

THE PERSONAL TAX ENFORCEMENT ORDINANCE, 1930.

Western Samoa.

No. 1, 1930.



## 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 Personal Tax Enforcement Ordinance, 1930 and shall come into operation on the first day of July, 1930.

2. (1) Every person who fails to pay within 30 days from the date on which this Ordinance comes into operation any personal tax due and owing at that time under The Revenue Ordinance, 1929, or The Native Personal Tax Ordinance, 1927, and

(2) Every person who fails to pay within 30 days from due date any personal tax hereinafter to become due and payable under the said Ordinance or either of them

shall be guilty of an offence and shall be liable to a fine of £5 or to imprisonment for 42 days.

3. No proceedings shall be commenced under the last preceding section in respect of personal tax due and owing on the date on which this Ordinance comes into operation against any person who has been convicted of the offence of contempt of Court arising out of the non-payment of such personal tax.

4. Any person who shall be convicted under the provisions of Section 2 of

this Ordinance shall not be proceeded against by way of judgment summons but otherwise his liability to pay such personal tax shall remain unaffected.

5. Upon the filing of an information for the offence created by section 2 hereof all proceedings by way of judgment summons or for contempt of Court founded on the disobedience of a judgment order then pending in respect of same personal tax shall be stayed, and no further steps shall be taken in respect of them.

6. Section 5 of The Native Personal Tax Amendment Ordinance, 1928, is hereby amended by deleting the words "native personal tax or any" from the second line and the words "tax or" from the third line and by substituting in the last line "£5" for "£2" and "42" for "21."

Assented to this twenty-seventh day of June, 1930.

(L.S.)

S. S. ALLEN,  
*Administrator.*

By Authority:  
The Samoa Times Printing and Publishing Company, Ltd.,  
Apia, Western Samoa.

1930