

# FINANCIAL STATEMENT (1952-53)

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RETURN to an Order of the Honourable The House of Commons  
dated 11 March, 1952:—for

COPY of "STATEMENT of REVENUE and EXPENDITURE as laid  
before the House by the CHANCELLOR OF THE EXCHEQUER  
when opening the BUDGET "

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Treasury Chambers,  
11 March, 1952 } JOHN BOYD-CARPENTER

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*(Mr. John Boyd-Carpenter)*

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*Ordered by The House of Commons to be Printed*  
11 March, 1952

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RESEARCH

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1951-52

TABLE I.—Comparison of Exchequer Issues with Estimated Expenditure  
Provisional Figures

1950-51 Exchequer Issues		1951-52			Probable Exchequer Issues
		Total Expenditure provided for in the Budget	Supple- mentary and Revised Votes subsequently granted	Total Estimated Expenditure	
	<b>Ordinary Expenditure</b>				
£000	CONSOLIDATED FUND SERVICES	£000	£000	£000	£000
477,827	Interest and Management of National Debt ... ..	515,000	—	515,000	515,000*
37,688	Payments to Northern Ireland Exchequer ... ..	38,000	—	38,000	39,000†
9,856	Other Consolidated Fund Services ... ..	11,000	—	11,000	11,000
525,371	Total ... ..	564,000	—	564,000	565,000
	<b>SUPPLY SERVICES</b>				
309,000	Army Votes ... ..	418,800	10,000	428,800	422,000
190,000	Navy Votes ... ..	278,500	—	278,500	272,000
225,100	Air Votes ... ..	328,750	1,800	330,550	322,000
49,300	Ministry of Supply (Defence)	81,500	—	81,500	85,000
4,027	Ministry of Defence ...	6,212	6,000	12,212	11,000
777,427	Total Defence ... ..	1,113,762	17,800	1,131,562	1,112,000
—	Margin for Defence and Civil Defence Supple- mentary Estimates ...	160,000	160,000‡	—	—
1,901,808	Civil Votes (excluding Minis- try of Supply (Defence))	2,301,836	155,620	2,457,456	2,323,000
33,347	Customs and Excise, Inland Revenue and balance of Post Office Votes ...	37,323	10,053	47,376	47,000
2,712,582	Total Supply Services ...	3,612,921	23,473	3,636,394	3,482,000
3,237,953	<b>Total Ordinary Expenditure</b>	<b>4,176,921</b>	<b>23,473</b>	<b>4,200,394</b>	<b>4,047,000</b>
19,357	<b>Sinking Funds ... ..</b>	<b>20,000</b>	<b>—</b>	<b>20,000</b>	<b>27,000</b>
3,257,310		<b>4,196,921</b>	<b>23,473</b>	<b>4,220,394</b>	<b>4,074,000</b>
	<b>Self-Balancing Expenditure</b>				
171,088	Post Office ... ..	179,431	10,569	190,000	190,000
8,347	Excess Profits Tax, Post-war refunds (part deducted for tax) ... ..	4,900	—	4,900	5,000
179,435	<b>Total Self-Balancing Expen- diture ... ..</b>	<b>184,331</b>	<b>10,569</b>	<b>194,900</b>	<b>195,000</b>

\* In addition £47,000,000 for Interest of the National Debt is expected to be met from receipts under various Acts authorising such application.

† This item is made up of:—

(1) £37,150,000, being proceeds of reserved taxes in Northern Ireland after deduction of Imperial Contribution and cost of reserved services in Northern Ireland, estimated as follows:—

Gross proceeds of reserved taxes ... ..	£000
Add under-issue in 1949-50 ... ..	60,381
Less cost of reserved services ... ..	420
Less Northern Ireland contribution to Imperial services ... ..	4,651
	19,000

(2) £35,000, being issues under the Disabled Persons (Employment) Act, 1944, and the Employment and Training Act, 1948.

(3) £2,250,000, being issues under the Social Services (Northern Ireland Agreement) Act, 1949.

‡ Replaced by the presentation of Supplementary Estimates.



TABLE IV.—Central and Local Government Expenditure

Year (1)	Expenditure by Central Government			Non-grant-aided Expenditure by Local Authorities † (5)
	Ordinary Expenditure * (2)	Issues under Defence Loans Acts, 1937 and 1939 (3)	Total of Columns 2 and 3 (4)	
	£000	£000	£000	£000
1938-39 ... ..	941,381	128,050	1,069,431	212,578
1939-40 ... ..	1,275,756	491,750	1,767,506	223,536
1940-41 ... ..	3,818,719	—	3,818,719	226,267
1941-42 ... ..	4,839,849	—	4,839,849	220,968
1942-43 ... ..	5,433,296	—	5,433,296	222,496
1943-44 ... ..	5,797,498	—	5,797,498	226,320
1944-45 ... ..	6,036,815	—	6,036,815	230,501
1945-46 ... ..	5,648,652	—	5,648,652	248,414
1946-47 ... ..	3,836,287	—	3,836,287	270,915
1947-48 ... ..	3,212,661	—	3,212,661	313,805
1948-49 ... ..	3,198,792	—	3,198,792	298,940‡
1949-50 ... ..	3,345,350	—	3,345,350	310,708‡
1950-51 ... ..	3,257,310§	—	3,257,310	321,770‡
1951-52 ... ..	4,074,000¶	—	4,074,000	**351,527‡

\* Including Sinking Fund payments when met from the Permanent Debt Charge.

† As measured by rates collected.

‡ Estimated.

§ Exchequer Issues.

¶ Exchequer Issues (provisional).

\*\* Viz., England and Wales £316,000,000, Scotland £35,527,000.



1952-53

TABLE V.—Comparison of Estimated EXPENDITURE under Budget heads

Service	Budget Estimate 1951-52	Estimate 1952-53	+ Increase or - Decrease
	£000	£000	£000
<b>Ordinary Expenditure</b>			
<b>CONSOLIDATED FUND SERVICES</b>			
Debt Service ... ..	535,000	575,000	+ 40,000
Payments to Northern Ireland Exchequer	38,000	40,000	+ 2,000
Other Consolidated Fund Services ...	11,000	10,000	- 1,000
<b>TOTAL ... ..</b>	<b>584,000</b>	<b>625,000</b>	<b>+ 41,000</b>
<b>SUPPLY SERVICES</b>			
Army Votes ... ..	418,800	521,500	+ 102,700
Navy Votes ... ..	278,500	357,250	+ 78,750
Air Votes ... ..	328,750	467,640	+ 138,890
Ministry of Supply (Defence) ... ..	81,500	98,480	+ 16,980
Ministry of Defence ... ..	6,212	17,340	+ 11,128
<b>Total Defence ... ..</b>	<b>1,113,762</b>	<b>1,462,210</b>	<b>+ 348,448</b>
<i>Less Sterling Counterpart of Economic Aid appropriated-in-aid of Defence Votes</i>	—	85,000	- 85,000
	1,113,762	1,377,210	+ 263,448
Margin for Defence and Civil Defence Supplementary Estimates ... ..	160,000	—	- 160,000
Civil Votes (excluding Ministry of Supply (Defence)) ... ..	2,301,836	2,180,468	- 121,368
Customs and Excise, Inland Revenue and balance of Post Office Votes ... ..	37,323	57,519	+ 20,196
<b>TOTAL SUPPLY SERVICES ... ..</b>	<b>3,612,921</b>	<b>3,615,197</b>	<b>+ 2,276</b>
<b>Total Ordinary Expenditure ... ..</b>	<b>4,196,921</b>	<b>4,240,197</b>	<b>+ 43,276</b>
<b>Self-Balancing Expenditure</b>			
Post Office ... ..	179,431	199,600	+ 20,169
Excess Profits Tax Post-war refunds (part deducted for tax) ... ..	4,900	4,900	—
<b>Total Self-Balancing Expenditure ... ..</b>	<b>184,331</b>	<b>204,500</b>	<b>+ 20,169</b>



1952-53

TABLE VI.—Classified Statement of Estimated EXPENDITURE

£ millions

	Budget Estimate 1951-52	Estimate 1952-53	+ Increase or - Decrease
1. PERMANENT DEBT CHARGE ... ..	535.0	575.0	+ 40.0
2. DEFENCE PREPARATIONS:—			
Army ... ..	418.8	521.5	
Navy ... ..	278.5	357.3	
Air ... ..	328.8	467.6	
Ministry of Supply (defence expenditure) ... ..	81.5	98.5	
Ministry of Defence ... ..	6.2	17.3	
TOTAL DEFENCE PROGRAMME ...	1,113.8	1,462.2	
<i>Less</i> Sterling Counterpart of Economic Aid appropriated- in-aid of Defence Votes ...	...	85.0	
TOTAL DEFENCE PROGRAMME (net)	1,113.8	1,377.2	
Civil Defence ... ..	18.9	45.6	
Margin for Supplementaries ...	160.0	—	
TOTAL DEFENCE AND CIVIL DEFENCE	1,292.7	1,422.8	
Industrial Capacity (defence) ...	48.0	65.1	
Strategic Reserves ... ..	143.1	60.8	
TOTAL DEFENCE PREPARATIONS ...	1,483.8	1,548.7	+ 64.9
3. ASSISTANCE TO LOCAL SERVICES ( <i>For   details see Table VI (a)</i> ) ...	474.1	501.6	+ 27.5
4. HEALTH, INSURANCE, PENSIONS, &C. SERVICES ( <i>For details see Table VI   (b)</i> ) ... ..	774.7*	692.7*	- 82.0*
5. OTHER SERVICES:—			
Food Subsidies ... ..	410.0	410.0	
Supply and trading services ...	65.0	80.7	
General ( <i>For details see Table VI   (c)</i> ) ... ..	417.6	374.8	
TOTAL OTHER SERVICES ... ..	892.6	865.5	- 27.1
6. TAX COLLECTION:—			
Customs and Excise ... ..	9.6	11.1	
Inland Revenue ... ..	27.1	31.5	
TOTAL TAX COLLECTION ... ..	36.7	42.6	+ 5.9
7. POST OFFICE (excess over Revenue)	—	14.1	+ 14.1
<b>Total Ordinary Expenditure</b> ...	<b>4,196.9</b>	<b>4,240.2</b>	<b>+ 43.3</b>
8. SELF-BALANCING SERVICE:—			
Post Office ... ..	179.4	199.6	+ 20.2
Excess Profits Tax, Post-war refunds (part deducted for tax) ... ..	4.9	4.9	—
<b>TOTAL SELF-BALANCING EXPENDITURE</b>	<b>184.3</b>	<b>204.5</b>	<b>+ 20.2</b>

\* The Exchequer contributions to the National Insurance and Industrial Injuries Funds are included (£150.0 m. in 1951-52 and £68.8m. in 1952-53, a decrease of £81.2m).



1952-53

TABLE VI (a).—ASSISTANCE TO LOCAL SERVICES

		£ millions		
		1951-52	1952-53	+ Increase or - Decrease
(a)	General grant for Local Services:—			
	Exchequer Contributions to Local Revenue ...	56.2	63.7	+ 7.5
(b)	Specific services (in addition to provision included in the first item above):—			
	Education and Physical Training (including Teachers' Pensions)* ...	251.6	259.1	+ 7.5
	Health Services ...	19.2	21.9	+ 2.7
	Housing:—			
	(i) Permanent Housing ...	31.6	33.9	+ 2.3
	(ii) Temporary Housing ...	21.1	21.7	+ 0.6
	(iii) Emergency Housing and Miscellaneous Services ...	7.7	5.9	- 1.8
	Police ...	30.3	34.9	+ 4.6
	Fire Services ...	3.8	4.2	+ 0.4
	Roads (including Trunk Roads) ...	29.5	33.0	+ 3.5
	Development Areas ...	9.4	8.0	- 1.4
	Child Care ...	8.6	9.2	+ 0.6
	Miscellaneous ...	5.1	6.1	+ 1.0
	<b>TOTAL</b> ...	<b>474.1</b>	<b>501.6</b>	<b>+ 27.5</b>

\* This item includes cost of administration.

