

On 1st January, 1932, import duties were increased by the addition of $2\frac{1}{2}$ per cent. *ad valorem* on all goods subject to this class of duty, and other specific increases were made as set out in the Samoa Customs Consolidation Amendment Order, 1931. On the same date the Port and Customs Service tax was increased from $2\frac{1}{2}$ per cent. to 5 per cent. *ad valorem*. By the Revenue Amendment Ordinance, 1931, increases were made in fees payable by overseas shipping.

SHIPPING.

Overseas Merchant Shipping entering Port of Apia (all Steam).

—	Financial Year ended					
	31st March, 1931.			31st March, 1932.		
	British.	Other.	Total.	British.	Other.	Total.
Number of vessels	91	27	118	86	51	137
Tonnage, vessels	69,424	52,680	122,104	65,684	34,027	99,711
Tons cargo, inwards	9,911	5,457	15,368	7,517	1,980	9,497
Tons cargo, outwards	13,254	9,714	22,968	8,150	11,430	19,580

Also in addition to the above (1931–32): 4 British warships, 2 British yachts, 1 Chilean training-ship, 2 United States of America yachts.

The increase in the number of vessels, in contrast with that of the tonnage, is due to an increase in voyages of small vessels between American and Western Samoa.

At the end of the year the t.s.s. "Tofua," a vessel maintaining four-weekly communication with Auckland, Suva, and Tonga, was withdrawn from service and replaced by the s.s. "Waipahi," a smaller cargo steamer. The other shipping communications (apart from non-regular overseas cargo vessels) are four-weekly by the New Zealand Government motorship "Maui Pomare" with New Zealand and Niue Island, and three-weekly connection at Pago Pago (American Samoa) with Matson line vessels to Suva, New Zealand, Sydney, and the United States.

TAXES.

The following amounts under the different headings were collected during the financial year 1931–32, including also payments made to the Resident Commissioner, Savai'i, and to District Officers at police posts:—

Revenue from Taxes, Licenses, &c.

—	1930–31.	1931–32.	Increase.	Decrease.
	£	£	£	£
(a) Personal tax	1,003	838	..	165
(b) Lighter-tax	63	58	..	5
(c) Boat and launch licenses	64	54	..	10
(d) Building-tax	2,525	2,425	..	100
(e) Store-tax	3,402	3,473	71	..
(f) Copra-house tax	343	358	15	..
(g) Salary-tax	649	518	..	131
(h) Other licenses	1,357	1,154	..	203
(i) Water rates	1,546	1,450	..	96
Totals	10,952	10,328	86	710
Less	86
Net decrease	624

HARBOUR SECTION.

No damage of any kind has been caused to any vessel while in the port during the year. On one occasion it was necessary for a vessel to put to sea owing to heavy weather in January, 1932.

Surveys.—All local coasting-vessels have been surveyed when due, breakdowns at sea have occurred from time to time, but no serious accident has taken place.

Lights.—These are all in good condition and working well, and the new light established on Cape Horn Reef in Apia Harbour has proved especially useful.

Floating Plant.—The two launches have required considerable attention. Water lighter and pump are in good order.