

TAXES (ENGLAND AND WALES, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 21 June 1917;—for,

RETURN "showing, for each year since 1910–11, the TAXES in force in ENGLAND and WALES, SCOTLAND, and IRELAND, separately, in cases where the TAXES were not common to all three countries or where the same duties were in force in all three countries but the rate of tax was different, specifying the principal rates and showing where available the amounts raised thereunder in each country" (in continuation of Parliamentary Paper, No. 109, of Session 1912).

Treasury Chambers,
9 July 1917. }

STANLEY BALDWIN.

(*Mr. Ginnell.*)

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1917.



A RETURN showing, for each year since 1910-11, the TAXES in force in ENGLAND and WALES, SCOTLAND, and IRELAND, separately, in cases where the Taxes were not common to all three countries or where the same duties were in force in all three countries but the rate of tax was different, specifying the principal rates and showing where available the amounts raised thereunder in each country (in continuation of Parliamentary Paper, No. 109, of Session 1912).

TAXES.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.
1911-12	<i>Taxes—</i> Land Tax on Lands and Tenements	Various rates up to 1s. on each £1 of the annual value	£ 715,468	As in England and Wales	£ 31,909	Great Britain only ...	£ —
	Inhabited House Duty	Dwelling Houses of an annual value of £20 or more:—Shops, Hotels, &c., Farmhouses and Lodging Houses—2d. to 6d. on each £1 of the annual value. Other Dwelling Houses 3d. to 9d. on each £1 of the annual value	1,980,202	Ditto	129,675	Ditto	—
	Totals	£ 2,695,670	161,584				—
1912-13	<i>Taxes—</i> Land Tax on Lands and Tenements	As in 1911-12	654,690	As in 1911-12	32,483	Great Britain only ...	—
	Inhabited House Duty	Ditto	1,826,257	Ditto	129,630	Ditto	—
	Totals	£ 2,480,947	162,113				—
1913-14	<i>Taxes—</i> Land Tax on Lands and Tenements	As in 1911-12	657,848	As in 1911-12	32,159	Great Britain only ...	—
	Inhabited House Duty	Ditto	1,863,556	Ditto	130,844	Ditto	—
	Totals	£ 2,521,404	163,003				—
1914-15	<i>Taxes—</i> Land Tax on Lands and Tenements	As in 1911-12	629,134	As in 1911-12	32,242	Great Britain only ...	—
	Inhabited House Duty	Ditto	1,757,531	Ditto	129,161	Ditto	—
	Totals	£ 2,386,665	161,403				—
1915-16	<i>Taxes—</i> Land Tax on Lands and Tenements	As in 1911-12	647,674	As in 1911-12	32,123	Great Britain only ...	—
	Inhabited House Duty	Ditto	1,841,162	Ditto	133,906	Ditto	—
	Totals	£ 2,488,836	166,029				—
1916-17	<i>Taxes—</i> Land Tax on Lands and Tenements	As in 1911-12	621,117	As in 1911-12	32,363	Great Britain only ...	—
	Inhabited House Duty	Ditto	1,756,666	Ditto	131,127	Ditto	—
	Totals	£ 2,377,783	163,490				—

