

It has now been found possible to include the amounts collected by the Resident Commissioner, Savai'i, and District Officers, in the above totals, hence the apparent discrepancy in the 1934-35 figures as compared with those for that period shown in the previous report.

The amount of £8,626 shown on page 8 of the 1934-35 report against the item "Taxes" also includes licenses and other fees. More details of these items are included below under the heading "Taxation and Licensing."

REFUND OF EXPORT DUTIES.

	1934-35.			1935-36.		
	Collections.	Refunds.	Net Duty.	Collections.	Refunds.	Net Duty.
	£	£	£	£	£	£
Copra	14,283	9,669	4,614	21,632	2,618	19,014
Cocoa	2,042	2,042	..	1,835	1,835	..
Rubber	67	67	..	353	353	..
Bananas	12,697	7,875	4,822	13,454	8,067	5,387
Total refunds	£29,089	£19,653	£9,436	£37,274	£12,873	£24,401

With regard to M. Rappard's inquiry as to the decrease in revenue in 1934-35 through refunds of copra export duty, the following explanation is made :—

From 1st April, 1934, to 28th February, 1935, a refund of £1 per ton on Native and £1 5s. on European copra was made with the object of assisting planters during a period of low prices. Towards the end of that period overseas markets improved to such an extent that it was decided to reimpose the duty on copra, although so late in the financial year that the benefit to the Samoan Treasury was not very apparent. The original copra duty of £1 10s. per ton is set out in the Samoa Customs Consolidation Amendment Order, 1929, and, although this can only be varied by Order in Council, the Minister of External Affairs has power to order refunds to be made when circumstances warrant. Owing to the fact that periods of low prices are of indefinite length, it has been found more convenient to utilize the Minister's authority for such temporary refunds.

Cocoa : Refunds of cocoa export duties are made in the same way as copra duty refunds. The cocoa-market has not yet improved sufficiently to warrant the duty being reimposed.

TAXATION AND LICENSING.

The following amounts under the different headings were collected during the financial year 1935-36, including receipts by the Resident Commissioner, Savai'i, and District Officers :—

	1934-35.	1935-36.	Increase.	Decrease.
(a) Personal tax	1,009	966	..	43
(b) Lighter	22	44	22	..
(c) Boat and launch licenses	96	91	..	5
(d) Building-tax	2,524	2,596	72	..
(e) Store-tax	2,719	2,180	..	539
(f) Copra-house tax	355	..	..	355
(g) Salary tax	405	363	..	42
(h) Other licenses and taxes	798	1,113*	315	..
(i) Water rates	1,581	1,633	52	..
	9,509	8,986	461	984
	Less	..	..	461
	Net decrease	..	..	£523

* Includes amusement-tax, petroleum magazine licenses, and sundry minor license fees, not included in 1934-35.