

THE NATIVE PERSONAL TAX ORDINANCE, 1927.

Western Samoa.

No. 4, 1927.



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.

Title

1. This Ordinance may be cited as "The Native Personal Tax Ordinance, 1927."

Definitions

2. In this Ordinance "Samoa" has the same meaning as in Section 3 of The Samoa Act, 1921.

"Tax price for copra" means the price for copra as fixed for the time being under Clause 8 hereof.

"Tax Year" means the 12 months between and including the 1st day of April and the 31st day of March next following.

Native Personal Tax to be payable annually.

3. There shall be levied collected and paid for the use of the Administration of Samoa an annual levy to be known as Native Personal Tax

4. For the tax year which commenced on the first day of April, 1927, and for each subsequent year until other provision shall be made Native Personal Tax shall be payable by the persons and at the rates following, namely,

Amount and by whom payable

(a) by every male Samoan resident in Western Samoa being of or over the age of 17 years and being a matai, at the rate of forty shillings.

(b) for every male Samoan resident in Western Samoa being of or over the age of 17 years and being a taulealea, at the rate of thirty-six shillings.

5. Any sum levied and payable as Native Personal Tax shall be a debt due to the Crown and recoverable by the Treasurer of Western Samoa in his official name.

Tax to be a debt due to the Crown

6. Native Personal Tax as payable under this Ordinance is a consolidation of and shall be in lieu of the personal tax heretofore payable under The Taxation Licensing and Revenue Ordinance, 1921, and of the levy heretofore made under the Samoan Medical Levy Ordinance, 1923; provided that nothing in this Ordinance shall affect any liability which may have arisen under either of the said Ordinances before the coming into operation of this Ordinance.

Tax in lieu of former taxes

Taxes due prior to this Ordinance shall be enforceable

7. Native Personal Tax shall become due and payable each year on a date in that year to be notified by the Administrator by notice in the Western Samoa Gazette.

Date of payment of tax

8. The Administrator shall in each year before the date upon which the Native Personal Tax becomes due fix a price for copra in each district of Western Samoa not being less than the current price for the time being paid to Samoans by traders in such district.

Administrator to fix tax price for copra

9. (1) An officer authorised by the Administrator in that behalf shall in each tax year, by reference to the number of matai and taulealea in each village community in Samoa assess the total sum payable as Native Personal Tax by each such community.

Assessment of amount of tax due by each village community

(2) Such officer shall also in each year, by reference to the tax price of copra for that year in the district where each village community is situated, assess the weight of copra in pounds avoirdupois which represents the sum payable as Native Personal Tax by each such community.

Assessment of weight of copra which represents the amount of tax due by village community

(3) Notice of the assessments made under the preceding sub-clauses shall be published each year in the Samoan language in such manner as the Administrator shall direct and not less than one month before the date notified in accordance with Clause 7.

Publication of notice of assessments

Amount and by whom payable

and terms of delivery

(4) Such notice shall state, in respect of each village community, the time and place at which and the manner in which the assessed weight of copra is required to be delivered by such village community in the event of an election by such village community to pay tax in copra.

Election to pay tax in copra

10. (1) Any village community may by agreement signed by the matai and taulelea of such community elect to pay Native Personal Tax in copra.

(2) If the Administrator is satisfied that such an agreement has been signed generally by the matai and taulelea of such village community he may direct that the Native Personal Tax payable by such community shall be paid in copra as assessed under sub-clause (2) of the preceding clause and such tax shall accordingly be payable in copra to be delivered at the time and place and in the manner stated in the notice given under sub-clause (4) of the preceding clause.

Tax to be a debt due to the Crown

Tax in lieu of former Native Taxes

Recovery of deficiency of tax when paid in copra

11. In the event of there being a deficiency in the weight of copra delivered by a village community at the time and place and in the manner required, the value of such deficiency assessed by reference to the tax price of copra for the district in which such village community is situated shall, together with a surcharge of 20 per centum of such value, be payable by such community and be a joint and several liability of all the matai and taulelea of such community.

Date of payment of Tax

Surcharge on overdue tax

12. If any Native personal tax not payable in copra shall remain unpaid for one calendar month after the due date the sum of eight shillings shall be added thereto by way of additional tax and shall be recoverable accordingly with the original sum payable.

Administrator to fix tax price for copra

Assented to this thirtieth day of September 1927.

[L.S.] GEO. S. RICHARDSON,

Administrator.

Assessment of amount of tax due by each village community

Assessment of weight of copra which represents the amount of tax due by village community

Publication of notice of assessment