

THE REPUBLIC OF KIRIBATI  
(No. 10 of 1986)

I assent,

*M. Tebani*  
Beretitenti.

28/12/1986.

AN ACT TO PROVIDE FOR THE IMPOSITION OF TAX ON  
THE SALE OF COPRA FROM PRIMARY PRODUCERS TO  
CO-OPERATIVE SOCIETIES AND FOR CONNECTED  
PURPOSES.

Commencement:

22/12/1986.

MADE by the Maneaba ni Maungatabu and assented to by the  
Beretitenti.

Short title

1. This Act may be cited as the Copra Tax Act 1986.

Interpretation

2. In this Act, unless the context otherwise requires -

"committee" means the governing body of a registered society to  
whom the management of its affairs is entrusted;

"copra" means the kernel or meat of the coconut when it has been  
extracted from the nut and dried;

"council" means a local government council established under the  
Local Government Act 1984;

"President of the Council" includes the vice-president;

"primary producer" means any person who prepares, produces and  
sells copra to any person;

"society" means a Co-operative Society registered under the  
Co-operative Societies Ordinance (Cap. 14) and includes  
any person who or body which buys any copra from any  
primary producer;

"tax" means copra tax imposed by section 3 of this Act.

Imposition of  
tax

3. Subject to the provisions of this Act and where a council  
considers it necessary to do so, such council may pursuant to a  
resolution in writing passed by a majority of all the members of  
such council impose and levy within its area of authority a copra  
tax on a sale of any copra from any primary producer to any  
society, at a rate specified in the Schedule to this Act.

Collection of  
tax

4. A tax imposed and payable under section 3 of this Act shall be -

- (a) collected and recovered from a primary producer by any society to which any copra is sold by any such primary producer; and
- (b) notwithstanding the provisions of section 3 of this Act, payable and recoverable from such society.

Register for  
sale of copra

5. A society to which copra is sold by a primary producer shall keep a register in which shall be entered and kept correct, accurate and full records and particulars of any copra sold to such society and any amount paid to a primary producer by such society in respect of the purchase of such copra.

Payment of tax  
and return

6(1) A society referred to under section 4 of this Act shall pay to the council before the 10th day of each month the amount of tax payable in respect of the previous month and at the same time that society shall sign and send to such council a return setting out the total quantity of copra purchased and the total amount of tax collected during the period in respect of which the tax paid relates.

~~(2) A society which fails to pay to the council a tax in accordance with subsection (1) of this section is liable to pay to such council in addition to the tax, a penalty of 30 per cent of the unpaid tax which shall be payable accordingly.~~

(3) Any society which -

- (a) fails to comply with section 5 of this Act;
- (b) fails to make or cause to be made a return within the period specified in subsection (1) of this section;
- (c) furnishes or causes to be furnished a return which is false or incorrect in any material particular,

commits an offence and shall be liable on conviction to a fine of \$500.

(4) Where a society is guilty of an offence under this Act every committee member and every employee of the society concerned in the management of such society shall also be liable to be convicted of that offence and sentenced to a fine of \$20 and in default to imprisonment for a term of 14 days, unless he satisfies the court that -

- (a) the offence was committed without his knowledge or consent; or
- (b) he took all reasonable steps to prevent the commission of the offence.

Exemption

7. The Minister may by order under his hand exempt any society from the collection of the tax under this Act.

Entry and inspection

8(1) The President of a Council or any person authorised in writing by the Council may -

- (a) enter any premises or building of the society at any reasonable time and inspect the books and records and any other document that relate to the sale by a primary producer and purchase by a society of copra and to the payment of tax under this Act; or
- (b) require the society at any time to produce any books or records of the society that relate to the sale and purchase of copra and to the payment of tax under this Act.

(2) A person who obstructs the entry of any person authorised under paragraph (a) of subsection (1) of this section or fails to comply with the requirement made under paragraph (b) of subsection (1) of this section commits an offence and shall be liable on conviction to a fine of \$200 and in default imprisonment for a term of two months.

Recovery of tax

9. All tax payable under this Act shall be recoverable from the society as a debt due to the Council.

Regulations

10. The Minister may make Regulations *prescribing -*

- (a) ~~prescribing~~ the form of the register to be kept under section 5 of this Act;
- (b) the form of the return to be furnished under subsection (1) of section 6 of this Act; or
- (c) for any other matter or thing which may be required or desirable to be done under this Act.