TABLE VI (b).—HEALTH, INSURANCE, PENSIONS, &amp;c. SERVICES

		£ millions		
		1951-52	1952-53	+ Increase or - Decrease
	National Health Service ...	378.4	371.5	- 6.9
	Contributions to National Insurance and Pensions Schemes:—			
	National Insurance Fund† ...	149.4	67.5	- 81.9
	National Insurance (Industrial Injuries) Fund ...	6.0	6.1	+ 0.1
	National Assistance, &c. ...	68.8	77.2	+ 8.4
	Old Age Pensions (non-contributory) ...	23.9	22.6	- 1.3
	Family Allowances ...	63.0	65.2	+ 2.2
	War Pensions (including Mercantile Marine and Civilians)* ...	85.2	82.6	- 2.6
	<b>TOTAL</b> ...	<b>774.7</b>	<b>692.7</b>	<b>- 82.0</b>

\* This item includes cost of administration.

† Includes extended unemployment payments.



1952-53

TABLE VI (c).—OTHER SERVICES (GENERAL)

							£ millions		
							1951-52	1952-53	+ Increase or - Decrease
Agriculture, Fisheries and Forestry*†	...	...	...	...	...	...	49.6	39.9	- 9.7
Broadcasting	...	...	...	...	...	...	17.1	16.1	- 1.0
Civil Aviation*	...	...	...	...	...	...	18.0	12.1	- 5.9
Civil Superannuation, &c. (other than Defence and Revenue Departments)	...	...	...	...	...	...	7.7	8.1	+ 0.4
Colonial Development and Welfare	...	...	...	...	...	...	17.4	14.1	- 3.3
Commonwealth and Foreign Services*	...	...	...	...	...	...	89.2	83.4	- 5.8
Employment, Transference, Training and Resettlement*	...	...	...	...	...	...	21.6	20.8	- 0.8
Irish Services	...	...	...	...	...	...	45.8	47.9	+ 2.1
Prisons, &c.*	...	...	...	...	...	...	6.9	7.0	+ 0.1
Research and Development‡	...	...	...	...	...	...	16.5	16.0	- 0.5
Works, Buildings, Stationery and Information Services*	...	...	...	...	...	...	63.6	63.1	- 0.5
Miscellaneous§	...	...	...	...	...	...	64.2	46.3	- 17.9
<b>TOTAL</b>	...	...	...	...	...	...	<b>417.6</b>	<b>374.8</b>	<b>- 42.8</b>

\* These items include cost of administration.

† Excluding payments forming part of current food subsidies (£9.7 million in 1951-52 Budget Estimate and £20.6 million in 1952-53).

‡ Excluding Ministry of Supply and Defence Departments' expenditure.

§ Including general administration and certain terminal expenditure; net of non-cash payments accounted for in food subsidies.



1952-53

TABLE VII.—Comparison of Estimated RECEIPTS from Revenue in 1952-53 with Exchequer Receipts in 1951-52 (provisional)

On the basis of existing Taxation

	Probable Exchequer Receipts in 1951-52	Estimate for 1952-53 on the basis of existing Taxation	+ Increase or - Decrease
	£000	£000	£000
<b>Ordinary Revenue</b>			
<b>INLAND REVENUE</b>			
Income Tax ... ..	1,690,000	1,980,000	+ 290,000
Sur-tax ... ..	128,000	123,000	- 5,000
Death Duties ... ..	180,000	175,000	- 5,000
Stamps ... ..	62,000	60,000	- 2,000
Profits Tax and Excess Profits Tax ...	307,000	460,000	+ 153,000
Special Contribution and other Inland Revenue Duties ... ..	3,000	2,000	- 1,000
	2,370,000	2,800,000	+ 430,000
<b>CUSTOMS AND EXCISE</b>			
Customs ... ..	1,000,000	980,000	- 20,000
Excise ... ..	755,000	770,000	+ 15,000
	1,755,000	1,750,000	- 5,000
<b>MOTOR VEHICLE DUTIES ... ..</b>	65,000	65,000	—
<b>TOTAL RECEIPTS FROM TAXES ... ..</b>	4,190,000	4,615,000	+ 425,000
<b>Surplus Receipts from certain Trading Services ... ..</b>	75,000	12,000	- 63,000
Broadcast Receiving Licences ... ..	14,000	15,000	+ 1,000
Receipts from Sundry Loans ... ..	25,000	26,000	+ 1,000
Miscellaneous (including Sale of Surplus War Stores) ... ..	136,000	110,000	- 26,000
<b>Total Ordinary Revenue ... ..</b>	4,440,000	4,778,000	+ 338,000
<b>Self-Balancing Revenue</b>			
Post Office ... ..	190,000	199,600	+ 9,600
Income Tax deducted from Excess Profits Tax, Post-war refunds ... ..	5,000	4,900	- 100
<b>Total Self-Balancing Revenue ...</b>	195,000	204,500	+ 9,500



TABLE VIII.—PROPOSED CHANGES IN TAXATION

## INLAND REVENUE

## INCOME TAX

It is proposed to increase the earned income relief from one-fifth to two-ninths subject to a maximum allowance of tax on £450, and to increase the age relief also from one-fifth to two-ninths.

It is proposed, where the total income does not exceed £250, to give relief from tax on two-ninths of the total income instead of on two-ninths of the earned income only. Where the total income slightly exceeds £250 the tax payable will not exceed the sum of the tax on £250 after allowing the two-ninths relief plus two-fifths of the income in excess of £250.

It is proposed to increase the single allowance from £110 to £120 and the married allowance from £190 to £210.

It is proposed to increase the child allowance from £70 to £85 and to raise the maximum figure for the child's income to the same amount.

It is proposed to introduce an improved reduced rate scale. At present the first £50 of taxable income is charged at 3s. 0d. in the £ and the next £200 at 5s. 6d. in the £. It is proposed to charge the first £100 at 3s. 0d., the next £150 at 5s. 6d. and the next £150 at 7s. 6d.

These changes will operate for the whole of the year but effect will not be given to them for P.A.Y.E. purposes before 8th June.

## SURTAX

It is proposed to increase the limits on the amounts which Lloyd's underwriters may deduct for Surtax purposes in respect of sums paid under approved schemes to Trust Funds to meet future losses.

## EXCESS PROFITS LEVY

It is proposed that as from 1st January, 1952, an excess profits levy shall be imposed on companies and other bodies, but not individuals and partnerships, at the rate of 30 per cent. on the amount by which their current profits exceed their standard profits. The levy will be subject to an overriding maximum of 18 per cent. of total current profits. The other main proposals relating to the levy are as follows:—

(1) The levy will not be deductible in computing profits for income tax purposes or profits tax purposes.

(2) The normal standard will be the average of the profits of the three years, 1947, 1948 and 1949. In substitution for its actual profits, a company may bring into the average 8 per cent. of its paid-up share capital for each of one or two of those years or 10 per cent. for each of the three years. For new businesses, *i.e.*, businesses set up on or after 1st July, 1948, the standard will be 10 per cent. on the paid-up share capital. In the case of a company which commenced its business during the standard period but before 1st July, 1948, there will be an option to take a standard based on its average profits in the standard period or 10 per cent. of its paid-up share capital. The standard will be increased by 10 per cent. of the amount



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*INLAND REVENUE—*continued*EXCESS PROFITS LEVY—*continued*

of profits retained in the business and of new share capital raised. Borrowed money will not rank as capital for excess profits levy purposes, but the interest payable will be allowed as a deduction in computing profits.

The percentages for director-controlled companies will be 10 and 12 instead of 8 and 10. For mines and oil wells there will be additional percentages.

(3) There will be a minimum standard of £2,000 but special provisions will apply when the company belongs to a group of companies or when it is a new or recently incorporated company under common control with another company.

(4) Profits for the purposes of the levy will be computed in the same way as they are computed for profits tax purposes subject to special provisions to ensure a fair comparison of the business in the standard period with the business in chargeable periods. In view of the changes which have been made in the initial allowances, it is proposed that for excess profits levy purposes the company shall have an option to take an allowance of 20 per cent. in respect of plant and machinery and 10 per cent. in respect of industrial buildings for both the standard period and chargeable periods or to have no allowance in any period.

In the case of certain director controlled companies, directors' remuneration will be allowed as an expense within the new limits proposed for profits tax purposes (*see under PROFITS TAX below*).

(5) If a company takes over the business of another company the transferee may elect to take the transferor's standard subject to a deduction of 10 per cent. on the purchase price. If the succession relates to part of a business the standard will be divided between the transferor and the transferee if both companies so elect. A new company which succeeds to a business previously carried on by individuals may have a standard based on the profits of the previous proprietors provided that those individuals or members of their family control the new company.

(6) Within the period of charge, deficiencies of profits for one year will be set against excess profits for another year.

(7) A group of companies will be treated as a single unit. The group provisions will apply only to subsidiary companies which are ordinarily resident in the United Kingdom and a company will be deemed to be a member of a group if not less than 75 per cent. of its ordinary share capital was owned by the principal company or another member of that group on 1st January, 1952.

## PROFITS TAX

It is proposed as from 1st January, 1952, to reduce the rate of profits tax on undistributed profits to 2½ per cent. and on distributed profits to 17½ per cent. Profits tax so charged will not be allowable as a deduction in computing profits for income tax purposes or excess profits levy purposes. There will be special provisions to deal with cases where dividends attributable to the 50 per cent. period are reduced and the deficiency is made up in a later period.

It is proposed as from 1st January, 1952, in the case of certain director-controlled companies to increase the amount allowable for directors' remuneration from £3,500 per annum to £4,000 where there are two full-time directors in whose case the limit is applicable, from £4,500 to £5,500 where there are three such directors and from £4,500 to £7,000 where there are four or more.



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*INLAND REVENUE—*continued*

## INCOME TAX AND PROFITS TAX

It is proposed to give certain additional allowances to mining concerns operating abroad.

It is proposed to abolish the time limit for the carry forward of business losses for set off against subsequent profits.

It is proposed to alter the law to prevent a deduction being obtained where tied houses are let for less than their full value.

## STAMP DUTIES

It is proposed, as from 1st August, 1952, to reduce the rates of Stamp Duty on conveyances of property other than stocks and marketable securities to 1 per cent. where the consideration exceeds £1,500 but does not exceed £3,000 and to 1½ per cent. where the consideration exceeds £3,000 but does not exceed £3,450.

## CUSTOMS AND EXCISE

## CUSTOMS

*Hydrocarbon Oil.*—It is proposed to alter the duty and rebates on imported hydrocarbon oil, so as to raise the effective charge on light oils (motor spirit, &c.), and on heavy oils used as fuel in road vehicles, from 1s. 10½*d.* to 2s. 6*d.* a gallon, from 6 p.m. on 11th March, 1952.

## EXCISE

*Hydrocarbon Oil, &c.*—It is proposed to alter the duty and rebate which apply to hydrocarbon oils, other than those on which Customs duty is chargeable, so as to raise the effective charge on light oils (motor spirit, &c.) and on heavy oils used as fuel in road vehicles, from 1s. 1½*d.* to 1s. 9*d.* a gallon, from 6 p.m. on 11th March, 1952.

