

(2.) The said duties shall be chargeable on all goods which are laden on the exporting ship after the commencement of this Order.

(3.) Goods laden on the exporting ship before the commencement of this Order shall remain liable to the export duties heretofore in force in Samoa.

18. Save in pursuance of a license issued by the Administrator, it shall not be lawful to import into Samoa any firearms, ammunition, or explosives.

19. (1.) It shall not be lawful to import into Samoa any German or Austrian goods, save in pursuance of a license issued in respect thereof. Such license shall be issued and signed by the Minister of External Affairs in the case of goods shipped from New Zealand to Samoa, and by the Administrator in the case of goods shipped to Samoa from any part of the world except New Zealand.

(2.) "German or Austrian goods" means goods which, whether before or after the date of this Order, have been manufactured in, or produced in, or exported from Germany or Austria.

(3.) "Germany" means the territory of the State of Germany as now constituted.

(4.) "Austria" means any territory which on the fourth day of August, one thousand nine hundred and fourteen, was part of the Austro-Hungarian Empire, other than territory which belongs to the Republic of Czecho-Slovakia, or to the Kingdom of the Serbs, Croats, and Slovenes, or to the Kingdom of Italy.

(5.) Goods shall be deemed to have been manufactured or produced in Germany or Austria if as much as five per centum of the value thereof, as estimated in accordance with the provisions of the Customs Act, 1913, with respect to goods subject to *ad valorem* duty, has its source in Germany or Austria.

20. If a Collector of Customs has reason to believe or suspects that any goods imported into Samoa are German or Austrian goods imported without the leave of the Minister of External Affairs, the Collector may detain those goods, and they shall not be delivered from the control of the Customs until the Collector is satisfied, by such evidence as he requires, that the goods are not German or Austrian goods, or the Minister of External Affairs consents to the importation of those goods or to the exportation thereof.

21. If the invoice for any goods imported into Samoa from any destination contains or is accompanied by a certificate signed by the exporter to the effect that less than five per centum of the fair market value in the country of export of each article in its condition as exported has its source in Germany or Austria, such certificate shall be accepted by the Collector of Customs as sufficient evidence that the goods are not German or Austrian goods within the meaning of this Order, unless the Collector has reason to believe or suspect that the certificate is false or erroneous.

SCHEDULES.

FIRST SCHEDULE.

IMPORT DUTIES.

| Tariff No. | Goods. | Rates of Duty. |
|------------|--|----------------------------------|
| 1 | Cigars (including the weight of every band, wrapper, or attachment to any cigar) | 12s. a pound. |
| 2 | Cigarettes not exceeding in weight 2½ lb. a thousand | £1 5s. 6d. a thousand. |
| 3 | Cigarettes (all other kinds) | 10s. 6d. a pound. |
| 4 | Tobacco in any other form, including the weight of every label, tag, or other attachment | 3s. 6d. a pound. |
| 5 | All other goods not expressly exempted from duty— | |
| | If British goods | 15 per cent. <i>ad valorem</i> . |
| | If foreign goods | 22½ ,, |