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**BRITISH INCOMES AND
PROPERTY**

BY THE SAME AUTHOR

**THE FUNDAMENTAL
PRINCIPLES OF TAXATION**

**WEALTH AND TAXABLE
CAPACITY**

BRITISH INCOMES AND PROPERTY:

THE APPLICATION OF OFFICIAL
STATISTICS TO ECONOMIC PROBLEMS

BY

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WITH SUPPLEMENTARY TABLES

from 1914 to 1918

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PREFACE.

THE greater part of this work was completed before the war began. In so far as it is a contribution to economic history, it might well have awaited a more auspicious time for publication ; but there is sufficient justification for its appearance now in the fact that the war itself is raising, and will continue to raise, questions relating to national income, property, and wealth, as well as to the distribution of incomes, in which the official statistics play a more or less important part. Any assistance which this book may afford to those who wish to use and interpret these statistics in economic, statistical, or political investigations is accordingly offered without further delay, although leisure has been wanting for elaboration of some of the applications in Part II. on the lines originally planned. The war marks, as definitely as the close of the Napoleonic era, the completion of one economic epoch and the beginning of another, so that a summary of the official record of the past century can hardly be regarded as inopportune at this turning point in our national history.

I should not like to miss the opportunity of expressing to Dr. Bowley my appreciation of his kindly interest in this study. My obligations are due to

Messrs. S. Minnis and G. T. Nicholls for criticisms on particular points, and especially to Mr. J. W. Mitchell for his patience and helpful suggestion in many discussions, while I owe much to many old friends in various parts of the kingdom, my colleagues in the Inland Revenue Department, who have given me freely of their experience where a collective opinion has been desirable. Mr. E. C. L. White has rendered invaluable assistance with the indexes.

I shall be grateful to any reader who draws my attention to any inaccuracies which may be found in the text, the references, or the tables.

Several changes introduced in the Budget of September, 1915, while this book was in the press, have been briefly referred to in footnotes.

J. C. S.

September, 1915.

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ABBREVIATIONS USED THROUGHOUT THIS BOOK.

-
- Report.—Annual Report of the Commissioners of Inland Revenue.
 - R. C., S. C., D. C.—Royal Commission, Select Committee, Departmental Committee. The numbers given refer to the questions in the evidence.
 - H. C.—House of Commons paper—the number and year following.
 - T. C.—Reports on Tax Cases—a standard series of legal reports.
 - S. J.—Journal of the Royal Statistical Society.
 - Hansard.—Hansard's Parliamentary Debates.
 - Sch.—Schedule.
 - Ex. Met.—Extra Metropolitan area (England and Wales, excluding the area covered by the Metropolitan Valuation Act).

APPENDIX I.

GROSS ASSESSMENTS, SCHS. D AND E, 1894-5, 1876-7, AND 1853-4.

METHODS BY WHICH THE EFFECTS OF THE CHANGES IN THE EXEMPTION LIMIT HAVE BEEN ESTIMATED FOR THE TABLES IN CHAPTERS VI. AND VII.

WHEN the Finance Act, 1894, raised the exemption limit from £150 to £160 a considerable sum automatically fell out of the gross assessments under Schs. D and E, but, for reasons already stated, the totals under Schs. A, B, and C were unaffected. (The abatement on incomes below £400 was raised from £120 to £160, but this had no effect upon gross assessments under any of the schedules.) There is no direct information upon the amount lost, for although it is stated that the *cost*, in duty at 8*d.* in the £, was by way of allowance from the assessment £78,000, and by way of repayment £55,800 (39th Report, p. 105), these details would convey nothing in terms of gross assessment even if the separate schedules were given. The following typical cases will show the nature of the changes effected :—

Particulars of Income, etc.	Before the Change.			After the Change.		
	Gross.	Abatement.	Net.	Gross.	Abatement.	Net.
1. Wages, £145; other property, £20	£ 145	£ 120	£ 25	—	£	£
2. Wages, £155 (and total income)	155	120	35	—	—	—
3. Wages, £180	180	120	60	180	160	20
4. Wages, £145 (and total income)	—	—	—	—	—	—
5. Property, £140; interest, £20	20	possibly * 20 or nil	nil or 20	—	—	—
6. Property, £80; interest, £75	75	from 40 up to 75	nil to 35	—	—	—
7. Property, £200; interest, £75	75	from 20 up to 75	nil to 55	75	from 60 up to 75	nil to 15
8. Property, £160; interest, £5	5	possibly 5 or nil	nil to 5	5	possibly 5 or nil	5
9. Salary, £150 (assessed Sch. E and abated); interest, £5	5	—	5	—	—	—
10. Salary, £120 (assessed Sch. E and abated); interest, £45	45	—	45	—	—	—

* According to whether the property was abated in full or only the balance of abatement allowed therefrom.

Similar changes took place in 1876-7 and in 1853-4. There are various methods by which the change in the total gross assessment attributable to the change in the exemption limit can be estimated for Schs. D and E.

The *first method*, that of **Average Increase**, is a rough one, only to be used when other methods are not available. It assumes, first, that, if no legal change had been made, the gross figures would have exhibited the same average natural increase that had been present in the three or four preceding years; secondly, that if the new conditions had applied to the year before the change, that year would have exhibited the same average natural decrease which was present in the three or four succeeding years, comparing each year with its successor. Then in the first case, taking the estimated year of old conditions from the same actual year of new conditions, we have the amount due to the change; in the second case a similar subtraction gives the amount of gross assessments for incomes or parts of incomes between the two limits for the *preceding* year; and the mean of the results is the estimated loss or gain as the case may be.

The *second method*, that of **Abatements**, is a finer one, because it confines consideration to a smaller class of income, and, unlike the first method, is not affected by considerable variations in large assessments. It assumes for the year of change abatements similar to the preceding year plus the average increase of the years immediately before. The actual figures of the new conditions for that year are compared with this estimated result, and the difference is attributed to the change. A converse process, as in the first method, gives the amount of the same range of assessment for the preceding year, and the mean of the results is taken to minimise the risks of error in the average increase in abatements. To the result must be added an estimate for gross assessments not affected in any way by abatements, such as No. 9 in the examples.

The *third method* is that of **Classification of Gross Assessments**. After determining the maximum gross assessment usually affected by the exemption limit in question (which is about twice the amount of that limit), the total of the classes, which include the sum so determined, is compared for the year of change and the year preceding, the difference, after making a deduction for normal increase, being due to the change. Thus the change of exemption limit from £150 to £160 cannot affect an assessment of £1,000, which remains the same in the two years, but £310 profits for two partners (having no other income) would be in assessment in one year and not in assessment in the other. Conceivably £620 for four partners could drop out in the same way, but the case is rare and may be ignored.

The *fourth method* is that of **Classification of Net Assessments**. This is not so exact as the third method, but it is necessary because for many years this classification was the only one published. It is essential first to bring the net assessments into terms of gross assessment by estimates or otherwise. The total abatements allowable can be allocated to the several classes by proportion, and in this way the sum to be added to any given class of net assessments to find the corresponding gross assessments may be estimated. But a better course is to determine the highest class (in amount) which can possibly exhibit a difference, due to abatements, between gross and net and to aggregate it with all the classes below, adding thereto the *whole* of the sum abated. In this way a sum is obtained for each year which, while not so narrowly confined to the assessments affected by exemption limits as the sums taken above may be, yet represents the true gross assessments of the lower and least fluctuating classes. Comparison of the two years is carried out as in the third method.

The *fifth method* is that of **Differential Rates of Duty**. It is used for 1853-4 and for interpolation in succeeding years, and is described with the computations on p. 489.

The *sixth method* is that of the **Changed Average Assessment**, described on p. 488, with the computations for 1875-6.

SCH. D, 1894-5: EXEMPTION LIMIT RAISED FROM £150 TO £160.

First Method: Average Increase.

It is unnecessary to take the whole of the Sch. D figures into consideration, since an analysis into (1) "trades and professions," (2) public companies, and (3) "Concerns No. III., Sch. A," is provided, and (2) is wholly unaffected by the change, while (3) is affected only to a negligible extent. For (1) the figures are:—

	£000.		£000.
1889-90 . . .	182,508	1893-4 . . .	181,482
1890-1 . . .	189,576	1894-5 . . .	168,063
1891-2 . . .	189,653	1895-6 . . .	170,302
1892-3 . . .	186,724		

The question is whether, if the exemption limit had remained unchanged, the 1894-5 figures would have continued the decline of 1892-3 and 1893-4 or begun the recovery of 1895-6 and subsequent years. These years were so wholly exceptional in trade conditions that the method is hardly applicable, but the analysis of assessments into amounts helps us to determine some of the constituent elements in the change.

no apportionment is available prior to 1894-5. The error is negligible on a comparison of years.)

The 1893-4 increase is £478 ; the 1894-5 decrease is £6,146.

If we assume that 1894-5 would normally have been the *same* as 1893-4, the whole of this decrease, £6,146, is assignable to the change, while if we assume a normal increase, the decrease due to the change is *pro tanto* increased. It has been seen that a large decrease in the higher classes is quite consistent with an increase in the lower classes (1893-4), and it can easily be understood that a depression in each of the upper groups of the classes will increase the number and amount of cases falling into the lower classes (unless there is a corresponding depression in those lower classes pushing down equivalent numbers and sums into the exempt class) to bring about the result. As a fact, the burden of all large fluctuations has to be borne by the higher classes, since the lower ones represent assessments much more stable and presenting in general a steady increase, such as salaried employments and retail businesses assessed on conventional or round figures, correct in the long run, but not moving, as a mass, freely with trade conditions. Hence in 1894-5 we find, looking at the numbers of assessments, decreases in *each* of the upper classes from "over £50,000" to "£800 to £900," and in the total of these classes, 3,648 in number. Now, normally (though a few might disappear as cases of "loss"), the lower classes would be increased by this number beyond the normal increase of this group (or at any rate by this number, allowing for no normal increase in a year of depression). So on examination we find the process *begun* at "£700 to £800," where 1893-4 had 5,122 cases and 1894-5 5,241 ; but below this it is counterbalanced by the change in law, and every group shows a *net* decrease. Now, as the group £700 to £800 is that in which the change in law reaches its minimum effects, the above reasoning is fully justified, and we are entitled to assume that with an unchanged law the lower group would have shown a marked increase in numbers, and would have exhibited the effects of the transfer of the 3,648 cases from the higher groups. Now, since the response to trade conditions for assessments below £400 is much slighter than for assessments between £400 and £800, we may assume that the 3,648 cases fell mainly into the latter and the former merely maintained its position. The average of these cases may fairly be taken at £550 each, or £2,006,400 in all. Then the table may be continued :—

	• £000
1893-4. Estimated gross assessments (up to	
£800)	98,326

	Brought forward	£000 98,326
1894-5.	Estimated gross assessments (up to £800) (add)	2,006
1894-5.	Estimated gross assessments (up to £800) (would have been under former conditions)	100,332
1894-5.	Estimated gross assessments were actually for changed conditions	92,180
	Difference	8,152

Second Method : Abatements.