It is proposed to increase the Excise duty on petrol substitutes from 1s. 1½*d.* to 1s. 9*d.* a gallon from 6 p.m. on 11th March, 1952. (Petrol substitutes are defined as any liquid intended to take the place of petrol as fuel for internal combustion piston engines, being neither a hydrocarbon oil nor power methylated spirits.)

It is proposed to increase the Excise duty on power methylated spirits (power alcohol) from 1s. 10½*d.* a gallon to 2s. 6*d.* a gallon from 6 p.m. on 11th March, 1952.



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*

CUSTOMS AND EXCISE—*continued*

EXCISE—*continued*

*Entertainments Duty.*—In place of the present full scale of duty, in so far as it applies to the racing or trial of speed of animals, vehicles, motor vessels or aircraft, and of the present reduced scale, in so far as it applies to other sports and games, it is proposed to introduce a new intermediate scale to apply to all racing, games and other sports. The proposed scale, and the present scales, are shown below:—

*Present Scales of Duty*

Full Scale			Reduced Scale		
Payment for Admission excluding Duty		Rate of Duty	Payment for Admission excluding Duty		Rate of Duty
Exceeding	Not Exceeding		Exceeding	Not Exceeding	
<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
—	7	Nil	—	1 0	Nil
7	8	1	—	1 0	Nil
8	8½	1½	1 0	1 5	1
8½	10	2	1 0	1 5	1
10	10½	4½	1 0	1 5	1
10½	1 0	6	1 5	—	1d. for the first 1s. 5d. and 1d. for every 5d. or part of 5d. over 1s. 5d.
1 0	1 1	8	1 5	—	
1 1	1 1½	10½	—	—	
1 1½	1 2¼	10¾	—	—	
1 2¼	1 5	1 0	—	—	
1 5	1 6	1 1	—	—	
1 6	1 9	1 3	—	—	
1 9	1 9½	1 3½	—	—	
1 9½	1 10	1 6	—	—	
1 10	1 10½	1 6½	—	—	
1 10½	2 1	1 9	—	—	
2 1	2 1½	1 9½	—	—	
2 1½	2 3	1 10	—	—	
2 3	2 3½	1 10½	—	—	
2 3½	2 7	2 3	—	—	
2 7	2 7½	2 3½	—	—	
2 7½	3 1	2 9	—	—	
3 1	3 1½	2 9½	—	—	
3 1½	3 6	2 11	—	—	
3 6	3 6½	2 11½	—	—	
3 6½	3 9	3 3	—	—	
3 9	4 0	3 6	—	—	
4 0	4 3	3 8	—	—	
4 3	4 3½	3 8½	—	—	
4 3½	4 6	4 0	—	—	
4 6	4 9	4 3	—	—	
4 9	5 0	4 6	—	—	
5 0	5 7	4 11	—	—	
5 7	6 0	5 4	—	—	
6 0	6 6	5 6	—	—	
6 6	6 8	5 10	—	—	
6 8	—	5s. 10d. for the first 6s. 8d. and 3d. for every 3d. or part of 3d. over 6s. 8d.	—	—	



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*CUSTOMS AND EXCISE—*continued*EXCISE—*continued**Entertainments Duty—continued**Proposed Scale of Duty*

Payment for Admission excluding Duty		Rate of Duty
Exceeding	Not Exceeding	
<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
—	1 0	Nil
1 0	1 1½	1½
1 1½	—	1½ <i>d.</i> for the first 1 <i>s.</i> 1½ <i>d.</i> and ½ <i>d.</i> for every 1 <i>d.</i> or part of 1 <i>d.</i> over 1 <i>s.</i> 1½ <i>d.</i>

The change will operate as from 30th March, 1952, as regards sports at present chargeable under the full scale; and as from 31st August, 1952, as regards sports and games at present chargeable under the reduced scale.

It is also proposed, with effect from 12th March, 1952, to amend Section 8 of the Finance Act, 1946, which makes provision for exemption from duty for entertainments provided by non-profit-making bodies whose aims and objects are partly educational, so as specifically to exclude from the exemption music hall and other variety entertainments.

*Purchase Tax.*—It is proposed to discontinue the existing provisions by which certain Utility goods—wearing apparel (including footwear), cloth, domestic textiles, soft furnishings and bedding—are exempt from tax or chargeable at a reduced rate. Instead of these provisions, it is proposed that articles in these categories (whether Utility or not) whose wholesale value does not exceed the amount specified in the following table, shall not be chargeable with tax, and that where the wholesale value of such articles exceeds the amount specified, tax shall be chargeable (at the existing rates) only on the excess.

It is also proposed that garments trimmed with fur skin (but not otherwise made of fur skin) shall be chargeable at the rate of 33½ per cent. instead of 100 per cent.

These changes apply to goods delivered by registered manufacturers and wholesalers, or imported by unregistered persons, as from 17th March, 1952.

Articles (such as young children's clothing) which are exempt from tax irrespective of the Utility schemes, are not affected.



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*CUSTOMS AND EXCISE—*continued*EXCISE—*continued*

## TABLE

*Purchase Tax—continued*

Note.—In this Table—

the expression "Class A material" means textile material containing more than 15 per cent. by weight of fibre (whether or not subjected to any process of manufacture or recovery) from the coat or fleece of alpaca, camel, goat, hare, lamb, llama, rabbit, sheep, vicuna or yak, or of horsehair;

the expression "Class B material" means material other than Class A material and other than fur skin;

the expression "Class C material" means cloth of which the textile content comprises not less than 80 per cent. by weight of flax;

the expression "fur skin" includes any skin with fur, hair or wool attached;

any reference to things "of" any material refers, unless the context otherwise requires, to things made wholly or mainly of that material, any lining or interlining being disregarded, except that anything fully-lined with fur skin is to be treated as being of fur skin.

*Description of article**Amount not chargeable*  
£ s. d.*Articles of men's or boys' wear of any of the following descriptions:*

1. Overcoats, cloaks and raincoats, being garments exceeding 42" in length:				
(a) of Class A material, fully-lined or lined at least down to the waist (including the sleeves, if any), or of sheepskin ... ..	6	10	0	per article
(b) of Class A material, not so lined ... ..	2	5	0	per article
2. Overcoats, cloaks, raincoats, mackintosh coats, oilskin coats, fishermen's oilskin frocks and overall coats, being garments exceeding 42" in length and of Class B material:				
(a) fully-lined ... ..	4	15	0	per article
(b) of double-texture cloth and not fully-lined ... ..	3	10	0	per article
(c) not of double-texture cloth nor fully-lined ... ..	2	5	0	per article
3. Coats, cloaks and overall coats, being garments not exceeding 42" in length, jackets (not including blouse-type jackets or pyjama jackets), blazers, overall jackets, waterproof capes and fishermen's oilskin skirts:				
(a) of Class A material, fully-lined, or of sheepskin ... ..	4	0	0	per article
(b) of Class A material, not fully-lined ... ..	2	5	0	per article
(c) of Class B material, fully-lined or of double-texture cloth ... ..	2	0	0	per article
(d) of Class B material, but not of double-texture cloth nor fully-lined ... ..	1	5	0	per article
4. Blouse-type jackets, waistcoats, cardigans, jerseys, sweaters, pullovers, slip-overs and bed-jackets ... ..	1	1	0	per article
5. Trousers (not including pyjama trousers), overall trousers, oilskin trousers, plus-fours, breeches, jodhpurs, kilts and bib-and-brace overalls:				
(a) of Class A material ... ..	2	5	0	per article
(b) of Class B material ... ..	1	15	0	per article
6. Shorts and knickers:				
(a) of Class A material ... ..	1	12	0	per article
(b) of Class B material ... ..		10	0	per article
7. Thigh-length leggings:				
(a) of double-texture cloth ... ..	1	3	0	per pair
(b) not of double-texture cloth ... ..		(11	6	per article)
		15	0	per pair
		(7	6	per article)
8. Shirts (with or without collar attached) ... ..	17	6		per article
9. Shirt collars and shirt neckbands ... ..	1	9		per article
10. Dressing-gowns and bath-robos:				
(a) of Class A material ... ..	3	15	0	per article
(b) of Class B material ... ..	2	0	0	per article



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*CUSTOMS AND EXCISE—*continued*EXCISE—*continued**Purchase Tax—continued*

<i>Description of article (men's or boys' wear):</i>		<i>Amount not chargeable</i>		
		£	s.	d.
11.	Aprons (with or without bib):			
	(a) of leather, rubber or asbestos ... ..	1	10	0 per article
	(b) of material other than leather, rubber and asbestos ... ..		12	0 per article
12.	Overall boiler suits, overall gowns and overall smocks, being garments exceeding 42" in length ... ..	2	5	0 per article
13.	Pyjama jackets and pyjama trousers ... ..		10	0 per article
14.	Nightshirts ... ..	1	0	0 per article
15.	Undervests, singlets, pants, trunks and drawers:			
	(a) of Class A material ... ..	14	0	per article
	(b) of Class B material ... ..	4	0	per article
16.	Combinations:			
	(a) of Class A material ... ..	1	5	0 per article
	(b) of Class B material ... ..		7	0 per article
17.	Bathing costumes, bathing trunks and swimming drawers:			
	(a) of Class A material ... ..	10	0	per article
	(b) of Class B material ... ..	2	0	per article
18.	Stockings and socks:			
	(a) of Class A material ... ..	5	6	per pair
		(2	9	per article)
	(b) of Class B material ... ..	2	6	per pair
		(1	3	per article)
19.	Boots and bootees:			
	(a) articles which are either unlined or lined only with cotton fabric or leather, and are not made wholly or partly of fur or imitation fur ... ..	3	0	0 per pair
		(1	10	0 per article)
	(b) articles of any other description ... ..	2	0	0 per pair
		(1	0	0 per article)
20.	Shoes (including sandals, but not including slippers):			
	(a) with uppers of leather ... ..	2	0	0 per pair
		(1	0	0 per article)
	(b) of rubber or with moulded rubber soles and uppers of fabric ... ..	15	0	per pair
		(7	6	per article)
	(c) of any other description ... ..	1	5	0 per pair
		(12	6	per article)
21.	Slippers ... ..	15	0	per pair
		(7	6	per article)
22.	Articles of headgear, of woven cloth, being either articles suitable only for infants' wear or caps, berets, sou'westers or industrial hats, and articles of headgear of knitted cloth or wholly or mainly knitted ... ..	8	0	per article
23.	Gloves:			
	(a) articles which apart from any stitchings, fastenings or trimmings are wholly knitted or made wholly of woven or knitted cloth ... ..	3	0	per pair
		(1	6	per article)
	(b) articles of any other description ... ..	12	0	per pair
		(6	0	per article)
24.	Scarves, knitted or woven:			
	(a) of Class A material ... ..	10	0	per article
	(b) of Class B material ... ..	3	0	per article
25.	Braces ... ..	4	0	per article



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*CUSTOMS AND EXCISE—*continued*EXCISE—*continued**Purchase Tax—continued*

