

5.—Percentages of Current Account Revenues and Expenditures of All Governments,
 Fiscal Years Ended Nearest to Dec. 31, 1913, 1921, 1926, 1930 and 1937-40

Item	1913	1921	1926	1930	1937	1938	1939	1940
Current Revenues								
Taxes—								
Customs import duties.....	37.83	16.51	18.91	16.63	11.26	7.95	10.07	9.88
Excise duties.....	7.75	5.74	6.46	7.32	5.23	5.18	5.90	6.59
Manufacturers taxes.....	—	1.04	1.47	1.33	1.73	4.00	2.76	2.76
Sales taxes.....	—	9.57	10.81	2.55	14.51	13.01	14.00	14.88
Corporation Taxes—								
Income and business profits...	0.05	10.02	4.39	6.17	8.54	10.08	8.97	11.34
Other.....	1.21	1.73	1.94	2.01	2.09	2.72	2.70	2.66
Income taxes on persons.....	0.06	6.31	3.04	4.14	6.47	7.30	6.95	6.70
National defence tax.....	—	—	—	—	—	—	—	1.99
War exchange tax.....	—	—	—	—	—	—	—	4.68
Succession duties.....	1.30	1.52	2.04	2.63	3.59	3.28	2.66	1.88
Gasoline taxes.....	—	—	0.85	2.98	3.91	4.17	5.12	4.07
Real property taxes.....	33.26	31.15	30.46	33.44	25.19	25.33	24.05	19.13
Amusement taxes.....	—	0.47	0.65	0.57	0.29	0.24	0.23	0.19
Other taxes.....	2.96	3.95	4.36	3.53	3.09	2.50	2.39	1.99
Totals, Taxes.....	84.42	88.01	85.38	83.30	85.89	85.76	85.81	88.74
Licences, Permits and Fees—								
Motor-vehicles, automobile licences.....	0.17	1.31	2.13	2.52	2.61	2.61	2.70	2.10
Other licences, permits and fees..	4.55	2.76	2.77	2.95	2.11	2.13	2.04	1.59
Totals, Licences, Permits and Fees.....	4.71	4.07	4.91	5.48	4.72	4.73	4.74	3.69
Public domain.....								
Liquor control.....	5.23	2.86	3.15	2.45	2.37	2.55	2.10	1.80
Sale of commodities and services..	0.81	1.23	2.34	3.93	2.99	3.03	3.23	2.47
Other current revenues.....	0.95	0.67	0.89	0.90	1.35	1.25	1.47	1.22
Totals, Current Revenues...	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Current Expenditures								
Net debt service, excluding debt retirement.....								
National defence.....	13.74	31.82	30.16	27.81	27.24	27.24	24.05	15.07
Pensions and aftercare.....	5.44	2.71	2.28	2.78	3.37	3.48	11.68	48.03
Public Welfare—	0.04	8.44	7.03	6.62	5.47	5.43	4.99	3.12
Relief.....	—	0.14	0.03	1.41	12.71	9.74	9.65	3.37
Other.....	5.97	5.53	6.84	8.63	12.49	11.84	11.21	7.25
Education.....	14.82	13.84	16.94	14.26	10.93	10.95	10.10	6.57
Highways and transportation.....	22.38	12.69	10.08	11.91	7.40	8.01	6.77	4.51
Public domain.....	5.06	2.72	3.17	3.50	2.44	2.80	2.62	1.66
Agriculture.....	2.20	1.48	1.57	1.82	1.43	4.00	3.94	0.79
Other current expenditures.....	30.34	20.64	21.90	21.27	16.51	16.52	14.99	9.62
Totals, Current Expenditures, Excluding Debt Retirement..	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00