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An analysis of the Trade Statistics of dutiable goods must necessarily be narrow, as the number of articles liable to duty is, comparatively speaking, small. The total number of articles, both free and dutiable, shown in the Trade Statistics is about 600, and of this total the dutiable goods represent not more than one-eighth. By the term dutiable goods is meant those goods which appear in the Trade Statistics as either imports or exports, and which are liable to duties of Customs or of Excise.

The total values of all imports into and exports from Saorstát Eireann in the year 1924 were £68,890,391 and £51,584,661 respectively, showing an adverse balance of trade of £17,305,730. The corresponding figures for dutiable goods, so far as they can be segregated from the totals, were about £13,500,000 and £7,500,000. The adverse balance of trade in respect of dutiable goods was therefore about £6,000,000, while the *pro rata* balance should be not more than £3,500,000. It must be understood that the values shown for dutiable goods are their intrinsic values, and do not include duty. In the case of goods liable to *ad Valorem* duty the intrinsic value bears a definite relation to the duty which according to the tariffs in force for the year 1924/25 varied from 10 to 33 1-3 per cent. In the case of goods liable to specific duty, there is no such definite relation, as the duty is levied on the unit of quantity.

The following table shows the principal dutiable articles imported into the Saorstát in 1924, and the value of each, to the nearest thousand pounds:—

Description.	Value.
Tea	£2,432,000
Sugar, Refined	2,355,000
Boots and Shoes... ..	1,951,000
Motor Touring Cars and Motor Parts	1,494,000
Sugar, other than Refined, and Articles containing Sugar	1,329,000
Tobacco, Unmanufactured and Manufactured	923,000
Soap	525,000
Wine	497,000
Cocoa and Cocoa Preparations	497,000

The following is a similar table for dutiable exports:—

Description.	Value.
Beer	£5,754,000
Motor Cars and Parts	622,000
Biscuits	480,000
Free State Spirits	397,000

It will be seen that sugar, tea, and sugar articles constitute 45% of the dutiable imports and beer 77% of the dutiable exports. It may also be of interest to note that beer represents 11% of the total exports.

The Saorstát imported 80% of its dutiable goods from Great Britain, 7% from Northern Ireland and 13% from all other countries. The corresponding figures for dutiable exports are 83, 14 and 3 respectively. These figures show that as regards dutiable exports the relative proportions practically agree with those for all exports, but that in the case of imports there is a marked difference, to the advantage of Great Britain and the disadvantage of Northern Ireland and all other countries. In the case of certain dutiable goods imported the percentages from all other countries are in excess of the average, as is shown by the following table:—

Article.	Percentage from all other Countries.
Brandy	82
Geneva	70
Wine	67
Bottles	65
Clocks and Watches and Parts	50
Condensed Milk	45
Other Cocoa Preparations	36
Currants	35
Refined Sugar	28
Musical Instruments and Parts	25
Spirits, Other Sorts	25

It is to be observed that some of the articles liable to duty on importation are not the produce of Great Britain or Northern Ireland, though consigned therefrom, and that others similarly consigned may or may not be of British origin. It is apparent, therefore, that if direct trading could be developed we would be in a position to import the bulk of our dutiable goods direct from their

countries of origin, production or manufacture. The following table serves to illustrate this point:—

Non British Article	Total value imported	Value of Con- signments from Gt. Britain and N. Ireland	Percentage of C. to B.
A.	B.	C.	D.
	£	£	
Rum	31,524	30,103	95
Tea	2,431,541	2,360,534	97
Tobacco, Unmfd.	778,030	683,550	88
Currants	156,247	101,867	65
Raisins	112,282	95,775	85
Coffee	33,402	33,402	100

To those might be added British Refined Sugar which is refined from practically all foreign unrefined material. The figures for refined sugar are:—B. = £2,345,706. C. = £1,697,709. D. = 72%.

This indirect trading may be considered to have some influence on our adverse balance of trade. According to the Trade Statistics, we pay more for goods of purely foreign origin when such goods are imported from Great Britain or Northern Ireland than when imported direct from their countries of origin, production or manufacture.