	<i>Amount not chargeable</i>
	<i>£ s. d.</i>
<i>Articles of women's or girls' wear of any of the following descriptions:</i>	
1. Overcoats, coats, cloaks and raincoats, being garments exceeding 42" in length and either of Class A material or of fur skin ... ..	6 10 0 per article
2. Overcoats, coats, cloaks, capes (but not including cycling capes), raincoats and mackintosh coats, being garments exceeding 42" in length and of Class B material:	
(a) fully-lined ... ..	4 0 0 per article
(b) of double-texture cloth and not fully-lined ... ..	3 0 0 per article
(c) not of double-texture cloth nor fully-lined ... ..	2 0 0 per article
3. Jackets (not including blouse-type jackets or pyjama jackets), blazers, coats, cloaks, capes (not including cycling capes) and overalls with sleeves, being garments exceeding 20" in length but not exceeding 42" in length; cycling capes exceeding 20" in length, waistcoats with sleeves, blouses, shirt-blouses, shirts (with or without collar attached), cardigans of woven or knitted cloth and jumpers of woven or knitted cloth:	
(a) of Class A material, fully-lined, or of fur skin ... ..	4 0 0 per article
(b) of Class A material, not fully-lined ... ..	2 0 0 per article
(c) of Class B material, fully-lined or of double-texture cloth ... ..	1 15 0 per article
(d) of Class B material, but not of double-texture cloth nor fully-lined ... ..	16 0 per article
4. Boleros, jackets and capes, being garments not exceeding 20" in length, and fur stoles containing not less than 2 sq. ft. of fur skin measured on the leather ... ..	1 0 0 per article
5. Blouse-type jackets, sleeveless waistcoats, knitted jumpers, knitted cardigans, jerseys, sweaters and bed-jackets ... ..	1 0 0 per article
6. Skirts, kilts, divided skirts, shorts, slacks, breeches, jodhpurs and bib-and-brace overalls:	
(a) of Class A material ... ..	2 0 0 per article
(b) of Class B material ... ..	1 5 0 per article
7. Dresses, pinafore-dresses, gym tunics, housecoats, dressing-gowns and bath-robos:	
(a) of Class A material ... ..	3 15 0 per article
(b) of Class B material ... ..	2 0 0 per article
8. Overalls exceeding 42" in length, boiler suits and overall gowns ... ..	2 0 0 per article
9. Aprons (with or without bib) and pinarettes ... ..	5 0 per article
10. Shirt collars and shirt neckbands ... ..	1 9 per article
11. Pyjama jackets and pyjama trousers ... ..	10 0 per article
12. Nightdresses ... ..	15 0 per article
13. Slips, petticoats and cami-knickers ... ..	8 6 per article
14. Undervests, spencers, camisoles and bodices:	
(a) of Class A material ... ..	9 0 per article
(b) of Class B material ... ..	3 0 per article
15. Knickers, pantees and briefs:	
(a) of Class A material ... ..	6 0 per article
(b) of Class B material ... ..	4 0 per article
16. Combinations:	
(a) of Class A material ... ..	1 0 0 per article
(b) of Class B material ... ..	7 0 per article
17. Corsets (not including roll-on elastic belts) and corselettes ... ..	1 0 0 per article



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*CUSTOMS AND EXCISE—*continued*EXCISE—*continued**Purchase Tax—continued*

<i>Description of article (women's or girls' wear):</i>	<i>Amount not chargeable</i>
	<i>£ s. d.</i>
18. Brassieres, suspender belts and roll-on elastic belts ... ..	5 6 per article
19. Bathing costumes (including two-piece and three-piece bathing costumes) ... ..	11 6 per costume
20. Stockings and three-quarter hose:	
(a) of Class A material ... ..	5 6 per pair (2 9 per article)
(b) of Class B material ... ..	3 6 per pair (1 9 per article)
21. Ankle socks:	
(a) of Class A material ... ..	2 0 per pair (1 0 per article)
(b) of Class B material ... ..	1 3 per pair (7½ per article)
22. Boots and bootees:	
(a) articles which are either unlined or lined only with cotton fabric or leather, and are not made wholly or partly of fur or imitation fur ... ..	3 0 0 per pair (1 10 0 per article)
(b) articles of any other description ... ..	1 17 0 per pair (18 6 per article)
23. Shoes (including sandals and slippers):	
(a) with uppers of leather ... ..	1 17 0 per pair (18 6 per article)
(b) of rubber or with moulded rubber soles and uppers of fabric ...	15 0 per pair (7 6 per article)
(c) of any other description ... ..	1 8 0 per pair (14 0 per article)
24. Articles of headgear, of woven cloth, being either articles suitable only for infants' wear or articles forming part of a matching set with a coat not exceeding 42" in length or caps, berets, hoods, sou'westers or industrial hats, and articles of headgear of knitted cloth or wholly or mainly knitted ... ..	8 0 per article
25. Gloves:	
(a) articles which apart from any stitchings, fastenings or trimmings are wholly knitted or made wholly of woven or knitted cloth ...	3 0 per pair (1 6 per article)
(b) articles of any other description ... ..	12 0 per pair (6 0 per article)
26. Scarves and shawls, being knitted or woven articles:	
(a) of Class A material ... ..	10 0 per article
(b) of Class B material ... ..	3 0 per article
<i>Handkerchiefs of the following descriptions:</i>	
1. Handkerchiefs of Class C material:	
(a) exceeding 256 square inches in area ... ..	1 6 per article
(b) not exceeding 256 square inches in area ... ..	9 per article
2. Handkerchiefs of material other than Class C material:	
(a) exceeding 256 square inches in area ... ..	1 0 per article
(b) not exceeding 256 square inches in area ... ..	6 per article
<i>Cloth, soft furnishings, bedding, &amp;c.:</i>	
1. Cloth exceeding 3" in width, in the piece or in cut lengths, including cloth which has been dyed, printed, coated or otherwise treated:	
(a) Class A material ... ..	14 6 per sq. yd.
(b) Class B material ... ..	4 0 per sq. yd.
2. Plastic sheeting, in the piece or in cut lengths ... ..	4 0 per sq. yd.



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*CUSTOMS AND EXCISE—*continued*EXCISE—*continued*Purchase Tax—*continued*

Description of article	Amount not chargeable		
	£	s.	d.
3. Blankets, travelling rugs, pram rugs, bed-spreads, counterpanes (not including filled quilts), curtains and curtain panels:			
(a) of Class A material ... ..	14	6	per sq. yd.
(b) of Class B material ... ..	4	0	per sq. yd.
4. Bed sheets, table cloths and table covers:			
(a) of Class A material ... ..	14	6	per sq. yd.
(b) of Class C material ... ..	6	0	per sq. yd.
(c) of Class B material, other than Class C material ... ..	4	0	per sq. yd.
5. Pillows ... ..	10	0	per article
6. Bolsters:			
(a) not less than 45" in length ... ..	1	0	per article
(b) less than 45" in length ... ..	15	0	per article
7. Overlay mattresses, soft filled:			
(a) not less than 45" in width ... ..	7	10	per article
(b) less than 45" in width ... ..	5	0	per article
8. Upholstered overlay mattresses with spring or cellular rubber interior (not including box-spring mattresses or spring-bases):			
(a) not less than 45" in width ... ..	10	10	per article
(b) less than 45" in width ... ..	7	10	per article
9. Filled quilts:			
(a) not less than 53" in width ... ..	2	10	per article
(b) less than 53" in width ... ..	2	0	per article
10. Pillow cases:			
(a) of Class C material ... ..	6	0	per article
(b) of other material ... ..	4	0	per article
11. Bolster cases of Class C material:			
(a) not less than 53" in length ... ..	16	6	per article
(b) less than 53" in length ... ..	10	6	per article
12. Bolster cases of material other than Class C material:			
(a) not less than 53" in length ... ..	11	0	per article
(b) less than 53" in length ... ..	7	0	per article
13. Pillow ticks ... ..	3	6	per article
14. Mattress ticks:			
(a) not less than 45" in width ... ..	1	10	per article
(b) less than 45" in width ... ..	1	0	per article
15. Table napkins, tray cloths and table mats, being articles not exceeding $\frac{1}{2}$ square yard in area:			
(a) of Class C material ... ..	3	0	per article
(b) of other material ... ..	2	0	per article
16. Towels and tea towels, being articles of Class C material, and terry towels of other material:			
(a) exceeding 1 square yard in area ... ..	7	6	per article
(b) exceeding $\frac{1}{2}$ square yard but not exceeding 1 square yard in area ... ..	5	3	per article
(c) not exceeding $\frac{1}{2}$ square yard in area ... ..	3	0	per article
17. Towels (not including terry towels) and tea towels, being articles of material other than Class C material:			
(a) exceeding 1 square yard in area ... ..	5	0	per article
(b) exceeding $\frac{1}{2}$ square yard but not exceeding 1 square yard in area ... ..	3	6	per article
(c) not exceeding $\frac{1}{2}$ square yard in area ... ..	2	0	per article



TABLE VIII.—PROPOSED CHANGES IN TAXATION—*continued*CUSTOMS AND EXCISE—*continued*EXCISE—*continued*

*Pool Betting Duty.*—It is proposed to extend the scope of the duty to include any bet made otherwise than at fixed odds. (The duty at present applies to bets made on terms that the winnings are determined by the amount of the "pool" of stake money or by the division of some other amount among the winners, or where the winners or their winnings are to any extent at the discretion of the promoter or some other person.) This change will apply to bets made in respect of events taking place on or after 22nd March, 1952.

A provision will also be included in the Finance Bill to cover cases where winnings are or include something other than money, and for treating as stake money any sum which is payable as a condition of making the bet.

## MOTOR VEHICLE DUTIES

*Vehicles (Excise)—Rate of Duty*

It is proposed to increase the rate of the annual duty on vehicles (other than electrically-propelled vehicles) chargeable under Section 6 of the Vehicles (Excise) Act, 1949, to £12 10s. 0d. as from 1st January, 1953, and to apply this rate irrespective of the date of the first registration of the vehicle.



TABLE IX.—CHANGES IN POST OFFICE CHARGES

## A.—POSTAGE, &amp;c.

(1) *Inland Post*

Description of Postal Packet	Description of Charge	Existing Charges	Proposed Charges	Date of Change
<i>Letters</i> ...	Ordinary postage	2 oz. or less ... 2½ <i>d.</i> For every additional 2 oz. or part thereof ½ <i>d.</i>	2 oz. or less ... 2½ <i>d.</i> For the next 2 oz. or part thereof ... ½ <i>d.</i> For every additional 2 oz. or part thereof 1 <i>d.</i>	1st May, 1952
<i>Registered Postal Packets</i>	Registration fee (in addition to ordinary postage)	4 <i>d.</i> then by 1 <i>d.</i> steps to a maximum of ... 2 <i>s.</i>	6 <i>d.</i> then by 1 <i>d.</i> steps to a maximum of 2 <i>s.</i> 2 <i>d.</i>	1st May, 1952

(2) *Commonwealth and Foreign Post*

Description of Postal Packet	Description of Charge	Existing Charges	Proposed Charges	Date of Change
<i>Civilian Air Mail packets (other than "Air Letters"):</i> <i>Letters</i> ...	Air Mail postage	(i) 6 <i>d.</i> per ½ oz. or part thereof (ii) 1 <i>s.</i> per ½ oz. or part thereof (iii) 1 <i>s.</i> 3 <i>d.</i> per ½ oz. or part thereof	(i) 9 <i>d.</i> per ½ oz. or part thereof (ii) 1 <i>s.</i> 3 <i>d.</i> per ½ oz. or part thereof (iii) 1 <i>s.</i> 6 <i>d.</i> per ½ oz. or part thereof	1st May, 1952
<i>Postcards</i> ...	" "	(i) 3 <i>d.</i> (ii) 6 <i>d.</i> (iii) 7 <i>d.</i>	(i) 5 <i>d.</i> (ii) 8 <i>d.</i> (iii) 9 <i>d.</i>	1st May, 1952
<i>Printed Papers Commercial Papers Samples ... Small Packets Literature for the Blind</i>	" "	(i) 3 <i>d.</i> per ½ oz. or part thereof (ii) 4 <i>d.</i> per ½ oz. or part thereof (iii) 5 <i>d.</i> per ½ oz. or part thereof	(i) 5 <i>d.</i> per ½ oz. or part thereof (ii) 6 <i>d.</i> per ½ oz. or part thereof (iii) 7 <i>d.</i> per ½ oz. or part thereof	1st May, 1952
<i>Registered Postal Packets</i>	Registration fee (in addition to ordinary postage)	4 <i>d.</i>	6 <i>d.</i>	1st May, 1952

