

LOAN ACCOUNT.

No loan-money was raised during the year. A further sum of £4,335 was utilized for debt-redemption from sinking fund, the balance of which was 1s. 7d. at 31st March, 1935.

BAD DEBTS RESERVE.

The Bad Debts Reserve shown in the estimates of revenue and expenditure is nothing more than the reserve normally provided to allow for moneys due to the Administration, but which are unlikely to be collected.

REVENUE.

The total amount collected at the customshouse, Apia, on account of duties and taxation during the financial year ended 31st March, 1935, amounted to £76,849, as compared with £79,395 for the financial year 1933-34, a decrease of £2,546. Following are the receipts under the principal headings :—

1933-34.				1934-35.		Increase.	Decrease.
				£	£	£	£
Import duties (including port and service tax)	..	26,847		..	26,055	..	792
Export duties—		£					
Copra	..	16,845		14,284		..	2,561
Cocoa	..	1,829		2,042		213	..
Rubber	..	..		67		67	..
Bananas	..	10,740		12,697		1,957	..
		29,414		29,090			
Shipping-fees	..	2,662		2,760		98	..
Wharfage dues and royalties	..	2,085		1,903		..	182
Taxes	..	8,626		9,398		772	..
Miscellaneous, including medicinal liquor	..	9,761		7,643		..	2,118
		79,395		76,849		3,107	5,653
						..	3,107
Less refunds (see below)	..	12,228		19,653		Decrease ..	£2,546
		67,167		57,196			
Net decrease after making refunds of export duties				..	..	..	£9,971

(Excludes taxes collected by Resident Commissioner, Savai'i, and District Officers.)

NOTE.—Refunds of export duty on copra, cocoa, rubber, and bananas are shown in the statement below, together with net totals of duty :—

				1933-34.			1934-35.		
				Collections.	Refunds.	Net Duty.	Collections.	Refunds.	Net Duty.
				£	£	£	£	£	£
Copra	..	..	..	16,845	2,100	14,745	14,284	9,669	4,615
Cocoa	..	..	..	1,829	463	1,366	2,042	2,042	..
Rubber	..	..	..	..	..	..	67	67	..
Bananas	..	..	..	10,740	9,665	1,075	12,697	7,875	4,822
Total refunds	..	..	..	..	12,228	..	..	19,653	..