

(No. 45.)



1896.

SESSION II.

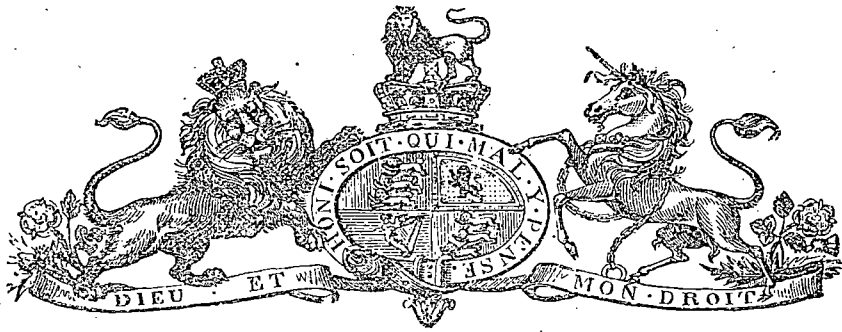
PARLIAMENT OF TASMANIA.

COMMISSIONER OF TAXES:

REPORT FOR 1895.

Presented to both Houses of Parliament by His Excellency's Command.

Cost of printing—£3 5s.



Office of Taxes, Hobart, 8th July, 1896.

SIR,

I HAVE the honor to submit the following Returns, Nos. 1 to 7, explanatory of the work of the Land Tax Branch of the Department during the year 1895; also a Return of the number of persons in the different professions and trades who have paid Income Tax, and an analysis of the results of the Income Tax for that year:—

1. Return showing the Number of Items subject to Land Tax, and the Capital Value of the Properties in each District, for the years 1890, 1891, 1892, 1893, 1894, and 1895.
2. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District, for the year 1893; the Amount of Tax collected, and remaining due, on the 31st December, 1895.
3. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District, for the year 1894; the Amount of Tax collected, and remaining due, on the 31st December, 1895.
4. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District, for the year 1895; the Amount of Tax collected, and remaining due, on the 31st December, 1895.
5. Return showing the Number of Items, and Amount of Rural Police Rate for each District, for the year 1893; the Amount collected, and remaining due, on the 31st December, 1895.
6. Return showing the Number of Items, and Amount of Rural Police Rate for each District, for the year 1894; the Amount collected, and remaining due, on the 31st December, 1895.
7. Return showing the Number of Items, and Amount of Rural Police Rate for each District, for the year 1895; the Amount collected, and remaining due, on the 31st December, 1895.

It will be noted that Return No. 1 shows a steady decline in the Capital Value of properties since the year 1890 of £2,057,959, or an average yearly decline of £635,371, notwithstanding the yearly addition in value caused by the erection of new buildings.

The amount of Land Tax uncollected for the year 1894, as shown by Return No. 3, seems very large, but it must be remembered that the tax in that year was levied at the rate of 1*d.* in the Pound, and that a rebate of $\frac{1}{4}$ *d.* in the Pound was allowed on the amount of all mortgages, which reduced the amount actually outstanding on the 31st December, 1895, to £2725 13*s.* 10*d.*, the greater portion of which has since been collected.

The amount of Land Tax uncollected for the year 1895, as shown by Return No. 4, up to 31st December last, is also increased by the rebate of $\frac{1}{4}$ *d.* in the £ allowed on all mortgages; this rebate reduced the actual amount outstanding to £9691 2*s.* 5*d.*, a large portion of which has since been collected.

The Police Rate shows a steady increase, both in the number of items subject to it and the amount; this is especially noticeable in the mining districts of the West Coast.

The Return of the number of persons in the different professions and trades paying Income Tax, also Analysis of Results, Income Tax, 1895, show the small proportion in number and amount contributed by the trades generally.

I have the honor to be,

Sir,

Your obedient Servant,

FRANCIS BUTLER, *Commissioner of Taxes.*

No. 1.

RETURN showing the Total Number of Items subject to Land Tax, and Amount of Capital Value of the Properties in each District, for the Years 1890, 1891, 1892, 1893, 1894, and 1895.

(No. 45.)

