

occasion requires, and shall give such advice when requested by the King, but always in accordance with the provisions of this Act, and not to the prejudice of the rights of either of the Treaty Powers.

He shall receive an annual compensation of 5,000 dollars, to be paid the first year in equal shares by the three Treaty Powers, and afterwards out of that portion of Samoan revenues assigned to the use of the Municipality, upon which his salary shall be the first charge.

He shall be the Receiver and Custodian of the revenues accruing under the provisions of this Act, and shall render quarterly Reports of his receipts and disbursements to the King and to the Municipal Council.

He shall superintend the Harbour and Quarantine Regulations, and shall, as the Chief Executive Officer, be in charge of the administration of the Laws and Ordinances applicable to the Municipal District of Apia.

Sec. 6. The Chief Justice shall, immediately after assuming the duties of his office in Samoa, make the proper order or orders for the election and inauguration of the Local Government of the Municipal District, under the provisions of this Act. Each member of the Municipal Council, including the President, shall, before entering upon his functions, make and subscribe before the Chief Justice, an oath or affirmation, that he will well and faithfully perform the duties of his office.

ART. VI.—*A Declaration respecting Taxation and Revenue in Samoa.*

Section 1. The port of Apia shall be the port of entry for all dutiable goods arriving in the Samoan Islands; and all foreign goods, wares, and merchandize landed on the islands shall be there entered for examination; but coal and naval stores which either Government has by Treaty reserved the right to land at any harbour stipulated for that purpose are not dutiable when imported as authorised by such Treaty, and may be there landed as stipulated without such entry or examination.

Sec. 2. To enable the Samoan Government to obtain the necessary revenue for the maintenance of government and good order in the islands, the following duties, taxes, and charges may be levied and collected, without prejudice to the right of the native Government to levy and collect other taxes in its discretion upon the natives of the islands and their property, and with the consent of the Consuls of the Signatory Powers upon all property outside the Municipal District, provided such tax shall bear uniformly upon the same class of property, whether owned by natives or foreigners.

(A.)—IMPORT DUTIES.

	Dol. c.
1. On ale and porter and beer, per dozen quarts .. .. .	0 50
2. On spirits, per gallon .. .. .	2 50
3. On wine, except sparkling, per gallon .. .. .	1 00
4. On sparkling wines, per gallon .. .. .	1 50
5. On tobacco, per lb. .. .. .	0 50
6. On cigars, per lb. .. .. .	1 00
7. On sporting arms, each .. .. .	4 00
8. On gunpowder, per lb. .. .. .	0 25
9. Statistical duty on all merchandize and goods imported, except as aforesaid, <i>ad valorem</i> .. .. .	2 per cent.

(B.)—EXPORT DUTIES.

On copra, <i>ad valorem</i> .. .. .	2½ per cent.
On cotton, .. .. .	1½ "
On coffee, .. .. .	2 "

(C.)—TAXES TO BE ANNUALLY LEVIED.

	Dol. c.
1. Capitation tax on Samoans and other Pacific islanders not included under No. 2, per head .. .. .	1 00
2. Capitation tax on coloured plantation labourers, other than Samoans, per head .. .. .	2 00
3. On boats, trading and others (excluding native canoes and native boats carrying only the owner's property), each .. .. .	4 00
4. On fire-arms, each .. .. .	2 00
5. On dwelling-houses (not including the dwelling-houses of Samoan natives) and on land and houses used for commercial purposes, <i>ad valorem</i> .. .. .	1 per cent.
6. Special taxes on traders as follows:—	
Class I.—	
On stores of which the monthly sales are 2,000 dollars or more, each store .. .. .	100 00
Class II.—	
Below 2,000 dollars and not less than 1,000 dollars .. .. .	48 00
Class III.—	
Below 1,000 dollars and not less than 500 dollars .. .. .	36 00
Class IV.—	
Below 500 dollars and not less than 250 dollars .. .. .	24 00
Class V.—	
Below 250 dollars .. .. .	12 00

(D.)—OCCASIONAL TAXES.

1. On trading-vessels exceeding 100 tons burden, calling at Apia, at each call .. .. .	10 00
2. Upon deeds of real estate, to be paid before registration thereof can made, and without payment of which title shall not be held valid, upon the value of the consideration paid .. .. .	½ per cent.
3. Upon other written transfers of property, upon the selling price .. .. .	1 "
Evidence of the payment of the last two taxes may be shown by lawful stamps affixed to the title-paper, or otherwise by the written receipt of the proper tax collector.	
4. Unlicensed butchers in Apia shall pay upon their sales .. .. .	1 "

(E.)—LICENCE TAXES.

No person shall engage as proprietor or manager in any of the following professions or occupations except after having obtained a licence therefor, and for such licence the following tax shall be paid in advance:—

	Dol. c.
Tavern-keeper .. .. .	10 00 per month.
Attorney, barrister, or solicitor .. .. .	60 00 per annum.
Doctor of medicine or dentistry .. .. .	30 00 "
Auctioneer or commission agent .. .. .	40 00 "
Baker .. .. .	12 00 "
Banks or companies for banking .. .. .	60 00 "
Barber .. .. .	6 00 "
Blacksmith .. .. .	5 00 "
Boat-builder .. .. .	6 00 "
Butcher .. .. .	12 00 "
Cargo-boat or lighter .. .. .	6 00 "