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Estate Duty and Family Businesses

REPORT ON STATISTICAL
INVESTIGATION BY THE BOARD
OF INLAND REVENUE

*Presented by the Chancellor of the Exchequer to Parliament
by Command of His Majesty
July 1951*

LONDON
HIS MAJESTY'S STATIONERY OFFICE
SIXPENCE NET

Cmd. 8295

ESTATE DUTY AND FAMILY BUSINESSES

Report on the special statistical investigation undertaken by the Board of Inland Revenue

1. There has been considerable discussion in recent years about the effect of the estate duty on private businesses. This is not a new issue. Representations on this point were in fact made to the Colwyn Committee on National Debt and Taxation which reported in 1927. At the instance of the Colwyn Committee, a special investigation was undertaken by the Board of Inland Revenue to ascertain to what extent, on the death of the owner of a private business, the *non-trade* assets were insufficient to pay the duty, so that some recourse had to be had to the business assets. The results of that investigation were published as Appendix XX to the Colwyn Committee's Report (Cmd. 2800). In their Report (paragraph 503) the Committee endorsed the opinion expressed in Appendix XX that "the Estate Duty does not appear to be a major factor tending towards the disintegration of private businesses."

The investigation undertaken for the Colwyn Committee related to estates paying duty in England and Wales in 1922. Since then there have been a number of increases in the scale of estate duty and other factors may also have changed. It was decided therefore that the time was ripe for a new investigation. The results of this investigation are embodied in the present Report.

2. The present investigation related to 1948, but in determining whether the duty could be paid without recourse to the trade assets the estate duty payable was recalculated on the scale of duty at present in force.

The 1922 investigation covered a sample of cases where the estate was over £10,000 net capital value. Cases where the "trade assets" exceeded £1,000 were then extracted and examined to ascertain whether the non-trade assets were adequate to pay the duty. "Trade assets" were defined to include shares in private companies, the net value of any interest in a partnership, and trade assets held as such by an individual trader. Cases where the net estate was below £10,000 were not covered by the sample because the duty in such cases would obviously have been too small to exercise any adverse effect on the business. Cases where the trade assets were below £1,000 were similarly excluded because the non-trade assets in such cases would always have been sufficient to pay the duty. Broadly speaking the present investigation has followed the same lines, but the following changes have been made:—

- (i) A stratified sample was taken covering all the cases arising in the year. The sampling factor varied from 2 per cent. for cases in the range £10,000 to £20,000 up to 100 per cent. for cases over £250,000. The 1922 investigation covered all the cases arising in a period of three months.
- (ii) From the point of view of the effect of the estate duty on the private business the definition of "trade assets" taken for 1922 is too wide for it covers shares in non-trading companies such as private estate and investment companies, which are often simply a convenient way of holding private assets; minority interests where the death of the deceased cannot lead to the break up of the company; and partnership interests where the partnership deed provides for the remaining partners to buy out the deceased's share and where therefore the incidence of the estate duty cannot affect the business as such. To preserve comparability with what was done for 1922, cases where th

non-trade assets (on the 1922 definitions) were insufficient to pay the duty were first extracted. Estate and investment companies, minority interests and partnership cases of the kind mentioned were then excluded. On this second and more accurate test there were, of course, many fewer cases where the non-trade assets were insufficient to pay the duty.

- (iii) While in the case of a partnership what was included in the 1922 investigation was the net value of the deceased's interest, in the case of an individual business the *gross* value of the trade assets was included and the trade debts were allocated along with any other debts owing by the deceased, on the basis indicated in paragraph 3 below. On the other hand, in these cases the business bank and cash balances appear to have been excluded from the trade assets. On the present occasion the individual business has been treated on the same basis as the partnership, the net value of the business computed and this item included as "trade assets". This is in itself a more satisfactory basis and it reduces the extent to which debts have to be allocated on an arbitrary basis.