Prior to 1888-9 these were not given separately for each schedule, but after that they were as follows :—

Year.	Abatement, £120 (£000).	Annual Increase.	Number of Abatements.	Annual Increase.
1888-9	38,188	—	318,237	
1889-90	38,455	267	320,460	2,223
1890-1	38,956	501	324,637	4,177
1891-2	39,284	327	327,198	2,561
1892-3	39,552	268	329,601	2,403
1893-4	40,133	581	334,441	4,840
Average	—	389	—	3,241

	£	Cases.
1893-4 (actual figures)	40,133	334,441
Add average increase.	389	3,241
	<u>40,522</u>	<u>337,682</u>
1894-5 (estimated figures)	40,522	337,682
Add one-third (abatements altered from £120 to £160)	13,507	
	<u>54,030</u>	
1895-6 (similarly)	40,522	337,682
Add average increase.	389	3,241
	<u>40,911</u>	<u>340,923</u>
Add one-third	13,637	
	<u>54,548</u>	

—	1894-5.		1895-6.	
	£000	Cases.	£000	Cases.
Estimated under old conditions of exemption limit	54,030	337,682	54,548	340,923
Actual abatements under new conditions . . .	43,841	274,008	45,197	282,483
Difference, due to change in exemption limit . . .	10,189	63,674	9,351	58,440

(*Note.*—Small assessments not subject to abatement at all, representing *parts* of total incomes between £150 and £160 (such as No. 9 in the examples), would not be touched by these figures, and must be added to the differences shown. In the aggregate they could not amount to much. All assessments under £160, forming parts of incomes of all magnitudes, came to £1,979 net in 1894-5 and £1,882 in 1895-6, and these sums therefore represent maximum figures. An estimate of one-quarter would be an outside figure for the purpose.)

If the number of cases above is multiplied by £160, the same result is reached. It leads, as a first approach, to the conclusion that the gross assessment fell about £10,700 and £9,850 in 1894-5 and 1895-6.

Conversely, carrying the new conditions back prior to 1894-5 :—

	£
1894-5 (actual abatements)	43,841
Deduct average annual increase, 1894-5 to 1898-9.	1,168
1893-4 (estimated figure: new conditions)	42,673
Adjust for difference in amount (one-fourth), £160 to £120.	10,668
	<u>32,005</u>
1893 (actual figure: old conditions)	40,133
Difference	<u>8,128</u>
1893-4 (as above)	42,673
Deduct average annual decrease	1,168
1892-3 (estimate: new conditions)	41,505
Adjustment for changed abatement.	10,376
1892-3	31,129
1892-3 (actual: old conditions)	39,552
Difference	<u>8,423</u>

Notes on these Results.

(1) There is the necessary assumption that an abatement of £160 could be allowed from an assessment of £150 or £155 in the years for which estimates on the old conditions have been made. This affects the figures slightly.

(2) Of more importance is the defective material upon which the above computations in regard to abatements have been worked. In 1894-5 no information was given as to abatements "allowed by schedule" (*vide* 45th Report, p. 209). The table shows that the difference between the old and the new figures, after adjusting 1893-4 for the effect of the re-assessment year under Schs. A and B, was *much greater* in 1894-5 than in the prior and succeeding years, bearing out the statement already abundantly verified that in a year of legislative change that change is given effect to imperfectly so far as the assessment figures are concerned, and falls late, swelling the "allowances by schedule." Thus, from the table, more than 6,000 abatements £160 were allowed by schedule in 1894-5 in excess of the abatements £120 in 1893-4, and the number attributable to Sch. D was about 4,000. If, therefore, we substitute for the actual number 274,008 on p. 479, 278,008, we have a difference of 59,674 only, or £9,548,000.

(3) In taking the average increase in numbers on p. 478 at 3,241, it seems quite possible on inspection of the figures that the real increase was less; it is not likely to have been less than 50 per cent., say 1,600, and on this assumption the figure £9,548,000 above is reduced to £9,350,000.

Results of Methods.—Fourth, £8,152,000; second, £9,450,000
Figure taken, £8,800,000 (\pm £700,000).

SCH. E, 1894-5.

Second Method : Abatements.

Year.	Amount allowed (£000).	Number.	Increase: Amount (£000).	Increased Number.
1890-1 . . .	9,800	81,665		
1891-2 . . .	10,356	86,300	556	4,635
1892-3 . . .	10,999	91,656	643	5,356
1893-4 . . .	11,561	96,344	563	4,688
1894-5 . . .	13,769	86,061		

	£	Cases.
1893-4 (actual amount and number allowed)	11,561	96,344
<i>Add</i> average increase	587	4,893
1894-5 (estimated: on old conditions)	12,148	101,237
<i>Add</i> , to convert £120 into £160 abatements (one-third)	4,049	
	16,197	
1894-5, actual amount and number	13,769	86,061
Difference (15,176 at £160 = £2,428)	2,428	15,176

Sixth Method : Changed Average Assessment.

Year.	Amount (£000).	Number.	Average Assessment.
1890-1	47,707	231,326	206
1892-3	51,583	246,789	209
1893-4	52,591	250,503	209.9
1894-5	51,040	235,574	216.6
1898-9	65,288	296,962	219

1893-4 (actual number) 250,503
Add annual increase 1891-2 to 1893-4 2,743

1894-5 (estimated number: old conditions) 253,246
 1894-5 (at the old average, £210) £53,181
 1894-5 (actual figures) 51,040

Decrease £2,141

Third Method : Net Assessments.

Although parliamentary papers are available,¹ and the information given is used for Sch. D, it cannot be used for Sch. E, the

¹ H. C. 165—1894, 322—1895 and 216—1896. In the latter the bracket from "not exceeding £160" to "not exceeding £400" is evidently a misprint, and it should include the next class, exceeding £500.

classes having been altered in 1894-5, and no comparison is possible.

Estimate adopted, £2,280,000 (\pm £150,000).

THE BREAK IN 1876-7: SCH. D.

In the 20th Report (p. 52) the effect of the extension of the exemption limit from £100 to £150 is provisionally given as follows (in thousands):—

—	1875-6.	1876-7.	Decrease.
Number of persons assessed, D .	603·2	437·2	166
" " " E .	186·7	147·8	38·9
Total	789·9	585	204·9

This " does not indeed represent the full measure of relief afforded under these schedules alone by the extension of the limit of exemption from £100 to £150, because if there had been no alteration in the law the total number of persons chargeable in 1876-7 would probably have been greater by at least 40,000 than the number chargeable in 1875-6, so that it may be estimated that there were about 244,000 fewer persons brought into assessment for 1876-7 under Schs. D and E than there would have been."

If we divide the estimate of 40,000 in proportion to the total numbers in the Schs. D and E and add three-fourths, or 30,000, to Sch. D, the decrease in numbers assessed is 196,000. In the 21st Report (p. 56) fuller details were available, and the following estimate is made:—" In explanation of the decrease of £15,064,868 for 1876-7, it is necessary to point out that the extension . . . caused a considerable diminution in the number of persons liable to be charged under Sch. D. There were 568,229 persons *charged* for the year 1875-6, and if the limit of exemption had not been altered, the number of persons liable to be assessed in 1876-7 would probably have exceeded 600,000, but the number actually charged for that year was 401,137, and it may be observed that an average assessment of only £100 on 200,000 additional persons would have represented £20,000,000 of gross profits.¹ Notwithstanding there were decreases in several items under Sch. D,

¹ Repeated in the 22nd Report, p. 52.

there were increases under some other heads, and but for the change in regard to the limit of exemption the assessments for 1876-7 would probably have shown an increase not less than for the preceding year."

First Method.

If we deal with the gross figures on this assumption, they would have been (in thousands) :—

Actual (1875-6)	£ 271,974
Increase as in 1875-6	5,013
Assumed (1876-7)	276,987
Actual (1876-7)	256,909
Loss through exemption limit (1876-7).	22,078

Conversely, working backwards :—

Actual (1876-7)	£ 256,909
Decrease, as compared with 1877-8	3,718 +
Presumed (1875-6)	253,191 -
Actual (1875-6)	271,974
Gain, through exemption limit (1875-6)	18,783 +

If we take the mean of these two results, the loss was £19,430,000 (+).

The increase from 1876-7 to 1877-8 of £3,718,000 would of course have been greater if the incomes £100 to £150 had also been included, so that it is a fair assumption that the real increase in each of three years—1875-6, 1876-7 and 1877-8—was between four and five millions. (The increase of the five preceding years was £82,949,000 and of the five succeeding years £10,494,000, the average being £9,343,000. On this basis the "loss" was £24,408,000, but there is no ground for preferring the estimate to the one already given, which definitely follows the obvious trend of the time, and is supported by an analysis of the classification of profits.)

In the 28th Report (p. 299), from the table of assessments 1868-9 to 1883-4 classified according to amounts (in which the classification from 1873-4 is determined by the amount of the gross assessment, but the sums actually included are the *net assessments*), we may find collateral evidence by the *fourth method* :—

Class (1875-6).	Number charged.	Amount of Profits charged (000 omitted).	Add for Abate-ments.	Estimated Gross.
Under £100 a year .	34,601	£ 993	£ 1,000	£ 2,000
£100 and under £150	243,643	9,243	16,000	25,250
£150 and under £200	92,593	8,699	6,300	15,000
Assessments under £200 (total gross)				42,250

The amounts in col. 4 are arrived at—(a) for assessments under £100 by an estimate; many of the assessments would be alike in gross and net, having no abatement, but others would have parts of the £80 abatement allowed, and the practical margin of error is not great; (b) for the other classes by assigning the total abatements (£29,100,280 ÷ £80), after deducting the amount above referred to for the first class, and after making an allowance for the few cases of firms where abatements are allowed against assessments above £300, between the three classes £100 to £150, £150 to £200, and £200 to £300, in the same proportion as the numbers of assessments in those classes.

Class (1876-7).	Number charged.	Amount of Profits charged (000 omitted).	Add for Abate-ments.	Estimated Gross.
Under £150 . . .	60,450	£ 2,175	£ 2,000	£ 4,200
£150 to £200 . . .	132,833	6,707	13,000	19,700
Assessments under £200 (total gross)				23,900

The amount added for abatements is arrived at, as before, by an estimate in the first case and by dividing the total abatement £27,420,000 (after assigning a part to the "under £150" class and a part to the "over £400" classes) between the three classes "£150 to £200," "£200 to £300," and "£300 to £400" in the same proportion as the numbers of assessments in those classes. The method is not very exact, but since it is the same for the two years, and it is the comparison rather than the absolute figures with which we are concerned, it may be expected to yield a fairly close result.

The difference between the total gross assessments "under £200" in the two years is therefore £42,250,000 — £23,900,000,

£18,350,000. Now the great mass of the incomes (assessed to Sch. D) from £100 to £150 would fall in the combined class, but a few cases, such as assessments upon firms, in the following form:—

1875-6.—A. B. & Co.—gross, £280; two abatements, £160; net £120—would not be included since they would fall into the classes above £200 in 1875-6, and not appear at all in 1876-7, if the two partners had no other income and were therefore exempt in the latter year. Addition for this factor, and also the addition for a normal increase in the year in the class £150 to £200, will bring the estimate of £18,783,000 close up to the total loss, already estimated at about £20,000,000.

But as the method of dividing the total abatements into sections is open to objection, and cannot be verified, it may be considered preferable to take the whole class of assessments below £400, which must practically include all affected by the exemption limit, and so avoid splitting the abatement allowance at all, as follows:—

Gross Income : Classes.	1872-3 (£000).	1875-6 (£000).	1876-7 (£000).
Under £100	10,545	993	
£100—£150	—	9,243	
Under £150	—	—	2,174
£100—£200	10,801		
£150—£200	—	8,699	6,702
£200—£300	9,903	15,840	13,016
£300—£400	9,362	11,423	11,354
Total net assessments	40,611	46,198	33,246
Abatements	23,107	29,100	27,420
Less life assurance (estimated).	63,718 350	75,298 449	60,666 498
Total gross assessments	63,368	74,849	60,168

Total gross assessments, 1875-6	£000 74,849
Add average increase 1872-3 to 1875-6	3,827
Estimated gross 1876-7, old conditions	78,676
Actual gross 1876-7, new conditions	60,168
Difference	18,508

Second Method (modified) : Abatements.

