

PAPUA.



NATIVE TAXES ORDINANCE, 1917-1924.^(a)

An Ordinance to Impose a Tax upon Natives for Certain Purposes.

[RESERVED 1ST SEPTEMBER, 1917;
ASSENTED TO 24TH JULY, 1918]^(b)

BE it enacted by the Lieutenant-Governor of the Territory of Papua with the advice and consent of the Legislative Council thereof as follows:—

1. (1) This Ordinance may be cited as the *Native Taxes Ordinance, 1917.*^(a) Citation and commencement.

(2) This Ordinance shall commence on a day to be fixed by the Lieutenant-Governor by Proclamation published in the *Gazette.*^(c)

2. In this Ordinance unless the contrary intention appears— Interpretation.
“Lieutenant-Governor” means the Lieutenant-Governor in Council.

“District” means any District established under this Ordinance or any village or group of villages. Amended by 11 of 1919, s. 2.

“Native” means any aboriginal native of that part of New Guinea known as the Territory of Papua but does not include any person who is only partly descended from any aboriginal natives or native aforesaid.

(a) The *Native Taxes Ordinance, 1917-1924*, comprises the *Native Taxes Ordinance, 1917* (No. 11 of 1918) as amended by the *Native Taxes Ordinance, 1919* (No. 11 of 1919) and by the *Native Taxes Ordinance, 1921* (No. 2 of 1922) and by the *Native Taxes Ordinance, 1922* (No. 1 of 1923) and by the *Native Taxes Ordinance, 1924* (No. 9 of 1924).

(b) This is the date of the Governor-General's assent to the *Native Taxes Ordinance, 1917*, which was notified in *Gazette* No. 9 of 7th August, 1918. The *Native Taxes Ordinance, 1919*, was assented to on 11th December, 1919, and the assent notified in *Gazette* No. 4 of 3rd March, 1920. The *Native Taxes Ordinance, 1921*, was assented to on 5th January, 1922, and the assent notified in *Gazette* No. 7 of 5th April, 1922. The *Native Taxes Ordinance, 1922*, was assented to on 26th February, 1923, and the assent notified in *Gazette* No. 6 of 4th April, 1923. The *Native Taxes Ordinance, 1924*, was assented to on 19th November, 1924, and the assent notified in *Gazette* No. 15 of 24th December, 1924.

(c) Proclaimed to commence on 15th January, 1919 (See *Gazette* No. 3 of 14th January, 1919).

Amended by
2 of 1922, s. 2.

“Native Labourer” means any taxable native who under any Contract of Service or agreement made under the provisions of the *Native Labour Ordinance*, 1911-1916, or of *The Native Crown Servants Ordinance of 1897* is under engagement to serve for the whole of any financial year for which a tax is imposed or whose period of engagement under any such contract or agreement commences before and expires during any such financial year.

“Taxable Native” means a male native between the ages of sixteen and thirty-six years and not especially exempted from taxation under this Ordinance.

Adminis-
tration of
Ordinance.

3. The administration of this Ordinance shall be allotted to such officer as the Lieutenant-Governor may direct.

Districts.

4. The Lieutenant-Governor may from time to time establish Districts under this Ordinance.

Certain
natives to pay
tax.

Amended by
11 of 1919, s. 3.

5. (1) Except as hereinafter provided a tax shall be paid in and for each financial year commencing from the first day of July One thousand nine hundred and nineteen by every taxable native.

(2) It shall not be necessary to give strict proof of age but a native shall be taken to be of the age which he appears to be in the opinion of the officer collecting the tax or in case of a disputed liability to the payment of a tax by a native then in the opinion of the Court investigating the question of such liability.

Added by
1 of 1923, s. 2.

(3) The tax may be recovered by proceedings taken in the name of the Government Secretary or a Resident or Assistant Resident Magistrate in any Court of competent jurisdiction at any time within three years of the date on which the tax became due and payable.

Districts in
which the tax
is to be
collected.

6. Except in the case of native labourers the tax shall be collected in such districts only as may be ordered by the Lieutenant-Governor from the taxable natives whose usual place of residence is therein.

Amount of tax.

7. (1) The amount of the tax shall be fixed from time to time by the Lieutenant-Governor.

(2) The amount of the tax may vary in different Districts.

(3) The amount of the tax to be paid by native labourers shall not exceed Ten shillings in any financial year and shall be paid in such manner as may be prescribed.

(4) In the case of taxable natives other than native labourers the amount of the tax shall not exceed One pound sterling in any financial year.

Time of
assessment.

8. The amount of the tax shall when practicable be fixed before the close of the month of June preceding the financial year for which the tax is imposed but a tax shall not be invalid if it is fixed at any time during the first six months of any such financial year.

9. Unless otherwise permitted under the provisions hereinafter contained the tax shall be paid in money. Tax primarily payable in cash.

10. The Lieutenant-Governor in any case where it appears to be desirable so to do may by order permit any tax to be paid in kind instead of money and by the same or another order may declare the quantity and description of produce which will be required and accepted in kind under any such permit as the equivalent of the money payable under the tax. When tax may be paid in kind.

