

THE NATIVE PERSONAL TAX AMENDMENT ORDINANCE, 1928.

Western Samoa.

No. 7, 1928.



An Ordinance

made by the Administrator of the Territory of Western Samoa, with the advice and consent of the Legislative Council of that Territory and in pursuance of the Samoa Act, 1921.

Enacted

1. This Ordinance may be cited as "The Native Personal Tax Amendment Ordinance, 1928" and shall be read together with and form part of "The Native Personal Tax Ordinance 1927" (hereinafter called the principal Ordinance).

Administrator may divide Territory into districts for purpose of collection.

2. The Administrator may for the purposes of the principal Ordinance divide the Territory of Western Samoa into such districts as he shall think convenient for the administration of the Ordinance. The production of the Western Samoa Gazette containing a copy of a notice purporting to be signed by the Administrator, declaring the division of the Territory into districts in pursuance of this Clause and the respective limits of such districts shall be sufficient evidence of such division and limits.

Request by village or payment of tax in copra.

3. (1) The Samoan native taxpayers of any village community shall if they desire to pay Native Personal Tax in copra, sign a request addressed to the Administrator in the form in the schedule.

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Administrator
may direct
payment in
copra.

- (2) If the Administrator is satisfied that such a request has been signed generally by the Samoan native taxpayers of any village community and that it is otherwise desirable that the Samoan native taxpayers of such village community shall be permitted to pay in copra the Native Personal Tax payable by them, he may, by writing under his hand direct that it shall be so paid and such tax shall accordingly be payable in copra as assessed under subclause 2 of Clause 9 of the principal Ordinance to be delivered at the time and place and in the manner stated in the notice given under subclause 4 of the said clause 9.

Provisions in
event of de-
ficiency in
quality or
weight of copra
delivered.

4. (1) In the event of less than the assessed weight of copra being delivered at the time and place and in the manner required or in the event of any copra delivered being of a quality unsatisfactory to the Administrator, the Administrator may reject the whole of the copra so delivered in which case the tax shall, notwithstanding any direction under the preceding Clause, be paid in money.
- (2) If the Administrator, instead of rejecting the whole of the copra so delivered, shall accept the same or any part thereof in part payment of tax, the following provisions of this subclause shall apply in reference to any deficiency in the weight of copra so accepted.
- (a) The value of such deficiency shall be calculated by reference to the tax price of copra in the district in which such village community is situated.
- (b) To the value so calculated shall be added a surcharge of 20 per cent of such value.
- (c) The resultant sum shall be payable by the several Samoan native taxpayers of such village community on a date to be fixed by the Administrator.
- (d) The proportion of such resultant sum payable by each Samoan native taxpayer shall be the proportion which the tax payable by such taxpayer bears to the total tax payable by all the Samoan native taxpayers of such village community.
- (e) The production of the Western Samoa Gazette containing copy of a notice purporting to be signed by the Administrator stating the sum payable under this clause by the Samoan native taxpayers of any village community and the proportion of such sum payable by each such taxpayer and the date fixed for such payment shall be sufficient evidence of the matters set out in such notice.
- (3) Clauses 10 and 11 of the principal Ordinance are hereby repealed.
- (4) Subclause (4) of clause 9 of the principal Ordinance is amended by substituting for the last line thereof the words "of the Samoan native taxpayers of such village community paying their Native Personal Tax in copra."

Repeal

Amendment

Failure to pay
in a tax office

5. Any Samoan native taxpayer who fails, neglects, or refuses to pay any Native Personal Tax or any sum payable by him under the preceding Clause for 30 days after such tax or sum becomes payable by him is guilty of an offence and liable to a fine of £2 or to imprisonment for 21 days.

Administrator
may suspend
collection of
tax

6. The Administrator may from time to time in his discretion,
(a) in respect of all taxable persons, or
(b) in respect of all taxable persons with the exception of any particular class or classes of such persons, or
(c) in respect of any particular class or classes of taxable persons suspend for such period as he thinks fit the collection of the whole or any proportional part of the Native Personal Tax payable for any year, and may in the like discretion terminate any such suspension.

Tax on rent of
native land
collected by
the Administrator

7. (a) There shall be payable for the use of the Administration of Samoa upon all rent collected by the Administration after the coming into operation of this Ordinance in respect of native land (as defined in Sec. 268 of the Samoa Act, 1921) on behalf of the owner or other person having any interest in such land a tax or charge equal to 5 per cent of such rent.
(b) Such tax or charge may be deducted from any rent so collected.

THE SCHEDULE.

Request for permission to pay Native Personal Tax in Copra.
To the Administrator of Western Samoa.

We the Samoan native taxpayers of the village community of _____ in the island of _____ in Western Samoa request, in pursuance of clause 3 of The Native Personal Tax Amendment Ordinance, 1928, to be permitted to pay in copra The Native Personal Tax due by us for the year 19 _____

Dated this _____ day of _____ 19 _____	
Signature of Samoan native taxpayers _____	Signature of witness being a Faipule, Faamasino, Pulenuu or European Official. _____
_____	_____
_____	_____
_____	_____
_____	_____

Assented to this tenth day of December, 1928.

[S.L.]

S. S. ALLEN,
Administrator.