EXCISE DUTIES.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.
1911-12	<i>Excise</i> — Railways	On sums received for the conveyance of Passengers :— Great Britain :— On urban traffic ... £2 per cent. On other traffic ... £5 per cent. Fares not exceeding 1d. per mile exempt.	£ 291,436	On sums received for the conveyance of Passengers :— Great Britain :— On urban traffic ... £2 per cent. On other traffic ... £5 per cent. Fares not exceeding 1d. per mile exempt.	£ 23,759	Great Britain only ...	—
	Medicine Stamp Duty ...	Great Britain :— Various, viz., 1½d., 3d., 6d., 1s., 2s., 3s., 10s., £1, according to the price of the medicine.	324,861	Great Britain :— Various, viz., 1½d., 3d., 6d., 1s., 2s., 3s., 10s., £1, according to the price of the medicine.	2,996	Ditto ...	—
1912-13	Railways	As in 1911-12	260,677	As in 1911-12	23,252	Great Britain only ...	—
	Medicine Stamp Duty ...	Ditto	325,420	Ditto	2,899	Ditto ...	—
1913-14	Railways	As in 1911-12	264,331	As in 1911-12	24,037	Great Britain only ...	—
	Medicine Stamp Duty ...	Ditto	357,570	Ditto	2,807	Ditto ...	—
1914-15	Railways	As in 1911-12	237,691	As in 1911-12	21,800	Great Britain only ...	—
	Medicine Stamp Duty ...	Ditto	331,033	Ditto	2,744	Ditto ...	—
1915-16	Railways	As in 1911-12	234,757	As in 1911-12	24,367	Great Britain only ...	—
	Medicine Stamp Duty ...	Ditto to 19th Oct., 1915... From 20th Oct., 1915—3d., 6d., 1s., 2s., 4s., 6s., £1, £2, according to price of the medicine.	617,879	Ditto to 19th Oct., 1915... From 20th Oct., 1915—3d., 6d., 1s., 2s., 4s., 6s., £1, £2, according to price of the medicine.	9,575	Ditto ...	—
1916-17	Railways	As in 1911-12	243,545	As in 1911-12	26,114	Great Britain only ...	—
	Medicine Stamp Duty ...	As in last quarter of 1915-16 ...	726,894	As in last quarter of 1915-16 ...	6,049	Ditto ...	—

EXCISE LICENCES.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.
1911-12	<i>Excise Licences—</i>		£		£		£
	Refreshment House	10s. 6d. and 21s. according to annual value of premises.	9,338	England and Ireland only ...	—	As in England and Wales ...	263
	Establishment, viz.—						
	*Armorial Bearings	21s. and 42s. according to use.	—	As in England and Wales ...	5,159	Great Britain only	—
	*Carriages	15s., 21s. and 42s., according to construction of vehicle.	—	Ditto	41,242	Ditto	—
	*Light Locomotives	42s. and 63s. according to weight of vehicle.	—	Ditto	2,254	Ditto	—
	*Male Servants... ..	15s.	—	Ditto	16,032	Ditto	—
	*Dogs	7s. 6d.	—	Ditto	47,542	Ditto	—
	Patent Medicine Vendors	5s.	9,961	Ditto	820	Ditto	—
	†Publicans... ..	One-half of annual value of premises, subject to minimum rates based on population, and varying from £5 to £35.	2,834,465	Ditto	204,835	One-half of annual value of premises subject to minimum rates based on population and varying from £5 to £7 10s.	155,179
	†Beerhouse	One-third of annual value of premises, subject to minimum rates based on population, and varying from £3 10s. to £23 10s.	465,282	Ditto	1,017	One-third of annual value of premises subject to minimum rates based on population, and varying from £3 10s. to £4.	649
1912-13	<i>Excise Licences—</i>						
	Refreshment House	As in 1911-12	9,209	England and Ireland only ...	—	As in England and Wales ...	277
	Establishment, viz.—						
	*Armorial Bearings	Ditto	—	As in England and Wales ...	5,096	Great Britain only	—
	*Carriages	Ditto	—	Ditto	39,168	Ditto	—
	*Light Locomotives	Ditto	—	Ditto	2,913	Ditto	—
	*Male Servants... ..	Ditto	—	Ditto	16,381	Ditto	—
	*Dogs	Ditto	—	Ditto	48,775	Ditto	—
	Patent Medicine Vendors	Ditto	9,963	Ditto	817	Ditto	—
	†Publicans	Ditto	2,791,845	Ditto	205,955	As in 1911-12	154,870
	†Beerhouse	Ditto	450,319	Ditto	1,029	Ditto	610