Examining the abatement tables for corroborative evidence we find the following :—

Abatement.	Year.	Amount (£000 omitted).	Number of Incomes.
£60 on £100 to £200	1868-9	11,440	190,667
	1869-70	12,006	200,100
	1870-1	12,936	215,600
	1871-2	13,593	226,550
	1872-3	23,134	289,175
£80 on £100 to £300	1873-4	25,290	316,125
	1874-5	27,403	342,537
	1875-6	29,193	364,912
	1876-7	27,586	229,884
£120 on £150 to £400	1877-8	30,044	250,366

Number of incomes £100 to £200 (1871-2) . 226,550

Add average increase (1868-9 to 1871-2) . 11,961

Number of incomes £100 to £200 (1872-3, estimated) 238,511

Actual number of incomes £100 to £300 (1872-3) 289,175

Estimated number of incomes £200 to £300 (1872-3) 50,664

Assuming the same proportion was maintained in 1875-6, we have number of incomes £200 to £300 (1875-6) 64,000

And assuming the number of incomes £300 to £400 was in the same ratio as the number of *assessments* £200 to £300 was to £300 to £400, *i.e.*, 90,239 : 36,673, we get :—

Number of incomes £300 to £400 (1875-6) . 26,000

Actual number of incomes £100 to £300 (1875-6) 365,000

Estimated number of incomes £100 to £400 (1875-6) 391,000

Actual number of incomes £150 to £400 (1876-7) 230,000

Estimated number of incomes £100 to £150 (1876-7) (+ year's growth) 161,000

∴ At an average income of £120 this accounts for a loss of £19,320,000 (plus one year's growth).

Result.—On the whole, therefore, an estimate of £20,000,000 ± £500,000 appears to be a safe one.

SCH. E: THE BREAK IN 1876-7.

In the 21st Report it is pointed out that Sch. E showed a decrease of £4,000,957, but there was an estimated falling off of 44,000 in the numbers of persons assessed. If the average assessment was £125 (midway between the limits £100 and £150), this gives £5,148,000 dropped in 1876-7.

Fourth Method.

Net Assessments.—Tables in 28th Report, pp. 307-310 (£000 omitted) :—

Gross Income.	1872-3.	1875-6.	1876-7.
Under £100, but not exempt	3,640	2,111	
£100 and under £200	4,937	3,331	
Under £150, but not exempt	—	—	3,004
£150 and under £200	—	2,871	2,104
£200 to £300	3,267	4,430	3,769
£300 to £400	3,011	3,417	3,077
Total of net assessments under £400 (gross)	14,855	16,160	11,954
Total sums allowed as abatements	4,376	5,332	5,135
Total gross assessments under £400	19,231	21,492	17,088
<i>Add to 1875-6, normal increase one-third of £21,492 - £19,231</i>		754	
<i>Add for life insurance, less in 1876-7 than 1875-6 through change in exemption limit</i>			30
Estimated 1876-7 gross on previous lines			£22,276
Actual 1876-7 gross on new lines			17,088
Loss through exemption change			5,188

Sixth Method.

Numbers of Assessments.—28th Report, p. 317 :—

Year.	Numbers.	Gross Assessments (000 omitted).	Average Assessment.
1872-3 . . .	163,215	£ 30,007	£ 183
1875-6 . . .	186,679	34,044	182
1876-7 . . .	148,076	30,043	203
1883-4 . . .	184,122	37,734	205

It is clear from an inspection of the figures that the average assessment remained very constant in 1872-5 conditions at £182, and in the 1876 *et seq.* conditions at £203, slowly increasing. The increase in the exemption limit was therefore responsible for the sudden jump from £182 to £203. From 1872-3 to 1875-6 there was an increase of 23,464 persons, or 7,821 per annum; adding this normal increase to 1875-6 gives 194,500 for 1876, on the old conditions—

At £182 + average = . . . 35,399,000 (+) gross
 Actual figure 1876-7 was . . . 30,043,000 "
 Lost, through exemption change 5,356,000 + "

First Method.

£
 Gross Assessments, 1875-6 (000 omitted) . . . 34,044
 Add normal increase (34,044 — 29,539) ÷ 3 1,467
 Estimated (1876-7) 35,511
 Actual, 1876-7 30,043
 Lost, through exemption limit change . . . 5,468

Result.—It appears, therefore, that the loss was about £5,300,000 ± £100,000.

SCH. D: BREAK IN 1853-4.

First Method.

(000 omitted). £
 Year 1852-3 (Great Britain) 58,645
 + Three years' average, 1849-52 (increase) . . . 1,739
 1853-4 (estimate) 60,384
 1853-4 (actual) 75,008
 Difference, 1853-4 14,624

The actual figure should be much less because in 1853 new assessments were made, and the increase above 1852-3 would be greater than the preceding average.

Third Method : Analysis of Assessments (Great Britain).

There is no necessity to carry the comparison beyond £300 assessments, as this will cover the case of two partners previously exempt.

1852-3.		1853-4.	
Under £150	£ 2,155 317	Under £100	£ 1,181 198
£150—£200	5,898 457	£100—£200	17,259 1,674
£200—£300	6,151 496	£200—£300	6,833 569
	15,474		27,714

(Difference, without normal increase in the year, £12,240.)

A careful inspection of the figures for succeeding years seems to indicate that a considerable excess sum was brought into charge in the first year of the new conditions, so that this result represents a maximum, and the probable real figure would not exceed £11,000.

For Ireland the actual figure in 1855-6 was £590 (charged at 11½d.), so that the total by this method would not exceed £11,590.

Fifth Method : Differential Rates.

In the years 1853-4 to 1862-3 (except for 1858-9) differential rates of duty existed for incomes between £100 and £150 and those above £150. As the aggregate net assessments (N) and the actual aggregate amounts of duty charged (D) are given, the net assessment charged at the lower rate (n_2) should be ascertainable by the following formula, where r_1 and r_2 are the higher and lower rates respectively :—

$$n_2 = \frac{Nr_1 - D}{r_1 - r_2}.$$

But on testing it with D as given in the Reports it is found that the errors in N and D,¹ due to composition duty and additional

¹ Vide Chapter VI.

assessments, are large in relation to the amount $N_1 - D$ and give a misleading result. Recourse to the annual parliamentary returns, with the classification of assessments,¹ solves the difficulty, however, since the *amount of tax* applicable to each class is given. For all the classes except the two lowest this tax works out exactly at the higher rate, but on the others it is at a mixed rate, and the proportion charged at the lower rate can be found by the formula. An addition is necessary for allowances by schedule, and for concerns under No. III., Sch. A. The result is as follows (000 omitted) :—

	£		£
1853-4	9,939	1858-9	not available
1854-5	9,520	1859-60	9,013
1855-6	9,902	1860-1	9,572
1856-7	10,020	1861-2	9,860
1857-8	10,135	1862-3	10,451

(Estimate adopted, £11,000,000 ± £1,000,000.)

SCH. E : BREAK IN 1853-4.

First method gives £1,895,000 for Great Britain.

Third method (differential rates) gives, 1853-4, £2,240,000 for United Kingdom.

Second Method (H. C. Papers, 341 of 1854; 482 of 1854).

Great Britain.

Classes.	Assessments (1853-4).	Assessments (1852-3).
Under £150	—	1,547,869
Under £100	891,690	
£100—£150	2,448,226	
£150—£200	1,517,086	1,421,224
£200—£300	2,128,355	2,046,630
Total	6,985,357	5,015,723

Difference 1,970

The 1852-3 figures included some assessments that were in Ireland in 1853-4 (proportion of whole amount) 41

Total 2,011

(Estimate adopted, £2,000,000 ± £100,000: Great Britain.)

¹ Vide p. 254.

APPENDIX II.

DETAILS OF THE CONSTRUCTION OF VARIOUS TABLES IN THIS BOOK.

TABLE A4.

THE task here is to fill up the blanks in the official tables for the years to 1850-1. As the totals are given, together with a classification for several of the years, it is chiefly a matter of distributing the totals so that the several classes give a consistent series, and there cannot possibly be a serious error in any item, especially as the most important—"Railways"—is given each year in detail. This has been done and the total of the Concerns No. III., Sch. A, transferred to Sch. D.

For Ireland there are no figures prior to 1860-1. The mines, etc., are unimportant and have been carried back by a progressive decrease; the item of most importance is "Railways," and this has been carried back from the known figure in 1860 by reference to "net receipts" to 1849, after consideration of the statistics of Irish railways. Appendix III. gives details of the computations for lands and houses for Ireland 1842 to 1852, and 1853 to 1875, for which no figures are available or the official figures given are defective. These results are transferred to Table A4. Several small points remain to be mentioned:—

Lands, col. 1.—The uncommuted tithes for England and Wales have been added down to 1903 from the official tables; after that date they are not given separately and are taken at £200,000, which is within a fraction of the true figure.

Houses, col. 3.—In Ireland since 1893 the properties "rated on half-rents" (certain properties used for charitable and educational purposes) have been added to the houses. The corresponding additions have been made back to 1861-2 from the Reports. The error given in 1843-4 ("lands") is to cover the absence of exact official data, also for Ireland 1842 to 1860; for 1860 to 1875-6 in Ireland, to cover the slightly uncertain transfer for farmhouses, disappearing therefore in aggregate Sch. A. The error for

"houses" is similar, with a slight addition 1862 to 1868 for property rated on half-rents in Ireland.

TABLE B.

So far as England was concerned, for the charge of duty the statutory basis was seven-eighths of one-half the rent. But for computing the statutory *income* it was one-half the rent, and this basis has been adopted for the table. (This mainly accounts for the difference between these figures and those given in Sir Algernon West's tables : R. C. on Trade Depression, 1886, p. 215.) The method of computation up to 1879 is as follows :—

(a) Official net	—
(b) <i>Add</i> abatements	—
(c) Deduct nurseries	—
<hr/>	
(d) Total lands (net)	—
(e) Corrected, by distributing deduction of one-eighth over "exempt" and "liable"	—
<hr/>	
(f) <i>Add</i> "Nurseries" : Total liable	—
(g) " " " " Total exempt	—
<hr/>	
(h), (f) and (g) (official gross)	—

Statutory income liable is one-half (e) plus (c); statutory income exempt is one-half (g).

TABLE AD. SHOWING THE ESTIMATED EFFECT OF THE TRANSFER OF RAILWAYS, &C. (CONCERNS
NO. III. SCH. A) TO SCH. D, 1866-7.

