

REGULATIONS.

1. (1) These regulations may be cited as "The Port and Customs Service Tax Regulations, 1928."
- (2) These regulations shall come into force on the date of publication thereof in the *New Zealand Gazette*.
2. (1) In addition to any duties of Customs payable 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 of whatsoever description, and whether dutiable or free of duty, which are imported into the Territory after the coming into force of these regulations, a Port and Customs Service Tax at the rate of two and one-half per centum on the value of such goods.
- (2) For the purpose of this regulation the value of goods shall be deemed to be the value thereof as ascertained in accordance with the Customs Act, 1913, of New Zealand, for the purpose of the imposition of *ad valorem* duty.
3. It shall be lawful for the Administrator from time to time, by Proclamation published in the *Western Samoa 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, and thereafter from time to time by a like Proclamation to revoke or vary any such exemption.
4. (1) The provisions of the Samoa Customs Consolidation Order, 1923, shall extend so far as applicable to these regulations and to the tax hereby imposed.
- (2) These regulations shall be deemed to be included within the expression "Customs Acts" as used in the said Order and in the Customs Act, 1913.
- (3) The tax hereby imposed shall be deemed to be a duty within the meaning of the said Order and the said Act, and the terms "revenue of Customs," "dutiable goods," and "uncustomed goods" shall be construed accordingly.

F. D. THOMSON,
Clerk of the Executive Council.

[Extract from *New Zealand Gazette* No. 58, 26th July, 1928, page 2274.]

RULES OF THE HIGH COURT OF WESTERN SAMOA CONSOLIDATION AMENDMENT, 1928.

CHARLES FERGUSSON, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 23rd day of July, 1928.

Present: His Excellency the Governor-General in Council.

WHEREAS by section seventy-four of the Samoa Act, 1921, it is provided that the Rules of Court determining the practice, procedure, and powers of the High Court, whether in its civil or criminal jurisdiction, shall be such as may be made in that behalf by the Governor-General by Order in Council:

And whereas by Order in Council made on the thirtieth day of June, one thousand nine hundred and twenty-four, there were enacted the rules known as "The Rules of the High Court of Western Samoa Consolidation, 1924," and it is expedient that the same be amended in manner hereinafter appearing:

Now, therefore, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of that Dominion, and in pursuance of the authority so conferred on him by the Samoa Act, 1921, and of all other powers and authorities enabling him in that behalf, doth hereby make the following additional Rules of Court.

RULES.

1. These rules may be cited as the Rules of the High Court of Western Samoa Consolidation Amendment, 1928, and shall be read with and form part of the Rules of the High Court of Western Samoa Consolidation, 1924 (hereinafter referred to as the principal rules), and shall come into force on the 1st day of August, 1928.

2. The principal rules are hereby amended by inserting therein, following clause 82 thereof, the following additional clause:—

82A. (1) Any judgment of the High Court in its civil jurisdiction for payment by the defendant (being a Samoan) of any sum of money in an action in which the claim is for any personal tax under the Taxation Licensing and Revenue Ordinance, 1921, any levy under the Samoan Medical Levy Ordinance, 1923, or any Native personal tax under the Native Personal Tax Ordinance, 1927, may (anything in the Samoa Act, 1921, or in clause 78 hereof notwithstanding) be enforced by a charging-order made by the Court against the interest of the defendant in any Native land, including any rent and other moneys receivable by the defendant in respect of his said interest, and any crops, timber, minerals, or other valuable thing attached to or forming part of such land.

(2) The provisions of clauses 80, 81, and 82 shall apply, *mutatis mutandis*, to any charging-order made under this clause.

3. The principal rules are hereby further amended by inserting therein, following clause 83 thereof, the following additional clauses:—

83A. (1) Where in any action in the High Court the claim is for payment of any personal tax under the Taxation Licensing and Revenue Ordinance, 1921, any levy under the Samoan Medical Levy Ordinance, 1923, or any Native personal tax under the Native Personal Tax Ordinance, 1927, the plaintiff may file with the statement of claim an application for an order under clause 83 hereof in respect of any sum which the defendant (being a Samoan) may be adjudged to pay in such action.

(2) Where such an application is filed with the statement of claim the summons to the defendant under clause 8 hereof shall be in the Form 1A in the Second Schedule, and if the judgment is given in the action for payment of any sum of money by the defendant the Court may, if it thinks fit, forthwith proceed to hear and determine the said application in all respects as though a judgment summons had been issued under clause 83 hereof.

(3) No fee shall be payable on the filing of any application under this clause.

83B. In clauses 82A and 83A hereof the words "Samoan" and "Native land" have the meanings given to them respectively in sections 3 and 268 of the Samoa Act, 1921.

4. The principal rules are hereby further amended by inserting in the Second Schedule thereto, following Form 1 thereof, the following additional form:—

FORM 1A.

Summons to a Defendant where an Order for Payment of the Judgment Debt has been applied for in anticipation.

In the High Court of Western Samoa.

Between A. B., of _____, plaintiff, and C. D., of _____, defendant.
You are hereby summoned to appear and defend this action at the trial thereof before the High Court on the _____ day of _____, 19____, at _____ o'clock in the _____ noon, at [Place of trial].

(A copy of the statement of claim is hereto annexed.)

Take notice that, if judgment is given against you in the said action, the Court will forthwith proceed to hear and determine an application by the judgment creditor for an order against you under clause 83 of the Rules of the High Court for payment of the judgment debt, and you will be required to show cause why such an order should not be made. For disobedience to any order which may be so made against you, you will be liable to imprisonment.

To the above-named defendant.

[SEAL.]

.....
Registrar [or Deputy Registrar.]

F. D. THOMSON,
Clerk of the Executive Council.