

THE ILLUSTRATED LONDON ALMANACK FOR 1883.

AN ACCOUNT OF THE PUBLIC INCOME AND EXPENDITURE OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND, YEAR ENDED MARCH 31, 1882, EXCLUSIVE OF THE SUM VOTED LATE IN THE SESSION FOR THE EGYPTIAN WAR.

INCOME.		EXPENDITURE.				
	£	s.	d.	£	s.	d.
Customs	19,287,000	0	0	Permanent Charge of Debt:—		
Excise	27,240,000	0	0	Interest (except as below) and Management of the Debt		
Stamps	12,260,000	0	0	21,393,802	8	10
Land Tax and House Duty	2,725,000	0	0	Terminable Annuities		
Property and Income Tax	9,945,000	0	0	7,150,961	6	0
Post Office	7,000,000	0	0	Interest of Exchequer Bills		
Telegraph Service	1,630,000	0	0	97,581	8	11
Crown Lands (Net)	380,000	0	0	Interest of Bank Advances for Deficiency		
				270,120	11	11
				New Sinking Fund		
				28,920,000	0	0
				Trustee Savings Banks, Deficiency		
				41,836	6	0
				Annuity		
				28,961,836	6	0
Interest on Advances, Local Works, &c.	1,020,432	18	8	Interest, &c., on Temporary Loans for Local Purposes		
Interest on Purchase Money of Suez Canal Shares	198,829	2	0	478,495	19	10
				Interest, &c., on Suez Exchequer Bonds		
				199,874	0	0
				Interest on Stock created for Loan to India		
				30,738	17	9
Miscellaneous:—				Other Charges on Consolidated Fund:—		
Military and Naval extra Receipts, and Proceeds of Old Stores sold	554,058	1	5	Civil List		
Contributions from Colonial Revenues in aid of Military Expenditure	214,702	13	7	407,589	17	7
Amount received from the Revenues of India on account of the Effective and Non-Effective Charges of British Troops serving in that Country	1,100,000	0	0	Annuities and Pensions		
Allowance out of the Profits of Issue received from the Bank of England, per Act 24 Vict. c. iii.	138,578	0	0	306,835	8	9
Net Profit on Post Office Savings Banks	144,879	3	11	Salaries and Allowances		
Other Miscellaneous Receipts	1,983,801	18	6	93,407	1	6
				Courts of Justice		
				587,124	3	2
				Miscellaneous Charges		
				199,481	18	3
				Localisation of the Military Forces		
				70,000	0	0
				Supply Services:—		
				Army (including Army Purchase)		
				16,308,584	11	3
				Army Charges on account of Troops in India		
				1,100,000	0	0
				Grant to India (Afghan War)		
				500,000	0	0
				Navy		
				10,756,452	15	4
				Transvaal, Expenses connected with the Zulu, &c., Wars		
				400,000	0	0
				Miscellaneous Civil Services		
				16,419,038	1	7
				Customs and Inland Revenue Department		
				2,840,755	0	9
				Post Office		
				3,606,800	0	0
				Telegraph Service		
				1,366,000	0	0
				Packet Service		
				708,542	0	0
				Total Expenditure		
				£85,472,556	1	9
				Excess of Income over Expenditure in the Year ended March 31, 1882		
				349,725	16	4
				Total Income		
				£85,822,281	18	1

STATISTICAL ABSTRACT OF THE REVENUE AND EXPENDITURE OF THE UNITED KINGDOM.

The disappointing character of the harvest of 1881, the full extent of the deficiency of which was hardly realised till the latter part of the year, combined with the previous long period of agricultural depression, may be taken as an important factor in the general diminution of the spending power of the country, and which much restricted the consumption of articles paying a duty. There has, in consequence, been some good grounds to fear that one great source of revenue, the Excise, cannot be implicitly relied on to produce as much proportionally as formerly, while it is next to impossible to prevent at all times an increase of national expenditure, as, for instance, in the case of the Egyptian War. The Government, therefore, seemed to have been compelled to fall back upon the Income Tax, to meet the extraordinary expenditure occasioned by an unexpected war. With regard to the elastic nature of the Excise, this, it is thought, might experience a considerable falling off, from a decrease in the consumption of intoxicating liquors; but it will scarcely be safe to accept the indications of this furnished by the spread of the total abstinence movement, until it has been seen what may be the effect produced by a general rise in wages. It is not improbable that the Excise duties may once more take a bound upwards should a large section of the labouring classes become possessed of an increased spending power.

