

THE REVENUE AMENDMENT ORDINANCE, 1936.

Western Samoa

No. 3, 1936.



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 Revenue Amendment Ordinance, 1936," and save as provided in section 3 hereof shall come into operation on the first day of April, 1937. Short Title.

2. Section 2 of "The Revenue Ordinance, 1929," (hereinafter called the principal Ordinance) is hereby amended by adding thereto the following definitions: Section 2 Amended.

"Store" means any shop or premises in or about which goods are sold in the ordinary course of wholesale or retail trade;

"Storekeeper" or "General Storekeeper" means the owner occupier or manager of a store;

"Commercial Traveller" means any person not ordinarily resident in Samoa who visits the Territory for the purpose of selling, procuring orders for the sale or furthering or promoting the sale by way of wholesale trade of goods manufactured or produced outside Samoa;

"Goods" means foodstuffs merchandise and chattels of every description except the following:—live stock and birds Samoan foodstuffs as defined by "The Native Market Ordinance, 1927," and all articles made by Samoans according to the arts and crafts of the Samoan people. This definition is in substitution for the definition of 'goods' appearing in the above-mentioned section 2.

Section 21
Repealed.

*Personal Tax
Enforcement Ord. 1930
repealed by
No. 1 of 1938*

3. (1) Section 21 of the principal Ordinance is hereby repealed.
- (2) The said repeal shall not affect the liability of any person to pay any personal tax remaining due and owing on the 31st day of March, 1936 nor the liability of any such person to be proceeded against under the provisions of the "The Personal Tax Enforcement Ordinance, 1930."
- (3) This section shall be deemed to have come into operation on the first day of April 1936.

Section 23
Amended.

4. Section 23 of the principal Ordinance is hereby amended
- (a) by adding the following proviso at the end thereof
- Provided that where two or more buildings are erected on a single holding, building tax shall be computed on the aggregate capital value of all such buildings, and the said minimum building tax of £2 shall apply only if such aggregate is less than £200.
- (b) by adding the following subsections thereto
- (2) For the purposes of this Part and Part V of this Ordinance single holding means any area of land owned or occupied by one person and bounded by a continuous line.
- (3) The continuity of a boundary line shall not be deemed to be broken only by reason of being intersected by a road.

Section 26
Amended.

5. Section 26 of the principal Ordinance is hereby amended by deleting the figure "3" at the end of the second line of subsection (1) thereof and substituting the figure "4" therefor.

Section 28
Repealed.

6. Section 28 of the principal Ordinance is hereby repealed and the following substituted therefor :

28. If any building or premises in respect of which building tax is payable shall cease to be used as a dwelling house or for commercial purposes, as the case may be, during any year for a period or periods exceeding two months, the Collector may refund to the Taxpayer such part of the building tax that he shall have paid as is proportionate to the period or periods during which such building or premises shall have been so unused.

Provided that

- (a) no such period or periods shall commence until the Taxpayer shall have notified the collector in writing that such building or premises have ceased so to be used.
- (b) a building or premises shall not be deemed to have ceased to be used while any goods furniture or effects shall be kept therein or thereon.

7. (1) Store tax shall be payable by every person liable to take out a general storekeeper's business license at the rate of one-half per centum on the selling value of all goods including cash discounts sold during the preceding year in each store owned occupied or managed by him but less the amount of the business license fee paid under Part IV of the principal Ordinance or under section 9 of this Ordinance in respect of the shop or premises in or about which the goods were sold.

Section 29
Amended.

(2) Store tax for the year ending the 31st day of March 1937 shall become due and payable in the same manner as if this Ordinance had not been made.

(3) Business license fees payable in respect of the year commencing on the 1st day of April 1937 shall be deductible from store tax payable in respect of that year.

(4) This section is in substitution for section 29 of the principal Ordinance and that section is hereby accordingly repealed.

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8. Section 32 is hereby amended by adding the following subsection thereto

Section 32
Amended.

(3) The provisions of subsection one hereof shall not apply to any person (other than a manager) only by reason of his employment as a servant.

9. Section 33 of the principal Ordinance is hereby amended by adding the following proviso to subsection (1) thereof

Section 33
Amended.

Provided that a holder of a business license may with the consent of the Collector endorsed thereon transfer his business to any other premises or extend the premises described in the license ;

and by adding the following subsection

(3) A general storekeeper's business license shall entitle the holder thereof to sell bread and baked goods during regular working hours as defined by "The Shopping Hours Ordinance, 1931," at the premises described in the license without procuring or being liable to pay for a baker's license.

10. Section 34 of the principal Ordinance is hereby repealed and the following substituted therefor :

Section 34
Amended.

34. Any person who commences or carries on any trade or business in breach of this part of this Ordinance shall be guilty of an offence and shall be liable to a fine of Twenty pounds for every day or part of a day during which such offence shall continue.

Section 36
Amended.