(3) *Postal Orders*

Description of Order	Existing Charges	Proposed Charges	Date of Change
6 <i>d.</i> and 1 <i>s.</i> ...	1 <i>d.</i>	1½ <i>d.</i>	1st July, 1952, subject to legislation.
1 <i>s.</i> 6 <i>d.</i> to 5 <i>s.</i> ...	1½ <i>d.</i>	2 <i>d.</i>	
6 <i>s.</i> to 21 <i>s.</i> ...	2 <i>d.</i>	3 <i>d.</i>	
40 <i>s.</i> ...	4 <i>d.</i>	6 <i>d.</i>	



TABLE IX.—CHANGES IN POST OFFICE CHARGES—*continued*

## B.—TELEPHONE SERVICES

—	Existing Charges	Proposed Charges	Date of Change
<i>Exchange Subscribers' Rentals</i>	Various plus 15% Rebate for shared service 11s. 6d. per annum	Various plus approximately 50% Rebate for shared service £1 10s. 0d. per annum	1st July, 1952
<i>Exchange Subscribers' Local Calls</i>	Free call allowance 100 per half-year	Free call allowance reduced to 50 per half-year	1st July, 1952
<i>Connection and Removal Charges</i>	Various plus 15%	Various plus 100%	1st July, 1952
<i>Transfer Charge ...</i>	5s. 0d. plus 15%	7s. 6d.	1st July, 1952

## C.—PRIVATE TELEGRAPH AND TELEPHONE SERVICES

—	Existing Charges	Proposed Charges	Date of Change
<i>Private Circuits, Apparatus, &amp;c. Rentals</i>	Various plus 25%	Various plus 50%	1st July, 1952



TABLE X.—ESTIMATED EFFECT OF CHANGES IN TAXATION  
AND POSTAL, &C. CHARGES

	Estimate for 1952-53	Estimate for a full year
	£	£
<b>INLAND REVENUE</b>		
<i>Income Tax—</i>		
Increase in the earned income relief to 2/9ths, subject to a maximum allowance of tax on £450 ... ..	— 42,000,000	— 53,000,000
Extension of 2/9ths relief to total income not exceeding £250 ... ..	— 250,000	— 1,000,000
Increase in the single allowance to £120, in the married allowance to £210 and in the child allowance to £85 ...	— 67,000,000	— 84,000,000
Alteration of the reduced rates of tax to 3s. in the £ on the first £100 of taxable income, 5s. 6d. on the next £150 and 7s. 6d. on the next £150 ... ..	— 71,000,000	— 91,000,000
<i>Surtax—</i>		
Increase in the limits on the amounts which qualify for relief from Surtax when paid into certain Trust Funds by Lloyd's underwriters ... ..	Nil	— 1,000,000
<i>Excess Profits Levy and Profits Tax—</i>		
Imposition of the Excess Profits Levy at 30 per cent. net	+ 5,000,000	+ 200,000,000
Reduction in the rates of Profits Tax to 2½ per cent. net on undistributed profits and to 17½ per cent. net on distributed profits, allowing for consequential effect on Income Tax. Increase in directors' remuneration allowable for director controlled companies ...	— 4,000,000*	— 100,000,000
<i>Income Tax and Profits Tax—</i>		
Additional allowances to mining concerns operating abroad ... ..	Nil	†
Abolition of time limit for carry forward of business losses ... ..	— 225,000	— 250,000
Withdrawal of special deduction in respect of tied houses let for less than their full value ... ..	+ 700,000	+ 750,000
<i>Stamp Duty—</i>		
Reductions in certain rates of stamp duties on conveyances of property other than stocks and marketable securities ... ..	— 2,500,000	— 3,500,000
<b>TOTAL INLAND REVENUE</b> ... ..	<b>— 181,275,000</b>	<b>— 133,000,000</b>

\* Viz.—Profits Tax — £8,000,000  
Income Tax + £4,000,000

† The cost in future years will depend on factors which it is not possible to forecast.



TABLE X.—ESTIMATED EFFECT OF CHANGES IN TAXATION  
AND POSTAL, &C., CHARGES—*continued*

	Estimate for 1952-53	Estimate for a full year
	£	£
<b>CUSTOMS AND EXCISE</b>		
<i>Customs—</i>		
Hydrocarbon Oils ... ..	+ 63,500,000	+ 63,500,000
<b>TOTAL CUSTOMS</b> ... ..	<b>+ 63,500,000</b>	<b>+ 63,500,000</b>
<i>Excise—</i>		
Hydrocarbon Oils, Petrol Substitutes and Power Methylated Spirits ... ..	+ 2,500,000	+ 2,500,000
Entertainments Duty ... ..	— 500,000	— 250,000
Purchase Tax ... ..	*	*
Betting Duty ... ..	Negligible	Negligible
<b>TOTAL EXCISE</b> ... ..	<b>+ 2,000,000</b>	<b>+ 2,250,000</b>
<b>TOTAL CUSTOMS AND EXCISE</b> ... ..	<b>+ 65,500,000</b>	<b>+ 65,750,000</b>
<b>MOTOR VEHICLE DUTIES</b> ... ..	<b>— 850,000</b>	<b>— 1,300,000</b>
<i>POST OFFICE—</i>		
Postal Services ... ..	+ 3,630,000	+ 4,180,000
Telephone Services ... ..	+ 5,775,000	+ 9,415,000
Telegraph Services ... ..	+ 230,000	+ 200,000
<b>TOTAL POST OFFICE</b> ... ..	<b>+ 9,635,000</b>	<b>+ 13,795,000</b>
<b>TOTAL</b> ... ..	<b>— 106,990,000</b>	<b>— 54,755,000</b>

\* It is estimated that the replacement of the Utility exemptions by the system of deductions from wholesale value will not substantially affect the total yield of Purchase Tax.



TABLE XI.—INCOME TAX

Amount of tax and effective rate of tax per pound of income for specimen incomes.

## (1) Single Persons

The Table shows the tax payable by single persons after deduction of the personal allowance and, in the case of earned income, the earned income relief. The taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income	Income all Earned Income				Income all Investment Income*			
	Charge for 1951-52		Proposed Charge 1952-53		Charge for 1951-52		Proposed Charge 1952-53	
	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
135	—	—	—	—	—	—	—	—
140	— 6 0	— 0½	—	—	1 10 0	— 2½	—	—
150	1 10 0	— 2½	—	—	4 10 0	— 7	—	—
175	4 10 0	— 6	2 8 4	— 3½	11 12 6	1 4	2 8 4	— 3½
200	7 10 0	— 9	5 6 8	— 6½	18 10 0	1 10	5 6 8	— 6½
225	13 0 0	1 2	8 5 0	— 9	25 7 6	2 3	8 5 0	— 9
250	18 10 0	1 6	11 3 4	— 10½	32 5 0	2 7	11 3 4	— 10½
300	29 10 0	1 11½	18 13 4	1 3	46 0 0	3 1	33 3 4	2 2½
350	40 10 0	2 4	29 7 2	1 8	59 15 0	3 5	50 15 0	2 11
400	51 10 0	2 7	40 1 1	2 0	81 10 0	4 1	67 10 0	3 4½
500	81 10 0	3 3	63 6 8	2 6½	129 0 0	5 2	105 0 0	4 2½
600	119 10 0	3 11½	92 10 0	3 1	176 10 0	5 10½	150 10 0	5 0
700	157 10 0	4 6	124 2 2	3 6½	224 0 0	6 5	198 0 0	5 8
800	195 10 0	4 10½	161 1 1	4 0½	271 10 0	6 9½	245 10 0	6 1½
900	233 10 0	5 2½	198 0 0	4 5	319 0 0	7 1	293 0 0	6 6
1,000	271 10 0	5 5	234 18 10	4 8½	366 10 0	7 4	340 10 0	6 9½
1,250	366 10 0	5 10½	327 6 1	5 3	485 5 0	7 9	459 5 0	7 4
1,500	461 10 0	6 2	419 13 4	5 7	604 0 0	8 0½	578 0 0	7 8½
2,000	651 10 0	6 6	604 7 9	6 0½	841 10 0	8 5	815 10 0	8 2
2,500	939 0 0	7 6	889 5 0	7 1½	1,129 0 0	9 0½	1,103 0 0	8 10
3,000	1,239 0 0	8 3	1,189 5 0	7 11	1,429 0 0	9 6½	1,403 0 0	9 4
4,000	1,889 0 0	9 5½	1,839 5 0	9 2½	2,079 0 0	10 4½	2,053 0 0	10 3
5,000	2,589 0 0	10 4½	2,539 5 0	10 2	2,779 0 0	11 1½	2,753 0 0	11 0
6,000	3,339 0 0	11 1½	3,289 5 0	10 11½	3,529 0 0	11 9	3,503 0 0	11 8
7,000	4,139 0 0	11 10	4,089 5 0	11 8	4,329 0 0	12 4½	4,303 0 0	12 3½
8,000	4,939 0 0	12 4	4,889 5 0	12 2½	5,129 0 0	12 10	5,103 0 0	12 9
9,000	5,789 0 0	12 10½	5,739 5 0	12 9	5,979 0 0	13 3½	5,953 0 0	13 2½
10,000	6,639 0 0	13 3½	6,589 5 0	13 2	6,829 0 0	13 8	6,803 0 0	13 7½
12,000	8,439 0 0	14 1	8,389 5 0	14 0	8,629 0 0	14 4½	8,603 0 0	14 4
15,000	11,289 0 0	15 1	11,239 5 0	15 0	11,479 0 0	15 3½	11,453 0 0	15 3
20,000	16,164 0 0	16 2	16,114 5 0	16 1½	16,354 0 0	16 4	16,328 0 0	16 4
25,000	21,039 0 0	16 10	20,989 5 0	16 9½	21,229 0 0	17 0	21,203 0 0	16 11½
30,000	25,914 0 0	17 3½	25,864 5 0	17 3	26,104 0 0	17 5	26,078 0 0	17 4½
40,000	35,664 0 0	17 10	35,614 5 0	17 9½	35,854 0 0	17 11	35,828 0 0	17 11
50,000	45,414 0 0	18 2	45,364 5 0	18 1½	45,604 0 0	18 3	45,578 0 0	18 3
100,000	94,164 0 0	18 10	94,114 5 0	18 10	94,354 0 0	18 10½	94,328 0 0	18 10½

\* Age Relief.—Where the taxpayer is over 65 and his total income does not exceed £500, age relief is given: this reduces the tax payable to that chargeable on the earned income scale. Where the total income exceeds £500, marginal relief is given so that the full tax on the investment income scale is not payable until the marginal relief runs out.



