

THE REVENUE AMENDMENT ORDINANCE 1931

Western Samoa

No. 10, 1931



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1932

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, for the purpose of amending the taxation licensing and revenue laws of Samoa and for the peace order and good government of Samoa.

Short Title.

1. This Ordinance may be cited as "The Revenue Amendment Ordinance 1931," and shall come into operation on the first day of January, 1932.

Definitions.

2. In this Ordinance
- "Collector" or "Collector of Customs" means the Collector of Customs duly appointed under "The Samoa Customs Consolidation Order 1923,"
 - "Home Trade Ship" means any ship (other than a rowing boat or lighter) which plies for the carriage of cargo or passengers or both between ports or places within Samoa.
 - "Inter Island Trade Ship" means any ship which plies for the carriage of cargo or passengers or both between Samoa and any islands in the South Pacific Ocean and which is owned by any person carrying on business in Samoa and is used in connection with such business.
 - "Overseas Vessel" means any vessel other than a home trade ship or an inter-island trade ship in the port of Apia which has arrived from any port outside Samoa or is waiting to sail to any such port.

Licenses, Vessels.

3. (1) Every person being the owner of
- (a) an inter-island trade ship
 - (b) a home trade ship
 - (c) a rowing boat
 - (d) a lighter

plying for the carriage of either passengers or cargo or both shall procure annually from the Collector of Customs a license to ply such vessel.

(2) No license shall be granted in respect of any vessel which has not been duly surveyed under and in accordance with the provisions of law in force in Samoa unless such vessel is exempted from the said provisions.

(3) Every such license shall be issued upon payment of the fee prescribed therefor in the first schedule hereto and shall be for a period terminating on the next succeeding thirty-first day of March.

(4) Every such license may be transferred upon the change of ownership of any vessel but with the consent of the Collector of Customs and upon payment of a transfer fee of ten shillings.

(5) Every owner or master who without procuring a license under this section plies or permits the plying of an inter-island trade ship or a home trade ship or a rowing boat or a lighter commits an offence and shall be liable to a penalty of twenty pounds for every day or part of a day on which such vessel plies provided that the owner or master of an inter-island trade ship shall not commit an offence under this section if the ship is outside the territorial waters within the limits of Samoa on the thirty-first day of March in any year and if a license under this section is procured within forty-eight hours of such ship's first arrival in Samoa after that date.

Port Charges and Pilotage Fees.

4. (1) The fees and charges specified in the second schedule hereto shall be payable to the Collector of Customs in respect of vessels entering remaining in or departing from the Port of Apia.

(2) The said fees and charges shall be recoverable from the master owner charterer or agent of the vessel in respect of which the same are incurred.

(3) All proceedings to recover such fees and charges shall be commenced by the Collector of Customs in his official name.

(4) Warships pleasure yachts missionary vessels and vessels employed exclusively for scientific purposes shall be exempt from the payment of the fees and charges referred to in subsection (1) hereof but there shall be paid in lieu thereof such expenses as shall be actually incurred by the Administration in the performance of any service rendered on their behalf.

Wharf Charges.

5. (1) There shall be payable on all cargo which shall pass inwards or outwards over any wharf in the Port of Apia the sum of six pence per ton ship's measurement.

(2) The said wharfage charges shall be payable by and recoverable from the consignee in the case of inward cargo and the consignor in the case of outward cargo.

(3) All proceedings to recover such wharfage charges shall be commenced by the Collector in his official name.

Repeals and Savings.

6. (1) The forty-third, forty-fourth, and forty-sixth sections and the Third, Fourth, and Sixth Schedules of "The Revenue Ordinance, 1929" are hereby repealed.

(2) All offences committed previously to and all matters and proceedings commenced under those parts of "The Revenue Ordinance, 1929", and which are pending or in progress on the date of the repeal thereof may be prosecuted continued or completed as the case may be in the same manner as if the said parts of the said Ordinance had remained in force.

(3) Notwithstanding the foregoing provisions of this Ordinance all licenses of an annual nature issued pursuant to Section 43 of "The Revenue Ordinance, 1929," and which are in force on the thirty-first day of December, 1931, shall continue to be in force in the same manner as if the said licenses were issued and as if the fees in respect thereof were paid as prescribed in this Ordinance.

FIRST SCHEDULE.

LICENSE FEES.

Item.	Description of Vessel.	License Fee.
1.	Inter-island and home trade ship.	The sum of £2 plus 5/- for each ton of cargo and 1/- for each passenger authorised to be carried.
2.	Rowing Boats.	The sum of 10/- plus 1/- for each passenger authorised to be carried.
3.	Lighters.	(a) up to 5 tons burden 10/-. (b) over 5 tons but under 10 tons burden, £1. (c) over 10 tons burden, £2.

SECOND SCHEDULE.

PART I. PILOTAGE FEES.

Item.	Description of Vessel.	Pilotage Fees.
4.	Overseas Vessels: Propelled by sails only.	For each ton of the registered tonnage (but with a minimum of £4/4/- for each vessel) (a) inward vessels, 4d. (b) outward vessels, 3d.
5.	All other overseas vessels.	For each ton of the registered tonnage (but with a minimum of £4/4/- for each vessel) (a) inward vessels on first 4000 tons, 1½d. (b) inward vessels on excess over 4000 tons, 1d. (c) outward vessels on first 4000 tons, 1d. (d) outward vessels on excess over 4000 tons, ½d.

PART II. PORT CHARGES.

Item.	Nature of Service.	Charge.
6. Overseas vessels: anchorage.		For each day or part of a day a vessel remains in the Port of Apia during any visit, there shall be payable for each ton of its registered tonnage (with a minimum of £2/2/-) (a) for the first 6 days, 1d. (b) after the first 6 days (with a maximum of 1/3 per ton per annum), $\frac{1}{4}$ d.
7. Overseas vessels: anchorage when visit made only for purpose of taking on board ship's stores water or fuel.		Half the fees specified in Item No. 6.
8. Overseas vessels: changing berth.		For each change of berth there shall be payable one half the fees payable for outward pilotage (see items Nos. 4 and 5) except in cases where a change of berth is made for the convenience of the Administration when a fee of £1/1/- only shall be charged.
9. Overseas vessels: surveys.		For each hour or part of an hour during which any official of the Administration is engaged on a survey: for each official, £1/1/-.
10. Overseas vessels: Entering fee.		For each entry, 10/-.
11. Overseas vessels: Light dues.		For each overseas vessel arriving in Samoa (but only to be paid on first arrival in any year commencing on 1st day of April and ending on 31st day of March), £5.
12. Launch services.		For every launch trip made by any official of the Administration: (a) in connection with the entering clearing or medical examination of a vessel (b) at the request or by reason of the fault or negligence of the master owner agent or charterer of a vessel there shall be payable such charge as the Harbourmaster shall fix not being less than 10/- for any one trip.
13. Towing.		For any towing work performed by any official of the Administration there shall be payable such charges as the Harbourmaster shall fix.
14. Overtime.		When any service is performed at other than the hours between 8 a.m. and 5 p.m. there shall be payable in respect of each official engaged in the performance of the service an overtime fee not less than 1/- or more than 5/- for each hour or part of an hour so worked as the Harbourmaster shall fix: such overtime fee shall be in addition to any fee otherwise prescribed.
15. Bills of Health.		For each Bill of Health, 10/-
16. Clearances.		For each clearance, 12/6.
17. Manifests.		For each manifest supplied by the Collector of Customs, 2/-.

Assented to this 23rd day of December, 1931.

H. HART,
Administrator.

(L.S.)