3. As was pointed out in the Report on the 1922 investigation, debts owing by the deceased are not normally charged on particular items of property and there is no particular reason why they should be regarded as payable out of one part of the estate rather than another. Two alternative methods of allocating debts were then adopted: firstly charging them entirely against non-trade assets, which produces the maximum number of cases in which the non-trade assets would be insufficient to meet the whole of the duty; and secondly charging the debts *pro rata*. To follow the same course now would produce four different classifications of the cases covered by the sample, viz.:—

- (i) All trade asset cases, debts charged against non-trade assets.
- (ii) All trade asset cases, debts charged *pro rata*.
- (iii) Trade asset cases excluding investment companies, etc., debts charged against non-trade assets.
- (iv) Trade asset cases excluding investment companies, etc., debts charged *pro rata*.

To reduce the number of different groupings, (ii) has been omitted. (i) has been retained solely to preserve comparability with the 1922 results. It does not in the Board's view provide a valid test of the effect of the estate duty on private businesses for the reasons indicated in paragraph 2 (ii). The true measure of the extent of the problem is provided by (iii) or (iv). In the event there proves to be little difference between (iii) and (iv).

4. The results of the investigation may be summarised as follows:—

	<i>Percentage of total cases represented by sample</i>
Field covered: Estates exceeding £10,000 for 1948	
Number of cases in the sample	1,183
Number of cases represented by the sample ...	12,986* 100

* This figure is smaller than the corresponding figure for 1948-49 in the Board's 92nd Annual Report (Cmd. 8052). The latter figure includes cases (mainly for earlier years) originally sworn at less than £10,000 but which went over £10,000 during 1948.

		<i>Percentage of total cases represented by sample</i>
Number of cases included in the 12,986 with trade assets over £1,000	3,290	25
Number of cases on 1922 definition where the non-trade assets were insufficient to pay the whole of the duty; debts charged against non-trade assets	204	1.6
Number of such cases excluding investment companies, etc., debts charged against non-trade assets	86	0.7
Number of such cases excluding investment companies, etc., debts allocated <i>pro rata</i>	70	0.5

A number of tables are annexed analysing the results of the investigation in detail.

5. For 1922 the percentage of cases in which the non-trade assets were insufficient to pay the whole of the duty (debts charged against non-trade assets) was 0.9 per cent. This compares with the present figure of 1.6 per cent. given above. Both figures, as explained in paragraph 2 (ii), include cases, e.g., investment companies, which are really outside the scope of the present enquiry. The growth in the percentage since 1922 is at first sight very small. This is due in part to the fall in the value of money which means that in real terms the present investigation reaches further down the scale than did the 1922 investigation; there are very few cases in the lower estate brackets in which the duty could not be paid out of the non-trade assets because the amount of estate duty payable is still comparatively small. If £20,000 were taken as the starting point for the present investigation on the ground that this in real terms corresponds much more closely to £10,000 in 1922, the percentage would go up to 3.4 per cent. It is not possible to make a similar comparison on the closer definition now adopted (i.e., excluding investment companies, etc.), as comparable data do not exist for 1922.

6. In 1922 the number of cases included in the actual sample in which the non-trade assets were insufficient to pay the whole of the duty was so small that no specific analysis of these cases was made. On the present occasion the investigation has been carried further.

In Table 7 an analysis is given to indicate the extent to which the duty would encroach on the trade assets in those cases in which the non-trade assets were insufficient to meet the whole of the duty. It has been assumed that the debts and the estate duty would be paid primarily out of the non-trade assets, and the proportion of the trade assets required to pay the balance of the duty has then been ascertained. It will be seen from the Table that, of the 86 cases covered, in 51 (nearly 60 per cent.) the proportion of the trade assets required to pay the duty was less than 25 per cent. Only in 15 cases (17 per cent.) would the duty encroach on more than 50 per cent. of the trade assets.

In Table 8 is given an analysis of the 86 cases by reference to the type of business organisation:—

- 57 were private companies,
- 10 were partnerships,
- 19 were individual traders.

In Table 9 is given an analysis of the 86 cases by reference to the nature of the business carried on:—

- 16 were manufacturing businesses (including building),
- 63 were distribution,
- 7 were services (including hotels).

