

who pay but a trifle, and forty-one officials, who also pay but little, and fifty-six planters, triflingly assessed. It is found that the whole weight of the taxation is practically borne by the merchants and commercial element. Such distinctions as we have here in this assessment would never be tolerated in Germany.

The following is a fair example of taxation as it will fall on a small but prosperous trader who makes yearly a profit of, say, 3,000 marks :—

Present taxation—Store, 300 marks (license) ; two copra-weighing sheds, 100 marks ; poll-tax, 25 marks : total, 425 marks (license, &c.). Old rates—50 marks for same privileges. Advance in taxation since November last past, 800 per cent.

On the other hand, a Government or private employee enjoying a salary of, say, 8,000 marks per annum pays an income-tax of 20 marks, poll-tax of 25 marks, total 45 marks ; and should he receive a salary of 50,000 marks he pays an income-tax of 200 marks and a poll-tax of 25 marks.

According to the Ordinance the taxation placed upon the small dealers is inequitable and oppressive : One hundred dealers classified as doing a business of under 50,000 marks, and of these seventy-one out of the hundred are really doing less than 13,000 marks per annum, for which they have to pay a license of 300 marks, while businesses doing a trade up to 200,000 marks only pay 1,000 marks per annum, which abundantly proves how unfair the rates are levied, and how the small trader may be annihilated. The members of the Verein have, or will, pay in full the rates demanded, but this they do under protest, and with a view of recovering all of that overpayment which may be made they will take legal action.

We believe that the retrospective taxation is wholly unfair, and it is certain that it has upset all previous calculations concerning business ventures. If such measures as this are allowed to pass unchallenged, other oppressive measures may soon follow. It is very hard for a young colony, where the enterprises are still in their infancy, to set out and support itself. But still we are of opinion that this can be done, provided the taxes are fairly levied and expended.

We now propose an export tax on produce, as formerly ; and though we are aware that the German Government did not approve this impost for New Guinea, we point out that here in Samoa the conditions are very different, as coconuts have long been grown, and these plantations are now paying heavy dividends. The D.H. and P.G. pay the largest share of their handsome dividends from the output of their plantations, and the profits thereon. An export tax on copra would produce from 80,000 to 100,000 marks per annum if levied at 10 marks per ton, and a large proportion of this would be borne by the Natives, who annually sell from 6,000 to 7,000 tons of copra.

The direct Native taxes largely go back to these people in the form of salaries to the Native officials. If an export tax were put on copra it would scarcely be felt by them. In time to come cacao and rubber may also be taxed as it passes out of Samoa.

We believe that the Administration and an interested group supporting it have an undue influence with the press in Samoa, and that free discussion within proper limits is not attainable in the local Zeitung. We feel that such a condition is unwarranted and harmful. We call attention to the following extravagant expenditures which have been carried out under this Administration, and which a self-governing Council never would have permitted—namely, the purchase of the old villa known as “Vailima” for 180,000 marks ; the building of a hospital fence, 9,000 marks ; the demolition of valuable buildings and their sale for small sums to private purchasers, while they might with small repairs have answered for many years ; and these materials, in a perfectly sound state, are now built into other structures, and will last for years and years.

We think that the hospital is expensively managed. We feel that the Native soldiers, which with their officers cost about 40,000 marks, are useless and serve no good purpose—as, when it appeared that there might be trouble here some time ago, the authorities took occasion to extract the locks from the rifles of their own soldiers. These men are used at present as unnecessary sentries, and as servants of the officials.

If proper economies can be practised the following important affairs may be undertaken : Harbour-works ; dredger ; blasting boat-passages ; reclaiming of the foreshore ; street-widening ; steam-roller ; water-carts ; opening up of the back country ; erecting of a Customhouse for general use, instead of renting expensively from the favoured company.

If we had self-government here we would ere this have segregated the lepers, which are a real public danger.

More schools and teachers are required—the present Land Ordinances are all in the favour of the one company, who have for sale large tracts which they mean to market before Native or other lands may be admitted for legal disposal. This favoured company have publicly stated in their published balance-sheets of 1907 that in consequence of the restrictive Ordinances made to stop the sale of Native holdings they may be able in time to sell large tracts of their lands. We see in this present Land Ordinance one of the greatest obstacles to the development of the colony, and to the trade we might do with the Fatherland. Even if the Native population should double itself within a reasonable time, there still will be thousands of acres of unoccupied good land which never can come into use by Native energy.

Experience right here in Samoa has proved that small settlers can be successful, and as a rule they are the backbone of every country. The present Administration and the interested group already referred to do not seem to favour this class of settler. We are of the opinion that the German Government has acquired colonies for the purpose of finding employment for German capital, and homes for its surplus inhabitants where they can be warmly received and helped without discommoding the Native people.