

## **STATISTICAL APPENDIX**

TABLE I  
Per Capita Per Annum Consumer Expenditure, Indirect Tax Burden and Indirect Tax Burden as Per Cent of Consumer Expenditure (1973-74)<sup>1</sup>

	0-15	15-28	28-43	43-55	55-75	75-100	100 and All house- above holds	
		R	U	R	A	L		
Monthly per capita expenditure group (Rs.)	2	3	4	5	6	7	8	
1	2	3	4	5	6	7	8	
9								
<b>Total consumer expenditure</b>	164.66	311.20	478.55	653.01	855.11	1146.46	1907.89	713.74
<i>Rs. Per capita per annum</i>								
<b>Amount of tax Rs. per capita per annum</b>								
<b>CENTRAL TAXES</b>								
1. Central excise	2.76	5.80	12.36	24.04	36.37	72.48	196.45	35.38
2. Import duty	2.34	4.66	9.60	19.07	27.93	55.56	150.17	27.46
<b>STATES TAXES</b>								
1. State excise	0.42	1.14	2.76	4.97	8.44	16.92	46.28	8.12
2. Sales tax	2.03	4.57	8.92	16.30	21.02	42.38	111.99	21.72
3. Sales tax on motor spirit	0.37	0.83	1.52	4.10	3.18+	10.63	34.80	5.22
4. Motor vehicles tax	1.04	2.55	4.66	7.57	10.46	18.99	46.22	10.01
5. Taxes on goods and passengers	0.06	0.10	0.24	0.43	0.73	1.26	3.37	0.64
6. Entertainment tax	0.25	0.48	0.94	1.45	2.14	3.51	7.82	1.88
7. Electricity duty	0.17	0.31	0.76	1.29	2.03	3.60	8.21	1.78
8. Other taxes and duties	0.00	0.00	0.18	0.29	0.73	1.33	3.67	0.61
<b>ALL INDIRECT TAXES</b>	0.11	0.22	0.44	0.74	1.21	1.98	5.00	1.04
	0.03	0.08	0.18	0.43	0.54	1.08	2.90	0.54
	4.79	10.37	21.28	40.34	57.39	114.86	308.44	57.30

TABLE I (Contd.)

	R	U	R	A	L			
	2	3	4	5	6	7	8	9
<b>Tax as percentage of consumer expenditure (per cent)</b>								
<b>CENTRAL TAXES</b>								
1. Central excise	1.68	1.86	2.58	3.68	4.25	6.32	10.30	4.99
2. Import duty	1.42	1.50	2.01	2.92	3.27	4.85	7.87	3.85
<b>STATES TAXES</b>								
1. State excise (on liquor)	0.26	0.37	0.58	0.76	0.99	1.48	2.43	1.14
2. Sales tax	1.23	1.47	1.86	2.50	2.46	3.70	5.87	3.04
3. Sales tax on motor spirit	0.22	0.27	0.32	0.63	0.37	0.93	1.82	0.73
4. Motor vehicles tax	0.63	0.82	0.97	1.16	1.22	1.66	2.42	1.40
5. Taxes on goods and passengers	0.04	0.03	0.05	0.07	0.09	0.11	0.18	0.09
6. Entertainment tax	0.15	0.15	0.20	0.22	0.25	0.31	0.41	0.26
7. Electricity duty	0.10	0.10	0.10	0.20	0.24	0.31	0.43	0.25
8. Other taxes and duties	0.00	0.00	0.04	0.04	0.09	0.12	0.19	0.09
<b>ALL INDIRECT TAXES</b>	0.07	0.07	0.09	0.11	0.14	0.17	0.26	0.15
	0.02	0.03	0.04	0.07	0.06	0.09	0.15	0.08
	2.91	3.33	4.45	6.18	6.71	10.02	16.17	8.03



TABLE II (Contd.)

	U	R	B	A	N	7	8	9
<b>Tax as percentage of consumer expenditure (per cent)</b>	2	3	4	5	6	7	8	9
<b>CENTRAL TAXES</b>	2.42	3.74	4.66	5.97	7.61	9.41	20.99	12.03
1. Central excise	2.42	3.11	3.75	4.94	6.25	7.77	16.78	9.73
2. Import duty	0.00	0.63	0.81	1.03	1.36	1.63	4.21	2.30
<b>STATES TAXES</b>	1.21	2.57	2.80	3.69	4.25	5.40	9.20	5.93
1. State excise (on liquor)	0.00	0.13	0.02	0.20	0.16	0.79	2.27	1.01
2. Sales tax	0.30	1.56	1.78	2.22	2.46	2.76	4.11	2.97
3. Sales tax on motor spirit	0.00	0.07	0.08	0.13	0.23	0.25	0.40	0.26
4. Motor vehicles tax	0.00	0.25	0.25	0.27	0.33	0.32	0.83	0.49
5. Taxes on goods and passengers	0.00	0.17	0.18	0.21	0.29	0.29	0.40	0.30
6. Entertainment tax	0.91	0.17	0.24	0.37	0.43	0.58	0.78	0.54
7. Electricity duty	0.00	0.15	0.17	0.21	0.25	0.27	0.34	0.27
8. Other taxes and duties	0.00	0.08	0.08	0.08	0.11	0.14	0.06	0.09
<b>ALL INDIRECT TAXES</b>	3.63	6.31	7.36	9.66	11.86	14.80	30.19	17.96