SCHEDULE  
(Section 3)

RATE OF COPRA TAX

The rate of copra tax shall not exceed 10 per cent of the selling price per pound or its equivalent in kilograms of any copra sold and purchased by the society.

This printed impression has been carefully examined by me with the Bill which passed the Maneaba ni Maungatabu on the 15th day of December, 1986, and it is found by me to be a true and correctly printed copy of the said Bill.



.....  
Clerk to the Maneaba ni  
Maungatabu.

Published by exhibition -

(a) at the Public Office of the Deretitenti  
this 23<sup>rd</sup> day of Dec 1986.



.....  
Secretary to the Cabinet

(b) at the Maneaba ni Maungatabu  
this 23<sup>rd</sup> day of Dec 1986.



.....  
Clerk to the Maneaba ni  
Maungatabu

## COPRA TAX ACT 1986

### EXPLANATORY MEMORANDUM

This Act empowers a council to levy tax on the sale of copra as one mode of generating its revenue. This is done through the imposition of tax from primary producers on the sale of copra to a Co-operative Society within a council's area of authority. That is, a Co-operative Society acts as a "collecting agent" of the council. The rate of tax that can be imposed shall not exceed 10 per cent of the selling price per pound (Clause 3 and Schedule).

The council can impose copra tax by resolution if it so wishes. Consequently, a Society then collects tax on behalf of the council. For a society to comply with the provisions of the Act, certain requirements are imposed on it to observe. Section 5 requires a society to keep a register for the sale of copra. Section 6 requires a society to pay tax due every month to the council. Failure to do so will result in a society fined \$500; as well the committee members will also be liable. Section 8 gives power to the council or any person authorised by the council to enter the premises of the society and inspect relevant documents therein. Section 9 emphasises that copra tax is recoverable from the society as a debt to the council.

Notwithstanding all of that, the Minister can exempt any society under section 7 of the Act, from the collection of copra tax.

Under section 10 the Minister may make Regulations dealing with certain matters to be prescribed e.g. the form of the register required under section 5, the form of the return required under section 6, or for any other matter.

Michael Neaua Takabwebwe  
The Attorney General

### LEGAL REPORT

I hereby certify that in my opinion none of the provisions of the above Act conflict with the Constitution and that the Beretitenti may properly assent to the Act.

Michael Neaua Takabwebwe  
Attorney General

REPUBLIC OF KIRIBATI  
(No. 5 of 1999)

I assent,

*[Signature]*

Beretitenti

.....1999

21/03/2000

AN ACT TO AMEND THE COPRA TAX ACT 1986  
(NO.10 OF 1986)

Commencement:

Made by the Maneaba ni Maungatabu and assented to by the Beretitenti.

**Short Title**

1. This Act may be cited as the Copra Tax (Amendment) Act 1999.

**Amendment of section 3**

2. Section 3 of the Copra Tax Act 1986 is amended by –

“(a) renumbering the existing section 3 as subsection (1); and

(b) adding a new subsection (2) as follows:-

“The Beretitenti, acting in accordance with the advice of the Cabinet, may by order amend the Schedule to the Act”.

**COPRA TAX (AMENDMENT) ACT 1999****EXPLANATORY MEMORANDUM**

This short Act seeks to amend section 3 of the Copra Tax Act 1986 in order to enable the Government to change the Schedule if necessary and hence also the rate of the copra tax that a local government council may impose on the people.

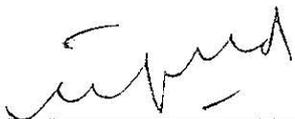
Presently the rate of the copra tax that a council is empowered to impose can vary from 1 to 10 per cent depending on as what a Council consider appropriate in accordance with the ability of tax payers to pay.

With the proposed changes in clauses 2 and once passed the Government would then be able to change the above rate of 1-10% to other rates which the Government considers reasonable under any circumstances.

Michael N. Takabwe  
Attorney General  
18/05/99

**CERTIFICATE BY THE CLERK OF THE MANEABA NI  
MAUNGATABU**

This printed impression of the COPRA TAX (AMENDMENT) ACT 1999  
Has been examined by me with the Bill which was passed by the Maneaba ni  
Maungatabu on 22<sup>ND</sup>, NOVEMBER, 1999, and is found by me to  
be a true and correctly printed copy of the said Bill.

  
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**NATAN BRECHTEFELD**  
Clerk of Parliament

**PUBLISHED BY EXHIBITION AT THE MANEABA NI MAUNGATABU THIS**  
22<sup>th</sup> DAY OF MARCH, 2000.

  
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Clerk of Parliament