

No. 38.

Wednesday, May 10.

1922

(139)

THE TAXATION LICENSING AND REVENUE AMENDMENT
ORDINANCE, 1922.

Western Samoa.

No. 2, 1922.

*No 6
1922*

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 Taxation Licensing
and Revenue Amendment Ordinance, 1922, and shall be read
together with and deemed part of the Taxation Licensing and
Revenue Ordinance, 1921, (hereinafter referred to as the
principal Ordinance) and shall be deemed to have come into
operation on the first day of April 1922.

2. Notwithstanding anything contained in clause 24 of the
principal Ordinance, the minimum sum payable as Building Tax
for any one year in respect of any such dwelling, building,
yard, area or piece of ground as is described in the said
clause shall be the sum of £2.

3. Clause 32 of the principal Ordinance is repealed, and
the following clause substituted:-

"If any building shall remain unoccupied for the
"whole of any tax year or for a period or periods totalling
"two months in the course of any one tax year, the person
"chargeable with building tax thereon may apply to the
"Collector for a remission of the whole or a part of such
"tax, and upon such application the Collector may remit
"or certify a claim on the Treasury for a refund, as the
"case may require, of the whole of the tax for that year
"or a portion thereof proportionate to any part of the
"year exceeding two months during which he is satisfied
"that the building was unoccupied".

4. (1) Clause 38 of the principal Ordinance is repealed
and the following clause is substituted:-

"Salary Tax shall be payable by each person according to the rate per annum of taxable salary earned by such person during the tax year preceding that in which the tax is payable or during any part of such tax year for which such person earns taxable salary; provided that in the case of any person who earns taxable salary during part only of any tax year the salary tax payable by such person shall be a fraction of the tax which would have been payable by him in respect of the whole year proportional to the number of complete quarters during which taxable salary was earned."

(2) The second schedule to the principal Ordinance is repealed and the following substituted therefore:-

On taxable salary the rate of which exceeds £200 but does not exceed £400 per annum	£1
On taxable salary the rate of which exceeds £400 but does not exceed £600 per annum.....	£2
On taxable salary the rate of which exceeds £600 but does not exceed £1000 per annum.....	£5
On taxable salary the rate of which exceeds £1000 but does not exceed £1500 per annum.....	£10
On taxable salary the rate of which exceeds £1500 per annum.....	£20

5. Notwithstanding anything contained in the principal Ordinance, store tax in respect of the turnover of a business in any tax year or salary tax in respect of salary earned in any tax year may be assessed in the course of the same year, and, upon notice of such assessment being given to the taxpayer, shall become at once due payable and recoverable; provided that no such assessment shall be made unless the taxpayer has ceased or is about to cease to carry on such business, or is about to leave Samoa, or for some other good and sufficient reason.

6. Notwithstanding anything in clause 55 of the principal Ordinance the minimum water rate payable in respect of any building included in the water rate roll shall be £5 per annum; except in the case of buildings of a value of £300 or under, when minimum rate shall be £2.10.0.

7. Clause 56 of the principal Ordinance is repealed, and the following clause is substituted therefore:-

"56. Any water rate so levied shall run from the 1st day of April next following the notice of the levy, and shall be payable yearly in advance on such 1st day of April. Provided that in the case of a building which shall, by reason of being erected after the 1st day of April, in any tax year, or by reason of the extension of water supply mains or submains, become rateable in the course of a tax year, the rate shall run from the date of such building becoming rateable and shall be a proportional part of the rate for the whole tax year."

8. Clause 77 of the principal Ordinance is hereby amended by the addition of the following proviso:

"Provided that there shall be payable in respect of warships, pleasure yachts, missionary vessels and vessels employed exclusively for scientific purposes, such expenses only as are actually incurred by the Administration in their behalf."

9. Clause 85 of the principal Ordinance is amended by the addition of the following proviso:

"Provided, that no fees shall be payable for native travelling passes for missionary students travelling in connection with their studies or as pastors."

10. The third schedule to the principal Ordinance is hereby amended as to section A by adding the following:

"Commission agent	£5
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and as to section B. by adding the following:

"Tailor or dressmaker employing labour.	£5
"Launderer other than an individual Samoan	£5
"Carpenter other than master-builder	£1
"Boat-builder other than master-boat-builder	£1
"Painter other than master painter	£1
"Any other licensable business.	£1

and by substituting for the reference to "baker" the following:

"Baker using not more than 300 pounds weight of flour per month	£2
"Baker using more than 300 pounds weight of flour per month.	£5

11. Clause 50 of the principal Ordinance is hereby amended by the addition of the words "whether occupied or not" after the word "building" in the first line thereof.

12. (1) Clause 60 of the principal Ordinance is hereby repealed, and the following clause is substituted therefor:-

"The Administrator may from time to time by Tulafono published in the Savali make regulations concerning the supply of water to Samoan individuals or villages, the levy and collection of rates for any such individual or village supply, the punishment of offences in relation to any such supply, and any other matter relating to such supply upon which he considers regulations to be necessary.

"Any such regulations may provide for a penalty not exceeding \$5 for any breach thereof by a Samoan".

(2) Clauses 61 and 62 of the principal Ordinance are hereby repealed.

Assented to this 10th day
of May, 1922.

(L.S.) R.W.TATE,
Administrator.