TABLE XI.—INCOME TAX—*continued*

## (2) Married Couples without Children

The Table shows the tax payable by married couples without children after deduction of the married allowance and, in the case of earned income, the earned income relief. The taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income	Income all Earned Income				Income all Investment Income*			
	Charge for 1951-52		Proposed Charge 1952-53		Charge for 1951-52		Proposed Charge 1952-53	
	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
190	—	—	—	—	—	—	—	—
200	—	—	—	—	1 10 0	— 2	—	—
225	—	—	—	—	5 5 0	— 5½	—	—
250	1 10 0	— 1½	—	—	10 5 0	— 10	—	—
300	7 10 0	— 6	3 10 0	— 3	24 0 0	1 7	13 10 0	— 11
350	18 10 0	1 0½	9 6 8	— 6½	37 15 0	2 2	26 0 0	1 6
400	29 10 0	1 5½	15 6 1	— 9	51 10 0	2 7	39 15 0	2 0
500	51 10 0	2 0½	36 13 10	1 5½	91 0 0	3 7½	71 5 0	2 10
600	81 10 0	2 8½	58 15 0	1 11½	138 10 0	4 7½	108 15 0	3 7½
700	119 10 0	3 5	87 18 4	2 6	186 0 0	5 4	155 5 0	4 5
800	157 10 0	3 11½	118 6 1	2 11½	233 10 0	5 10	202 15 0	5 1
900	195 10 0	4 4	155 5 0	3 5½	281 0 0	6 3	250 5 0	5 6½
1,000	233 10 0	4 8	192 3 10	3 10	328 10 0	6 7	297 15 0	5 11½
1,250	328 10 0	5 3	284 11 1	4 6½	447 5 0	7 2	416 10 0	6 8
1,500	423 10 0	5 8	376 18 4	5 0½	566 0 0	7 6½	535 5 0	7 1½
2,000	613 10 0	6 1½	561 12 9	5 7½	803 10 0	8 0½	772 15 0	7 8½
2,500	901 0 0	7 2½	846 10 0	6 9½	1,091 0 0	8 8½	1,060 5 0	8 6
3,000	1,201 0 0	8 0	1,146 10 0	7 7½	1,391 0 0	9 3½	1,360 5 0	9 1
4,000	1,851 0 0	9 3	1,796 10 0	9 0	2,041 0 0	10 2½	2,010 5 0	10 0½
5,000	2,551 0 0	10 2½	2,496 10 0	10 0	2,741 0 0	10 11½	2,710 5 0	10 10
6,000	3,301 0 0	11 0	3,246 10 0	10 10	3,491 0 0	11 7½	3,460 5 0	11 6½
7,000	4,101 0 0	11 8½	4,046 10 0	11 6½	4,291 0 0	12 3	4,260 5 0	12 2
8,000	4,901 0 0	12 3	4,846 10 0	12 1½	5,091 0 0	12 8½	5,060 5 0	12 8
9,000	5,751 0 0	12 9½	5,696 10 0	12 8	5,941 0 0	13 2½	5,910 5 0	13 1½
10,000	6,601 0 0	13 2½	6,546 10 0	13 1	6,791 0 0	13 7	6,760 5 0	13 6
12,000	8,401 0 0	14 0	8,346 10 0	13 11	8,591 0 0	14 4	8,560 5 0	14 3
15,000	11,251 0 0	15 0	11,196 10 0	14 11	11,441 0 0	15 3	11,410 5 0	15 2½
20,000	16,126 0 0	16 1½	16,071 10 0	16 1	16,316 0 0	16 4	16,285 5 0	16 3½
25,000	21,001 0 0	16 9½	20,946 10 0	16 9	21,191 0 0	16 11½	21,160 5 0	16 11
30,000	25,876 0 0	17 3	25,821 10 0	17 2½	26,066 0 0	17 4½	26,035 5 0	17 4½
40,000	35,626 0 0	17 10	35,571 10 0	17 9½	35,816 0 0	17 11	35,785 5 0	17 10½
50,000	45,376 0 0	18 2	45,321 10 0	18 1½	45,566 0 0	18 2½	45,535 5 0	18 2½
100,000	94,126 0 0	18 10	94,071 10 0	18 10	94,316 0 0	18 10½	94,285 5 0	18 10½

\* Age Relief.—Where the taxpayer (or his wife) is over 65 and his total income does not exceed £500, age relief is given: this reduces the tax payable to that chargeable on the earned income scale. Where the total income exceeds £500, marginal relief is given so that the full tax on the investment income scale is not payable until the marginal relief runs out.



TABLE XI.—INCOME TAX—*continued*

## (3) Married Couples with one Child

The Table shows the tax payable by married couples with one child after deduction of the married allowance and allowance for one child and, in the case of earned income, the earned income relief. The taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income	Income all Earned Income				Income all Investment Income*			
	Charge for 1951-52		Proposed Charge 1952-53		Charge for 1951-52		Proposed Charge 1952-53	
	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
260	—	—	—	—	—	—	—	—
275	—	—	—	—	2 5 0	— 2	—	—
300	—	—	—	—	6 0 0	— 4½	— 15 0	— 0½
350	3 0 0	— 2	—	—	18 10 0	1 0½	8 5 0	— 5½
400	10 5 0	— 6	2 8 4	— 1½	32 5 0	1 7½	16 7 6	— 10
500	32 5 0	1 3½	14 1 8	— 7	59 15 0	2 4½	43 17 6	1 9
600	54 5 0	1 9½	34 14 2	1 2	105 5 0	3 6	76 17 6	2 7
700	86 5 0	2 5½	56 1 11	1 7	152 15 0	4 4½	114 17 6	3 3½
800	124 5 0	3 1½	85 4 2	2 1½	200 5 0	5 0	162 7 6	4 0½
900	162 5 0	3 7½	114 17 6	2 6½	247 15 0	5 6	209 17 6	4 8
1,000	200 5 0	4 0	151 16 4	3 0½	295 5 0	5 11	257 7 6	5 2
1,250	295 5 0	4 8½	244 3 7	3 11	414 0 0	6 7½	376 2 6	6 0
1,500	390 5 0	5 2½	336 10 10	4 6	532 15 0	7 1	494 17 6	6 7
2,000	580 5 0	5 9½	521 5 3	5 2½	770 5 0	7 8½	732 7 6	7 4
2,500	867 15 0	6 11½	806 2 6	6 5½	1,057 15 0	8 5½	1,019 17 6	8 2
3,000	1,167 15 0	7 9½	1,106 2 6	7 4½	1,357 15 0	9 0½	1,319 17 6	8 9½
4,000	1,817 15 0	9 1	1,756 2 6	8 9½	2,007 15 0	10 0½	1,969 17 6	9 10
5,000	2,517 15 0	10 1	2,456 2 6	9 10	2,707 15 0	10 10	2,669 17 6	10 8
6,000	3,267 15 0	10 10½	3,206 2 6	10 8	3,457 15 0	11 6½	3,419 17 6	11 5
7,000	4,067 15 0	11 7½	4,006 2 6	11 5½	4,257 15 0	12 2	4,219 17 6	12 0½
8,000	4,867 15 0	12 2	4,806 2 6	12 0	5,057 15 0	12 7½	5,019 17 6	12 6½
9,000	5,717 15 0	12 8½	5,656 2 6	12 7	5,907 15 0	13 1½	5,869 17 6	13 0½
10,000	6,567 15 0	13 1½	6,506 2 6	13 0	6,757 15 0	13 6	6,719 17 6	13 5½
12,000	8,367 15 0	13 11½	8,306 2 6	13 10	8,557 15 0	14 3	8,519 17 6	14 2½
15,000	11,217 15 0	14 11½	11,156 2 6	14 10½	11,407 15 0	15 2½	11,369 17 6	15 2
20,000	16,092 15 0	16 1	16,031 2 6	16 0½	16,282 15 0	16 3½	16,244 17 6	16 3
25,000	20,967 15 0	16 9½	20,906 2 6	16 8½	21,157 15 0	16 11	21,119 17 6	16 11
30,000	25,842 15 0	17 2½	25,781 2 6	17 2	26,032 15 0	17 4½	25,994 17 6	17 4
40,000	35,592 15 0	17 9½	35,531 2 6	17 9	35,782 15 0	17 10½	35,744 17 6	17 10½
50,000	45,342 15 0	18 1½	45,281 2 6	18 1½	45,532 15 0	18 2½	45,494 17 6	18 2½
100,000	94,092 15 0	18 10	94,031 2 6	18 9½	94,282 15 0	18 10½	94,244 17 6	18 10

\* Age Relief.—Where the taxpayer (or his wife) is over 65 and his total income does not exceed £500, age relief is given: this reduces the tax payable to that chargeable on the earned income scale. Where the total income exceeds £500, marginal relief is given so that the full tax on the investment income scale is not payable until the marginal relief runs out.



TABLE XI.—INCOME TAX—*continued*

## (4) Married Couples with two Children

The Table shows the tax payable by married couples with two children after deduction of the married allowance and allowance for two children and, in the case of earned income, the earned income relief. The taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income	Income all Earned Income				Income all Investment Income*			
	Charge for 1951-52		Proposed Charge 1952-53		Charge for 1951-52		Proposed Charge 1952-53	
	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
330	—	—	—	—	—	—	—	—
350	—	—	—	—	—	—	—	—
400	—	—	—	—	3 0 0	— 2	—	—
500	13 0 0	— 6½	1 6 8	— 0½	13 0 0	— 8	3 0 0	— 2
600	35 0 0	1 2	13 0 0	— 5	40 10 0	1 7½	20 10 0	— 10
700	57 0 0	1 7½	32 14 5	— 11	72 0 0	2 5	48 0 0	1 7
800	91 0 0	2 3½	54 2 2	1 4	119 10 0	3 5	82 10 0	2 4½
900	129 0 0	2 10½	82 10 0	1 10	167 0 0	4 2	122 0 0	3 0½
1,000	167 0 0	3 4	111 13 4	2 3	214 10 0	4 9	169 10 0	3 9
1,250	262 0 0	4 2½	203 16 1	3 3	262 0 0	5 3	217 0 0	4 4
1,500	357 0 0	4 9	296 3 4	3 11½	380 15 0	6 1	335 15 0	5 4½
2,000	547 0 0	5 5½	480 17 9	4 9½	499 10 0	6 8	454 10 0	6 0½
2,500	834 10 0	6 8	765 15 0	6 1½	737 0 0	7 4½	692 0 0	6 11
3,000	1,134 10 0	7 7	1,065 15 0	7 1	1,024 10 0	8 2½	979 10 0	7 10
4,000	1,784 10 0	8 11	1,715 15 0	8 7	1,324 10 0	8 10	1,279 10 0	8 6½
5,000	2,484 10 0	9 11½	2,415 15 0	9 8	1,974 10 0	9 10½	1,929 10 0	9 8
6,000	3,234 10 0	10 9½	3,165 15 0	10 6½	2,674 10 0	10 8½	2,629 10 0	10 6
7,000	4,034 10 0	11 6½	3,965 15 0	11 4	3,424 10 0	11 5	3,379 10 0	11 3
8,000	4,834 10 0	12 1	4,765 15 0	11 11	4,224 10 0	12 1	4,179 10 0	11 11½
9,000	5,684 10 0	12 7½	5,615 15 0	12 5½	5,024 10 0	12 6½	4,979 10 0	12 5½
10,000	6,534 10 0	13 1	6,465 15 0	12 11	5,874 10 0	13 0½	5,829 10 0	12 11½
12,000	8,334 10 0	13 10½	8,265 15 0	13 9½	6,724 10 0	13 5½	6,679 10 0	13 4½
15,000	11,184 10 0	14 11	11,115 15 0	14 10	8,524 10 0	14 2½	8,479 10 0	14 1½
20,000	16,059 10 0	16 0½	15,990 15 0	16 0	11,374 10 0	15 2	11,329 10 0	15 1½
25,000	20,934 10 0	16 9	20,865 15 0	16 8½	16,249 10 0	16 3	16,204 10 0	16 2½
30,000	25,809 10 0	17 2½	25,740 15 0	17 2	21,124 10 0	16 11	21,079 10 0	16 10½
40,000	35,559 10 0	17 9½	35,490 15 0	17 9	25,999 10 0	17 4	25,954 10 0	17 3½
50,000	45,309 10 0	18 1½	45,240 15 0	18 1	35,749 10 0	17 10½	35,704 10 0	17 10
100,000	94,059 10 0	18 9½	93,990 15 0	18 9½	45,499 10 0	18 2½	45,454 10 0	18 2
					94,249 10 0	18 10	94,204 10 0	18 10

\* Age Relief.—Where the taxpayer (or his wife) is over 65 and his total income does not exceed £500, age relief is given: this reduces the tax payable to that chargeable on the earned income scale. Where the total income exceeds £500, marginal relief is given so that the full tax on the investment income scale is not payable until the marginal relief runs out.