The following table will help to illustrate this point:—

Description	Unit of Quantity	Imported from Great Britain or Northern Ireland.			Imported from all other Countries.			Per-centage that increase of E over H bears to E.
		Quantity	Value	Rate per Unit	Quantity	Value	Rate per Unit	
A	B.	C.	D.	E.	F.	G.	H.	E.
Tea	lb.	23,494,466	£ 2,360,534	£ s. d. 0 2 0	905,169	£ 71,007	£ s. d. 0 1 7	21
Tobacco, Unmfd.	lb.	8,668,244	683,550	0 1 7	1,649,849	94,480	0 1 2	26
Rum	Pf. Gall.	65,032	30,103	0 9 3	4,894	1,421	0 5 11	40
Currants	Cwt.	42,633	101,867	2 7 9	26,107	54,380	2 1 8	12
Raisins	Cwt.	33,343	95,775	2 17 5	6,960	16,507	2 7 5	17

It may therefore be logically assumed, in the case of articles of non-British origin imported into the Saorstát from Great Britain and Northern Ireland, that from 15 to 18 per cent of the price paid by the Saorstát importers may be reckoned as profit to the British wholesaler or factor. The value of the exports from Great Britain and Northern Ireland into the Saorstát during the year 1924 of foreign or colonial merchandise (both dutiable and free), *i.e.*, non-British articles, was £11,223,000. If these goods had

been imported direct, it might be assumed, therefore (on the profit basis shown above), that their import value for trade purposes would be reduced to the extent of $1\frac{3}{4}$ or 2 million pounds, with a corresponding reduction in our adverse trade balance. As the above figure of £11,233,000 is the value at the British ports of exportation, the Cross-Channel freights should be added to arrive at the correct Saorstát import value. The total amount of these Cross-Channel freights might be set off to a certain extent by any excess freight which direct importation into the Saorstát might entail.

An examination of the figures relating to importations of refined sugar from Great Britain and Northern Ireland shows that the value per cwt. was £1 12s. 0d. This sugar was refined in Great Britain from unrefined raw material, which was valued on importation there at £1 4s. 2d. per cwt. If the raw material were imported and refined here the value of import sugar for trade purposes would be considerably reduced, in view of the fact that over one million cwts. were imported from Great Britain and Northern Ireland in 1924.

Turning to export figures, it is seen that in 1924 Great Britain exported 60,470 standard barrels of foreign and colonial beer at an average price of £9 3s. 0d. per barrel. As her export of similar beer in 1922 was practically nil, it is safe to assume that, of the exports for 1924, at least 60,000 standard barrels were Saorstát manufacture. The average value of such beer on export from the Saorstát was £3 14s. per barrel. If the 60,000 standard barrels had been exported direct the total value of our exports would have been increased by over £300,000.

From the above examples it is almost a certainty that more direct trading would help materially to reduce our adverse balance of trade.

As the subject of the adverse balance of trade has been touched, it might be advisable to view it from a few other standpoints. The Trade Statistics for 1924 prove that the bulk of our import trade is done with Great Britain and Northern Ireland. It is also common knowledge that such trade is more retail than wholesale, and hence it is probable that the practice of the British manufacturer or wholesaler, in the case of goods consigned to inland towns in the Saorstát, to invoice such goods carriage paid to the nearest railway station, and not to show separately in his invoice to the trader the transit cost from the port of importation to such inland town. If this

is the case, and no allowance for such inland transit cost is made in the value on the import entry, it follows that the latter is greater than what it should be, and as a result our adverse trade balance is inflated. The opinion has been expressed that trade discounts or discounts for prompt payment allowed to the Saorstát purchaser by the British manufacturer or wholesaler are not taken into account, except in the case of goods liable to *ad-valorem* duties, in estimating the import value for trade purposes. If such be the case, the import values are in excess of the actual cost of the goods, with a consequent inflation of our adverse trade balance. It is also probable that freights are, relatively speaking, higher on small consignments than large ones. The remedy appears to be to induce the British manufacturer or wholesaler to open wholesale depots here and to alter our import trade from retail to wholesale. It has been stated that at the present time every vessel coming from Great Britain with general cargo is nothing more than a floating huckster's shop. The shopkeepers in the country towns get their half-chests of tea, their few boxes of chocolate, their couple of bags of sugar, in many cases direct from Great Britain.