11. Section 36 of the principal Ordinance is hereby repealed and the following substituted therefor

36. If any licensed trade or business ceases to be carried on during the currency of a license the Collector may on the application of the licensee cancel the license and refund to him a proportionate part of the license fee

Provided always

- (a) this section shall not apply to any trade or business the license fee for which does not exceed 30/- per annum
- (b) that no refund under this section shall reduce the amount paid by the licensee to less than 30/-.

Section 38
Amended.

12. Section 38 of the principal Ordinance is hereby amended by adding at the end of subsection (1) thereof the following words :—

or that the conditions or proposed conditions under which such trade or business is being or is proposed to be carried on do not comply with conditions prescribed in accordance with the next succeeding subsection.

(1.a) The Administrator may by Regulation prescribe the conditions upon which any license may be granted.

Subsection 2
of Section 39
Amended.

13. Subsection 2 of section 39 of the principal Ordinance is hereby amended by adding the following proviso at the end thereof

Provided that where two or more buildings are erected on single holding water rates shall be computed on the aggregate capital value of such buildings and the said minimum rates of £5 and £2 10/- shall apply only in respect of such aggregate values.

Section 73
Amended.

14. Section 73 of the principal Ordinance is hereby amended by adding the following subsections thereto

(2) In all cases where any person is by any Act, Regulation, or Ordinance required to procure annually any license the Administrator may notwithstanding anything to the contrary herein or in "The Road Traffic Ordinance, 1931" authorize the issue of the same for any period less than one year but not being less than three months upon payment of the proportionate part of the prescribed fee thereof with power to issue a license for such period although part of such period may at the time of issue have already elapsed with power also to renew such license from time to time but not beyond the 31st day of March next after the first issue thereof and every license so issued shall remain in force for the time specified therein or in any renewal thereof and no longer.

(3) The power conferred upon the Administrator by the last preceding subsection hereof may be exercised in respect of any person individually or generally in respect of any class of license.

15. (1) The Collector may notwithstanding anything to the contrary in the principal Ordinance with the consent of the Administrator grant a special license to any person to carry on the business of a general storekeeper restaurant-keeper, tobacconist or confectioner at any place wherein a public entertainment as defined by subsection (1) of section 22 of "The General Laws Ordinance, 1931," is being conducted or in any place wherein any bazaar or sale of work for patriotic charitable eleemosynary or religious purposes is being held, or in any stall specially constructed for the purpose of catering for overseas tourists while passing through Samoa.

Special
Business
Licenses

(2) No license issued under the last preceding subsection hereof shall be for a longer period than seven consecutive days.

(3) The following fees shall be payable on the issue under this section of a special license for each day of its duration :

- (a) a general storekeeper's special license, the sum of 10/-
(b) a restaurant-keeper's, a tobacconist's or a confectioner's special license, the sum of 5/-

(4) The provisions of "The Shopping Hours Ordinance 1931," as to closing a shop between the hours of 12 noon and 2 p.m. shall not apply to any shops while only a business licensed under this section is being carried on therein.

16. The second schedule to the principal Ordinance is hereby repealed and the following substituted therefor :

2nd Schedule
Amended.

SECOND SCHEDULE.

PART A.

ITEM	TRADE OR BUSINESS	FEE
		£ s. d.
1.	Accountant and/or Auditor	3 0 0
2.	Auctioneer	5 0 0
3.	Barrister and/or Solicitor, or legal Agent	15 0 0
4.	Blacksmith	3 0 0
5.	Builder and/or Contractor meaning the business of undertaking any constructional and/or demolition work in respect of roads bridges buildings and/or other structures	5 0 0
6.	Cabinet-maker, joiner and/or woodworker (with power for licensee to see sell articles manufactured by him without being the holder of a general storekeeper's business license).	3 0 0
7.	Commercial Traveller	
	(a) For a single visit not exceeding 4 days	7 10 0
	(b) For a single visit not exceeding 42 days	10 0 0
	(c) For one or more visits not exceeding in all 16 weeks in any year	15 0 0
	(d) For one or more visits exceeding 16 weeks in any year	25 0 0
8.	Commission Agent	5 0 0
9.	Dentist	7 10 0
10.	Engineer (Mechanical and/or electrical) but no fee for carrying on the trade or business of a mechanical and/or electrical engineer shall be payable by the holder of a garage proprietor's business license	3 0 0

11. Hairdresser	1 0 0
12. Insurance or agent for an Insurance business	5 0 0
13. Island Produce Trader, meaning the business of buying for cash or by way of barter copra cocoa beans coffee beans bananas beche de mer or papain (or any other produce of Samoa which the Administrator may by notice in the Gazette declare to be added to this definition) for the purpose of reselling the same either in Samoa or exporting the same therefrom	10 0 0
14. Jeweller and/or Watchmaker, with power to sell jewellery watches and clocks without being the holder of a general storekeeper's business license	3 0 0
15. Jobbing Tradesman meaning the business of undertaking bricklaying plastering concreting masonry and/or carpentering work in respect of buildings and other structures	3 0 0
16. Launderer other than an individual Samoan	3 0 0
17. Medical Practitioner	7 10 0
18. Painter	3 0 0
19. Photographer with power to sell books postcards and all photographic productions and requisites without being the holder of a general storekeeper's business license	3 0 0
20. Plumber, Tinsmith and/or sheet metal worker with power to sell tin or metal goods and sanitary appliances and goods without being the holder of a general storekeeper's business license	3 0 0
21. Shipping Agent (meaning the Agent in Samoa of the owner of any ship or line of ships other than a home trade ship or an inter-island trade ship as defined by "The Port Control Ordinance, 1932.")	10 0 0
22. Shipwright sailmaker and/or boat builder with power to sell ship or boat gear and equipment without being the holder of a general storekeeper's business license	3 0 0
23. Surveyor and/or Civil Engineer	7 10 0
24. (a) Tailor	3 0 0
(b) Dressmaker	1 0 0

PART B.