It will be observed that manufacturing businesses account for less than 20 per cent. of the total.

7. The fact that some recourse may be necessary to the business assets to pay the duty does not necessarily mean that the business is broken up on the death of the deceased. In some cases shares may be issued to the public, and this may indeed be done on terms which leave the control in the hands of the family; part of the deceased's shareholding may be sold; it may be possible to raise a loan from the company itself; or in the case of an individual business or partnership the business may have sufficient liquid reserves out of which the duty could be paid. The 86 cases mentioned in the previous paragraph were represented by 22 actual cases in the sample, and it was decided to follow these cases through to find if the business was still in existence. It was found that of the 22 businesses, only one was closed down—and that for reasons unconnected with the death duties. This was a financial business and thus quite outside the field (*viz.*, the manufacturing field) with which the public discussion has been mainly concerned. It must, however, be borne in mind that while, for the purposes of the investigation, the duty was recalculated on the current scale, the duty the executors actually had to find was duty on the scale in force in 1948 before the latest increase. Had the present rates been in force greater difficulty might have been experienced in finding the duty. It should also be made clear that a statistical investigation of this kind cannot pretend to be exhaustive. The very process of sampling itself means that cases of hardship may exist which are not disclosed by the sample. Nevertheless the general picture which is presented is clear enough; in this connection it is worth noting that the public discussion has not so far resulted in the production, to either the Chancellor of the Exchequer or the Board, of any cases in which a business has in fact been broken up by the operation of the death duties.

Board of Inland Revenue,
Somerset House, London.

19th June, 1951.

TABLES SHOWING THE RESULTS OF THE SPECIAL INVESTIGATION

Note: In the Tables below the sample has been grossed up to cover the whole field under review.

TABLE 1
Number of cases with trade assets exceeding £1,000

Range of net capital value of estate	Total number of estates	Estates with trade assets over £1,000	
		Number	Percentage of number in range
£10,000-20,000	6,900	1,500	22
20,000-50,000	4,230	1,080	26
50,000-100,000	1,245	460	37
100,000-250,000	476	180	38
Over £250,000	135	70	52
Total	12,986	3,290	25

TABLE 2
Trade assets as a percentage of net free estate of all estates with more than £1,000 trade assets

Range of estate	Numbers where the ratio of trade assets to net free estate is:—											Total
	0%—10%	10%—20%	20%—30%	30%—40%	40%—50%	50%—60%	60%—70%	70%—80%	80%—90%	90%—100%	Over 100%	
£10,000-20,000	50	450	350	200	150	50	150	—	50	50	—	1,500
20,000-50,000	300	240	150	110	80	80	40	10	30	40	—	1,080
50,000-100,000	135	55	55	70	45	10	25	30	10	10	15	460
100,000-250,000	72	26	18	10	14	16	4	6	2	10	2	180
Over £250,000	40	9	3	5	3	2	2	1	3	1	1	70
Total	597	780	576	395	292	158	221	47	95	111	18	3,290
<i>Per cent.</i>	<i>18</i>	<i>24</i>	<i>17</i>	<i>12</i>	<i>9</i>	<i>5</i>	<i>7</i>	<i>1</i>	<i>3</i>	<i>3</i>	<i>1</i>	<i>100</i>

TABLE 3
Number of cases in which the non-trade assets were insufficient to pay the whole of the duty

Range of estate	Total number of estates	Number of estates with trade assets over £1,000	Number of cases where non-trade assets insufficient to pay duty		
			(1) On 1922 criteria—debts charged against non-trade assets	(2) As in (1) but investment companies etc. excluded	(3) As in (2) but debts charged <i>pro rata</i>
£10,000-20,000	6,900	1,500	—	—	—
20,000-50,000	4,230	1,080	70	30	20
50,000-100,000	1,245	460	90	40	40
100,000-250,000	476	180	30	10	4
Over £250,000	135	70	14	6	6
Total	12,986	3,290	204	86	70

TABLE 4
Number of cases in which non-trade assets were insufficient to pay
the whole of the duty: percentages

