

Executor or administrator to make returns.

10. (1) The executor or any administrator of a deceased taxpayer shall, in respect of all salary, stores, copra-houses, and buildings in respect of which salary-tax, store or copra-house tax, or building-tax would have been payable by that taxpayer if he had remained alive, make the same returns as the taxpayer would have been bound to do if he had remained alive; and the Collector may assess the executor or administrator for salary-tax, store or copra-house tax, or building-tax in the same manner as the taxpayer might have been assessed had he remained alive.

(2) The tax so assessed shall be deemed to be a liability incurred by the deceased taxpayer in his lifetime, and the executor or administrator of the taxpayer shall be liable accordingly.

PART II.—OBJECTIONS TO VALUATIONS AND ASSESSMENTS.

Objection to assessment, how made.

11. (1) Any person who has been assessed for salary-tax, store or copra-house tax, building-tax, or personal tax may object to that assessment by delivering or posting to the Collector a written notice, stating shortly the grounds of his objection, within such time as may be specified in that behalf in the notice of assessment, not being less than twenty-one days after the date on which the notice of assessment is given.

(2) No notice of objection given after the time so specified shall be of any effect unless the Collector, in his discretion, accepts the same and gives notice to the objector accordingly.

(3) The Collector may, if he believes any objection to be frivolous, by notice to the objector require payment of the tax payable in accordance with the assessment objected to before the objection is considered, and in such case, unless such tax be paid within fourteen days of such notice such objection shall be of no effect.

(4) In the case of an objection to an assessment of building-tax, the notice of objection shall state whether the valuation upon which the assessment is made is objected to.

Collector may alter assessment. Objection may be heard by High Court.

12. The Collector shall consider all such objections, and may alter the assessment pursuant thereto; but an objection which is not allowed by the Collector shall, if the objector so desires, be heard and determined by the High Court before a Judge thereof by way of motion to alter the assessment.

Objections to Building-tax. Assessors.

13. If in case of an objection to an assessment of building-tax the valuation upon which the assessment is made is objected to, the objector may, in moving to alter the assessment, give notice that he desires the objection, in so far as it is an objection to such valuation, to be heard and determined by the Court with assessors, and the objection shall thereupon be heard and determined, in so far as it is an objection to such valuation, by a Judge of the Court sitting with two assessors.

Assessors: Nomination qualification.

14. For the purposes of the preceding section the Administrator shall, as soon as conveniently may be after the beginning of each tax year, nominate six persons, of whom three shall not belong to the Samoan Public Service, as qualified for appointment as assessors for the hearing of objections to valuations, and shall publish the names of such persons in the *Gazette*.

Appointment of assessors.

15. Upon any objector giving notice of his desire to have an objection to valuation heard by the Court with assessors, the objector shall within fourteen days after giving such notice appoint as one of the assessors one of the persons so nominated by the Administrator; and in the event of the objector failing to appoint an assessor within the said period of fourteen days the Chief Judge shall appoint one of the persons nominated by the Administrator, and not being a member of the Samoan Public Service, and such person, with another person to be appointed by the Chief Judge, shall be the assessors for the hearing and determination of the objection.

Judge and Assessors, powers of.

16. A Judge of the High Court sitting with assessors as aforesaid shall have for the purpose of the hearing and determination of objections to valuation, whatever the sum involved, all the powers vested in the High Court in its ordinary civil jurisdiction as if in an action between the objecting taxpayer and the Collector.

Decision of Court final.

17. Any decision of the Court under section twelve, or of the Court with assessors under section thirteen hereof shall be final and conclusive on matters of law and of fact, and on questions of costs.

18. (1) The consent of an assessor shall not be necessary to his appointment hereunder.

Remuneration of assessors.

(2) Every assessor shall be entitled to receive from the Samoan Treasury such remuneration for his service as the presiding Judge thinks fit and directs, but not exceeding forty-two shillings per day, in addition to reasonable travelling-expenses as certified by the presiding Judge.

Objections not to suspend tax.

19. The obligation to pay and the right to receive and recover any tax shall not be suspended by any objection; but if the objector succeeds, the amount of the tax received by the Collector in excess of the sum which according to the decision on the objection is properly payable shall be repaid to him by the Treasurer.

PART III.—TAXES.

Taxes payable.

20. There shall be levied and paid to the Collector for the use of the Administration for the year commencing on the 1st day of April, one thousand nine hundred and thirty, and in and for each year thereafter, the taxes hereinafter set forth.

I. Personal Tax.

21. (1) All males of the age of eighteen years and upwards resident in Samoa either temporarily or permanently shall pay a personal tax of twenty-five shillings.

(2) Samoans, overseas contract labourers, and *bona fide* overseas visitors shall be exempt from the tax payable under the last preceding subsection.

II. Building-tax.

Building-tax.

22. Building-tax shall be payable by the person who on the first day of April of the year in and for which the tax is payable is the owner or occupier of—

(a) Any building capable of being used as a dwelling or for commercial purposes (other than a Samoan *fale*):

(b) Any yard, area, or piece of ground used for commercial purposes (other than the site, means of access, or necessary curtilage for any building on which building-tax is payable).