The figures relating to the revenue obtained from the spirit duties during recent years are a little remarkable, as the following table of the gross amount of revenue collected from the excise shows:—

Years ended March 31.	Spirits.	Other Articles.	Totals.
	£	£	£
1867	10,855,849	9,852,474	20,708,323
1872	12,274,596	11,111,468	23,386,064
1876	15,154,327	12,414,996	27,569,323
1878	15,133,921	12,576,593	27,710,514
1879	14,406,690	12,779,331	27,186,021
1880	13,631,785	11,586,518	25,218,303
1881	14,393,572	10,978,611	25,372,183
1882	14,273,786	12,897,012	27,170,798

The year 1875-6 shows the maximum of the period 1867-82, and the figures for 1881-2 are not so very much below those of that year. Altogether, the spirit duties have so far proved to be a very steady and trustworthy source of revenue.

The most interesting question, however, is the yield of the Income Tax, since it appears that that is practically the only tax that can be used in case of sudden emergency. The total annual value of property and profits

assessed to the Income Tax in the United Kingdom in recent years was as follows:—

Years ending April 5.	SCHEDULE.					
	A.	B.	C.	D.	E.	
	£	£	£	£	£	
1870	146,526,171	58,007,418	35,700,480	178,378,696	26,301,463	
1876	164,816,587	66,806,095	41,765,002	271,865,316	34,044,347	
1877	174,173,113	69,237,966	39,968,177	256,908,743	30,043,890	
1878	177,139,578	69,172,300	39,861,802	260,626,971	31,494,320	
1879	180,037,896	69,140,132	39,510,310	257,370,699	31,987,260	
1880	185,377,770	69,383,066	39,860,483	249,489,398	32,786,184	
	£	£	£	£	£	
Years ending April 5.	Totals.		Totals.		Totals.	
1870	444,914,228	1878	578,294,971			
1876	519,297,347	1879	578,046,207			
1877	570,331,889	1880	576,896,901			

It will be seen that the value assessed under schedule D, which was at its maximum in 1876, has been falling since that year. The assessments under schedule A show a steady increase, those under schedule B a trifling increase, while those under schedules C and E show a reduction, as compared with 1876. On the whole, the taxable wealth of the country is much larger than it was twelve years ago.

Tables of the gross amount of public revenue collected from customs, excise, and stamps for the past sixteen years, together with those of the stamp duties, were given in our last year's Almanack. The British Custom Houses collect more than nineteen millions a year, and the Excise more than twenty-seven millions; whilst the income tax produces more than ten millions, stamps twelve millions, and the Post Office yields an annual profit of seven millions. There is a small item which deserves mention—the money paid to the Chancellor of the Exchequer by sundry persons for conscience sake, which amounted to £5346 last year. In spite of the difficulties which have so long existed in Egypt, the interest received on the Suez Canal shares amounted to nearly £200,000.

BYE PRODUCTS IN GAS-MAKING.

There is an absolute waste in the burning of coal in open fire-grates before converting it into gas, besides the deterioration of the atmosphere and the production of fogs. In using raw coal for heating purposes the following valuable products are absolutely lost to us. It is estimated that the coal used in the gas-works of London is nine millions of tons, which, at a cost of 12s. a ton amounts to £5,400,000. Putting aside the value of the gas produced, this quantity of coal yields, in bye-products:—Colouring matters, £3,350,000; sulphate of ammonia, £1,947,000; pitch (350,000 tons), £365,000; creosote (25,000,000 gallons), £208,000; crude carbonic acid (1,000,000 gallons), £100,000; gas-coke (4,000,000 tons), after allowing for 2,000,000 tons consumed in working the retorts, £2,400,000. Thus giving a total of £8,370,000, or nearly three millions more than the original cost of the coal. Gas may then be sold at a price to become "the poor man's friend."

THE ILLUSTRATED LONDON ALMANACK FOR 1883.

GROSS AMOUNT OF RAILWAY PROFITS ASSESSED UNDER SCHEDULE A to the INCOME TAX.

Years ended April 5.	England.	Scot. and.	Ireland.	United Kingdom.
	£	£	£	£
1867	15,947,228	2,062,515	888,981	18,878,724
1868	15,980,150	2,031,268	819,166	18,830,584
1869	16,898,467	2,038,074	843,048	19,779,589
1870	17,643,696	2,195,541	879,184	20,718,421
1871	18,636,726	2,388,235	931,490	21,956,451
1872	19,791,095	2,373,521	964,468	23,129,102
1873	21,717,263	2,669,963	1,052,312	25,439,538
1874	23,187,671	2,747,810	1,096,870	27,032,351
1875	23,846,950	2,603,923	1,094,230	27,545,103
1876	24,151,668	2,709,961	1,090,473	27,952,102
1877	24,915,664	3,346,123	1,186,379	29,448,166
1878	25,846,783	3,373,854	1,270,939	30,491,576
1879	26,617,166	3,441,615	1,285,153	31,343,924
1880	26,865,974	3,325,491	1,270,363	31,461,828

THE CUSTOMS AND INLAND REVENUE FOR 1881.

