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THE TAXATION, LICENSING AND REVENUE AMENDMENT  
ORDINANCE, 1925.

Western Samoa.

No. 3, 1925.



No 6  
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, 1925, and shall be read together with and deemed part of the Taxation, Licensing and Revenue Ordinance, 1921, (hereinafter referred to as the principal Ordinance) and shall be deemed to have come into operation on the first day of April, 1925.

Amendment takes effect.

1st, 2nd, 3rd and 4th of 5th schedules of principal Ordinance repealed & following substituted.

The first, second, third, fourth and eighth schedules to the principal Ordinance are hereby repealed, and the following schedules are substituted therefor:

### THE FIRST SCHEDULE.

#### STORE TAX.

Store tax shall be levied at the rate of one half per cent on the turnover of the store, with a minimum tax of £15.

## THE SECOND SCHEDULE.

## SALARY TAX.

On taxable salary, the rate of which exceeds £200 but does not exceed £300 .....	£1
On taxable salary, the rate of which exceeds £300 but does not exceed £400 .....	£1 10s
On taxable salary, the rate of which exceeds £400 but does not exceed £500 .....	£3
On taxable salary, the rate of which exceeds £500 but does not exceed £600 .....	£4 10s
On taxable salary, the rate of which exceeds £600 but does not exceed £800 .....	£6
On taxable salary, the rate of which exceeds £800 but does not exceed £1,000 .....	£10
On taxable salary, the rate of which exceeds £1,000 but does not exceed £1,500 .....	£20
On taxable salary exceeding £1,500 .....	£30

## THE THIRD SCHEDULE.

## BUSINESS LICENSE FEES.

## Section "A."

Banker .....	£30
Barrister or Solicitor .....	£15
Medical Practitioner .....	£15
Accountant .....	£15
Dental Surgeon .....	£15
Surveyor .....	£15
Auctioneer, whether also carrying on business as a Commission Agent or not .....	£10
Commission Agent .....	£5
Shipping Company or Agent for same .....	£10
Legal Agent .....	£10
Photographer (not paying store tax) .....	£5
Hairdresser .....	£3
Commercial Traveller or non-resident Commission Agent or Trader, with or without samples, and Motion Picture producers—	
For single visit per annum not exceeding four days .....	£7 10s
For visit or visits exceeding four days and not exceeding ten weeks per annum .....	£15
Exceeding ten weeks .....	£25
Insurance Company or Agent for same .....	£5
Trader in Island Produce not chargeable with store tax .....	£10
Licensee of a copra drier .....	£7 10s

## Section "B."

Printer .....	£10
Butcher .....	£5
Baker .....	£5
Mineral Water Manufacturer .....	£10
Ice Manufacturer .....	£10

Accommodation House Keeper .....	£5
Restaurant Keeper .....	£5
Jeweller or Watchmaker .....	£5
Blacksmith.....	£5
Master Painter .....	£5
Engineer .....	£5
Plumber, Tinsmith, and Sheet Metal Worker .....	£5
Master Builder and Contractor .....	£5
Shipwright or Boatbuilder .....	£5
Tailor or Dressmaker .....	£5
Laundrer other than Individual Samoan .....	£5
Saddler and Bootmaker (not paying Store Tax) .....	£5
Any other Licensable business .....	£5

THE FOURTH SCHEDULE.

- Launch and Rowing Boat and Lighter License Fees.  
 For Launches: A fee of 5s per ton of copra-carrying capacity plus 6d per head of passenger-carrying capacity.  
 For Rowing Boats and Launches: plying between the Customs wharf and vessels in Apia Harbour, for carrying of passengers and their luggage, a fee of 10s additional to fees provided for launches.  
 For Lighters per annum: 10s, up to 5 tons burden.  
                                   £1, 5 tons to 10 tons.  
                                   £2 over 10 tons.

THE EIGHTH SCHEDULE.

MOTOR VEHICLE LICENSE FEES.

Annual license for four-wheeled vehicle (not being lorry or converted lorry) .....	£3
Annual passenger license for four-wheeled vehicle if plying for hire, in addition to above .....	£5
Annual license fee for one half-ton van or converted van, if used for commercial purposes and not for passengers .....	£3
Annual license fee for lorry over one-half ton and not exceeding 1 ton carrying capacity .....	£5
Annual license fee for lorry over 1 ton and not exceeding 1½ tons carrying capacity .....	£10
Annual license fee for lorry over 1½ tons and up to 2 tons or more carrying capacity .....	£15
Commercial vehicles used for carrying passengers, in addition to above charges .....	£5
Two-wheeled motor-vehicle .....	£1
Carrier for same .....	10s
Driver's license .....	5s

Assented to this thirty-first day of  
 March, 1925.

[L.S.] GEO. S. RICHARDSON,

Administrator.