1879-80 to 31 March 1880 - - - -	2,948,894	19,000	50,000	116,000	3,133,894
1889-90 to 31 March 1890 - - - -	1,587,057	27,000	80,000	162,000	1,856,057
1899-1900 to 31 March 1900 - - - -	2,042,000	37,000	254,000	247,000	2,580,000
1909-10 to 31 March 1910 } 1910-11 to 31 March 1911 } (mean) - - -	2,314,000	39,000	323,000	433,000	3,109,000
1913-14 to 31 March 1914 - - - -	2,507,500	53,000	330,000	497,000	3,387,500
1914-15 to 31 March 1915 - - - -	5,923,500	23,000	300,000	677,000	6,923,500
1915-16 to 31 March 1916 - - - -	11,025,000	21,000	335,000	1,330,000	12,711,000
1916-17 to 31 March 1917 - - - -	23,287,000	30,000	343,000	2,263,000	25,923,000

* Besides £28,220, raised in Ireland in 1819, and £10,517 in 1820, which sums are excluded from the figures in this Return.

PART I.—REVENUE—*continued.*

TABLE G. (continuing Table O. in Part I. of Appendix to Parliamentary Paper, No. 313, of 1894).

ESTIMATE OF TRUE REVENUE, GREAT BRITAIN.

	Total Revenue as Collected. (Table C.)	Correction for Ireland. (Table E.)	Correction for Revenue attributable to Imperial Sources (Table F.)	Estimated True Revenue.
	£	£	£	£
1819 to 5 January 1820 - - -	52,605,508	— 2,655	— 1,157,089	51,445,764
1829 to 5 January 1830 - - -	50,928,489	— 1,040,908	— 249,689	49,637,892
1839 to 5 January 1840 - - -	47,286,842	— 841,739	— 182,691	46,262,412
1849 to 5 January 1850 - - -	53,128,685	— 523,374	— 734,445	51,870,866
1859-60 to 31 March 1860 - - -	63,889,246	— 602,430	— 1,899,971	61,386,845
1869-70 to 31 March 1870 - - -	68,255,547	— 95,274	— 2,559,661	65,600,612
1879-80 to 31 March 1880 - - -	72,344,244	+ 550,520	— 3,133,894	69,760,870
1889-90 to 31 March 1890 - - -	85,565,595	+ 1,271,254	— 1,856,057	84,980,792
1899-1900 to 31 March 1900 - - -	117,515,500	+ 2,453,000	— 2,580,000	117,388,500
1909-10 to 31 March 1910 } 1910-11 to 31 March 1911 } (mean) -	156,574,000	+ 1,752,000	— 3,109,000	155,217,000
1913-14 to 31 March 1914 - - -	185,378,000	+ 1,810,000	— 3,387,500	183,800,500
1914-15 to 31 March 1915 - - -	213,595,500	+ 1,605,000	— 6,923,500	208,277,000
1915-16 to 31 March 1916 - - -	319,256,000	+ 154,000	—12,711,000	306,699,000
1916-17 to 31 March 1917 - - -	554,825,500	— 2,669,000	—25,923,000	526,233,500

PART II.—EXPENDITURE.

TABLE A. (continuing Table A. in Part II. of

EXPENDITURE—

	1819.	1829.	1839.	1849.	1859-60.	1869-70.	
CIVIL GOVERNMENT CHARGES.	£	£	£	£	£	£	
(a) On Consolidated Fund :—							
(1) Civil List and Miscellaneous Charges	154,789	218,026	559,897	969,996	297,008	268,013	1
(2) Payments to Local Taxation Accounts, &c.	—	—	—	—	—	—	2
(b) Voted - - -	396,030	368,383	654,786	700,096	1,534,973	2,127,289	3
(c) Out of Gross Revenues	67,508	80,564	11,441	14,529	—	—	4
TOTAL Civil Govern- ment Charges } £	618,327	666,973	1,226,124	1,684,621	1,831,981	2,395,302	5
CUSTOMS AND EXCISE AND INLAND REVENUE DEPARTMENTS - -	778,731	582,432	453,701	410,148	246,380	256,900	6
POST OFFICE SERVICES -	114,721	96,144	109,742	152,918	225,973	285,920	7
APPROPRIATED DUTIES -	53,101	—	—	—	—	—	8
TOTAL EXPENDI- TURE—IRELAND } £	1,564,880	1,345,549	1,789,567	2,247,687	2,304,334	2,938,122	9

PART II.—EXPENDITURE.

Appendix to Parliamentary Paper, No. 313, of 1894).

IRELAND.