Year.	England.			Scotland.			Ireland.			United Kingdom.		
	Sch. D.	Sch. A.	Total.	Sch. D.	Sch. A.	Total.	Sch. D.	Sch. A.	Total.	Sch. D.	Sch. A.	Total.
1842	52,787	7,449	60,236	4,876	935	5,811	3,331	173	3,381	60,994	8,434	69,428
1843	49,962	7,440	57,402	4,262	926	5,188	3,237	213	3,292	57,461	8,421	65,882
1844	49,679	8,114	57,793	4,450	986	5,436	3,220	218	3,280	57,349	9,160	66,509
1845	53,029	9,396	62,425	5,259	1,205	6,464	3,370	168	3,435	61,658	10,666	72,324
1846	54,391	10,044	64,435	5,716	1,349	7,065	3,488	230	3,558	63,595	11,463	75,058
1847	53,932	11,221	65,153	5,579	1,382	6,961	3,400	181	3,475	62,911	12,678	75,589
1848	49,202	12,286	61,488	4,782	1,531	6,313	3,291	200	3,371	57,275	13,897	71,172
1849	48,825	11,773	60,598	4,604	1,563	6,167	3,416	200	3,701	56,845	13,621	70,466
1850	49,721	12,106	61,827	4,805	1,502	6,307	3,578	200	3,948	58,104	13,978	72,082
1851	51,823	12,776	64,599	5,055	1,637	6,692	3,708	184	4,128	60,586	14,833	75,419
1852	53,553	13,583	67,136	5,092	1,635	6,727	3,852	192	4,322	62,497	15,688	78,185
1853	68,135	14,482	82,617	6,873	2,080	8,953	4,558	520	5,078	79,567	17,082	96,649
1854	68,384	15,215	83,599	6,859	2,152	9,011	4,446	590	5,036	79,689	17,957	97,646
1855	67,832	15,708	83,540	6,719	2,253	8,972	4,337	650	4,987	78,888	18,611	97,499
1856	69,111	16,488	85,599	6,856	2,182	9,038	4,280	780	5,060	80,247	19,450	99,697
1857	73,107	19,076	92,183	7,107	2,775	9,882	4,510	930	5,440	84,725	22,781	107,506
1858	73,445	19,303	92,748	6,779	2,732	9,511	4,587	940	5,527	84,812	22,975	107,787
1859	76,991	19,680	96,671	7,383	2,622	10,005	4,628	950	5,578	89,001	23,252	112,253
1860	77,825	20,893	98,718	7,176	3,052	10,228	4,604	990	5,594	89,606	24,935	114,541
1861	81,120	21,431	102,551	7,893	3,008	10,901	4,678	1,032	5,710	93,691	25,471	119,162
1862	85,088	21,794	106,882	8,235	3,027	11,262	4,674	1,120	5,794	97,997	25,941	123,938
1863	87,308	22,406	109,714	8,536	3,089	11,625	4,369	1,071	5,439	100,213	26,566	126,779
1864	95,637	24,854	120,491	9,799	3,499	13,288	4,670	1,203	5,873	110,106	29,556	139,662
1865	103,908	27,090	130,990	10,943	3,663	14,606	5,297	1,251	6,548	120,148	32,604	153,752

TABLE D.

The stages in the construction of this table are as follows :—

	Example: Years.	
	1847.	1865.
(1) Ordinary official " gross " assessments	70,192	134,439
(2) Break 2: False " gross " down to 1867 (substitute official net) . . .	59,512	120,148
(3) Break 4: Additional assessments (add)	401	
(4) Break 4: Composition duty effects (deduct)	2,123	
Total	57,790	
(5) Add abatements to net, 1863 to 1867 .	—	9,500
(6) Break 9: Railways, etc., No. III., Sch. A to 1865-6 (add)	12,603	32,604
(7) Basis for (8) and (9) (total)	70,393	162,252
(8) Break 3: Life assurance, 1853 to 1873-4 (add)	—	267
(9) Break 11: Wear and tear allowances to 1879-80 (add)	269	620
(10) Break 10: Unassessed duty to 1890-1 (add)	34	458
(11) Break 1: Ireland, 1842-1853—Appendix III. (add)	3,475	
(12) Municipal stocks, transferred from Sch. C in 1893 (add)	negligible	
Total	74,171	163,597
(13) Adjustment to £150 exemption limit, 1853 to 1875 and after 1894 (deduct)	—	13,980
(14) Adjustment to £160 exemption limit up to 1894	74,171	149,600
	72,300	145,300

The range of possible error in most of these adjustments is too small to come into the result. From 1842 to 1853 the Irish adjustment and the composition duty give a special computation

for each year. Adjustment for the £150 exemption limit gives a possible error as in Appendix I. ; there is clear evidence up to 1861 that the £100 to £150 section fluctuated very slightly, after which it increased in amount, but decreased in proportion up to 1875, and the error has been increased to cover the possible inaccuracy of the interpolation. The proportionate computation from 1894 to date gets less secure as we recede from the starting point, but the error cannot well be more than the figure assigned.

The adjustment to the £160 exemption limit is taken back from 1894 proportionately. As it has to go back fifty years, it might of course get far from the truth, but it is possible to narrow down the possible deviation very closely. As at 1845 we have, without complication, the classification test, the range "£150 to £200" is known for that year and for 1892-3. The sum assigned to "£150 to £160" is slightly over one-third in the latter year, and slightly less in the former. The index of distribution¹ is closely similar, and in the earlier years there is hardly scope for a greater error than .2. As the midway point is approached this is increased to .4.

TABLE E.

The stages in the construction of this table are as follows :—

	Example: Years.	
	1847.	1865.
(1) Ordinary official "gross assessments"	11,927	23,746
(2) Break: False "gross" down to 1867 (substitute official net)	11,807	21,528
(3) Abatements to net, 1863 to 1867 (add)	—	1,980
(4) Life insurance and "expenses," 1853 to 1873 (add)	—	373
(5) Ireland, 1842-53: Appendix III. (add)	690	
(6) Total	12,497	23,881
(7) Adjustment to £150 exemption limit 1853 to 1875 and after 1894 (deduct)	—	3,611
(8) Total	12,497	20,270
(9) Adjustment to £160 exemption limit up to 1894	11,970	19,410

¹ Pareto index applied to the gross assessments.

The range of possible error under (4) is too small to affect the result. The Irish adjustment is correct within $\cdot 06$, and the adjustment for the £150 exemption limit can hardly exceed $\cdot 2$, when the differential duty is examined and the "fit" at each end 1853 and 1875 is found, but after 1894 with the growing totals a larger figure is assigned as possible. The adjustment for the £160 exemption limit is a small one, and is tested fairly closely by the assessments classification 1845, etc., and found to bear a proper ratio to the £150 to £200 class. Uncertainty in the middle years is allowed for, and the whole error has to be added to the preceding column.

**Computations for Unassessed Duty to 1890-1 for
Table D.**

Reference is made to the particulars given under the heading "Receipts in addition to the foregoing for duty unassessed and of recoveries from default schedules of prior years" in the earlier reports (e.g., 38th Report, p. xliii.).

In order to ascertain what proportion of the sums under this heading relate to duty unassessed, and what to recoveries of sums already assessed, for the purpose of obtaining the true "gross assessment" the sums (of duty) given for the years 1891-2 to 1900-1 have been reduced to terms of income (at the rates of tax proper to the several years) and the results compared with the differences between the gross assessments given in 1900, on the new basis, and those for the same years in the previous annual reports. Over the nine years the unassessed income averages nearly 75 per cent. of the unassessed *in pme* plus recoveries from default schedules. Several difficulties arise in connection with the adjustment of the gross figures of earlier years. (a) As the duty is in some cases that which is *due after* the allowance of abatements, etc., it does not give the full *gross* income if it is merely multiplied by the rate in the £. But in *total amount* the unassessed duty upon the assessments above £400 is far larger than the unassessed duty on assessments below £400, and, since prior to 1894 no abatement was allowed upon a higher income than £400, it is safe to say that the error due to this element is negligible, especially for comparative purposes. (b) Duty unassessed relates to income for prior years, and therefore it seems incorrect to add it to the total income for the year in which it is recovered. But there is no good means of splitting it up for its proper years, and it may relate to income for one up to ten or more years, according to circumstances in individual cases.

Moreover, on analysis the present system appears to adopt the whole of it as the income of the year preceding recovery, so that on the whole it appears to be best to risk the slight possible error, which can hardly be greater than the possible error due to an arbitrary method of splitting the amounts. (c) For the years subsequent to 1891-2 the official adjustment has been accepted, although it evidently covers some other small discrepancies. For the preceding years it will be seen that the "duty recovered" varies very widely, and the following method has been adopted:—

1842 to 1852.—Of the small sums in these years a considerable proportion must have been default recoveries, and there could, in the nature of the case, have been little unassessed duty; 50 per cent. has been taken as so applicable. From 1853 it has been postulated that a regular progressive sum would be recovered from default (after allowing for the varying rates of tax), and starting with 60 per cent. as unassessed duty (an advance on the previous decade, but less than the later proportion) the balance of duty has been reduced to the amount per penny (the mean rate of the three preceding years): this sum has been progressively increased each year until the sixties, when for reasons relating to the collection it was markedly diminished,¹ and from that date it has increased again progressively until 1890. Each year's figure has then been recomputed into total duty from default schedules by using the mean rate of the three preceding years at first, then of two and a half, and later of two years, according to the improved methods of administration. These sums have been deducted from the official total figures each year, and the balance regarded as unassessed duty. The unassessed duty has been reduced to assessment terms by the mean rate of the three preceding years and the result assigned to the gross assessments of the *year preceding recovery*. These estimates have been slightly corrected in places for the known effects of re-assessment years. The probable error throughout cannot be considerable and is far less than any conventional statistical method of computation would give, for it is based on the elimination of the factor which fluctuates least. The figure given for the probable error is based, not upon the duty unassessed, but upon a range of error of ± 20 per cent. in the sum allocated to recoveries from default (and of ± 40 per cent. during the early sixties, when those sums were much less)—an ample figure when it is considered that it allows of this considerable deviation of any one year from the normal line of the recoveries "per penny in the £."

¹ 9th Report, pp. 24, 27; 10th Report, pp. 41, etc.

Sch. D : Additions for Unassessed Duty.

1842		1867	490.5	± 48
1843		1868	544.7	± 67.2
1844	1.4 ± .3	1869	563.4	± 86.4
1845		1870	823	± 57.6
1846	3 ± .6	1871	3,177	± 57.6
1847	33.6 ± 6.7	1872	1,323.8	± 72
1848	9 ± 1.5	1873	3,013.2	± 81.6
1849	29.2 ± 5.8	1874	6,299.5	± 96
1850	32 ± 6.4	1875	7,800	± 110.4
1851	44.8 ± 8.9	1876	4,341.6	± 156
1852	207.5 ± 27.8	1877	4,000	± 139.2
1853	307.4 ± 30.8	1878	2,428.9	± 115.2
1854	144.0 ± 29.8	1879	4,881.1	± 144
1855	36.2 ± 37.2	1880	3,023.3	± 144
1856	65.5 ± 32.1	1881	4,232.5	± 216
1857	91.4 ± 40.8	1882	4,542	± 288
1858	528.0 ± 38.4	1883	5,954.2	± 235.6
1859	222.0 ± 38.4	1884	5,017.1	± 288
1860	226.3 ± 4.8	1885	5,112.7	± 216
1861	229 ± 7.6	1886	6,083.9	± 329
1862	144.6 ± 10.8	1887	6,459.6	± 288
1863	97.5 ± 13.4	1888	7,073.6	± 308.6
1864	489.6 ± 16.4	1889	4,596.3	± 370.3
1865	458.3 ± 19.2	1890	4,087.2	± 370.3
1866	135.4 ± 28.8			

Table G2 : Abatements.