DISTRICT.	1890.		1891.		1892.		1893.		1894.		1895.	
	No. of Items.	Capital Value.	No. of Items.	Capital Value.	No. of Items.	Capital Value.	No. of Items.	Capital Value.	No. of Items.	Capital Value.	No. of Items.	Capital Value.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.
Bothwell	273	502,909 0 0	270	499,171 0 0	272	501,543 0 0	277	498,845 0 0	277	495,440 0 0	280	394,007 0 0
Brighton	393	335,171 0 0	398	335,549 0 0	400	336,714 0 0	402	330,689 0 0	400	324,698 0 0	412	300,872 0 0
Campbell Town	432	656,065 0 0	432	650,545 0 0	432	657,555 0 0	438	658,367 0 0	437	631,805 0 0	439	572,178 0 0
Carnarvon	258	53,502 0 0	264	55,104 0 0	298	59,138 0 0	298	59,098 0 0	299	56,550 0 0	283	54,478 0 0
Clarence	373	231,711 0 0	409	242,284 0 0	476	275,096 0 0	408	281,598 0 0	588	280,866 0 0	596	269,965 0 0
Deloraine	1238	880,701 0 0	1240	878,998 0 0	1250	880,840 0 0	1253	877,871 0 0	1242	847,550 0 0	1217	792,081 0 0
Emu Bay	1706	540,514 0 0	1731	542,764 0 0	1731	548,990 0 0	1726	553,895 0 0	1719	555,582 0 0	1655	547,098 0 0
Evandale	438	638,748 0 0	435	635,462 0 0	432	636,862 0 0	429	636,149 0 0	430	628,762 0 0	422	600,802 0 0
Fingal	650	579,013 0 0	655	579,623 0 0	656	581,294 0 0	657	578,225 0 0	655	564,318 0 0	641	530,084 0 0
Franklin	1842	502,485 0 0	1840	502,874 0 0	1848	503,781 0 0	1841	482,898 0 0	1839	465,963 0 0	1826	448,084 0 0
George Town	602	157,125 0 0	599	167,320 0 0	596	168,405 0 0	597	168,986 0 0	596	157,149 0 0	595	149,639 0 0
Glamorgan	275	168,341 0 0	274	167,517 0 0	270	167,104 0 0	272	166,982 0 0	271	166,109 0 0	275	151,534 0 0
Glenorchy	460	303,433 0 0	479	315,633 0 0	493	321,958 0 0	505	320,210 0 0	558	316,734 0 0	559	300,022 0 0
Green Ponds	252	262,568 0 0	243	263,858 0 0	244	263,588 0 0	245	255,061 0 0	257	254,667 0 0	257	214,217 0 0
Hamilton	468	517,566 0 0	468	517,661 0 0	471	518,135 0 0	470	485,292 0 0	471	475,596 0 0	448	452,959 0 0
Hobart	4901	3,134,539 0 0	4918	3,155,462 0 0	4993	3,205,177 0 0	5055	3,248,191 0 0	5093	3,203,458 0 0	4201	3,059,828 0 0
Kingborough	796	196,832 0 0	790	195,503 0 0	812	203,725 0 0	814	200,809 0 0	822	201,222 0 0	806	194,728 0 0
Latrobe	809	351,980 0 0	842	361,616 0 0	865	373,535 0 0	869	371,239 0 0	868	362,732 0 0	847	342,484 0 0
Launceston	3969	2,768,501 0 0	4056	2,797,438 0 0	4112	2,828,783 0 0	4137	2,815,688 0 0	4165	2,549,899 0 0	4117	2,460,557 0 0
Longford	926	1,096,872 0 0	936	1,098,248 0 0	935	1,098,541 0 0	942	1,093,816 0 0	941	1,073,609 0 0	929	1,022,353 0 0
Macquarie	361	18,781 0 0	505	29,192 0 0	1065	148,853 0 0	1091	178,665 0 0	1130	166,201 0 0	978	130,323 0 0
Mersey	3549	1,329,551 0 0	3564	1,346,009 0 0	3822	1,362,942 0 0	3800	1,318,403 0 0	3794	1,288,480 0 0	3618	1,222,283 0 0
New Norfolk	768	325,598 0 0	766	325,761 0 0	767	327,022 0 0	768	322,266 0 0	775	315,256 0 0	763	293,837 0 0
New Town and Queenborough	1350	1,364,864 0 0	1330	782,266 0 0	1424	813,886 0 0	1464	825,906 0 0	1501	831,262 0 0	1562	828,539 0 0
Oatlands	788	919,677 0 0	788	916,783 0 0	794	914,476 0 0	795	887,188 0 0	801	867,788 0 0	807	776,169 0 0
Portland	288	62,729 0 0	295	64,956 0 0	299	66,843 0 0	302	67,417 0 0	300	66,634 0 0	297	65,232 0 0
Richmond	480	333,040 0 0	481	337,219 0 0	465	320,594 0 0	465	318,200 0 0	462	311,886 0 0	462	276,523 0 0
Ringarooma	923	441,091 0 0	924	416,820 0 0	916	417,503 0 0	900	405,472 0 0	898	417,171 0 0	881	403,369 0 0
Ross	149	381,420 0 0	149	382,570 0 0	149	382,643 0 0	149	382,705 0 0	152	374,080 0 0	153	208,556 0 0
Russell	521	169,656 0 0	517	170,787 0 0	523	174,386 0 0	527	174,779 0 0	533	174,832 0 0	548	176,242 0 0
Selby	1695	903,143 0 0	1698	911,086 0 0	1710	914,091 0 0	1724	912,481 0 0	1736	853,089 0 0	1717	826,256 0 0
Sorell	493	262,079 0 0	492	262,856 0 0	481	262,948 0 0	479	264,586 0 0	483	265,043 0 0	495	252,560 0 0
South Longford	73	184,222 0 0	73	182,333 0 0	73	182,183 0 0	74	196,572 0 0	74	177,941 0 0	69	160,841 0 0
Spring Bay	223	176,286 0 0	223	176,201 0 0	221	175,686 0 0	221	175,685 0 0	221	170,692 0 0	219	157,086 0 0
Westbury	1242	853,559 0 0	1226	858,489 0 0	1227	857,606 0 0	1225	852,117 0 0	1218	840,851 0 0	1204	820,518 0 0
TOTAL	33,964	21,604,272 0 0	34,360	21,134,958 0 0	35,522	21,452,426 0 0	35,709	21,361,353 0 0	36,006	20,733,915 0 0	34,578	19,546,312 0 0