	1879-80.	1889-90.*	1899-1900.	1909-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£
1	194,666	175,930	179,000	148,500	138,000	136,000	135,000	131,000
2	—	196,947	1,462,000	1,460,000	1,471,500	1,455,500	1,471,500	1,484,000
3	3,135,713	3,837,914	4,072,000	7,751,500	8,807,500	9,100,500	8,996,500	9,085,000
4	—	—	—	—	—	—	—	—
5	3,330,379	4,210,791	5,713,000	9,360,000	10,417,000	10,692,000	10,603,000	10,700,000
6	251,950	224,112	242,000	284,000	318,000	319,000	315,000	308,000
7	472,220	622,805	1,025,000	1,385,000	1,622,000	1,645,000	1,679,000	1,678,000
8	—	—	—	—	—	—	—	—
9	4,054,549	5,057,708	6,980,000	11,029,000	12,357,000	12,656,000	12,597,000†	12,686,000†

* In Parliamentary Paper, No. 313, of 1894, the figures given for the year 1889-90 were those of audited expenditure. The Exchequer Issues figures are substituted in this Return, so as to correspond with the figures for the other years.

† See note on page 3.

PART II.—EXPENDITURE—*continued.*

TABLE B. (continuing Table B. in Part II. of

EXPENDITURE—

	1819.	1829.	1839.	1849.	1859-60.	
CIVIL GOVERNMENT CHARGES.	£	£	£	£	£	
(a) On Consolidated Fund :—						
(1) Civil List and Miscellaneous Charges -	126,050	193,410	448,279	481,566	609,767	1
(2) Payments to Local Taxation Accounts, &c. -	—	—	—	—	—	2
(b) Voted - - - - -	459,600	456,168	778,573	1,565,606	3,931,395	3
(c) Out of Gross Revenues - -	478,781	432,745	229,475	231,609	—	4
(d) Out of Crown Lands Revenues	49,040	—	—	—	—	5
TOTAL Civil Government } Charges - - - - - } £	1,113,471	1,082,323	1,456,327	2,278,781	4,541,162	6
CUSTOMS AND EXCISE AND INLAND REVENUE DEPARTMENTS - -	2,947,712	2,664,938	2,386,321	2,411,248	2,264,248	7
POST OFFICE SERVICES - -	378,150	579,176	631,935	1,165,360	1,734,794	8
TOTAL EXPENDITURE } —GREAT BRITAIN - } £	4,439,333	4,326,437	4,474,583	5,855,389	8,540,204	9

PART II.—EXPENDITURE—*continued*.

Appendix to Parliamentary Paper, No. 313, of 1894).

GREAT BRITAIN.

	1869-70.	1879-80.	1889-90.*	1899-1900.	1909-10 and 1910-11 (mean).	1913-14.	1914-15.	1915-16.	1916-17.
	£	£	£	£	£	£	£	£	£
1	606,432	547,661	481,460	455,000	485,500	503,000	505,000	507,000	503,500
2	—	—	4,988,573	9,653,000	8,203,500	8,262,500	8,073,500	8,285,500	8,411,500
3	5,134,360	10,031,487	9,366,912	15,303,000	29,262,000	41,434,000	43,511,000	41,048,500	40,227,500
4	—	—	—	—	—	—	—	—	—
5	—	—	—	—	—	—	—	—	—
6	5,740,792	10,579,148	14,836,945	25,411,000	37,951,000	50,199,500	52,089,500	49,841,000	49,142,500
7	2,300,903	2,532,367	2,430,779	2,558,000	3,346,500	4,165,000	4,283,000	4,288,000	4,420,000
8	2,187,973	4,071,437	7,016,400	11,219,000	17,268,000	22,400,000	22,692,000	23,674,000	23,035,000
9	10,229,668	17,182,952	24,284,124	39,188,000	58,565,500	76,764,500	79,064,500	77,803,000†	76,597,500†

* In Parliamentary Paper, No. 313, of 1894, the figures given for the year 1889-90 were those of audited expenditure. The Exchequer issues figures are substituted in this Return, so as to correspond with the figures for the other years.

† See note on page 3.

PART III.—CONTRIBUTIONS TO IMPERIAL SERVICES.

TABLE A.—IRELAND (continuing Table A. in Part III. of Appendix to Parliamentary Paper, No. 313, of 1894).