11. (1) With the consent of the officer administering this Ordinance or by order of the Lieutenant-Governor the amount of any tax may be permitted to be paid for by the labour of the native (not being a native labourer) liable for the payment of the tax or in the case of a communal tax by the labour of the taxable natives (other than native labourers) in the village community or district concerned. When tax may be paid by labour.

(2) The amount of such labour shall bear relation to the tax according to a scale to be fixed from time to time by the Lieutenant-Governor. Scale of labour to be fixed.

(3) Notwithstanding that permission under Subsection (1) of this section may have been given the persons to whom it is given shall have the option of paying the tax in money. Option of cash payment preserved.

12. (1) The Lieutenant-Governor may order that the tax in any district shall be a communal tax to be levied not upon the individual but upon a village community or district. Communal tax.

(2) The amount of such communal tax shall not exceed the amount of One pound sterling a head upon each taxable native (other than native labourers) in the village community or district upon which the communal tax is so imposed.

13. (1) The tax whether as primarily payable in money or as permissibly payable in kind or by labour and whether individual or communal in its nature shall be raised and collected in such manner and at such times as may be ordered by the Lieutenant-Governor. Collection of tax.

(2) The method and time of raising and collecting the tax may be so ordered as to vary in different districts and in relation to different natives or classes of natives.

14. The following persons are exempt from taxation under this Ordinance:— Exemptions.

- (a) Members of the Armed Constabulary ;
- (b) Village Constables ;
- (c) Natives who in the opinion of the officer collecting the tax are unfit for work ;
- (d) A native who is supporting four children of any wife of his : Substituted by 2 of 1922, s. 3.
Provided that this exemption shall not apply to a native who has more than one wife unless each wife has four children whom the native is supporting ;

Amended by
2 of 1922, s. 3.
Added by
2 of 1922, s. 3.

- (e) Mission teachers and Mission students ;
(f) Any native or class of natives exempted by order of the Lieutenant-Governor.

Application
of proceeds of
tax.

15. (1) The money raised by the tax shall be paid into a separate account at the Treasury and there shall be deducted therefrom the cost and expenses of and incidental to the collection of the tax the amount of which deduction shall be paid into the Papua Public Account.

(2) The balance remaining to the credit of the separate account in the Treasury shall be expended as follows :—

FIRSTLY—In the establishment of a Fund to be called the “Native Education Fund” which shall be applied for the purposes of the general and technical education of the natives of Papua in such manner as may be prescribed ;

SECONDLY—For such purposes having for their object the direct benefit of the natives of Papua as may be prescribed.

Time of
payment of
tax.

16. The amount of the tax shall be payable by each taxable native at such time as may be ordered by the Lieutenant-Governor or as may be prescribed. Such time may be different in different districts and in relation to different natives or classes of natives.

Penalty for
non-payment
of tax.
Amended by
1 of 1923, s. 3.

17. (1) Any taxable native who fails to pay the tax in money or in kind or by labour as required or permitted under the provisions of this Ordinance shall be liable on conviction thereof before a Magistrate to imprisonment with hard labour for any period not exceeding six months. Proceedings under this section may be taken at any time within three years from the date on which the matter of complaint arose. Conviction and imprisonment under this section shall not operate as a discharge from the liability to pay the tax.

(2) Notwithstanding the provisions of Section 80 of the *Native Labour Ordinance, 1911-1916*, the period during which any native is in prison consequent upon any such conviction shall be counted in reckoning the time which he must serve under his Contract of Service.

Magistrate
may himself
institute
prosecution.
Inserted by
9 of 1924, s. 2.

17A. A Magistrate may of his own accord summon and try any native whom he has reasonable grounds for suspecting to be a taxable native who has failed to pay the tax as required or permitted under the provisions of this Ordinance notwithstanding that no complaint has been made by any person against such native.

Compelling
attendance at
trial.
Inserted by
9 of 1924, s. 2.

17B. A native so summoned as aforesaid shall be informed of the time and place fixed for trial and if the native fails to appear before the Magistrate at the time and place so fixed the Magistrate may if he sees fit have such native arrested and brought by force before him.

Remission of
tax.

18. The Lieutenant-Governor may by order remit the whole or any part of the tax in any financial year and such power of remission may be exercised either in favour of individuals or Districts.

19. The Lieutenant-Governor may make regulations prescribing all matters which by this Ordinance are required to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Ordinance and in particular for any of the following matters:—

Regulations.
Substituted by
2 of 1922, s. 4.

- (a) For taking a census at any time and from time to time of the natives in any district and prescribing the measures to be taken therefor the duties of natives with respect thereto and the information and particulars to be supplied by natives to the persons taking the census;
- (b) For the compilation of records of taxable and non-taxable natives from the census;
- (c) Providing the extent to which a census or record and any copies thereof shall be prima facie evidence in any proceedings under this Ordinance or the regulations of the facts therein stated;
- (d) For imposing for the breach of any regulation a penalty not exceeding Ten pounds and in default of payment thereof imprisonment with or without hard labour for any period not exceeding six months.