Abatements (£60 on Incomes £100 to £200), 1863-4 to 1871-2.—
Prior to 1868-9 (see 28th Report) only the "total amount of income abated from the assessments" is known (13th Report, p. 208). It is allocated to the several schedules, by estimate, as follows :—

Year.	Total (£000).	A.	B.	D.	E.
1868-9	14,947	204	1,200	11,441	2,012
1867-8	14,262	200 ± 10	1,285 ± 10	10,830 ± 10	1,947
1866-7	13,572	200	1,300	10,210	1,860
1865-6	12,981	200	1,301	9,500	1,980
1864-5	11,751	200	1,301	8,820	1,430
1863-4	9,249	100 ± 50	499 ± 50	7,500	1,150

Notes.—It would be tedious in the extreme to describe in detail the

laborious "fitting up" involved in arriving at these estimates. They have to dovetail into other known data in so many ways that the range of possible error is very narrow. Among the considerations involved are—(a) consistent and stable figures for A and B; (b) a materially less figure for A and B in the earliest year; (c) a consistently diminishing figure back from 1868-9 for D and E; (d) a sum under D and E always less than the difference between gross and net assessments; but (e) only so much less as to leave a consistent balance, under each schedule, for exemptions.]

(1) From 1863-4 to 1888-9 the amount of assessment abated under Sch. B was treated on the same terms as assessment under the other schedules, whereas it did not represent *income* in the same way. To obtain the "income" corresponding to the other schedules the statutory income should be determined therefrom (one-half in England and Wales, and one-third in Scotland and Ireland). This error has been particularly referred to in 1887, and the official figures were made up on a new basis in 1889-90. The corresponding figures for each previous year have been found, and the difference is adjustment 1 (minus).

(2) Until 1900-1, only the amount abated in the assessments was shown under the separate schedules. After that date abatements allowed during the course of the collection and also by repayment were allocated to the respective schedules, so that the net assessment should be given as a true net income on which tax was received. But the separate annual reports from 1874-5 give the *total* abatements by repayments. Prior to 1874-5, back to 1868-9, this item is obtained by reference to the *duty* repaid, on the same plan as obtained officially after 1874. From 1863-4 to 1868-9 the separate sums repaid for abatements are not given, but the computation is made by proportion to the total repayments. This gives adjustment 2 (plus).

(3) The abatements allowed "by schedule" during the course of the collection were not given until 1900-1, but as a ten-year corrected table was then furnished it is possible by deducting the total in the assessments plus repayments from the new total to ascertain the correct figures, 1891-2 to 1899-1900. For prior years the estimates are made proportionately on the information so gained. It is a peculiarity of "re-assessment" years that the sums abated in the assessment under Schs. A and B are smaller than usual,¹ but the difference is made good by the sums allowed "by schedule" being correspondingly greater. The sequence of figures in cols. 2 and 3 is thus made regular. This additional

¹ The footnote on p. 59 of the 38th Report represents a mistaken conception of the facts.

allowance has been provided for in such years, and the total arrived at gives adjustment 3 (plus).

(4) The net total of the foregoing is given in the "adjustments" column, and the true amount corresponding with the present system is shown in the next column. The margin of error between 1890-1 and 1874-5 is not greater than ± 1 per cent., and prior to 1874-5 it is not greater than ± 2 per cent.

The method of arriving at the number of claimants is referred to in the text.¹ The numbers given in the earlier reports were not arrived at on this plan, and were merely the total number of assessments wholly or partly abated—a figure which should be ignored for statistical purposes.

Table G5 : Stages in Construction.

(1) Elimination of income below £150, 1853 to 1862, by differential rate, deducted from net produce.

(2) Net produce obtained from "net produce per *id.*" by the annual rate (to 1900), after allowing for recoveries from default, and unassessed duty, shown separately in earlier years.

(3) Deduction for composition duty (1842 to 1860).

(4) Allowance for *effect* of compositions (1842 to 1850).

(5) Additions for Ireland (1842 to 1853).

(6) Additions for insurance from 1853—in the earlier years entailing estimates of totals from partial figures.

(7) Deduction of income below £150 (1863 to 1875).

(8) Addition of abatements from 1863.

(9) The foregoing give the taxable income at £150 with no repairs.

(10) Deduct repairs—one-eighth on lands and between one-sixth and one-seventh on houses from 1842.

(11) Add for repairs upon property belonging to exempt persons. ("Nil" where the exemption is for interest or ground rent, and a large fraction where the balance of mortgaged property is exempted.)

(12) This gives totals at £150 exemption limit, *with* repairs.

(13) From 1893 backwards deduct income between £150 and £160.

(14) This gives figures for the conditions of 1894 to present date.

(15) From 1894 add all repairs, and deduct repairs on exempt property.

(16) From 1894 add income between £160 and £150.

(17) This gives, from 1894, the figures in continuation of preceding conditions.

¹ P. 297.

APPENDIX III.

IRELAND. 1842 TO 1853.

DETAILS OF THE ESTIMATES MADE UNDER THE SEVERAL SCHEDULES FOR THE YEARS PRIOR TO THE IMPOSITION OF THE INCOME TAX, IN ORDER TO COMPLETE THE TABLES FOR THE UNITED KINGDOM IN THOSE YEARS.

Ireland : Schs. A and B, 1842 to 1853, 1853 to 1875.

THE official statistics prior to 1875 were defective, and their interpretation gives rise to several difficulties. It has been necessary to remedy these defects—which can only be done as the result of minute study—and to estimate the details for the years 1842-3 to 1852-3.

Stage (1).—The net figures from 1853 to 1876 as given in the 13th and 28th Reports are first set out. From these are deducted the transfers to Sch. D (railways, etc.), 1853 to 1865-6.

Stage (2).—The net and the gross are identical down to 1875, all deductions being ignored. That they were small is shown by 1876 figures (with a higher exemption limit), and the 28th Report merely says "cannot be distinguished." The 1st Report indicates that the "net" was a true net, and the deductions have to be added, but the 28th Report shows that if any addition is made the sequence in the gross is unaccountably disturbed. The answer to the riddle is found by checking the duty. From this it is clear that from 1857-8 the gross is a true one, and it is the net which is excessive, whereas prior to that date the net was reached from the duty, and £22,000 has to be added to give the true gross.

Stage (3).—The "property rated on half-rents" (included in the "fines" column) has to be added to the "messuages," and this removes some of the anomalies in the latter.

Stage (4).—In 1876-7 there is a footnote that the large difference in messuages as compared with previous years is due to the value

of farmhouses having been previously included there instead of with lands.¹ The adjustment is obviously about £630,000. But the process started earlier: it is clear there is a transfer in 1873 of £117,000, for otherwise the Sch. B gross figures cannot be explained, and the figures for the several columns do not run properly. Again, in 1862 to 1864 there was a similar disturbance (£260,000) in the opposite direction. These have been rectified before taking the figures back.

Stage (5).—The gross assessments prior to 1861 are then divided in proportion between lands, houses, and other property back to 1853.

Stage (6).—All four columns of stage (5) are carried back to 1842 by reference to the poor rate valuations.

Stage (7) (Sch. B).—The gross are, *ex hypothesi*, the same as lands in stage (6). We have given us officially: exemptions after 1872-3 and net assessments from 1853-4. The exemptions are found by deduction back to 1853, and both by proportion back to 1842.

These results interlock in several ways, and satisfy the following practical tests:—

(1) Gross assessments under each head exhibit a clearly defined re-assessment grouping.

(2) Gross assessments for Sch. A from 1853-4 move in close agreement with the net poor rate valuation² at each point of contact (*viz.*, valuation at 30th September, 1856, with new assessment 1857-8), with a constant proportionate difference due to the properties assessed and not rated, and those rated and not assessed.³ These figures go back to 1851, and the exact poor law valuation aggregate for Ireland is known for 1842, 1845, 1846, 1849, and 1850.⁴ The average proportion between the assessments and the valuation at the three re-assessment years 1853, 1857, and 1861 has been used to obtain the fictitious Sch. A prior to 1853 (*i.e.*, what the Sch. A assessments would have been if the tax had applied to Ireland in those years), the intervening years being closely verified. This proportion hardly varied, and the range of probable error assigned is quite adequate.

(3) Gross assessments for lands and houses agree in trend with the evidence given before the several committees, and also with

¹ This adjustment is omitted in the corrected tables given with the Report of the R. C. on Financial Relations, 1894, p. 425.

² 28th Report, pp. 259, etc.

³ *Vide* Annual Reports of the Poor Law Board and Local Government Board for Ireland.

⁴ *Vide* p. 144. The reasons for treating 1842 to 1846 as a constant figure are given.

the returns made to Parliament on the tenement valuations¹ from 1842 to 1861, after which the adjusted official figure applies.

(4) The Sch. B exemptions and deductions form a residual, but the result is in harmony with the movement of the gross, and it exhibits the deficiency (accompanied by an equivalent excess in the net assessments) which is properly found in the re-assessment years,² and generally it shows the drop in the last year which is to be expected in the "lands" assessment where all changes are downward, and no additional values like new houses come into the total.

(5) The figures for Sch. B exemptions, taking the best years for comparison (*viz.*, the year following each re-assessment year), bear a practically constant relationship to the total. The percentage increases after 1875 (owing to the higher exemption limit) and remains constant for a time. The slight difference gives the additional factor for computing the figures prior to 1853 with a close degree of accuracy.

Each succeeding cross-check enables the assigned probable errors to be reduced, and therefore these results, obtained after various alternatives had been tried, cannot be far from the true comparative official figures. Their relationship to the true values of the properties is discussed elsewhere.³

The results are found in Table A4.

Sch. D.

The decade preceding the imposition of the income tax in Ireland in 1853 was one of a remarkable character. It saw the great famine, the evictions, and an extraordinary decrease in population. It would be imagined that the yield of an income tax under Sch. D must be very adversely affected at such a time, but it appears, on examination, that the class of people chiefly concerned were so wretchedly poor that their whole sustenance was drawn from the land, and their actual disappearance hardly affected that business and commercial activity which is reached by Sch. D. The statistics of consumption of spirits and beer,⁴ tobacco, tea and coffee reflect in only a very slight degree the great catastrophe of 1846-7, while the operation of the three years' average system under Sch. D would minimise what depression there was by masking its effects. The diminution in population of this hopelessly indigent

¹ *Vide* p. 161. For 1861-2 it is in close agreement with the adjustment on p. 425 of the Financial Relations Report, 1894, after allowing for farmhouses.

² *Vide* p. 312.

³ Chap. IV.

class, with practically no spending power whatever, leaves very little trace in this respect.

Since we are concerned only with the gross assessments at the exemption limit of £150 which obtained from 1842-3 to 1852-3, and the statistics for 1853 onwards relate to the gross assessments at an exemption limit of £100, an adjustment is necessary, and is given in the following table (£000 omitted) :—

Year.	Gross. Sch. D. ¹	Gross Assessments relating to Incomes between £100 and £150.	Difference between the two preceding Columns, represent- ing Gross Assess- ments with Exem- ption Limit of £150.
	£	£	£
1853-4	5,078	572	4,506
1854-5	5,036	572	4,464
1855-6	4,987	590	4,397
1856-7	5,060	595 (estimated)	4,465
1857-8	5,440	600	4,840
1858-9	5,527	580	4,947
1859-60	5,578	542	5,036
1860-1	5,594	567	5,027
1868-9	7,527	820 (estimated)	6,707

Up to 1861-2 the actual sum for col. 3 is determinable from the amount charged at the lower rate (except in 1856-7, which has been completed by estimate). After that year the differential rate ceased and the abatements took their place, so that further estimates would be necessary to continue the series. It is desirable, however, to determine how closely the index number would approximate to the facts in a year at least as far removed from the base year on one side, as the earliest year to which it is proposed to apply that index number is distant upon the other side, *i.e.*, twelve years. The year 1868-9 has been chosen, and col. 3 has been estimated by relation to the mean between (a) the last year for which the differential rate exists; and (b) 1876-7, when the exemption limit was raised from £100 to £150, the sum assignable to the change being calculated as in Appendix I. Col. 4 gives the series to which the index number has to conform approximately. The first two years are ignored, and 1855-6 is

¹ *Vide* table in Appendix II.

taken as the base, for the reasons given in the 10th Report,¹ where, for comparative purposes, the two earlier years were ignored.