	Estimated True Revenue. (Part I. Table E.)	Local Expenditure. (Part II. Table A.)	Contribution.
	£	£	£
1819 to 5 January 1820 - -	5,256,564	1,564,880	3,691,684
1829 to 5 January 1830 - -	5,502,125	1,345,549	4,156,576
1839 to 5 January 1840 - -	5,415,889	1,789,567	3,626,322
1849 to 5 January 1850 - - -	4,861,465	2,247,687	2,613,778
1859-60 to 31 March 1860 - -	7,700,334	2,304,334	5,396,000
1869-70 to 31 March 1870 - -	7,426,332	2,938,122	4,488,210
1879-80 to 31 March 1880 - -	7,280,856	4,054,549	3,226,307
1889-90 to 31 March 1890 - -	7,734,678	5,057,708	2,676,970
1899-1900 to 31 March 1900 - -	8,664,500	6,980,000	1,684,500
1909-10 to 31 March 1910 } 1910-11 to 31 March 1911 } (mean) -	9,931,000	11,029,000	Local Expenditure in excess of Revenue contributed, 1,098,000
1913-14 to 31 March 1914 - - -	11,134,500	12,357,000	Local Expenditure in excess of Revenue contributed. 1,222,500
1914-15 to 31 March 1915 - - -	12,389,500	12,656,000	266,500
1915-16 to 31 March 1916 - - -	17,929,000	12,597,000	Contribution. 5,332,000†
1916-17 to 31 March 1917 - - -	23,766,500	12,686,000	11,080,500†

† See note on page 3.

PART III.—CONTRIBUTIONS TO IMPERIAL SERVICES—*continued.*

TABLE B.—GREAT BRITAIN (continuing Table B. in Part III. of Appendix to Parliamentary Paper, No. 313, of 1894).

	Estimated True Revenue. (Part I. Table G.)	Local Expenditure. (Part II. Table B.)	Contribution.
	£	£	£
1819 to 5 January 1820 - - -	51,445,764	4,439,333	47,006,431
1829 to 5 January 1830 - - -	49,637,892	4,326,437	45,311,455
1839 to 5 January 1840 - - -	46,262,412	4,474,583	41,787,829
1849 to 5 January 1850 - - -	51,870,866	5,855,389	46,015,477
1859-60 to 31 March 1860 - -	61,386,845	8,540,204	52,846,641
1869-70 to 31 March 1870 - -	65,600,612	10,229,668	55,370,944
18 - 8 0 to 31 March 1880 - -	69,760,870	17,182,952	52,577,918
1889-90 to 31 March 1890 - -	84,980,792	24,284,124	60,696,668
1899-1900 to 31 March 1900 - -	117,388,500	39,188,000	78,200,500
1909-10 to 31 March 1910 } 1910-11 to 31 March 1911 } (mean)	155,217,000	58,565,500	96,651,500
1913-14 to 31 March 1914 - -	183,800,500	76,764,500	107,036,000
1914-15 to 31 March 1915 - -	208,277,000	79,064,500	129,212,500
1915-16 to 31 March 1916 - -	306,699,000	77,803,000	228,896,000†
1916-17 to 31 March 1917 - -	526,233,500	76,597,500	449,636,000†

† See note on page 3.

PART IV.—POPULATION (continuing Table in Part IV. of Appendix to
Parliamentary Paper, No. 313 of 1894).

Census of 5th April.	Great Britain.	Ireland.	United Kingdom.	Ireland. Per Cent. of United Kingdom.
1821 - - - - -	14,091,757	6,801,827	20,893,584	32½
1831 - - - - -	16,261,183	7,767,401	24,028,584	32
1841 - - - - -	18,534,332	8,175,124	26,709,456	31
1851 - - - - -	20,816,351	6,552,385	27,368,736	24
1861 - - - - -	23,128,518	5,798,967	28,927,485	20
1871 - - - - -	26,072,284	5,412,377	31,484,661	17
1881 - - - - -	29,710,012	5,174,836	34,884,848	15
1891 - - - - -	33,028,172	4,704,750	37,732,922	12·5
1901 - - - - -	36,999,946	4,458,775	41,458,721	10·75
1911 - - - - -	40,831,396	4,390,219	45,221,615	9·71
Estimated Population at middle of Year.				
1913 - - - - -	41,334,358	4,379,012	45,713,370	9·58
1914 - - - - -	41,707,851	4,381,398	46,089,249	9·51
1915 - - - - -	(Figures not available).			
1916 - - - - -	(Do.)	

ISLE OF MAN.

ACCOUNT of REVENUE and EXPENDITURE in respect of the DUTIES of the CUSTOMS of the *Isle of Man*, and ACCOUNTS of the ACCUMULATED FUND, and of PASSENGER TAX and HARBOUR DUES, for the year ended 31st March 1917; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

Treasury Chambers, }
29 June 1917. }

T. L. HEATH.

(Presented pursuant to Act 29 & 30 Vict. c. 23, s. 11.)

Ordered, by The House of Commons, to be Printed,
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