

CUSTOMS AND TREASURY REVENUE.

The total amount collected on account of duties, taxation, and miscellaneous revenue during the financial year ended 31st March, 1938, was £126,318, as compared with £107,092 for the financial year 1936-37, an increase of £19,226.

Following are the receipts under the principal headings :—

	1936-37.	1937-38.	Increase.	Decrease.
	£	£	£	£
Import duties (including port and service tax)	.. 43,445	59,156	15,711	..
Export duties—	£	£		
Copra	18,407	18,721	314	..
Cocoa	1,945	2,369	424	..
Rubber	420	503	83	..
Bananas	18,031	22,727	4,696	..
	38,803	44,320		
Shipping fees	3,397	3,719	322	..
Wharfage dues and royalties	2,532	3,469	937	..
Taxes and license fees	8,071	8,713	642	..
Miscellaneous	10,844	6,941	..	3,903
	107,092	126,318	23,129	3,903
			£19,226	Net increase.
Less refunds (see below)	15,900	19,831		
	£91,192	£106,487		
Net increase after making refunds of export duty and inspection fees ..			£15,295	

Refunds of Export Duties.

	1936-37.			1937-38.		
	Collections.	Refunds.	Net Duty.	Collections.	Refunds.	Net Duty.
	£	£	£	£	£	£
Copra	18,407	1,205	17,202	18,721	1,366	17,355
Cocoa	1,945	1,945	..	2,369	2,065	304
Rubber	420	420	..	503	417	86
Bananas	18,031	12,158	5,873	22,727	15,779	6,948
Inspection fees	1,981	172	1,809	2,494	204	2,290
	£40,784	£15,900	£24,884	£46,814	£19,831	£26,983

TAXATION AND LICENSING.

The following amounts under the different headings were collected during the financial year 1937-38, including receipts by the Resident Commissioner, Savai'i, and District Officers.

	1936-37.	1937-38.	Increase.	Decrease.
	£	£	£	£
(a) Personal tax	234*	28*	..	206
(b) Lighter	40	50	10	..
(c) Boat and launch licenses	92	84	..	8
(d) Building tax	2,469	2,554	85	..
(e) Store tax	2,357	788	..	1,569
(f) Salary tax	325	339	14	..
(g) Other licenses and taxes	1,025	3,277	2,252	..
(h) Water rates	1,529	1,593	64	..
	£8,071	£8,713	2,425	1,783
	Less	..	1,783	
Net increase ..			£642	

* Arrears only.

Business license fees were increased during the year, and a corresponding reduction was made in store tax.