In constructing the index number it has been thought desirable to use components which will represent (1) the consumption of the mass of the population so far as commodities outside food-stuffs derived from the land are concerned, since the latter affect Sch. D profits but slightly (items representing professions and luxuries are also necessary); (2) the movement of the larger finance and commerce; and (3) the movement of external trade.

(1) For the "consumption index" the following annual statistics for Ireland have been used:—

- (1) Quantities of spirits distilled.
- (2) Number of licences issued to spirit dealers.
- (3) Number of bushels of malt charged with Excise Duty.
- (4) Number of licences issued to beer *dealers* (not retailers).
- (5) Number of licences issued to spirit retailers.
- (6) Number of licences issued to spirit distillers.
- (7) Quantities of spirits charged for home consumption.
- (8) Number of licences issued for post horses and carriages
- (9) Number of licences issued to tea and coffee dealers.
- (10) Number of licences issued to tobacco dealers.
- (11) Number of licences issued to tobacco manufacturers.
- (12) Amount of licence duty paid by attorneys, notaries and conveyancers.

Other series that might have been useful had to be excluded because for legislative or other reasons they were not complete and uniform in basis over the period 1839 to 1868. The details have been obtained from the Annual Reports of Trade, etc., and from the 13th Report. Numbers 9 to 12 were taken as applicable to the years for which the statistics are given, but the others were thrown into three years' averages corresponding with Sch. D. The result is shown on p. 506.

(2) For financial movements very little statistical material is available. The most complete series of figures is the record of Irish note circulation. This seems to have reflected the movements of commerce very well² until the sixties, when it became

¹ P. 39:—"We have reason to believe that the figures for the first year of the income tax in Ireland must be used with caution. The officers who had the chief share in making the original assessments inform us that there was undoubtedly much property brought into assessment . . . at far too high a value, and that the errors were not corrected until 1855."

² *Vide* the evidence taken before the S. C. on Banks of Issue, 1875 (H. C.—351), Qs. 2,720-47, 5,524-6.

Year.	1	2	3	4	5	6	7	8	9	10	11	12	Index.
1842-3	95	88	87	50	105	144	101	63	53	78	169	124	96
1843-4	75	75	77	50	89	137	79	63	56	81	158	154	91
1844-5	68	70	73	57	83	126	71	63	60	87	154	146	88
1845-6	70	71	79	63	82	126	71	63	73	94	155	143	91
1846-7	83	73	87	69	86	127	80	63	87	100	148	159	97
1847-8	95	79	99	71	90	133	90	65	87	92	131	154	99
1848-9	90	82	98	72	92	132	89	64	84	87	126	149	97
1849-50	80	85	98	69	91	131	86	61	82	84	121	153	96
1850-1	88	86	94	73	89	125	82	63	84	86	120	132	93
1851-2	99	89	100	81	90	122	88	71	86	86	110	148	97
1852-3	98	92	99	89	90	118	90	83	90	89	108	143	99
1853-4	97	95	100	95	94	114	95	90	93	92	109	132	100½
1854-5	99	97	99	97	97	107	98	96	96	95	102	103	99
1855-6	100	100	100	100	100	100	100	100	100	100	100	100	100
1856-7	101	104	100	100	102	98	93	102	104	105	98	99	100½
1857-8	101	108	101	108	105	105	88	103	108	109	98	102	103
1858-9	107	112	105	117	108	110	82	105	114	115	97	97	106
1859-60	105	116	115	133	109	113	78	110	120	120	97	95	109
1860-1	99	117	126	148	109	109	74	115	126	126	96	92	111½
1861-2	79	116	133	169	108	106	64	118	129	130	94	93	111½
1868-9	66	111	149	372	99	79	56	118	158	148	76	81	126

almost stationary as cheques and bank deposit accounts gradually came more into favour.¹ The index is adversely affected for 1868-9 only, and for this purpose the actual result is ignored, and as there is evidence that banking activities were fully maintained² the *rate* of progress in the index from 1855 to 1861 has been continued to give the figure necessary for 1868-9.

Scotch and Irish.—But there is a disturbance in the earlier period, after the Banks Act of 1845, which throws the figures quite out of harmony with the facts of the years 1846 to 1848.³ Rather than abandon this series altogether, figures have been estimated⁴ and substituted for each year, and the average is affected accordingly.

(3) The index for external trade activity is also troublesome to construct. The statistics for exports and imports change their basis at various dates from 1851 to 1856, although it is just possible by parallel series to bridge the gap. But exports are relatively small (£341,000 in 1855) and fluctuate widely from year to year, while imports are often quite out of proportion to any possible effect upon *home* profits. Thus they were £1,951,000 for 1845, £2,896,000 for 1846, £8,035,000 for 1847, £4,294,000 for 1848, the years covering the Irish famine. Such figures are obviously unsuitable. There is a series of tonnage figures for Dublin, Cork, and Belfast, but it "breaks" badly at 1854. The best series available is the "coasting trade" tonnage of vessels cleared in all Irish ports. It represents steam vessels; but the sailing vessels for the greater part of the series are relatively small and slowly diminishing, while the statistics for them are incomplete. Both of the other series lend general support to the one adopted, so far as they go.

In the complete index number weights are given to (1) and (3), doubled in each case. The table on p. 508 gives the result.

It will be seen on a comparison of the last six years mentioned with the foregoing actual figures of Sch. D that the latter aggregate to £31,022,000, and the table to £31,147,000—a difference of .4 per cent., while the largest error is 4.7 per cent., and in four of the years the difference is 1 per cent. or less. A range of error

¹ The Irish banks came into the Clearing House, and began to make attractive terms for banking accounts in the sixties. *Loc. cit.* Qs. 2,743, 2,959-60, 2,379-83, 2,392, 2,477, 2,478, and much other evidence on banking activity in the sixties in this Report.

² Though actual figures are very defective—*ibid.*, Appendix, p. 559.

³ That the figures do not represent a real increase in profitable financial activity is clear from the evidence before the S. C. on Banks of Issue, 1857 (H. C.—220), Qs. 1,756-60.

⁴ After consideration of the evidence before the Committee (Appendix, pp. 148-152, etc.).

of 10 per cent. is therefore considered an ample allowance, especially when it is remembered that the actual use of these estimates is to make up the aggregates for the United Kingdom for comparative purposes, in which this allowance forms less than .5 per cent. of the whole.

Year.	Consumption Index, x 2.	Finance Index.	External Trade Index, x 2.	Total Index.	Profits in £000 on basis of col. 4 (Error ± 10 per cent.).
1842-3	192	96	90	378	3,325
1843-4	182	96	90	368	3,235
1844-5	176	94	92	362	3,185
1845-6	182	97	100	379	3,335
1846-7	194	92	114	400	3,520
1847-8	198	91	114	403	3,545
1848-9	194	90	130	414	3,641
1849-50	192	88	136	416	3,658
1850-1	186	84	138	408	3,588
1851-2	194	82	144	420	3,695
1852-3	198	79	160	437	3,845
1853-4	201	83	174	458	4,030
1854-5	198	90	196	484	4,255 <i>Actual.</i>
1855-6	200	100	200	500	4,397 4,397
1856-7	201	109	204	514	4,520 4,465
1857-8	206	117	214	537	4,723 4,840
1858-9	212	121	226	559	4,916 4,947
1859-60	218	119	240	577	5,070 5,036
1860-1	222	120	256	598	5,278 5,027
1868-9	252	143	360	755	6,640 6,707

As a check upon these estimates, however, the simpler method of percentage proportion may be applied, *i.e.*, it may be assumed that Irish profits bore the same ratio to those of Great Britain before 1855 as they did after that date. The actual proportion in 1855-6 was 5.5 : 94.5. By 1862 it had fallen to 5 : 95, by 1871 to 4 : 96 and by 1877 to 3.5 : 96.5. But if we assume that the 1855-6 ratio obtained from 1842 and that the ratio was not more in Ireland's favour, we shall probably be doing full justice to a disastrous decade in Irish history. Since the ratio is that of full Irish profits to profits from Great Britain excluding Irish posses-

sions, it is necessary to apply the ratio to the estimated net figures, *vide* p. 211, to give a series of full Irish profits comparable with the foregoing estimates. After allowing for the No. III., Sch. A, assessments,¹ the result is as follows :—

Year.	Estimates by Index.	Estimates by Percentage.	Estimate adopted.
1842-3	3,325 ± 332	3,337 ± 14	3,331 ± 173
1843-4	3,235 ± 323	3,239 ± 102	3,237 ± 213
1844-5	3,185 ± 318	3,255 ± 119	3,220 ± 218
1845-6	3,335 ± 333	3,404 ± 2	3,370 ± 168
1846-7	3,520 ± 352	3,456 ± 108	3,488 ± 230
1847-8	3,545 ± 354	3,400 ± 181	3,400 ± 181
1848-9	3,641 ± 364	3,291 ± 1	3,291 ± 200
1849-50	3,658 ± 366	3,416 ± 44	3,416 ± 200
1850-1	3,588 ± 359	3,569 ± 41	3,578 ± 200
1851-2	3,695 ± 369	3,722	3,708 ± 184
1852-3	3,845 ± 384	3,860	3,852 ± 192

The results are so close in most cases that the mean has been adopted, but in the three years 1847-8 to 1849-50, in view of the known depression over the whole kingdom, the presumption is in favour of the percentage method, for it is unlikely that Ireland was relatively *less* depressed than Great Britain.² Moreover, the index series at this point contains several doubtful components.

Sch. E.

The figures after 1853 for Great Britain are less by about £90,000 formerly assessed upon offices in Ireland, which then were included in the Irish figures. The percentage borne by Irish assessments remained very constant for a considerable period, so that, as the amounts involved are quite small, the proportion has been continued backwards to 1842 for Table E.

Totals.—The net taxable income as a whole rose from 19½ millions in 1842 to 19·9 in 1847 and then fell to 18·8 in 1852.

In view of the utility of the 1st Report for purposes of interpretation, and of the fact that it is not generally available, a synopsis of the tables is appended.

¹ *Vide* p. 493.

² *Vide* also R. C. on Financial Relations, Qs. 4,062, etc.

Year 1855-6—First Report, Assessments.

—	England.	Scotland.	Ireland.
<i>Sch. A :</i>			
Lands	£ 41,048,091	£ 5,872,714	£
Messuages	44,196,369	4,239,216	
Concerns, No. III. (Manors, etc.)	16,199,061	2,253,887	
Other profits	127,757	62,964	
Tithes	366,897	—	
Total gross	101,938,175	12,428,781	
<i>Deductions :</i>			
Land tax	594,329	15,662	
Sea walls, etc.	456,142	38,039	
Colleges and hospitals	98,072	—	
Exempted	7,770,480	816,749	
Net at 16d.	91,752,736	11,405,140	11,878,545
„ 11½d.	1,266,416	153,191	
Persons exempt	No. 501,035	No. 67,788	
<i>Sch. B :</i>			
Lands	£ 41,021,100	£ 5,866,607	
Nurseries and market gardens	29,960	6,107	
Composition for tithes leased	19,088	—	
Gross assessment	41,070,148	5,872,714	
<i>Deductions :</i>			
One-eighth	4,253,425	—	
Other deductions	34,444	—	
Exempted	12,193,631	2,828,507	
<i>Net assessments :</i>			
Lands at 8d.	21,660,471	2,563,972	2,572,288
„ 5½d.	2,883,955	474,128	2,396
Nurseries, etc. at 16d.	26,165	6,107	—
Composition at 4½d.	18,057	—	—
Persons assessed	No. 623,949	No. 64,942	
„ exempt	355,674	47,063	

Year 1855-6—First Report, Assessments—continued.