25. Accommodation House Keeper (Provided that no license fee shall be paid in the case of children attending schools).	5 0 0
26. (1). Amusement Caterer (being the business of conducting or operating any circus merry-go-round, swing, bowling alley, shooting gallery, hoop-la stand and/or any other device scheme or game of a similar nature in which the public are invited to take part for their entertainment or amusement). If the trade or business is carried on in any year the fee shall be for any period (a) not exceeding 4 days	20 0 0
(b) not exceeding 10 weeks	50 0 0
(c) exceeding 10 weeks	75 0 0

But the licensee shall have refunded to him such part of the license fee as equals the amount of

amusement tax paid by him in respect of the said business under the provisions of the principal Ordinance.

- (2). The licensee shall be entitled to carry on his business at the premises described in the License and at any other place as the Collector may endorse thereon, but the licensee shall not be entitled to carry on his business at two or more places at the same time unless he is the holder of separate licenses covering each place.
27. Baker (meaning the business of making and/or selling bread cakes and other locally baked or cooked goods of a similar nature)
- (a) If the business is carried on wholly outside the Town Area of Apia (within the meaning of "The Building Alignment Ordinance, 1932") 3 0 0
- (b) Otherwise 5 0 0
28. Banker 30 0 0
29. Billiard Saloon Keeper 3 0 0
30. Butcher (meaning the business of a purveyor of meats of all descriptions grown or produced in Samoa (other than poultry) with power to sell imported meat, fish, shell-fish, vegetables and/or small goods not preserved by canning or by any similar process and imported butter and eggs without being the holder of a general storekeeper's business license). 5 0 0
31. Chemist (being the business of dispensing prescriptions and preparing medicines with power to sell the same, and all medical or surgical goods and appliances, drugs, toilet requisites perfumes and prepared or patent medicines without being the holder of a general storekeeper's business license) 7 10 0
32. Copra drier (meaning the business of drying copra belonging to persons other than the owner of the drying plant) For each drying plant 7 10 0
33. Confectioner (meaning the business of selling confectionery and/or sweets of all descriptions and/or (for consumption on or off the premises) ice creams or cold soft drinks but no fee shall be payable by the holder of a Restaurant Keeper's or general Storekeeper's business license) 3 0 0
34. Cordial aerated and/or mineral water and/or soft drink manufacturer 5 0 0
35. Garage proprietor (meaning the business of selling motor vehicles and/or machinery, parts of motor vehicles and/or machinery, and accessories petrol and/or oil therefor) (But no license fee shall be payable by the holder of a general Storekeeper's business license). 5 0 0
36. General Storekeeper (includes storekeeper) (authorizes the selling of locally grown foodstuffs namely fruit vegetables poultry and eggs in addition to goods as defined in Section 2 hereof but does not authorize the selling of meat grown or produced in Samoa unless the licensee is the holder of a butcher's business license). 15 0 0
37. Ice manufacturer and/or vendor 5 0 0
38. Printer (meaning the business of a printer and publisher with power to sell printed matter and general stationery without being the holder of a general storekeeper's business license). 5 0 0

39. Restaurant-keeper (meaning the business of selling meals, light refreshments and/or soft drinks either for consumption on the premises described in the license or to be served from the said premises in a condition for immediate consumption elsewhere) (but no license fee shall be payable by the holder of an accomodation housekeeper's business license) 5 0 0
40. Soap, oil and/or perfume manufacturer (with power to sell products without being the holder of a general store-keeper's business license). 3 0 0
41. Saddler and/or bootmaker (with power to sell all leather goods without being the holder of a general store-keeper's business license). 3 0 0
42. Tobacconist (meaning the business of selling pipes tobacco cigars cigarettes cigarette papers and/or matches) (but no fee shall be payable by the holder of a general storekeeper's business license). 3 0 0
(Provided that if the tobacconist holds a confectioner's business license the license fee shall be only £2.)
- N.B. 1. The several trades or businesses described in any one of the foregoing items shall be covered by and included in a single license and only one license fee shall be payable therefor.
2. The above fees shall apply whether the trade or business is conducted by a single person or by a firm partnership or company.

Assented to this 30th day of December, 1936.

A. C. TURNBULL,

(L.S.)

Acting Administrator.

By Authority :

JOHN WILLIAM LISTON, at the WESTERN SAMOA MAIL,
APIA, WESTERN SAMOA.