TABLE XI.—INCOME TAX—continued

## (5) Married Couples with three Children

The Table shows the tax payable by married couples with three children after deduction of the married allowance and allowance for three children and, in the case of earned income, the earned income relief. The taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income	Income all Earned Income				Income all Investment Income*			
	Charge for 1951-52		Proposed Charge 1952-53		Charge for 1951-52		Proposed Charge 1952-53	
	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate	Income Tax (and Sur-tax if any)	Effective Rate
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
400	—	—	—	—	—	—	—	—
500	—	—	—	—	21 5 0	— 10	5 5 0	— 2½
600	15 15 0	— 6½	— 5 0	—	48 15 0	1 7½	24 12 6	— 10
700	37 15 0	1 1	11 18 4	— 4	86 5 0	2 5½	52 2 6	1 6
800	59 15 0	1 6	30 14 8	— 9	133 15 0	3 4	88 2 6	2 2½
900	95 15 0	2 1½	52 2 6	1 2	181 5 0	4 0½	129 2 6	2 10½
1,000	133 15 0	2 8	79 15 10	1 7	228 15 0	4 7	176 12 6	3 6½
1,250	228 15 0	3 8	163 8 7	2 7½	347 10 0	5 6½	295 7 6	4 8½
1,500	323 15 0	4 4	255 15 10	3 5	466 5 0	6 2½	414 2 6	5 6½
2,000	513 15 0	5 1½	440 10 3	4 5	703 15 0	7 0½	651 12 6	6 6
2,500	801 5 0	6 5	725 7 6	5 9½	991 5 0	7 11	939 2 6	7 6
3,000	1,101 5 0	7 4	1,025 7 6	6 10	1,291 5 0	8 7½	1,239 2 6	8 3
4,000	1,751 5 0	8 9	1,675 7 6	8 4½	1,941 5 0	9 8½	1,889 2 6	9 5½
5,000	2,451 5 0	9 9½	2,375 7 6	9 6	2,641 5 0	10 7	2,589 2 6	10 4½
6,000	3,201 5 0	10 8	3,125 7 6	10 5	3,391 5 0	11 3½	3,339 2 6	11 1½
7,000	4,001 5 0	11 5	3,925 7 6	11 2½	4,191 5 0	11 11½	4,139 2 6	11 10
8,000	4,801 5 0	12 0	4,725 7 6	11 10	4,991 5 0	12 5½	4,939 2 6	12 4
9,000	5,651 5 0	12 6½	5,575 7 6	12 4½	5,841 5 0	13 0	5,789 2 6	12 10½
10,000	6,501 5 0	13 0	6,425 7 6	12 10	6,691 5 0	13 4½	6,639 2 6	13 3½
12,000	8,301 5 0	13 10	8,225 7 6	13 8½	8,491 5 0	14 2	8,439 2 6	14 1
15,000	11,151 5 0	14 10½	11,075 7 6	14 9	11,341 5 0	15 1½	11,289 2 6	15 0½
20,000	16,026 5 0	16 0½	15,950 7 6	15 11½	16,216 5 0	16 2½	16,164 2 6	16 2
25,000	20,901 5 0	16 8½	20,825 7 6	16 8	21,091 5 0	16 10½	21,039 2 6	16 10
30,000	25,776 5 0	17 2	25,700 7 6	17 1½	25,966 5 0	17 3½	25,914 2 6	17 3½
40,000	35,526 5 0	17 9	35,450 7 6	17 8½	35,716 5 0	17 10½	35,664 2 6	17 10
50,000	45,276 5 0	18 1½	45,200 7 6	18 1	45,466 5 0	18 2	45,414 2 6	18 2
100,000	94,026 5 0	18 9½	93,950 7 6	18 9½	94,216 5 0	18 10	94,164 2 6	18 10

\* Age Relief.—Where the taxpayer (or his wife) is over 65 and his total income does not exceed £500, age relief is given: this reduces the tax payable to that chargeable on the earned income scale. Where the total income exceeds £500, marginal relief is given so that the full tax on the investment income scale is not payable until the marginal relief runs out.



TABLE XII.—CUSTOMS AND EXCISE REVENUE under the several heads of Duty

Head of Duty						1951-52		1952-53 Estimate
						Budget Estimate	Prospective Receipts*	
						£000	£000	£000
Spirits	...	...	...	...	C	30,000	30,500	32,500
					E	70,000	68,500	75,500
Total Spirits						100,000	99,000	108,000
Beer	...	...	...	...	C	12,750	12,500	12,500
					E	237,250	249,500	252,500
Total Beer						250,000	262,000	265,000
Wine	...	...	...	...	C	15,000	17,500	17,500
British Wine	...	...	...	...	E	3,250	3,250	3,300
Tea	...	...	...	...	C	50	180	150
Cocoa	...	...	...	...	C	1,150	1,400	1,200
Coffee and Chicory	...	...	...	...	C	400	340	250
Sugar, Molasses, Glucose and Saccharin	...	...	...	...	C	9,000	8,200	7,500
					E	4,300	4,800	5,000
Total Sugar, &c.						13,300	13,000	12,500
Dried Fruits	...	...	...	...	C	400	275	300
Tobacco	...	...	...	...	C and E	600,000	616,000	605,000
Matches and Mechanical Lighters	...	...	...	...	C	4,400	4,400	4,500
					E	7,850	8,600	8,500
Total Matches, &c.						12,250	13,000	13,000
Silk	...	...	...	...	C	3,750	6,500	4,500

\* Prospective receipts in 1951-52 at the pre-Budget rates of duty.



TABLE XII.—CUSTOMS AND EXCISE REVENUE under the several heads of Duty—*continued*

Head of Duty	1951-52		1952-53 Estimate
	Budget Estimate	Prospective Receipts*	
	£000	£000	£000
Oil ... .. C	185,600	194,700	263,000
Oil, &c. ... .. E	7,400	5,300	8,000
Total Oil, &c. ... ..	193,000	200,000	271,000
Entertainments ... .. E	50,500	46,000	47,000
Liquor Licences— Duties ... .. E	4,900	5,000	5,000
Monopoly Values ... .. E	750	900	800
Other Licences ... .. E	200	200	200
Playing Cards ... .. E	70	70	70
Key Industry Duty ... .. C	2,000	2,500	2,500
Duties under Import Duties Act, 1932 ... .. C	55,000	91,000	80,000
Ottawa Duties ... .. C	9,000	11,000	10,000
Beef and Veal ... .. C	2,000	3,000	2,000
Purchase Tax ... .. E	310,000	337,000	340,000
Betting ... .. E	24,000	26,000	26,000
Other Articles and Deposits ... .. C	—	5	100
... .. E	30	—120	130
Total Other Articles, &c. ... ..	30	—115	230
Total Revenue ... .. Customs ...	930,500	1,000,000	1,043,500
... .. Excise ...	720,500	755,000	772,000
TOTAL ... ..	1,651,000	1,755,000	1,815,500

\* Prospective receipts in 1951-52 at the pre-Budget rates of duty.



## 1951-52 PROVISIONAL OUTTURN AND 1952-53 BUDGET ESTIMATE

TABLE XIII—Conventional form of Accounts  
(before 1952-53 taxation changes)

£ millions

Revenue	ABOVE THE LINE			Expenditure	ABOVE THE LINE				
	1951-52 Estimate	Pro- visional Outturn	1952-53 Estimate		1951-52 Estimate	Pro- visional Outturn	1952-53 Estimate		
Inland Revenue ...	2,302	2,370	2,800	Interest on Debt ...	515	515	540		
Customs and Excise ...	1,651	1,755	1,750	Sinking Funds ...	20	27	35		
Motor Duties ...	62	65	65	Northern Ireland ...	38	39	40		
<b>TOTAL TAX REVENUE</b>	<b>4,015</b>	<b>4,190</b>	<b>4,615</b>	Miscellaneous ...	11	11	10		
Trading Services and Post Office (Net Receipt) ...	55	75	12	<b>TOTAL CONSOLIDATED FUND SERVICES ...</b>	<b>584</b>	<b>592</b>	<b>625</b>		
Broadcast Licences ...	14	14	15	Supply: Defence ...	} 3,613	{ 1,112	1,377		
Sundry Loans ...	27	25	26	Civil ...				{ 2,323	2,180
Miscellaneous (including Surplus Stores) ...	125	136	110	Tax Collection...					
<b>Total Revenue ...</b>	<b>4,236</b>	<b>4,440</b>	<b>4,778</b>	<b>TOTAL SUPPLY ...</b>	<b>3,613</b>	<b>3,482</b>	<b>3,615</b>		
				<b>Total Expenditure ...</b>	<b>4,197</b>	<b>4,074</b>	<b>4,240</b>		
				<b>Surplus ...</b>	<b>39</b>	<b>366</b>	<b>538</b>		
	<b>4,236</b>	<b>4,440</b>	<b>4,778</b>		<b>4,236</b>	<b>4,440</b>	<b>4,778</b>		

## BELOW THE LINE\*

Receipts	BELOW THE LINE*			Payments	BELOW THE LINE*		
Interest outside Budget...	46	47	61	Interest outside Budget ...	46	47	61
Export Guarantees— Repayments ...	1	1	2	Export Guarantees ...	8	10	1
Housing receipts from Votes ...	20	20	21	Post-war Credits ...	17	17	17
Local Authorities— Repayments ...	11	12	16	Excess Profits Tax Refunds	6	6	6
New Towns— Repayments ...	—	1	1	War Damage ...	87	77	70
Coal Nationalisation— Repayments ...	5	5	4	Scottish Special Housing	7	7	7
Film Corporation— Repayments ...	1	1	1	Armed Forces—Housing	14	10	13
				Loans to Local Authorities	300	365	360
<b>Total Receipts ...</b>	<b>84</b>	<b>87</b>	<b>106</b>	Loans to Northern Ireland Exchequer ...	—	3	6
Net Sum borrowed or met from Surplus ...	496	524	506	Loans for New Towns Development ...	18	15	23
	<b>580</b>	<b>611</b>	<b>612</b>	Loans to Film Corporation	2	1	1
				Town and Country Planning: Issues to Central Land Board ...	12	1	6
<b>Total Receipts ...</b>	<b>4,320</b>	<b>4,527</b>	<b>4,884</b>	Coal Nationalisation— Working Capital, &c. ...	7	16	16
				Raw Cotton Commission— Working Capital ...	40	25	14
				Overseas Resources— Colonial Development	16	11	11
				<b>Total Payments ...</b>	<b>580</b>	<b>611</b>	<b>612</b>
					<b>580</b>	<b>611</b>	<b>612</b>
				<b>Total Payments ...</b>	<b>4,777</b>	<b>4,685</b>	<b>4,852</b>

\* Items below the line are:—

1. Receipts applicable by statute to debt interest which would otherwise be paid out of revenue.
2. Receipts applicable to debt redemption.
3. Payments for which the Treasury has power to borrow.

