

The following license fees are levied on motor vehicles : Four-wheeled motor vehicles, £5 per annum ; two-wheeled motor vehicles, £1 per annum ; carrier attached to motor-cycles, 10s. per annum. Motor-lorries for agricultural and business purposes are exempt from payment of fees, but must be licensed. The owner of any motor vehicle plying for hire is also required to pay a license fee of £5 per annum for each vehicle so used.

Stamp duties are payable on certain documents ; details of these duties are contained in Proclamation No. 53 of the Administration.

Banking Facilities.

The Bank of New Zealand, which opened a branch in Apia shortly after the military occupation, is of considerable advantage to the Administration, the traders, and the people generally.

The rate of exchange between Samoa and New Zealand is 1 per cent. ; Fiji, $\frac{1}{3}$ per cent. ; and other rates (excepting United States of America, which vary) are $\frac{3}{8}$ per cent. above those ruling in Sydney. Legal tender is by Administration notes in the denominations of £5 and £1, of which £40,000 have been issued. Silver coin in circulation amounts to between £30,000 and £40,000. Samoans do not understand or like paper money.

Advances are made against produce ready for shipment, but no advances are made against unharvested crops.

Complaints were made by persons giving evidence that the bank would not make advances on real estate and unharvested crops ; but, as there were doubts in regard to the future status of Samoa, we think the bank was fully justified in the attitude it adopted. Now that a mandate has been given to New Zealand, and provided proper provision is made for a continuous supply of imported labour, the bank will no doubt reconsider the position, and probably, in respect to advances, adopt the policy pursued in New Zealand.

In the first year of the German administration (1901) the gross revenue was £14,250, while the expenditure, largely for reconstruction works, was £24,700. In 1911 the annual revenue had increased to £41,350. Imperial grants were made until 1908, when they ceased. In 1910 Samoa began to make contribution towards the German Colonial Office expenses, and continued doing so until the occupation.

In 1914–15 the revenue was £29,015, which was augmented by the amount taken over by the occupying forces—viz., £14,441. In 1915–16 the revenue increased to £68,663, including a balance brought forward of £13,711. Revenue from all sources for 1916–17 amounted to £74,596, and for 1918–19 to £87,363. The estimated revenue for 1919–20 is £80,215.

The expenditure for 1918–19 exceeded the total income by £1,500, and it is estimated that the expenditure for 1919–20 will absorb the total income.

We are of opinion that Samoa should finance itself without assistance from New Zealand, and that her progress in respect to education, medical services, drainage, light and power, harbour-works, &c., should be strictly guided by her revenue from all sources.

Imports.

We have prepared a detailed statement for the years ending 1916, 1917, 1918, which is attached to the end of the Samoan section of this report ; it shows the imports of all classes of goods and country of shipment. Unfortunately, particulars are not obtainable as to the country of origin.

Classification of imports for 1919 was in course of preparation at the time of our visit, but for the year ending 1918 it will be noticed that the following was the value of the goods imported : From United States of America, £112,675 ; from Australia, £108,103 ; from New Zealand, £82,494. (Goods imported from New Zealand include specie, £10,125.) The imports from no other country exceeded £6,000.

While giving full details of the imports of goods at the end of this section, we enumerate as under some of the principal items. It will be seen that New Zealand's share is far below what it ought to be.