

ADMINISTRATION OF NAURU.

No. 10 of 1933

A N O R D I N A N C E

To amend the Capitation Tax Ordinance 1922, as amended by the Capitation Tax Amendment Ordinance 1925.

I, RUPERT CLARE GARSIA, Administrator of the Island of Nauru, by virtue of the powers me thereunto enabling, do hereby enact, order and proclaim as follows :-

1. - (1.) This Ordinance may be cited as the Capitation Tax Ordinance 1933 and shall come into operation forthwith.

(2.) The Capitation Tax Ordinance 1922, as amended by the Capitation Tax Amendment Ordinance 1925 and by this Ordinance, may be cited as the Capitation Tax Ordinance 1922-1933.

2. - (1.) Section three of the Capitation Tax Ordinance 1922 is repealed and the following section inserted in its stead :-

"3. - (1.) Subject to the provisions of the next succeeding sub-section, every male person in the Island of Nauru between the ages of sixteen and sixty shall, when he has continuously resided therein for two months, pay an annual capitation tax in accordance with the rates specified in the Schedule to this Ordinance.

" (2.) Nothing in the last preceding sub-section shall apply to-

- (a) any minister of religion regularly officiating as such in the Island of Nauru;
- (b) any person in the permanent employ of the Administration; or
- (c) any person or class of persons exempted by the Administrator, by notice in the Nauru Gazette, from Capitation Tax under this section.

" (3.) The exemption of any person or class of persons in pursuance of paragraph (c) of the last preceding sub-section -

- (a) may be limited to such period as is specified in the notice;
- (b) may be granted in respect of any liability to pay capitation tax whether existing at, or incurred after, the date of the publication of the notice in the Nauru Gazette; and
- (c) may be revoked at any time by the Administrator by notice in the Nauru Gazette."

(2.) This section shall be deemed to have commenced on the date of the commencement of the Capitation Tax Ordinance 1922.

3. - (1.) Section four of the Capitation Tax Ordinance 1922 is amended by omitting the words "on the first day of April in each year" and inserting in their stead the words "in each year on the first day of April, or, in respect of any person or class of persons specified by the Administrator by notice in the Nauru Gazette, on such date as is fixed by the notice".

(2.) This section shall be deemed to have commenced on the date of the commencement of the Capitation Tax Ordinance 1922.

4. Any exemption from payment of Capitation Tax purporting to have been granted by the Administrator prior to the commencement of this Ordinance, shall be valid and effectual for all purposes.

GIVEN under my hand at Administration Head-Quarters, this Sixteenth day of September in the year One thousand nine hundred and thirty-three.

Rupert C. Garsia

ADMINISTRATOR.