TABLE III  
Per Capita Per Annum Consumer Expenditure, Indirect Tax Burden and Indirect Tax Burden as Per Cent of Consumer Expenditure (1973-74)

Monthly per capita expenditure group (Rs.)	R U R A L AND U R B A N C O M B I N E D								
	0-15	15-28	28-43	43-55	55-75	75-100	100 and above	100 and above	All households
	2	3	4	5	6	7	8	9	
<b>Total consumer expenditure Rs. per capita per annum</b>	164.75	312.91	481.29	656.57	860.75	1155.78	2006.09	765.13	
<b>Amount of tax Rs. per capita per annum</b>									
<b>CENTRAL TAXES</b>									
1. Central excise	2.83	6.41	13.88	27.10	43.37	83.38	295.14	51.77	
2. Import duty	2.43	5.18	10.94	21.76	34.13	65.80	231.67	40.82	
<b>STATES TAXES</b>									
1. State excise	0.40	1.23	2.94	5.34	9.24	17.58	63.47	10.95	
2. Sales tax	2.04	4.94	9.67	17.90	24.76	48.43	145.30	28.88	
3. Sales tax on motor spirit	0.35	0.79	1.30	3.57	2.77+	10.26	40.27	6.12	
4. Motor vehicles tax	1.02	2.79	5.28	8.96	13.01	22.84	62.60	13.76	
5. Taxes on goods and passengers	0.05	0.11	0.27	0.51	1.03	1.75	5.42	1.03	
6. Entertainment tax	0.24	0.52	0.99	1.53	2.31	3.58	11.70	2.45	
7. Electricity duty	0.16	0.34	0.78	1.31	2.15	3.56	8.36	2.01	
8. Other taxes and duties	0.08	0.05	0.33	0.70	1.43	2.89	8.71	1.54	
<b>ALL INDIRECT TAXES</b>	0.11	0.24	0.50	0.87	1.42	2.31	5.93	1.36	
	0.03	0.10	0.22	0.45	0.64	1.24	2.31	0.61	
	4.87	11.35	23.55	45.00	68.13	131.81	440.44	80.65	

TABLE III (Contd.)

	2	3	4	5	6	7	8	9
<b>Tax as percentage of consumer expenditure (per cent)</b>								
<b>CENTRAL TAXES</b>								
1. Central excise	1.72	2.05	2.88	4.13	5.04	7.21	14.71	6.77
2. Import duty	1.47	1.66	2.27	3.31	3.97	5.69	11.55	5.34
<b>STATES TAXES</b>								
1. State excise on (liquor)	0.24	0.39	0.61	0.81	1.07	1.52	3.16	1.43
2. Sales tax	1.24	1.58	2.01	2.73	2.88	4.19	7.24	3.77
3. Sales tax on liquor	0.21	0.25	0.27	0.54	0.33	0.89	2.01	0.80
4. Motor vehicles tax	0.62	0.89	1.10	1.36	1.51	1.98	3.12	1.80
5. Taxes on goods and passengers	0.03	0.04	0.06	0.08	0.12	0.15	0.27	0.13
6. Entertainment tax	0.15	0.17	0.21	0.23	0.27	0.31	0.58	0.32
7. Electricity duty	0.10	0.11	0.16	0.20	0.25	0.31	0.42	0.26
8. Other taxes and duties	0.05	0.02	0.07	0.11	0.17	0.25	0.43	0.20
<b>ALL INDIRECT TAXES</b>	0.07	0.08	0.10	0.13	0.16	0.20	0.30	0.18
	0.02	0.03	0.05	0.07	0.07	0.11	0.12	0.08
	2.96	3.63	4.89	6.85	7.92	11.40	21.96	10.54

<sup>1</sup>The aggregated value of consumer expenditure for the household sector calculated on the basis of NSS data is lower than the corresponding CSO estimate. The NSS estimates have therefore been blown up to match the CSO estimates.

+ The estimates of the consumption of liquor as per NSS data is less for the expenditure group Rs. 55-75 than for the group Rs. 43-55.

× NSS consumer expenditure on country liquor for the expenditure group Rs. 28-43 is less than for the expenditure group Rs. 15-28. NSS consumer expenditure on cinema theatre etc., is less for the expenditure group Rs. 15-28 than for the groups Rs. 0-15 and Rs. 28-43.

**TABLE IV**  
**Total Annual Cash Purchase Expenditure As Percentage of**  
**Total Annual Expenditure**

Monthly per capita expenditure group (Rs.)	Rural	Urban	All India
	Total annual cash purchase expenditure as per cent of total annual expen- diture	Total annual cash purchase expenditure as per cent of total annual expen- diture	Total annual cash purchase expenditure as per cent of total annual expen- diture
0—15	64	81	65
15—28	63	93	66
28—43	61	93	66
43—55	60	94	66
55—75	59	93	67
75—100	61	93	70
100 and above	72	96	82
All households	62	94	70

SOURCE: 28th NSS round, 1973-74.