

Repeal.

(3) Clauses ten and eleven of the principal Ordinance are hereby repealed.

Amendment.

(4) Subclause four of clause nine of the principal Ordinance is amended by substituting for the last line thereof the words " of the Samoan Native taxpayers of such village community paying their Native personal tax in copra."

Failure to pay tax an offence.

5. Any Samoan Native taxpayer who fails, neglects, or refuses to pay any Native personal tax or any sum payable by him under the preceding clause for thirty days after such tax or sum becomes payable by him is guilty of an offence and liable to a fine of two pounds or to imprisonment for twenty-one days.

Administrator may suspend collection of tax.

6. The Administrator may from time to time, in his discretion,—

(a) In respect of all taxable persons; or

(b) In respect of all taxable persons with the exception of any particular class or classes of such persons; or

(c) In respect of any particular class or classes of taxable persons—

suspend for such period as he thinks fit the collection of the whole or any proportional part of the Native personal tax payable for any year, and may in the like discretion terminate any such suspension.

Tax on rent of Native land collected by the Administration.

7. (1) There shall be payable for the use of the Administration of Samoa upon all rent collected by the Administration after the coming into operation of this Ordinance in respect of Native land (as defined in section 268 of the Samoa Act, 1921) on behalf of the owner or other person having any interest in such land a tax or charge equal to five per centum of such rent.

(2) Such tax or charge may be deducted from any rent so collected.

SCHEDULE.

REQUEST FOR PERMISSION TO PAY NATIVE PERSONAL TAX IN COPRA.

To the Administrator of Western Samoa.

WE, the Samoan Native taxpayers of the village community of _____ in the Island of _____ in Western Samoa request, in pursuance of clause 3 of the Native Personal Tax Amendment Ordinance, 1928, to be permitted to pay in copra the Native personal tax due by us for the year 19 _____.

Dated this _____ day of _____, 19 _____.

Signatures of Samoan Native taxpayers :

Signature of witness, being a Faipule, Faamasino, Pulenu'u, or European official :

Assented to this 10th day of December, 1928.

[L.S.]

S. S. ALLEN, Administrator.

THE TAXATION LICENSING AND REVENUE AMENDMENT ORDINANCE, 1929.

Western Samoa—No. 1, 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.

Title.

1. This Ordinance may be cited as the Taxation Licensing and Revenue Amendment Ordinance, 1929, and shall be read together with and deemed part of the Taxation Licensing and Revenue Ordinance, 1921, and shall be deemed to come into operation on the first day of April, nineteen hundred and twenty-nine.

Amendment and repeal.

2. The Eighth Schedule to the Taxation Licensing and Revenue Amendment Ordinance, 1925, is hereby repealed, and the following Schedule substituted therefor :—

THE EIGHTH SCHEDULE.

MOTOR-VEHICLE LICENSE FEES.

	£	s.	d.
Motor-car	3	0	0
Van ($\frac{1}{2}$ ton) for commercial purposes—			
(a) With pneumatic tires	4	0	0
(b) With solid or partly solid tires	10	0	0
Lorry ($\frac{1}{2}$ ton and not exceeding 1 ton)—			
(a) With pneumatic tires	6	0	0
(b) With solid or partly solid tires	10	0	0
Lorry (over 1 ton and not exceeding 1 $\frac{1}{2}$ tons)—			
(a) With pneumatic tires	12	0	0
(b) With solid or partly solid tires	16	0	0
Lorry (over 1 $\frac{1}{2}$ tons)—			
(a) With pneumatic tires	20	0	0
(b) With solid or partly solid tires	24	0	0
Passenger license (in addition to the above), £1 10s. per passenger (including driver) the vehicle is licensed to carry.			

Repeal.

3. Clause 4 of the Taxation Licensing and Revenue Amendment Ordinance, 1922, is hereby repealed.

Assented to this 25th day of March, 1929.

[L.S.]

S. S. ALLEN, Administrator.