

Refunds of Export Duty and Inspection Fees.

	1937-38.			1938-39.		
	Collections.	Refunds.	Net Duty.	Collections.	Refunds.	Net Duty.
	£	£	£	£	£	£
Copra	18,721	1,366	17,355	16,515	1,333	15,182
Cocoa	2,369	2,065	304	2,918	3,099	<i>Dr.</i> 181
Rubber	503	417	86	400	486	<i>Dr.</i> 86
Bananas	22,727	15,779	6,948	27,342	21,673	5,669
Inspection fees	2,494	204	2,290	3,012	263	2,749
	£46,814	£19,831	£26,983	£50,187	£26,854	£23,333

TAXATION AND LICENSING.

A comparative statement of taxes and license fees collected during the years 1937-38 and 1938-39 follows:—

	1937-38.	1938-39.	Increase.	Decrease.
	£	£	£	£
(a) Amusements tax	111	58	..	53
(b) Boat, launch, and lighter licenses	134	130	..	4
(c) Building tax	2,554	2,671	117	..
(d) Business and other license fees	2,761	3,461	700	..
(e) Personal tax	28*	..	..	28
(f) Salary tax	339	472	133	..
(g) Stamp duty	405	504	99	..
(h) Store tax	788	1,039	251	..
(i) Water rates	1,593	1,369	..	224
	£8,713	£9,704	1,300	309
	Less	..	309	..
	Net increase	..	£991	..

* Arrears only.

Amusements-tax and stamp duty were formerly included with business and other license fees.

ADMINISTRATION OF WESTERN SAMOA.

BALANCE-SHEET AS AT 31ST MARCH, 1939.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account	180,579	3	0	Land	..	..	31,008 19 9
Loans: Public Works general purposes	107,340	0	0	Roads and bridges	..	..	34,052 13 7
Sundry creditors: Ordinary	1,004	2	4	Apia drainage and waterworks	..	..	22,136 4 8
	£	s.	d.	Native water-supplies	..	..	26,256 9 8
Samoan currency notes	32,000	0	0		£	s.	d.
Less unissued notes	2,000	0	0	Buildings and wharves	130,201	0	0
	30,000	0	0	Plant and machinery	40,051	11	9
Coolie Labour Account—				Launches, boats, &c.	2,524	1	9
Transportation Fund.. .. .	8,339	5	1	Buoys, beacons, moorings	1,317	17	3
Sundry creditors	1	18	4	Motor and other vehicles	3,552	8	4
	8,341	3	5	Arms and accoutrements	1,400	0	3
Post Office Savings-bank: Sundry				Fire-fighting appliances	1,217	17	9
depositors	..	..	67,616 12 1	Furniture and fittings	12,484	18	8
Sundry deposits—				Mechanical office appliances	823	13	0
Held in Treasury	5,451	13	3	Medical and technical instruments			
In departmental trust accounts	2,238	18	6	and equipment	3,067	2	7
	7,690	11	9	Libraries	767	0	4
Loans Sinking Fund	..	..	1 14 11		197,407	11	8
Reserve for writings-off in Suspense	..	..	346 17 0	Less depreciation	72,464	15	6
Vaisigano Bridge Replacement Reserve	..	..	5,000 0 0		124,942	16	2
Reserve for building programme, 1938-39	..	..	2,826 8 10		238,397	3	10
Carried forward	410,746	13	4	Carried forward	..	..	..