4,190  
4,015  
175



## 1951-52 PROVISIONAL OUTTURN AND 1952-53 BUDGET ESTIMATE

TABLE XIII.—Alternative Classification

(before 1952-53 taxation changes)

£ millions

Receipts	REVENUE ITEMS			Payments	1951-52			1952-53
	1951-52	Pro- visional Outturn	1952-53		1951-52	Pro- visional Outturn	1952-53	
	Estimate		Estimate		Estimate		Estimate	
Tax Revenue ... ..	4,015	4,190	4,615	Interest on Debt ...	515	515	540	
Broadcast Licences ...	14	14	15	Interest outside Budget ...	46	47	61	
Sundry Loans (Interest)	9	8	8	Post-war Credits... ..	17	17	17	
Miscellaneous ... ..	54	33	47	Other Expenditure ...	3,356	3,130	3,462	
Interest outside Budget...	46	47	61	<b>Total Revenue Payments</b>	<b>3,934</b>	<b>3,709</b>	<b>4,080</b>	
Housing receipts from Votes ... ..	20	20	21	<b>Surplus ... ..</b>	<b>224</b>	<b>603</b>	<b>687</b>	
<b>Total Revenue Receipts</b>	<b>4,158</b>	<b>4,312</b>	<b>4,767</b>		<b>4,158</b>	<b>4,312</b>	<b>4,767</b>	

## LOANS AND OTHER NON-REVENUE ITEMS

Receipts	LOANS AND OTHER NON-REVENUE ITEMS			Payments	1951-52			1952-53
	1951-52	Pro- visional Outturn	1952-53		1951-52	Pro- visional Outturn	1952-53	
	Estimate		Estimate		Estimate		Estimate	
Trading Services and Post Office (Net Receipt)...	55	75	12	Sinking Funds ... ..	20	27	35	
Sundry Loans (Principal)	18	17	18	Export Guarantees ...	8	10	1	
Miscellaneous (including Surplus Stores) ...	71	103	63	Excess Profits Tax Refunds	6	6	6	
Export Guarantees— Repayments ... ..	1	1	2	War Damage ... ..	87	77	70	
Local Authorities— Repayments ... ..	11	12	16	Capital and Loan, &c., Items in Supply Expen- diture ... ..	160	149	157	
New Towns— Repayments ... ..	—	1	1	Change in trading stocks, &c. ... ..	3	74	— 7	
Coal Nationalisation— Repayments ... ..	5	5	4	Stockpiling of Strategic Reserves ... ..	143	179	53	
Film Corporation— Repayments ... ..	1	1	1	Scottish Special Housing	7	7	7	
				Armed Forces—Housing	14	10	13	
				Loans to Local Authorities	300	365	360	
				Loans to Northern Ireland	—	3	6	
				Exchequer ... ..	—	3	6	
				Loans for New Towns	18	15	23	
				Development ... ..	2	1	1	
				Loans to Film Corporation	—	—	—	
				Town and Country Planning:	—	—	—	
				Issues to Central Land	12	1	6	
				Board ... ..	—	—	—	
				Coal Nationalisation—	—	—	—	
				Working Capital, &c. ...	7	16	16	
				Raw Cotton Commission—	—	—	—	
				Working Capital ... ..	40	25	14	
				Overseas Resources—	—	—	—	
				Colonial Development	16	11	11	
<b>Total Non-Revenue Receipts ... ..</b>	<b>162</b>	<b>215</b>	<b>117</b>	<b>Total Non-Revenue Payments ... ..</b>	<b>843</b>	<b>976</b>	<b>772</b>	
<b>Excess of Non-Revenue Payments over Receipts ... ..</b>	<b>681</b>	<b>761</b>	<b>655</b>					
	<b>843</b>	<b>976</b>	<b>772</b>		<b>843</b>	<b>976</b>	<b>772</b>	
<b>Total Receipts ...</b>	<b>4,320</b>	<b>4,527</b>	<b>4,884</b>	<b>Total Payments ...</b>	<b>4,777</b>	<b>4,685</b>	<b>4,852</b>	



## 1951-52 PROVISIONAL OUTTURN AND 1952-53 BUDGET ESTIMATE

TABLE XIV.—Conventional form of Accounts  
(after 1952-53 taxation changes)

£ millions

ABOVE THE LINE					
Revenue	1951-52	1952-53	Expenditure	1951-52	1952-53
	Pro- visional Outturn	Estimate		Pro- visional Outturn	Estimate
Inland Revenue ... ..	2,370	2,619	Interest on Debt ... ..	515	540
Customs and Excise ... ..	1,755	1,815	Sinking Funds ... ..	27	35
Motor Duties ... ..	65	64	Northern Ireland ... ..	39	40
			Miscellaneous ... ..	11	10
<b>TOTAL TAX REVENUE ...</b>	<b>4,190</b>	<b>4,498</b>	<b>TOTAL CONSOLIDATED FUND SERVICES ... ..</b>	<b>592</b>	<b>625</b>
Trading Services ... ..	75	12	Supply: Defence ... ..	1,112	1,377
Broadcast Licences ... ..	14	15	Civil ... ..	2,323	2,180
Sundry Loans ... ..	25	26	Tax Collection ... ..	47	48
Miscellaneous (including Sur- plus Stores) ... ..	136	110	<b>TOTAL SUPPLY ... ..</b>	<b>3,482</b>	<b>3,605</b>
			<b>Total Expenditure ... ..</b>	<b>4,074</b>	<b>4,230</b>
<b>Total Revenue ... ..</b>	<b>4,440</b>	<b>4,661</b>	<b>Surplus ... ..</b>	<b>366</b>	<b>431*</b>
	<b>4,440</b>	<b>4,661</b>		<b>4,440</b>	<b>4,661</b>
BELOW THE LINE†					
Receipts			Payments		
Interest outside Budget ...	47	61	Interest outside Budget ...	47	61
Export Guarantees—			Export Guarantees ... ..	10	1
Repayments ... ..	1	2	Post-war Credits ... ..	17	17
Housing receipts from Votes ...	20	21	Excess Profits Tax Refunds ...	6	6
Local Authorities—			War Damage ... ..	77	70
Repayments ... ..	12	16	Scottish Special Housing ...	7	7
New Towns—			Armed Forces—Housing ...	10	13
Repayments ... ..	1	1	Loans to Local Authorities ...	365	360
Coal Nationalisation—			Loans to Northern Ireland		
Repayments ... ..	5	4	Exchequer ... ..	3	6
Film Corporation—			Loans for New Towns Develop- ment ... ..	15	23
Repayments ... ..	1	1	Loans to Film Corporation ...	1	1
			Town and Country Planning—		
<b>Total Receipts ... ..</b>	<b>87</b>	<b>106</b>	Issues to Central Land Board	1	6
Net Sum borrowed or met from Surplus ... ..	<b>524</b>	<b>506</b>	Coal Nationalisation—		
	<b>611</b>	<b>612</b>	Working Capital, &c. ...	16	16
			Raw Cotton Commission—		
<b>Total Receipts ... ..</b>	<b>4,527</b>	<b>4,767</b>	Working Capital ... ..	25	14
			Overseas Resources—		
			Colonial Development ...	11	11
			<b>Total Payments ... ..</b>	<b>611</b>	<b>612</b>
				<b>611</b>	<b>612</b>
			<b>Total Payments ... ..</b>	<b>4,685</b>	<b>4,842</b>

\* This figure does not take account of the net saving in expenditure resulting from the reduction of food subsidies and increased payments of pensions, insurance benefits, family allowances, &c. See Note on page 39.

† Items below the line are:—

1. Receipts applicable by statute to debt interest which would otherwise be paid out of revenue.
2. Receipts applicable to debt redemption.
3. Payments for which the Treasury has power to borrow.



## 1951-52 PROVISIONAL OUTTURN AND 1952-53 BUDGET ESTIMATE

TABLE XIV.—Alternative Classification

(after 1952-53 taxation changes)

£ millions

REVENUE ITEMS					
Receipts	1951-52	1952-53	Payments	1951-52	1952-53
	Pro- visional Outturn	Estimate		Pro- visional Outturn	Estimate
Tax Revenue ... ..	4,190	4,498	Interest on Debt ... ..	515	540
Broadcast Licences ... ..	14	15	Interest outside Budget ... ..	47	61
Sundry Loans (Interest) ... ..	8	8	Post-war Credits ... ..	17	17
Miscellaneous ... ..	33	47	Other Expenditure ... ..	3,130	3,452
Interest outside Budget ... ..	47	61			
Housing receipts from Votes ... ..	20	21			
<b>Total Revenue Receipts ... ..</b>	<b>4,312</b>	<b>4,650</b>	<b>Total Revenue Payments ... ..</b>	<b>3,709</b>	<b>4,070</b>
			<b>Surplus ... ..</b>	<b>603</b>	<b>580*</b>
	<b>4,312</b>	<b>4,650</b>		<b>4,312</b>	<b>4,650</b>

## LOANS AND OTHER NON-REVENUE ITEMS

Receipts			Payments		
	1951-52	1952-53		1951-52	1952-53
Trading Services ... ..	75	12	Sinking Funds ... ..	27	35
Sundry Loans (Principal) ... ..	17	18	Export Guarantees ... ..	10	1
Miscellaneous (including Sur- plus Stores) ... ..	103	63	Excess Profits Tax Refunds ... ..	6	6
Export Guarantees— Repayments ... ..	1	2	War Damage ... ..	77	70
Local Authorities— Repayments ... ..	12	16	Capital and Loan, etc., Items in Supply Expenditure ... ..	149	157
New Towns— Repayments ... ..	1	1	Charge in trading stocks, &c. Stockpiling of Strategic Reserves	74	—7
Coal Nationalisation— Repayments ... ..	5	4	Scottish Special Housing ... ..	179	53
Film Corporation— Repayments— ... ..	1	1	Armed Forces—Housing ... ..	7	7
			Loans to Local Authorities ... ..	10	13
			Loans to Northern Ireland Exchequer ... ..	365	360
			Loans for New Towns Develop- ment ... ..	3	6
			Loans to Film Corporation ... ..	15	23
			Town and Country Planning— Issues to Central Land Board	1	1
			Coal Nationalisation— Working Capital, &c. ... ..	1	6
			Raw Cotton Commission— Working Capital ... ..	16	16
			Overseas Resources— Colonial Development ... ..	25	14
				11	11
<b>Total Non-Revenue Receipts</b>	<b>215</b>	<b>117</b>	<b>Total Non-Revenue Payments</b>	<b>976</b>	<b>772</b>
<b>Excess of Non-Revenue Payments over Receipts ... ..</b>	<b>761</b>	<b>655</b>			
	<b>976</b>	<b>772</b>		<b>976</b>	<b>772</b>
<b>Total Receipts ... ..</b>	<b>4,527</b>	<b>4,767</b>	<b>Total Payments ... ..</b>	<b>4,685</b>	<b>4,842</b>

\* This figure does not take account of the net saving in expenditure resulting from the reduction of food subsidies and increased payments of pensions, insurance benefits, family allowances, &c. See Note on page 39.







Note.—The above figures do not include the effect of the reduction of the food subsidies or of the increase of payments under the National Assistance scheme, family allowances, National Insurance benefits, war pensions, &c.

Revised or supplementary estimates will be presented as necessary for these changes. As explained in the budget speech, the reduction of food subsidies amounts to £160 millions, and the net cost of the other items to the budget and National Insurance Fund amounts to about £80 millions.

\* In addition £61 millions for Interest of the National Debt will be met from receipts under various Acts authorising such application.

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B.—SELF-BALANCING REVENUE AND EXPENDITURE

	£000
Post Office expenditure corresponding to Revenue ... ..	209,235
Excess Profits Tax, Post-war refunds (part deducted for tax) ... ..	4,900
Total ... ..	<u>214,135</u>



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