† Special reduced rates are in some cases charged in respect of Hotels, Restaurants, Refreshment Houses, excepting £502 (annual value). Theatres and places of Entertainment and Railway Refreshment Rooms.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.
1913-14	<i>Excise Licences—</i>		£		£		£
	Refreshment House	As in 1911-12	9,195	England and Ireland only ...	—	As in England and Wales ...	284
	Establishment, viz.—						
	*Armorial Bearings	Ditto	—	As in England and Wales ...	5,068	Great Britain only	—
	*Carriages	Ditto	—	Ditto	38,031	Ditto	—
	*Light Locomotives	Ditto	—	Ditto	3,685	Ditto	—
	*Male Servants	Ditto	—	Ditto	16,653	Ditto	—
	*Dogs	Ditto	—	Ditto	50,190	Ditto	—
	Patent Medicine Vendors ...	Ditto	9,980	Ditto	811	Ditto	—
	†Publicans	Ditto	2,710,104	Ditto	209,569	As in 1911-12	154,554
	†Beerhouse	Ditto	489,919	Ditto	961	Ditto	602
1914-15	<i>Excise Licences—</i>						
	Refreshment House	As in 1911-12	9,343	England and Ireland only ...	—	As in England and Wales ...	291
	Establishment, viz.—						
	*Armorial Bearings	Ditto	—	As in England and Wales ...	4,724	Great Britain only	—
	*Carriages	Ditto	—	Ditto	32,755	Ditto	—
	*Light Locomotives	Ditto	—	Ditto	3,757	Ditto	—
	*Male Servants	Ditto	—	Ditto	14,039	Ditto	—
	*Dogs	Ditto	—	Ditto	48,233	Ditto	—
	Patent Medicine Vendors ...	Ditto	9,876	Ditto	810	Ditto	—
	†Publicans	Ditto	2,568,599	Ditto	181,082	As in 1911-12	154,061
	†Beerhouse	Ditto	416,969	Ditto	884	Ditto	628
1915-16	<i>Excise Licences—</i>						
	Refreshment House	As in 1911-12	8,792	England and Ireland only ...	—	As in England and Wales ...	292
	Establishment, viz.—						
	*Armorial Bearings	Ditto	—	As in England and Wales ...	4,416	Great Britain only	—
	*Carriages	Ditto	—	Ditto	30,809	Ditto	—
	*Light Locomotives	Ditto	—	Ditto	3,891	Ditto	—
	*Male Servants	Ditto	—	Ditto	12,060	Ditto	—
	*Dogs	Ditto	—	Ditto	49,130	Ditto	—
	Patent Medicine Vendors ...	Ditto	9,779	Ditto	814	Ditto	—
	†Publicans	Ditto	1,953,577	Ditto	171,886	As in 1911-12	138,872
	†Beerhouse	Ditto	323,121	Ditto	944	Ditto	616

* These licences are under the control of the local authorities in England and Wales.

† Special reduced rates are, in some cases, charged in respect of Hotels, Restaurants, Seasonal Hotels, Public Houses, exceeding £500 annual value, Theatres and places of entertainment, and Railway Refreshment Rooms.
The amounts stated under "Yield" are the net receipts within the year.

Year.	Description of Duty.	England and Wales.		Scotland.		Ireland.	
		Principal Rates.	Yield.	Principal Rates.	Yield.	Principal Rates.	Yield.
1916-17	<i>Excise Licences—</i>		£		£		£
	Refreshment House	As in 1911-12	8,742	England and Ireland only ...	—	As in England and Wales ...	309
	Establishment, viz.—						
	*Armorial Bearings	Ditto	—	As in England and Wales...	4,064	Great Britain only	—
	*Carriages	Ditto	—	Ditto	28,818	Ditto	—
	*Light Locomotives	Ditto	—	Ditto	3,524	Ditto	—
	*Male Servants... ..	Ditto	—	Ditto	9,463	Ditto	—
	*Dogs	Ditto	—	Ditto	47,822	Ditto	—
	Patent Medicine Vendors ...	Ditto	9,384	Ditto	794	Ditto	—
	†Publicans... ..	Ditto	2,048,530	Ditto	150,061	As in 1911-12	140,491
	†Beerhouse	Ditto	321,780	Ditto	1,146	Ditto	591

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