

THE PORT AND CUSTOMS SERVICE TAX ORDINANCE, 1928.

Western Samoa

No. 4, 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.

1. This Ordinance may be cited as "The Port and Customs Service Tax Ordinance, 1928."

Tax of 25 per cent to be levied from first of June, 1928 on value of goods

2. (1) In addition to any duties of customs under any law now in force or that hereafter may be in force in the Territory there shall be levied collected and paid on all goods imported after the first day of June, 1928 into the Territory, of whatsoever description whether dutiable or free of duty, a Port and Customs Service Tax at the rate of ~~two and one half~~ ^{five} per centum on the value of such goods.

Value of goods defined

(2) For the purposes of this clause the value of goods shall be deemed to be the value as ascertained in accordance with the Customs Act, 1913 of New Zealand for the purpose of the imposition of ad valorem duty.

Proclamation of goods in proclamation

3. It shall be lawful for the Administrator from time to time by proclamation published in the Gazette to exempt from payment of the Port and Customs Service Tax such goods or classes of goods as shall be enumerated in such proclamation.

Assented to this twenty seventh day of April, 1928.

[L.S.] J. W. HUTCHEN,
Acting Administrator.

Handwritten notes:
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Western Samoa 1928
P. H. Hutchens
1928
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See No. 267/1928
Approved by 22/5/28

1929

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