

Date of operation. Repeal.

22. This Ordinance shall come into force on the first day of January, one thousand nine hundred and thirty, and the Copra Ordinance, 1923, shall stand repealed from that date.

Assented to this 12th day of November, 1929.

[L.S.]

S. S. ALLEN, Administrator.

[Supplement to the *Western Samoa Gazette* No. 85, 28th November, 1929.]

THE REVENUE ORDINANCE, 1929.

*Western Samoa.—No. 6, 1929.*

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.

Title. Operation.

1. This Ordinance may be cited as the Revenue Ordinance, 1929, and shall come into operation on the first day of December, one thousand nine hundred and twenty-nine.

Definitions.

2. In this Ordinance, except where a contrary intention appears—

“Administrator” means the Administrator of Western Samoa:

“*Gazette*” means the *Western Samoa Gazette*:

“Goods” includes chattels of every description:

“Notice” means a notice in writing given by causing the same to be delivered to any person, or to be left at his usual or last known place of abode or business in Samoa or elsewhere, or to be sent by post addressed to such usual or last known place of abode or business, or, if there are several such places of business, then to any of them:

“Person” includes a company, a corporation sole, and a body of persons whether corporate or unincorporate:

“Taxpayer” means a person chargeable with any tax under this Ordinance, whether on his own account or as the agent or trustee of any other person, and includes the executor or administrator of a deceased taxpayer:

“Year” means a year commencing on the first day of April and ending on the thirty-first day of March, both these days being included.

Collector of Taxes.

3. For the due administration of this Ordinance the Administrator shall from time to time appoint from the Samoan Public Service a fit person to be the Collector of Taxes (hereinafter referred to as “the Collector”) and such other officers as may be required for that purpose.

PART I.—RETURNS AND ASSESSMENTS.

Taxpayer to furnish returns.

4. For the purpose of assessment and levy of building-tax, store and copra-house tax, and salary-tax, every person liable to any one or more of such taxes shall in each year, before a date to be notified by the Collector by notification in the *Gazette*, furnish to the Collector a return in such form as may be prescribed or approved by the Collector setting out—

(a) A complete statement of all buildings and premises in respect of which building-tax is payable by him:

(b) A statement of the turnover of business, in the preceding year in every store in respect of which store-tax is payable by him, and particulars of every copra-house in respect of which copra-house tax is payable by him:

(c) A statement of the taxable salary received by him during the preceding year, or such one or more of such statements as may be applicable, together with such other particulars as may be required by the Collector and necessary for the assessment of taxes.

Return as to salary-tax assessment.

5. For the purpose of assessment of salary-tax, every person shall in each tax year, before a date to be notified by the Collector in the *Gazette*, furnish to the Collector a return in respect of each employee employed by him, other than casual employees, during the preceding year, showing all moneys earned by or payable to each such employee during and for such year, and shall also furnish to the Collector such further information as he may require for the purposes of salary-tax.

Collector to make assessments.

6. (1) From returns made under sections four and five hereof, and from other information in his possession, the Collector shall in every year make assessments in respect of every taxpayer, setting forth the amount of the tax or taxes payable by him, and in the case of salary-tax, store-tax, and building-tax, the value upon which the tax is payable.

Taxes when payable.

(2) All taxes shall become due and payable immediately a notice of the assessment purporting to be signed by the Collector has been given to the taxpayer, or on such later date as may be fixed by the Collector in the said notice.

(3) If any taxpayer fails for fourteen days after any tax has become due and payable to pay such tax, the Collector may recover the same as a debt in the High Court.

Collector to make assessment if default in making return.

7. If any person makes default in furnishing any return, or if the Collector is not satisfied with the return made by any person, or if the Collector has reason to suppose that any person, although he has not made a return, is a taxpayer, he shall make an assessment of the amount, if any, on which, in his opinion, tax ought to be levied, and of the amount of that tax, and the provisions of the last preceding section shall apply to any such assessment.

Validity of assessment not affected.

8. The validity of an assessment shall not be affected by reason that any of the provisions of this Ordinance have not been complied with.

Assessment by Collector deemed correct save in proceedings on objections.

9. Except in proceedings on objection to an assessment in accordance with the provisions of Part II hereof, no assessment made by the Collector shall be disputed in any proceedings either on the ground that the person assessed is not a taxpayer or on any other ground; and, except as aforesaid, every such assessment and all particulars shall be conclusively deemed to be correct, and the liability of the person assessed shall be determined accordingly.