The comparatively favourable conditions of many important branches of trade and business generally which prevailed throughout the year 1881 appear to have been reflected only in a very moderate degree in the Customs Revenue. The gross receipts for the financial year were £11,123,360, being an increase of only £248,000 as compared with corresponding period of the previous year. With regard to the Inland Revenue, there was a net increase, as compared with the previous year, of £1,452,218, and in the Excise Revenue £1,798,615. But from certain causes these figures do not represent the true comparison of the financial results, as the drawbacks on account of the repeal of the malt tax, amounting to £1,320,000, was defrayed out of Excise Revenue before it reached the Exchequer, and only five months of beer duty was paid into the financial year.

In the past year the Exports of British Produce and Manufactures exceeded in value nearly £11,000,000 those of 1880; while the value of the Imports of Merchandise were less by £14,000,000.

PRODUCE AND MANUFACTURES OF THE UNITED KINGDOM.

The value of the produce and manufactures of the United Kingdom exported to Foreign countries and British possessions in the year 1881 was as follows:—Foreign Countries, £154,658,083; British Possessions, £79,364,595; Total, £234,022,678; showing an increase of £10,962,232 upon the value of similar exports in the year 1880, or 4.9 per cent, and by assigning the proper proportion of increase to each of these divisions, we find that the increase in the value of goods shipped to foreign countries amounted to £6,851,816, or 4.6 per cent, and to our Colonies, Dependencies, and Possessions, £4,110,416, or 5.5 per cent more than in 1880.

The following table shows the percentage of difference in a series of ten years between the value of the export trade in goods of home production or manufacture to Foreign Countries and British possessions respectively, on a comparison of the figures of a given year with those of the year preceding:—

Year.	Total Value of Exports.	Value of Exports to Foreign Countries.	Value of Exports to British Possessions.	Proportion of Foreign Countries to Total.	Proportion of British Possessions to Total.
	£	£	£	Per cent.	Per cent.
1872	256,257,347	195,701,350	60,555,997	76.4	23.6
1873	255,164,603	188,836,132	66,328,471	74.0	26.0
1874	239,558,121	167,278,029	72,280,092	69.8	30.2
1875	223,465,963	152,373,800	71,092,163	68.2	31.8
1876	200,639,204	135,779,980	64,859,224	67.7	32.3
1877	198,893,065	128,969,715	69,923,350	64.8	35.2
1878	192,548,914	126,611,428	66,237,486	65.7	34.3
1879	191,531,758	130,529,647	61,002,111	68.2	31.8
1880	223,060,446	147,806,267	75,254,179	66.3	33.7
1881	234,022,678	154,658,083	79,364,595	66.1	33.9

RAILWAY ACCIDENTS.—So accustomed have we become to the announcement that a serious accident has occurred on such and such a railway, and several persons have been injured, we almost come to regard them as a normal rather than an accidental condition of railway management. But speed no more means disaster than a densely-crowded city means disease. That an enormous number of railway accidents are preventable is apparent to anyone who will take the trouble to run over the returns periodically presented to Parliament. The total number of personal accidents reported to the Board of Trade by the several railway companies during the first three months of the year 1882 amounted to 286 persons killed, and 2219 injured; a very large number of which might have been prevented by more watchful care, and the introduction of methods of greater security.

GROSS ESTIMATED and RATEABLE VALUE of RENTAL ASSESSED to the POOR RATES for ENGLAND and WALES, and AMOUNT Received and Expended for RELIEF of the POOR in ENGLAND and WALES, SCOTLAND, and IRELAND.

ENGLAND AND WALES.

Years ended Lady Day.	Value of Property Assessed to the Poor Rate.		Total Amount of Poor Rates Received, including Receipts in aid of Poor Rates.	Expended.		
	Gross Estimated Rental.	Rateable Rental.		In actual Relief of the Poor.	For other Purposes, County and Police Rates, &c.	Total.
	£	£	£	£	£	
1867	—	—	10,692,188	6,959,840	3,945,333	10,905,173
1868	118,431,102*	100,668,698*	11,472,843	7,498,059	3,882,534	11,380,593
1869	—	—	11,776,153	7,673,100	4,100,899	11,773,999
1870	123,265,847	104,405,304	12,044,012	7,644,307	4,093,306	11,737,613
1871	126,473,924	107,398,242	12,121,440	7,886,724	4,206,017	12,092,741
1872	129,038,976	109,447,111	12,608,938	8,007,403	4,373,875	12,381,278
1873	132,453,870	112,317,603	12,667,943	7,692,169	4,734,397	12,426,566
1874	136,408,462	115,646,631	12,803,762	7,664,957	5,156,050	12,851,007
1875	140,524,319	119,079,589	13,194,446	7,488,481	5,205,727	12,694,208
1876	—	—	12,905,395	7,335,858	5,301,084	12,636,942
1877	146,989,979	124,587,474	12,948,174	7,400,034	5,598,203	12,998,237
1878	150,980,679	127,948,380	13,489,712	7,688,650	5,926,647	13,615,297
1879	154,606,467	131,021,019	13,871,118	7,829,819	5,863,365	13,693,184
1880	157,968,723	133,769,875	14,001,512	8,015,010	6,077,092	14,092,102
1881	160,248,997	135,645,473	14,340,592	8,102,136	6,288,126	14,390,262

SCOTLAND.