The export and import value agree approximately in the case of two classes of articles only, viz.: Spirits and motor car parts, but in the case of spirits the quantities differ considerably, as the following table shows:—

Imports	...	Pf. Galls.	...	Quantity.	...	Value.
Exports	...	Pf. Galls.	...	265,000	...	£359,000
				1,098,000	...	397,000

As the imported spirits include different kinds, such as Rum, Brandy, Geneva and Unenumerated Spirits, it would not be fair to make a general comparison as regards the values, but it is possible to make a special comparison between Saorstát Spirits and Unenumerated Unsweetened Spirits, which in respect of importations from Great Britain and Northern Ireland may be considered Scotch or Northern Irish Whiskey. The following table gives such a comparison:—

	Imports of unenumerated Unsweetened Spirits			Exports of Saorstát Spirits		
	Quantity Pf. Galls.	Value £	Rate	Quantity Pf. Galls.	Value £	Rate
Great Britain	84,029	124,815	£1 9 8	804,671	232,503	£0 5 9
Northern Ireland	57,078	71,752	1 5 2*	269,158	130,927	0 9 9

There is a big discrepancy between the import and export unit values for which the Cross-Channel freights cannot possibly account. Are the import prices too high or are the export prices too low? The trade may be able to solve the problem. The imported spirits may be more mature than those exported in some cases, but surely not in all. Is there any other reason? If the export prices bore any relation to the import prices our export trade would be increased by nearly one million pounds, thereby reducing our adverse trade balance. It is to be remembered that we are discussing imports and exports of whiskey.

The following table shows the principal countries other than Great Britain or Northern Ireland from which dutiable goods are imported:—

Article.	Countries.
Condensed Milk.	Denmark, Germany, Holland.
Sugar	Holland, Belgium, Germany, Czecho-Slovakia, United States of America.
Wine.	France, Spain, Portugal.
Tea.	Holland, British India.
Motor Cars.	Germany, France, United States of America.
Clocks & Watches.	Germany, Switzerland.
Currants & Raisins.	Holland, Greece, Spain.
Spirits.	Holland, United States of America.
Tobacco.	United States of America.
Brandy.	France.
Table Waters.	Germany, France.
Boots & Shoes.	Germany.
Musical Instruments.	Germany.
Cocoa Preparations.	Holland.

The following is a similar return for exports:—

Article.	Countries.
Home-made Spirits.	Canada, Australia, British West Indies.
Biscuits and Cakes.	Egypt, India, China, British West Indies.
Motor Car Parts.	Denmark.

Although this paper is mainly intended to deal with statistics of dutiable goods, still it may not be inappropriate to pass a few remarks on the Revenue Estimates

and Receipts for the financial year 1924/25. The following table gives a comparison between the British and Saorstát Customs and Excise Estimates and Receipts for that year:—

A.	Estimates B.	Receipts C.	Difference between B & C. D.	Percentage of D. to B.
Saorstát	£15,533,000	£15,270,000	— £263,000	1.7
Great Britain	237,700,000	234,472,000	— 3,228,000	1.4

The following table shows the amount of Customs and Excise Revenue paid per head of the population in the year 1924/25:—

	Revenue.	Population.	Rate per head.
Saorstát	£15,270,000	3,165,000	£4 16 6
Great Britain	234,472,000	44,494,000	5 5 5

This serves to show that the amount per head contributed in the Saorstát in respect of Customs and Excise duties is almost nine shillings less than that in Great Britain, although in the case of certain articles, such as beer, sugar and tea, the rate of duty is less in Great Britain than in the Saorstát, and in the case of other articles, such as boots and motor cars, there is no duty in Great Britain. If the rates of duty here were the same as those in force in Great Britain it is safe to assume that the per head contribution difference would be increased by at least fifteen shillings. The populations shown in the Trade Statistics for December, 1924, have been taken for the above figures.

The total net revenue collected by the Revenue Department in respect of Customs, Excise and Inland Revenue for the Saorstát in the year 1924/25 was £22,745,000. The figures showing the gross revenue are not yet available, but based on those for 1923/24 it may be taken to be not less than £32,000,000.

The cost of the Revenue Department in 1924/25 was shown as hereunder:—

Amount Voted	£645,650
Amount charged to Other Votes (<i>e.g.</i> Post Office, Office of Public Works) in respect of matters appertaining to Revenue Department	142,800
Total ...	£788,450
Less amount charged to Revenue Vote and proper to Other Votes (<i>e.g.</i> Old Age Pension)	£102,695
Less Appropriations in Aid of Vote (Estimated)	4,760
Net cost of Revenue Dept... ..	£680,995
Actual amount issued was	£637,016

The cost of collection of the net revenue was £2 19s. 2d. per cent., and of the estimated gross revenue £2 2s. Od. per cent.

The figures showing the cost of collection in Great Britain are not yet available, but in all probability they will be something less than those shown above. This, of course, is quite natural, as the more revenue collected per head the less the cost. In 1924/25 the amount collected per head in the Saorstát in respect of Customs, Excise and Inland Revenue was £7 3s. 9d. The corresponding figure for Great Britain was £15 2s. 9d., although on the whole the rates of duty were less in the latter country.