

VII.—DIRECT TAXES.

The direct taxes are—

	Received	
	1934-35.	1935-36.
	£	£
(a) Personal tax of £1 5s. payable by male adult European of eighteen years of age or over	1,009	966
(b) Graduated salary-tax, from £1 on £200-£300 to £30 over £1,500 ..	405	363
(c) Building-tax, 1 per cent. per annum of capital value of European buildings	2,524	2,596

In addition there are the usual motor-vehicle licenses, water rates, and other similar fees.

VIII.—INDIRECT TAXES.

The principal revenue of the Territory is derived from Customs duties (see the annual reports on “Trade, Commerce, and Shipping”), store, copra house, and other taxes as set out in the Revenue Ordinance, 1929, and the port and shipping fees defined in the Port Control Ordinance, 1932. The law as to stamp duties was brought up to date in the Stamp Duty Ordinance, 1932.

Imports in 1935 were 71·72 per cent. of the value of exports as compared with 72·4 per cent. in 1934.

IX.—TRADE.

The trade figures for the calendar year 1935 showed an increase of 47·15 per cent. over those of the preceding year. Imports increased by £42,973 and exports by £61,181, largely due to the improved prices obtained for copra in the overseas markets. During 1934 the average price on the London market for Samoan copra was £7 17s. 6d. per ton, but at the end of 1935 it was being quoted at £13 10s. per ton. Shipments amounted to 12,501 tons, exceeding the total for 1934 by 3,553 tons.

Cocoa improved somewhat during 1935, the price per ton on the London market increasing from £32 10s. in January to £45 at the end of the year. Bad weather conditions, however, affected the local crop to such an extent that 576 tons only were exported, as compared with 1,027 tons for 1934.

Banana shipments totalled 109,000 cases (3,893 tons), valued at £38,146, being the largest number yet exported from the Territory in any one year since the inception of the scheme. The price to growers remained at 4s. 6d. per case as in the previous year. Full details of the banana scheme are being supplied to the Commission separately.

After being out of production since 1932, rubber was again exported during 1935, the total shipped being 25 tons, valued at £1,372. With the improved prices now being obtained this total should be considerably exceeded during the present calendar year.

Owing to the comparatively low prices being received by cocoa-planters, the export duty on cocoa has not yet been reimposed.

The following return shows the principal exports, and the total values of the exports, imports, and total trade of the Territory for recent years :—

Calendar Year.	Exports.							Imports.	Total Trade.
	Copra.		Cocoa.		Bananas.		Total Value.	Total Value.	
	Tons.	Value.	Tons.	Value.	Tons.	Value.			
		£		£		£	£	£	£
1927 ..	11,665	242,672	792	48,216	..	..	335,978	304,369	640,347
1928 ..	15,989	319,259	959	69,507	815	11,219	422,175	326,553	748,728
1929 ..	12,941	205,330	677	46,286	1,916	24,640	293,938	288,849	582,787
1930 ..	12,285	166,221	1,007	61,294	3,424	44,259	284,515	275,355	559,870
1931 ..	11,062	109,220	620	35,284	3,044	39,022	194,447	164,950	359,397
1932 ..	10,879	108,698	825	49,712	2,383	20,016	183,028	150,902	333,930
1933 ..	11,526	101,347	899	41,813	2,928	26,999	173,837	150,856	324,693
1934 ..	8,948	60,654	1,027	29,498	3,437	35,796	128,117	92,784	220,901
1935 ..	12,501	108,695	576	19,639	3,893	38,146	189,298	135,757	325,055