IRELAND.

Years ended May 14.	Total Amount Received from Poor Rates and all other Sources.		Total Expended in the Relief and Management of the Poor.	
	£	£	£	£
1867	830,279	807,631	756,046	757,134
1868	842,893	863,202	848,971	841,512
1869	892,712	931,275	927,046	836,553
1870	908,064	905,046	817,901	814,445
1871	900,198	882,107	816,553	821,958
1872	888,002	862,171	838,579	868,820
1873	853,136	874,067	900,522	930,694
1874	853,432	847,682	1,014,550	977,752
1875	849,945	845,306	1,027,006	999,616
1876	870,436	847,254	1,044,470	1,001,360
1877	869,217	858,907	991,775	1,018,568
1878	870,198	918,789	1,014,521	1,081,479
1879	875,457	922,645	1,109,175	1,125,039
1880	911,752	931,145	1,097,475	1,141,830
1881	939,367	951,122	1,120,604	1,239,313

* The increase in the Gross and Rateable Rental of Property assessed to the Poor Rate is partly owing to a revised system of assessment.

† Including expenses under Medical Charities Acts, Registration of Births, Deaths, and Marriages Acts, Sanitary Acts, Burial Grounds Acts, Superannuation Acts, Catle Disease Act, and National School Teachers Act, but exclusive of £598,795 advanced by the Government; and expended in the purchase of seed, under the Seed Supply (Ireland) Act, 1880.

‡ Exclusive of £47,250 Seed Rate, collected for the payment in part of the debt above referred to.

The object in giving the above table for a period of ten years, is to show the remarkable growth of our export trade with our own Colonies and Possessions when compared with that relating to Foreign countries. The year 1872 was the culminating period of a series of years of excessive exports, more marked, however, in values than in quantities, and with the year 1873 a decline set in, which, although nominal so far as that year was concerned, became continuous. It lasted until 1879, towards the end of which year the first signs of revival appeared in an increased demand on the part of America for various descriptions of iron, especially old, pig, and iron and steel rails, and although this came too late to make up for the deficiencies of the earlier months of that year, yet the years 1880 and 1881 have shown largely increased totals.

The total amount of the Customs receipt of the Port of London in 1881 was almost identical with that of the preceding year. The general conditions of the import and export trade of the Port, so far as they may be estimated from the amount of the shipping employed in carrying it on, do not appear to have been altogether favourable.

Judged, however, by the actual values, as given below, for the past five years, the import and export trade of the Port appears to be satisfactorily progressive.

Value of Imports into and Exports from the Port of London during each of the last five years:—

Years.	Imports, exclusive of Coin and Bullion.		Exports of goods of British and Irish Produce or Manufacture.	
	£	£	£	£
1877	140,332,773	51,985,826	—	—
1878	126,694,104	48,145,873	—	—
1879	129,105,198	47,335,753	—	—
1880	141,442,907	52,600,929	—	—
1881	139,381,165	58,581,539	—	—

The import trade in tea shows its accustomed expansiveness. Nearly all the tea consumed in the country, or warehoused therein for subsequent exportation to other countries, is brought, in the first instance, into London. These importations amounted during 1881 to 209,680,332 lb., exceeding by 2,863,723 lbs. the like importations of the previous year, and being the largest recorded importation of tea during any single year. The quantities of tea imported into the whole of the rest of the United Kingdom, taken together, amounted to only 121,190 lb.

COCOA, CINCHONA, AND COFFEE.—The importations of Cocoa show a decrease of 1,060,000 lb. in quantity, and £95,000 in value. Coffee and Chicory show a falling off in quantity of 317,000 cwt., and in value of £2,087,000.

The value of the imports of Foreign and Colonial merchandise imported into the United Kingdom during the year 1881 amounted to £397,022,000, being 14 millions, or 3.4 per cent, below the total of last year, which was £411,229,000, the highest on record.

The articles which, by a diminished importation to the extent of more than a million in value each, have mainly brought about this result are:—Animals (living), butter, coffee, corn, oats, potatoes, silk ribbons, wood (sawn), woollen manufactures.

The only article the import value of which has increased by the like amount during the past year is sugar (unrefined).

Dividing the imports into groups of articles of a like character it is found that in food products the total decrease in the value of foods retained for consumption is about 5½ millions.