Range of estate	Total number of estates	Number of estates with trade assets over £1,000	Number of cases in which non-trade assets insufficient to pay duty		
			(1) On 1922 criteria—debts charged against non-trade assets	(2) As in (1) but investment companies etc. excluded	(3) As in (2) but debts charged <i>pro rata</i>
£10,000-20,000 ...	100	22	—	—	—
20,000-50,000 ...	100	26	2	1	0·5
50,000-100,000 ...	100	37	7	3	3
100,000-250,000 ...	100	38	6	2	1
Over £250,000 ...	100	52	10	4	4
Total ...	100	25	1·6	0·7	0·5

TABLE 5
Comparison of results with 1922
(i) Percentage of estates with trade assets over £1,000

Range of estate	Percentage of cases with trade assets	
	1922	1948
£10,000-20,000 (25,000*) ...	25	22
20,000 (25,000*)-50,000 ...	29	26
50,000-100,000 ...	29	37
100,000-250,000 ...	45	38
Over £250,000 ...	59	52
Total ...	28	25

* For 1922 the division was at the £25,000 point as against the £20,000 point taken for 1948.

TABLE 6
Comparison of results with 1922
(ii) Number of cases in which non-trade assets insufficient to pay the whole of the duty

	1922		1948	
	Numbers	Percentage	Numbers	Percentage
Number of estates over £10,000 ...	5,368	100	12,986	100
Number with trade assets over £1,000 ...	1,492	28	3,290	25
Number of cases in—1922 definition debts which non-trade charged against assets insufficient to pay duty.	48	0·9	204	1·6
Ditto —ditto debts charged <i>pro rata</i> .	12	0·2	*	
Ditto —investment companies, etc., excluded, debts charged against non-trade assets.	*		86	0·7
Ditto —ditto debts charged <i>pro rata</i> .	*		70	0·5

* No comparable figure.

The 1922 results have been grossed up to represent a full year to make them comparable with the 1948 figures.

The preceding six tables carry the investigation as far as was done for 1922. In the following tables a number of further analyses, not undertaken for 1922, have been made. These additional analyses refer to the 86 cases in which the non-trade assets would be insufficient to pay the duty on the basis that the unallocated debts are paid wholly out of the non-trade assets.

TABLE 7

The 86 cases: extent to which the duty encroaches on the trade assets

The object of this analysis was to find the proportion of the business assets which would be required to pay the estate duty on the assumption that the whole of the unallocated debts had been charged against the non-trade assets, and the balance of the non-trade assets had been applied in payment of estate duty.

Range of estate	Numbers where percentage of trade assets required to meet duty is:—				Total
	0%-25%	25%-50%	50%-75%	75%-100%	
£10,000-20,000	—	—	—	—	—
20,000-50,000	30	—	—	—	30
50,000-100,000	15	15	10	—	40
100,000-250,000	6	2	2	—	10
Over £250,000	—	3	2	1	6
Total	51	20	14	1	86
Per cent.	59	23	16	1	100

TABLE 8

The 86 cases: type of business organisation

Type of organisation	Number of cases	Percentage
Company	57	66
Partnership	10	12
Individual trader	19	22
Total	86	100

TABLE 9

The 86 cases: nature of the business carried on

Kind of business	Number of cases	Percentage
Manufacture (including building)	16	19
Distribution	63	73
Services (including hotels)	7	8
Total	86	100

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TRANSPORT POLICY

*Presented by the Minister of Transport to Parliament
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Cmd. 8538

TRANSPORT POLICY

1. Her Majesty's Government have had under consideration ever since they took office the situation resulting from the passing of the Transport Act, 1947. In their view this Act has not achieved and is not likely to achieve its avowed purpose which was "to provide or secure or promote the provision of an efficient, adequate, economical and properly integrated system of public inland transport and port facilities within Great Britain for passengers and goods," and "to provide most efficiently and conveniently for the needs of the public, agriculture, commerce and industry".

2. In spite of the efforts made by the British Transport Commission and its Executives, integration of its road and rail services into a co-ordinated whole has made little progress, and shows little real prospect of developing into much more than working arrangements between separate transport entities. Even if integration in its fullest sense were practicable, it would result in a huge, unwieldy machine, ill-adapted to meet with promptitude the varying and instant demands of industry.