—	England.	Scotland.	Ireland.	Total.
<i>Sch. D (General) :</i>	£	£	£	£
(1) Under £100 exempt.	4,747,167	4,284,423	282,061	9,313,651
(2) Under £100 at 11½d.	1,129,877	189,192	94,218	1,413,287
(3) £100—£150 ..	7,320,645	649,327	495,506	8,465,478
(4) Under £150 at 16d. .	3,311,351	454,902	316,299	4,082,552
(5) Over £150 ..	49,356,601	5,083,885	3,430,651	57,871,137
<i>Total gross D</i> . . .	65,865,641	10,661,729	4,618,735	81,146,105
<i>Special Commissioners :</i>				
£100—£150 at 11½d. .	2,865	189	—	3,054
Under £150 at 16d. .	21,668	973	—	22,641
Over £150 ..	6,689,383	340,188	—	7,029,571
<i>Total</i> . . .	6,713,916	341,350	—	7,055,266

<i>Sch. E :</i>	£	£	£	£
(1) Under £100 exempt.	203,621	92,367	21,670	317,658
(2) Under £100 at 11½d.	73,659	24,162	28,623	126,444
(3) £100—£150 ..	482,631	88,501	42,943	614,075
(4) Under £150 at 16d. .	397,407	111,164	69,347	577,918
(5) Over £150 ..	2,173,726	546,028	194,678	2,914,342
<i>Total E</i> . . .	3,331,044	862,222	357,261	4,550,527

<i>Sch. D Numbers (net) :</i>	£	£	£	No.
Under £100 exempt . . .	—	—	—	196,704
Under £100 at 11½d. . .	—	—	—	22,409
£100—£150	—	—	—	76,869
Under £150 at 16d. . .	—	—	—	50,029
Over £150	—	—	—	124,666
<i>Total</i>	—	—	—	470,677

<i>Sch. E Numbers :</i>	£	£	£	No.
Under £100 exempt . . .	—	—	—	6,012
Under £100 at 11½d. . .	—	—	—	2,207
£100—£150	—	—	—	5,314
Under £150 at 16d. . .	—	—	—	8,717
Over £150	—	—	—	8,763
<i>Total</i>	—	—	—	31,013

Year 1855-6—First Report, Assessments—continued.

<i>Duty Payable.</i>				
—	England.	Scotland.	Ireland.	Total.
<i>Sch. A</i> , at 16d.	£ 6,134,891	£ 760,342	£ 791,903	£ 7,687,136
.. 11½d.	60,608	7,337	—	67,945
Total	6,195,499	767,679	791,903	7,755,081
<i>Sch. B</i> , at 8d.	720,313	61,059	61,264	842,636
.. 5½d.	69,172	7,567	38	76,777
.. 16d.	1,783	400	—	2,183
.. 4½d.	277	—	—	277
Total	791,545	69,026	61,302	921,873
<i>Sch. C</i>	1,627,157	—	91,403	1,718,560
<i>Sch. D</i> , at 16d.	3,957,698	392,025	249,789	4,599,512
.. 11½d.	405,139	40,160	28,259	473,558
5 p. c. composition	7,295	626	2,162	10,083
Total	4,370,132	432,811	280,210	5,083,153
<i>Sch. E</i> , at 16d.	746,997	43,831	52,807	843,635
.. 11½d.	113,479	5,380	6,361	125,220
Total	860,476	49,211	59,168	968,855
Gross Total	13,844,809	1,318,727	1,283,986	16,447,522

APPENDIX IV.

THE INCOME TAX OF THE NAPOLEONIC WARS,
1799 TO 1816.

SUMMARY TABLES FOR SELECTED YEARS (COMPILED FROM THE
ORIGINAL PARLIAMENTARY RETURNS.)

The Income Tax of 1801.
(The First Classification given.)

Class of Income.	No. of Persons in Class.	Amount of Assessment.	Proportion of Income:— One—	Amount of Income (ooo omitted).
£		£	th	£
60—65	54,321	26,357	120	3,163
65—70	14,728	10,595	95	1,007
70—75	23,913	23,113	70	1,618
75—80	9,321	10,258	65	667
80—85	19,639	25,291	60	1,517
85—90	7,302	11,116	55	611
90—95	11,205	19,459	50	973
95—100	7,335	15,323	45	690
100—105	24,031	57,916	40	2,317
105—110	4,925	13,154	38	500
110—115	6,136	18,157	36	654
115—120	4,083	13,461	34	458
120—125	8,582	30,668	32	981
125—130	4,365	17,829	30	535
130—135	5,760	25,850	28	724
135—140	3,646	18,502	26	481
140—145	5,784	32,370	24	777
145—150	3,069	19,728	22	434
	218,145	389,148		18,105
150—155	9,203	65,285	20	1,306
155—160	2,184	17,311	19	329
160—165	3,761	32,010	18	576
165—170	2,082	19,461	17	331
170—175	3,647	37,411	16	599
175—180	2,035	22,975	15	345
180—185	3,758	46,100	14	645
185—190	1,884	25,954	13	337
190—195	2,680	41,486	12	498
195—200	2,320	41,302	11	454
200—500	42,694	1,223,908	10	12,239
500—1,000	14,762	949,847	10	9,498
1,000—2,000	6,927	904,115	10	9,041
2,000—5,000	3,657	1,040,275	10	10,403
5,000 . . .	1,020	997,039	10	9,970
Total .	320,759	5,853,629		74,677

This accounted for £5,853,629 duty. The balance unclassified made up £390,809 more (Scotland £19,768, and children's allowances, £371,041)—£6,244,438 in all.

Details under Schs. A and B (£000).

	1806.			1808.			1810.			1814-5.		
	England and Wales.	Scot-land.	Total.	England and Wales.	Scot-land.	Total.	England and Wales.	Scot-land.	Total.	England and Wales.	Scot-land.	Total.
Property from lands, according to General Rule No. 1.	25,008	3,926	29,834	27,568	4,341	31,709	29,503	4,627	34,130	5,075	39,406	
Houses, ditto	11,202	713	11,915	12,030	1,012	13,042	13,012	1,169	14,179	1,304	16,259	
Tithes	2,012	—	2,012	2,140	—	2,140	2,353	—	2,733	—	2,733	
Manors	44	—	44	54	—	54	64	—	72	—	72	
Manors	70	2	72	110	8	112	135	1	207	10	217	
Quarries	19	14	33	25	14	39	30	13	50	21	70	
Mines	316	47	364	428	50	487	483	78	561	63	670	
Ironworks	77	7	84	130	23	153	232	45	271	62	332	
General profits, Sch. A	648	229	478	282	67	350	55	76	12	47	63	
Total	39,867	4,937	44,835	42,467	5,519	47,986	45,876	6,009	51,886	6,643	60,138	
Amount assessed according to rent	17,298	2,222	20,120	18,588	3,012	21,600	26,910	4,171	31,081	4,498	35,566	
Ditto, value (owners)	6,777	447	7,224	5,137	566	5,703	8,213	886	9,099	995	11,040	
Ditto (tenanted)	9,853	657	4,490	3,644	769	4,407	7,391	739	8,130	946	9,029	
Total	25,908	3,226	29,534	27,368	4,341	31,709	42,514	5,796	48,309	6,440	55,665	
Sch. B.	Lands and Houses.											
Tithe free	6,872	—	6,872	7,260	—	7,260	7,904	3,999	11,804	4,567	13,826	
Titheable	17,541	—	17,541	18,611	—	18,611	20,217	—	20,217	—	23,269	
Tithe free in part	556	—	556	790	—	790	826	—	826	—	741	
Tithe free on payment of modus	509	—	509	528	—	528	499	—	499	—	561	
Competition for tithes and tithes leased	1,958	—	1,958	1,748	—	1,748	1,932	—	1,932	—	2,232	
Total	27,436	2,575	30,111	28,916	4,188	33,124	29,477	3,999	33,376	4,567	40,628	
Deductions	885	—	885	939	—	939	1,018	—	1,018	—	923 est.	

Gross Assessments under each Schedule—Except Sch. C and Public Offices (£000).

—	1803.			1805.			1806.		
	England	Scotland.	Total	England	Scotland.	Total	England	Scotland.	Total
Gross Estimates :									
Sch. A	34,671	3,827	38,498	37,686	4,087	41,773	39,897	4,937	44,835
Deductions	1,567	393	1,960	1,348	393	1,741	1,015	191	1,206
Sch. B	22,701	1,574	24,275	25,004	1,988	26,992	25,878	2,375	28,253
Deductions	826	117	943	831	162	994	885	—	885
Tithes leased or compounded for	162	—	162	243	—	243	1,658	—	1,658
Sch. C	6,524	171	6,695	4,747	147	4,894	—	—	—
Sch. D	32,935	1,920	34,855	32,790	1,883	34,673	32,764	1,807	34,570
Deductions	—	—	—	76	1	76	—	—	—
Sch. E	535	161	696	734	177	931	910	240	1,150
Total gross estimates	97,365	7,653	105,018	100,981	8,282	109,263	99,449	9,559	109,008
Total deductions	2,392	510	2,903	2,255	556	2,811	1,900	191	2,092

—	1808.			1810.			1814.		
	England	Scotland.	Total	England	Scotland.	Total	England	Scotland.	Total
Gross Estimates :									
Sch. A	42,467	5,519	47,986	45,876	6,009	51,886	53,495	6,643	60,138
Deductions	970	96	1,067	911	73	984	824	81	905
Sch. B	27,188	4,188	31,376	29,477	3,899	33,376	34,029	4,367	38,396
Deductions	939	—	939	1,018	—	1,018	913	—	913
Tithes leased or compounded for	1,748	—	1,748	1,932	—	1,932	2,232	—	2,232
Sch. C	—	—	—	—	—	—	—	—	—
Sch. D	31,390	2,109	33,499	32,211	2,192	34,403	34,288	2,771	37,059
Deductions	—	—	—	—	—	—	—	—	—
Sch. E	1,011	326	1,337	1,157	372	1,529	1,516	512	2,028
Total gross estimates	102,056	12,142	114,198	108,721	12,473	121,194	123,328	14,293	137,621
Total deductions	1,909	96	2,006	1,929	73	2,002			

APPENDIX IV.

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Sch. D : Classification of Profits (Great Britain).¹
(000 omitted.)

