which is a matter to be deplored, but the consequences are so vital that we are constrained to make it.

Much evidence was given on the merits of the "horse-shoe" run which was in force prior to 1914. Ships which sailed via the islands left Sydney for Auckland and Auckland for Sydney about the same time, and arrived at Apia within a day or two of each other. These ships, which were especially built for the tropical trade, gave to Samoa a fortnightly service, and enabled merchants to reply to New Zealand letters without delay. These ships carried copra, and the service was declared by many witnesses to be beneficial and satisfactory from every point of view. Now that the Panama route is opened for traffic it might be possible to divert the shipments of copra from Samoa to Great Britain, via New Zealand, and all goods ordered direct by Samoan merchants from Great Britain might well be sent to New Zealand for transhipment. By this means the volume of shipping business between New Zealand and Samoa would be materially increased.

Harbour-improvements.

Evidence was taken on this subject, but as a special report is being made by Mr. Vickerman on the question we need not go into the matter, except to say that, although the anchorage at Apia is not by any means perfect, the present trade does not warrant any great expenditure being undertaken on harbour-improvement.

The following are the particulars of harbour charges: Pilotage, 5s. per foot of draught, in and out; lighterage, 5s. per ton (usually prepaid at port of the shipment of goods); quarantine, 5s. per ton net register; clearance, 10s. per ship; bill of health, 9s. for overseas ships, 5s. for inter-island ships; manifests, 6d.

Customs Tariff.

The general Customs rate is 12½ per cent. *ad valorem*, but special rates are applied to tobacco, cigars, cigarettes, firearms, gunpowder, and explosives. The following are the export duties: Copra, 10s. per ton; cocoa, £2 per ton; rubber, 1½d. per pound.

Commercial travellers landing in Samoa and carrying samples pay at the rate of £12 10s. per half-year; a traveller without samples pays £7 10s. per visit, or a sum not exceeding £25 for any one year. It is questionable whether the taxing of commercial travellers is in the best interests of trade generally.

The following taxes are also payable by residents and traders:—

Native poll-tax: Head-man, £1 4s. per annum; ordinary, £1 per annum.

Personal tax for whites and half-castes, £1 5s. per annum.

House-tax, 1 per cent. of value assessed every few years.

Store-tax (graduated): Turnover less than £2,500, £15 per annum; turnover between £2,500 and £5,000, £25 per annum; turnover between £5,000 and £10,000, £40 per annum; over £10,000, ½ per cent.

Income-tax (graduated): More than £1,500, £20 per cent. per annum; from £1,000 to £1,500, £10 per cent. per annum; from £600 to £1,000, £5 per cent. per annum; from £400 to £600, £2 per cent. per annum; from £200 to £400, £1 per cent. per annum.

Copra-houses (sheds for storing copra), if not attached to trading-station, £2 10s. per annum.

Watermen's boats serving as lighters (each), 10s. per annum; boats and lighters for trading (each), £1 per annum.

Hotelkeepers, £40 per annum; breweries or distilleries, £15 per annum; aerated-water factories, £15 per annum; ice-factories, £10 per annum.

Printing-offices, £5 per annum; butcheries, £2 10s. per annum; bakeries, £2 10s. per annum; all other trades, £1 5s. per annum.

Professional: Dentists, £12 10s. per annum; lawyers, £12 10s. per annum; general practitioners, £10 per annum; surveyors, £10 per annum; auctioneers and commission agents, £7 10s. per annum; barristers in chambers, £6 5s. per annum; photographers, £2 10s. per annum.

Banks are not taxed at present, but insurance agents are taxed as resident commission agents. There is no plantation-tax.