ANALYSIS of Results under Income Tax Acts, 1894 and 1895.

INCOME TAX ACT, 1895, TO 15TH JUNE, 1896.

NET INCOME.	DEDUCTIONS.		NET TAXABLE INCOME.												ANALYSIS OF TAXPAYERS ON INCOMES.												
	Under Sect. 23, Sub-sect. 7.	Other Deductions.	TOTAL.	FROM PROPERTY.				FROM PERSONAL EXERTION.								Under £100.		£100 and under £250.		£250 and under £400.		£400 and under £750.		£750 and under £1000.		Above £1000.	
				No.	From Interest.	No.	From other sources.	No.	Trade.	No.	Profession.	No.	Salaries and Wages.	No.	Agricultural &c. Pursuits.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
				£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
937,043	223,320	67,203	713,723	425	168,740	154	244,592	440	78,504	236	53,949	1130	156,155	60	11,783	1233	71,033	713	114,757	138	40,730	233	122,157	43	36,070	85	328,976
				£413,332				£300,391								Average, £57		Average, £160		Average, £295		Average, £524		Average, £838		Average, £3870	
				579				1866								Average Income, £291											
				Total Number Taxpayers, 2445.												Actual Income Tax, £30,309											
				Average Tax paid by each, £12 7s. 11d.																							

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RETURN showing the Number of Persons under the heads "Professions" and "Trades" who have paid Income Tax, 1895, and the total amount paid under each head on "Personal Exertion," with Average and Amount Taxable Income.

No.	Profession or Trade.	Amount of Tax.			Average Tax.			Average Taxable Income.
		£	s.	d.	£	s.	d.	£
<i>Professions.</i>								
71	Lawyers	922	6	4	13	0	0	390
49	Doctors	680	8	0	14	0	0	440
23	Commission Agents and Sharebrokers	194	8	8	8	9	0	253
18	Civil Engineers and Architects	140	17	8	8	0	0	240
88	Clergymen.....	375	18	0	4	5	0	128
71	Teachers.....	333	8	8	4	14	0	141
9	Accountants	37	6	0	4	0	0	120
972	Others and salaried persons, &c.	4141	19	6	4	5	0	128
<i>Trades.</i>								
5	Auctioneers	58	17	0	11	12	0	348
7	Agricultural Implement Makers and General Ironmongers	75	2	8	10	14	0	321
19	Bakers, Confectioners, &c.....	73	7	4	3	16	10	115
23	Butchers	83	14	0	3	12	0	108
8	Stationers, Fancy Goodsmen, &c.....	32	0	0	4	0	0	124
14	Boot and Shoemakers	64	0	8	4	11	5	137
3	Brewers	44	2	8	14	13	4	440
12	Builders, Contractors, Cabinet-makers	129	2	0	10	15	0	322
59	Hotel-keepers	232	14	0	3	18	7	118
5	Clothiers and Tailors	47	8	0	9	8	0	282
69	Storekeepers	224	15	0	3	4	11	97
23	Chemists	112	10	8	5	0	0	150
32	Merchants (Wine and Spirit, &c.)	308	4	4	9	12	6	288
7	Millers	166	9	4	23	14	0	711
4	Woollen Manufacturers	11	8	0	2	17	0	85
2	Iron-founders	55	18	8	27	10	0	825
32	Drapers	192	2	8	6	0	0	180
15	Grocers and Tea-dealers	51	8	8	3	8	0	102
3	Publishers	61	13	4	20	6	8	810
54	All other Trades	276	11	0	5	2	0	153

FRANCIS BUTLER, *Commissioner.*

[NOTE.—Returns Nos. 2 to 7 were not ordered to be printed.]