3. Experience has shown that the administration of the railways has become excessively centralised under the Act, and that the Road Haulage Executive, with the elaborate system of depots working under its direction, cannot give trade and industry the speedy, individual and specialised services afforded by free hauliers before nationalisation, and could not stand up to competition from them.

4. The Transport Act provided for area passenger transport schemes which were intended to cover the whole country, and for schemes for trade harbours or groups of trade harbours. The efforts so far made by the Commission to promote these schemes have provoked opposition in so many quarters that it is clear that they would have little chance of surviving the elaborate procedure provided in the Act for bringing them into force.

5. The Government have therefore decided that new and constructive legislation is imperative. It is not enough merely to amend or remove the undesirable features of the Transport Act: a positive approach is needed under which, with a minimum of centralised control, the transport system may be stimulated to adjust and develop itself in accordance with public needs, and may regain and increase the flexibility without which the demands of trade, industry and commerce cannot be adequately met.

6. The main features of the Government's proposals are as follows.

Road Haulage

7. Road haulage has in the past been restricted largely in order to avoid excessive competition between road and rail. This process has now gone so far as to deprive trade and industry of the full advantages of modern road transport and has driven traders to provide their own road transport to an extent which would not otherwise have occurred.

8. The Government are convinced that the undertaking of the Road Haulage Executive set up under the Transport Act should revert to private enterprise. For this purpose it is proposed that the undertaking should be divided into operable units (including a suitable proportion of small units) and be offered to the public for disposal by open tender. Units acquired will be given "A" carriers' licences under the Road and Rail Traffic Act, 1933.

and will at once be freed from the 25-mile limit imposed under the Transport Act. Eventually this limit will be removed from all vehicles, and in the interim period the existing permit system will be continued.

9. In order to allow road haulage to play its appropriate and expanding part in the transport system, provision will be made for greater latitude in the granting of new licences under the Road and Rail Traffic Act, 1933, where need for a fuller or more convenient service is shown.

10. Since the goodwill of the former businesses out of which the Road Haulage Executive was formed has substantially disappeared, its undertaking is unlikely to be sold at the price at which it was bought. On the other hand, the units to be marketed will be going concerns and purchasers can be expected to pay for the trading rights and opportunities which go with them.

The Railways

11. The railways are a national asset. They must remain an essential element in transport, and cannot be allowed to fall into decay. The present excessive centralisation of the railways must, however, be reduced by giving greater autonomy to areas which may follow the general pattern of the present regions. Scotland will be a separate area. The areas will together continue to constitute a single entity for financial purposes and for the control of charges.

12. The existence of these separate areas should encourage a healthy rivalry between them, and give greater scope for initiative than is possible under a single centralised administration.

13. It is not intended that the area organisation should be set out in detail in the Bill. It will be dealt with in a Scheme which the Commission will be required to submit to the Minister of Transport for his approval.

14. The Commission will be given greater latitude to vary their charges schemes so as to improve the ability of the railways to compete with other forms of transport. Within prescribed limits they will be free to raise or lower their charges with subsequent approval by the Transport Tribunal and subject to the over-riding powers of the Minister.

Levy on Road Transport

15. These proposals will affect the finances of the Commission in two ways. First, the sale of the Road Haulage Executive's undertaking is likely to involve the Commission in some loss. Secondly, the expansion of road haulage will no doubt result in some further transfer of traffic from rail to road which cannot be offset by countervailing economies in railway operation, including the closing down of redundant capacity. The Government propose that compensation for the losses arising from these two causes should be provided by means of a levy on goods vehicles, including those of 'C' licensees. A large proportion of the goods now carried by road is carried under 'C' licences and the holders of those licences could not reasonably expect to be exempt from a levy applying to road hauliers. The levy will not, however, extend to small local delivery vans operated under 'C' licences.