	1806.	1808.	1810.	1812.	1814.
£50 and under			{ 2,782	2,744	2,974
£50 and under £100	9,913	9,747	{ 6,793	7,085	7,215
£100 " £150			{ 3,196	3,307	3,415
£150 " £200	4,617	4,565	{ 1,813	1,724	1,756
£200 " £300	2,311	2,310	2,312	2,379	2,491
£300 " £400	1,667	1,658	1,671	1,690	1,808
£400 " £500	1,211	1,240	1,223	1,183	1,266
£500 " £600	1,078	1,101	1,104	1,164	1,227
£600 " £700	789	770	790	796	863
£700 " £800	513	526	553	561	606
£800 " £900	645	596	594	610	681
£900 " £1,000	344	323	327	295	305
£1,000 " £1,500	1,746	1,647	1,834	1,711	1,903
£1,500 " £2,000	1,036	1,073	1,109	1,043	1,274
£2,000 " £3,000	1,634	1,524	1,490	1,594	1,669
£3,000 " £5,000			{ 2,069	1,852	2,109
£5,000 and upwards	5,970	5,534	{ 4,741	4,647	5,498
Amount assessed under 1st and 2nd cases	33,474	32,615			
Amount assessed under other cases	1,097	884			
Total	34,570	33,499	34,402	34,384	37,059

Amount of Allowance of Duty on Income Distinguished in Classes.
(000 omitted.)

Allowances.	Incomes.	1806.	1808.	1810.	1814.
1s. and under 10s.	under £150 to £140	10	8	4	2
10s. " 20s.	" £140 " £130	10	9	8	7
20s. " 30s.	" £130 " £120	15	14	13	12
30s. " 40s.	" £120 " £110	23	23	22	22
40s. " 50s.	" £110 " £100	31	31	30	30
50s. " 60s.	" £100 " £90	56	57	58	60
60s. " 70s.	" £90 " £80	58	61	61	60
70s. " 80s.	" £80 " £70	93	95	96	97
80s. " 90s.	" £70 " £60	112	109	111	115
90s. " 100s.	" £60 " £50	220	233	246	266
Total		629	640	651	672

¹ Tables give Scotland separately, if required.

Number of Houses assessed to House Duty, 1822 and 1829.
(From H.C. 187 and 387 of 1824 and 123 and 160 of 1830-1,
which gives county details (in thousands).)

Annual Value.	1822-3.	1829-30.	
	England and Wales.	England and Wales.	Scotland.
£			
10-15	} not given {	116.0	17.9
15-20		66.4	7.1
20-30	64.6	74.5	4.5
30-40	37.6	44.9	2.3
40-50	21.7	26.0	1.4
50-60	12.8	14.7	.7
60-80	13.5	15.9	.8
80-100	5.8	6.7	.5
100-200	9.2	10.7	.4
Over 200	2.5	2.9	.03
Total	167.8	378.8	35.6
Farmhouses exempt .	—	136.2	3.6 (3.2 being £10 to £15)

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Gross Sch. A. England and Wales (£000 omitted).
(Excluding Metropolis.)

Year.	Lands.	Messuages.	Total.
1912-13	36,745	150,636	187,381
1913-14	36,805	152,927	189,732
1914-15	36,801	154,906	191,707
1915-16	36,690*	155,880*	192,570*

* Estimated. (Note.—There was no reassessment in this area from 17 to 1920 inclusive, and therefore the figures become less and less representative of the true values.)

TABLE A4 (continued from p. 49).

Lands (including Tithes) (£000 omitted).

Year.	England and Wales.	Scotland.	Ireland.	United Kingdom.
13-14	37,071	5,713	9,699	52,484
14-15	37,063	5,698	9,705	52,466
15-16	36,950	5,595	9,700	52,245
16-17	36,950	5,595	9,700	52,245
17-18	36,910	5,590	9,700	52,200

TABLE A4 (continued from p. 50).

Houses and Messuages (£000 omitted).

Year.	England and Wales.	Scotland.	Ireland.	United Kingdom.
3-14	202,018	21,202	5,419	228,639
4-15	204,370	21,739	5,454	231,463
5-16	205,563	21,758	5,522	232,844
6-17	207,187	21,847	5,566	234,600
7-18	207,495	21,893	5,663	235,051

SUPPLEMENTARY TABLES.

Gross (Sch. A : Assessments) (continued from p. 51).
Lands, Houses and other Property (£000 omitted).

Year.	England and Wales.	Scotland.	Ireland.	United Kingdom.
1913-14	239,757	27,385	15,120	282,262
1914-15	241,972	27,898	15,160	285,030
1915-16	243,148	27,814	15,224	286,186
1916-17	244,772	27,902	15,267	287,941
1917-18	245,040	27,943	15,365	288,348
1918-19	—	—	—	290,000*

* Royal Commission on the Income Tax, Vol. I., App., p. 20.

TABLE B2 (continued from p. 95).

Farmers who Elected to be assessed Sch. D instead of Sch. B
United Kingdom.

Year.	Number who Elected.	Annual Rental Value of Lands affected.	Gross £000. Amount of Profits Assessable.
1913	332	124.1	13.0
1914	330	120.0	12.6
1915*	1,259	387.0	120.3
1916	1,500	—†	—
1917	1,500	—†	—
1918	2,700	—†	—

* Vide 60th Report, p. 15. † No details available since.

TABLE H. D. (continued from p. 141).

Number of Houses (Classified) (Great Britain) since 1874
(in thousands).

Year.	Houses not charged to Home Duty.					
	Separate or Artisans' Dwellings.	Houses under £10.	£10 and under £15.	£15 and under £20.	Messages and Tenements not used as Dwellings.	Total not charged to Home Duty (including Hospitals, etc.)
1913-14	84.0	3,232.5	2,210.8	1,021.3	752.8	7,340.5
1914-15	84.2	3,233.8	2,244.2	1,038.7	768.0	7,408.5
1915-16*	—	—	—	—	—	—

* No statistics compiled during the war period.

TABLE H. D. (continued from p. 141).
 Number of Houses (Classified) (Great Britain) since 1874
 (in thousands).

Year.	Number of Houses charged to House Duty.						
	Shops (Resi- dential).	Public- houses.	Farm- houses.	Dwelling-houses.			Lodging- houses.
				£20 to £40.	£41 to £60.	All Values.	
5-14	306.2	88.7	33.2	1,150.4	235.0	1,574.3	29.3
4-13	303.4	88.2	33.0	1,167.3	236.1	1,592.1	30.1
3-12*	300.9 ± 1	87.4 ± 1	32.7 ± 1	1,182.0 ± 4	236.5 ± 1	1,602.0 ± 5	30.0
2-17*	294.8 ± 2	85.7 ± 1	32.1 ± 1	1,183.0 ± 4	234.7 ± 1	1,601.0 ± 5	30.0 ± 1
7-18*	290.2 ± 3	84.4 ± 2	31.6 ± 1	1,171.0 ± 4	232.6 ± 1	1,585.0 ± 5	30.0 ± 2

* Estimated. As there was no general revaluation since 1910 the statistics are decreasingly representative of true values. (Vide p. 539).

TABLE DI (continued from p. 219).
 United Kingdom—Gross Sch. D Assessments (in million £).

Year.	Official gross Figures hither- to generally used.	True comparable Series, if Exemption Limit had been £150 throughout.	True comparable Series, if Exemption Limit had been £160 throughout.
13 . . .	670.6	687.7	670.6
14 . . .	724.5	742.5 ± 3	724.5
15 . . .	732.3	750 ± 8	730 ± 2
16 . . .	998.3	—	—
17 . . .	1,285.2	—	—
18 . . .	1,494.8†	—	—

* Not yet determinable.

† Estimate. Royal Commission on the Income Tax, Vol. I., App. p. 20.

TABLE D2 (continued from p. 220).
 AMOUNTS FOR THE UNITED KINGDOM (£000 omitted).

Year.	Quarries, Marble, Falk, etc.	Miner.	Iron- works.	Canals, Docks, etc.	⁹ Railways.	Gasworks.
13-14	2,576	19,612	4,172	4,709	45,701	2,115
14-15	2,848	21,323	5,452	4,761	47,053	2,200
15-16	12,161	222,062 ± 300	—	16,050	62,728	† 2,400
16-17	11,800	224,622 ± 300	—	14,000	122,800	112,000
17-18	11,600	229,500 ± 1,000	—	14,000	122,800	112,000
18-19	12,730	230,000 ± 1,000	—	13,700	130,000	112,500

⁹ Estimated from material in Statistical Journal, 1918, p. 576 and Coal Industry Commission, I. III., p. 145.

† Estimated from sample data and subject to a possibility of error amounting to at least per cent.

SUPPLEMENTARY TABLES.

TABLE G4 (continued from p. 318).

"Taxable Income" as now given in Official Reports, carried back to 1842 in the Conditions of 1876-83, and those of 1913, respectively.

MILLIONS.

Year.	Gross Assessments or Gross Income under Review.	Net Produce per penny.	"Taxable Income." True Comparative Series now substituted for Official Tables.	
			On Conditions of 1876 to 1883. (£150 Exemption Limit. No Repairs Allowance.)	On Conditions since 1894. (£160 Exemption Limit and Repairs Allowance.)
1913-14	£ 1,167.2	£ 3.109	£ 1,016.0 ± 3.6	£ 951.0
1914-15	1,238.3	3.169	1,050.6 ± 5	985.2
1915-16	1,322.7	3.299	1,090 ± 30	1,030.7 ± 20
1916-17	1,662.7	3.360	1,270 ± 50	*1,194.1 ± 30
1917-18	1,967.1	3.668	1,475 ± 70	1,376.9 ± 30
1918-19	2,290†	4.111	1,745 ± 90	*1,630.3 ± 70

* *Vide* Royal Commission on the Income Tax, Vol. II, App., p. 80.

† *Vide* Royal Commission on the Income Tax, Vol. I, App., p. 18.

TABLE G5 (continued from p. 338).
Super-Tax Statistics.

Class	Year 1913-14. Last Published Figures.		Year 1914-15. Final Figures.		Year 1915-16. Final Figures.		
	Total Incomes assessed (thousands).	Number of Persons.	Total Incomes assessed (thousands)	Number of Persons.	Total Incomes assessed. (thousands).	Number of Persons.	
Not ex- ceeding							
£ 3,000	£ 5,000	not given	not given	59,777	15,524	58,549	15,306
5,000	10,000	59,861	8,769	63,986	9,404	63,860	9,348
10,000	15,000	28,556	2,362	30,782	2,561	28,537	2,347
15,000	20,000	16,870	980	17,825	1,034	16,060	931
20,000	25,000	11,205	502	11,933	537	10,920	489
25,000	35,000	13,284	454	14,531	495	12,953	445
35,000	45,000	8,830	222	9,089	229	8,816	221
45,000	50,000	6,362	128	3,965	85	3,198	67
50,000	55,000			3,241	61	2,616	50
55,000	65,000	3,806	64	4,408	75	4,062	68
65,000	75,000	3,003	43	3,306	47	2,963	43
75,000	100,000	5,717	65	5,988	69	5,328	62
100,000		13,500	75	15,848	90	15,500	88
Total		170,995	13,664	244,769	30,211	233,362	29,465

TABLE G5 (continued from p. 338).
Super-Tax Statistics.

Class.		Year 1916-17.		Year 1917-18.	
		Total Income assessed (thousands).	Number of Persons.	Total Income assessed (thousands).	Number of Persons.
ceeding	Not exceeding	£		£	
000 .	5,000 .	59,087	15,353	60,478	15,670
000 .	10,000 .	68,928	10,095	74,700	10,927
000 .	15,000 .	31,791	2,631	36,472	3,017
000 .	20,000 .	18,711	1,091	21,126	1,228
000 .	25,000 .	13,809	618	15,091	675
000 .	30,000 .	8,971	330	10,929	403
000 .	40,000 .	11,862	346	14,160	411
000 .	50,000 .	7,762	172	8,959	202
000 .	75,000 .	9,864	161	13,613	228
000 .	100,000 .	6,208	72	7,667	91
000	17,891	98	22,105	122
Total . . .		254,884	30,967	285,300	32,972