

indebtedness has been fully paid off, and surplus funds amounting to £276,550 are invested in New Zealand Government stock; but during 1945-46 the sum of £3,496 was provided by the New Zealand Government as a free gift to cover the cost of scholarships for Samoan pupils in New Zealand schools and special education equipment.

VII. DIRECT TAXES

The principal direct taxes payable in the Territory are a graduated salary and store tax, a building-tax, and water rates.

A comparative statement of the principal direct taxes is shown below:—

						Amounts received.	
						1944-45.	1945-46.
						£	£
Store-tax	..	..	..	..	..	49,238	31,854
Salary-tax	..	..	..	..	..	3,207	3,410
Building-tax	..	..	..	..	..	2,755	2,709
Water rates	..	..	..	..	..	1,223	1,117

In addition to the above, there are the usual motor-registration and other similar fees.

VIII. INDIRECT TAXES

The principal indirect taxes of the Territory are Customs duties and other dues such as port and Customs service tax, shipping, pilotage, wharf, and port dues.

Stamp duties are also collected in accordance with the provisions of the Stamp Duty Ordinance 1932.

IX. TRADE

For the first time in its history, Western Samoa in 1945 had a total of exports and imports exceeding in value a million pounds. The actual values were: imports, £398,760; exports, £630,446; a total of £1,029,206. The previous highest total trade was £947,740 in the year 1920. The values on both occasions were swollen by high post-war prices.

Detailed tables of the trade of the past five years are given at the end of this report.

X. JUDICIAL ORGANIZATION

The Samoa Act, 1921, and the Native Land and Titles Protection Ordinance 1934 prescribe the judiciary for the Territory.

There are a Chief Judge, three Commissioners of the High Court, three Native Associate Judges, and fourteen District Native Judges.

The three Native Associate Judges in the High Court have jurisdiction pursuant to section 67 of the Samoa Act, and are associated with the Chief Judge in weekly sittings of the High Court in Apia. They are also members of the Native Land and Titles Court. The District Native Judges hold Court in their districts as required.