16. This levy will be designed to yield initially an annual sum of £4 millions. This sum will enable the loss on the disposal of the Road Haulage Executive's undertaking to be amortised over a period of years and will also include some provision for loss of railway revenue arising from further transfer of traffic to the roads. The extent of these losses

cannot, however, be measured until the changes authorised by the Bill have taken effect. The levy therefore, while it will be limited exclusively to these purposes, will be adjusted at intervals, say of three years, by the Minister of Transport after consultation with the Transport Tribunal. When the loss from the disposal of the Road Haulage Executive's undertaking is known, one element in the levy will be definitely ascertainable and the period for amortising that loss can then be determined. The remaining element in the levy need be increased only to the extent that the roads attract additional traffic, and therefore additional earnings, from the railways. Thus, the levy will never impose an excessive burden upon road transport and, in view of the large number of vehicles concerned, its incidence on any particular operator will not in any event be heavy. It will be confined to the purposes stated above and will not be used for other purposes, e.g. to make good loss of railway revenues due to a recession in trade or a failure on the part of the railways to secure reasonable economies.

17. The scheme-making powers of the Commission in respect of road passenger transport and harbours (paragraph 4 above) will be repealed.

18. The Government's proposals in regard to road passenger transport are limited in the main to repealing the scheme-making powers of the Commission. They intend, however, to take an early opportunity of reviewing, in the light of present-day conditions, the working of the licensing system for public service vehicles set up under the Road Traffic Act, 1930.

CONCLUSION

19. Such, in broad outline, are the main principles by which the Government will be guided in framing legislation to amend the Transport Act. Other matters of less importance such as bringing the Commission's goods vehicles within the licensing system set up by the Road and Rail Traffic Act, 1933, will also be included. The general effect of these proposals will be to re-establish a measure of competition between road and rail in long-distance journeys. This will encourage efficiency in both. The railways will be protected by means of the levy from losses of revenue which are due to increased road competition and cannot be met by economies in operation. Trade and industry will get a better service, and the distribution of traffic between road and rail will be determined by the advantage which each has to offer to the trader. This in the opinion of the Government should lead to better and cheaper transport than could possibly result from the "integration" contemplated by the Transport Act, which in any case would have tended to subordinate the needs of the trader to a plan, rather than to adapt transport to his needs.

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DISABLED PERSONS IN GOVERNMENT EMPLOYMENT

STATEMENT showing the NUMBERS OF REGISTERED DISABLED PERSONS IN GOVERNMENT EMPLOYMENT IN GREAT BRITAIN on 1ST OCTOBER, 1952, compiled from RETURNS furnished to the TREASURY.

*Presented by the Financial Secretary to the Treasury
to Parliament by Command of Her Majesty
December 1952*

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Cmd. 8696

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A Statement showing the Number of Registered Disabled Persons in Government Employment in Great Britain as a percentage of the total numbers of employees as at 1st October, 1952

TABLE I

Employed Staff	1st October, 1952		
	(1) Total number of employees	(2) Total number of registered disabled persons employed	(3) (2) as percentage of (1)
Non-Industrial	665,186	38,075	5·7
Industrial	417,970	20,036	4·8

TABLE II

*Registered Disabled Persons in Designated Employment (see Note (1))
(Not included in Table I)*

Passenger Electric Lift Attendants ...	542	447	82·5
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NOTES

(1) The Disabled Persons (Designated Employment) Order, 1946 designates employment as a Car Park Attendant or as a Passenger Electric Lift Attendant under Section 12 of the Disabled Persons (Employment) Act, 1944.

(2) By the Disabled Persons (Standard Percentage) Order, 1946, the Standard Percentage for the purpose of the Act is 3 per cent.

(3) The above Statement is directly related to the terms of the Disabled Persons (Employment) Act, 1944, and the totals therefore differ slightly from those in the published quarterly returns of Staff employed in Government Departments. The latter include home-based staff employed abroad and reserved and agency services in Northern Ireland, and reckon part-time staff on a somewhat different basis.

(4) Comparable figures for 1st October, 1951 were published in December, 1951 (Cmd. 8424), and amended in February, 1952 (Cmd. 8471).

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