

# NATIVE TAXES REGULATIONS, 1919.<sup>(1)</sup>

## Statutory Rules.

### No. 8 of 1919.

1. These regulations may be cited as the *Native Taxes Regulations*, Citation. 1919.<sup>(1)</sup>

2. In these regulations unless the contrary intention appears the terms used respectively have the same meanings as are assigned to them by the Ordinance; and the term—

“Director of Native Taxation” or “Director” means the officer to whom the administration of the Ordinance is allotted by the Lieutenant-Governor;<sup>(2)</sup>

“Native Labour Officer” means a magistrate inspector or qualified officer under the *Native Labour Ordinance*, 1911-1918;<sup>(3)</sup>

“Tax” means a tax authorized by the Ordinance and unless otherwise specified means a tax payable in money;

“Tax-Collector” means an officer appointed<sup>(4)</sup> by the Lieutenant-Governor<sup>(2)</sup> to receive or collect the tax;

“Taxation Record” means the taxation record compiled by the Director under these regulations.

3. The Director may cause a census to be taken of all natives within each district and the census returns shall distinguish between taxable natives and natives who are exempt from or not liable to taxation.

4.—(1.) From the census so taken the Director shall compile a taxation record wherein he shall record the names of all natives shown in the census returns as being taxable natives.

(2.) The Director may from time to time add to the taxation record the name of any native whose name does not appear thereon

(1) Particulars of these Regulations are as follows:—

Ordinance under which made.	Date on which made by Lieut.-Gov. in Council.	Date on which published in Papua Govt. Gaz.	Date on which took effect.
<i>Native Taxes Ordinance</i> , 1917-1936.	3.6.1919	4.6.1919	4.6.1919 ( <i>Papua Govt. Gaz.</i> of 4.6.1919)

(2) See Section 19(2) of the *Ordinance Interpretation Ordinance*, 1911-1940.

(3) Repealed and replaced by the *Native Labour Ordinance*, 1941.

(4) By Order in Council dated 22.11.1920 and published in *Papua Govt. Gaz.* of 5.1.1921 the Lieutenant-Governor provided, “That all Resident Magistrates and Assistant Resident Magistrates be appointed Tax Collectors under the *Native Taxes Ordinance*.”

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and who is certified by a collector of taxes to be in his opinion a taxable native.

Removal of names from record.

(3.) The Director may remove from the taxation record the name of any native who in his opinion is not a taxable native or who in a case of disputed liability has been decided by a magistrate not to be a taxable native.

Taxation record *prima facie* evidence.

5. All natives whose names for the time being appear in the taxation record and the copies thereof hereinafter referred to shall be deemed to be taxable natives until the contrary is proved. The omission of the name of a taxable native from the taxation record or any such copy thereof shall not affect the liability of such native to pay the tax.

Copies of record to be filed at Government stations in districts.

6. A copy of the taxation record or such portion of it as relates to the natives of each district signed by the Director shall be sent by him to and filed at every Government station in such district.

Time when tax is payable.

7. Unless otherwise ordered<sup>(5)</sup> by the Lieutenant-Governor<sup>(2)</sup> a tax shall be payable on the day of the date upon which a notification appears in the *Gazette* of the amount of the tax as fixed by the Lieutenant-Governor and (subject to the regulation hereinafter contained as to deduction of taxes payable by native labourers) shall be paid within six months from such last-mentioned date.

Notification of tax to be published.

8. As soon as conveniently may be after the notification referred to in the last preceding regulation has appeared in the *Gazette* the Director shall cause the information contained therein to be made known in each district affected thereby by such means as he deems suitable. The omission to do so shall not affect the liability of a taxable native to pay the tax.

Collection of tax.

9. The tax shall be raised and collected as follows:—

(1) It shall be the duty of a taxable native to tender and pay the tax to a tax-collector:

Provided that—

- (i) a tax payable by a native labourer in his capacity of a native labourer may be deducted from the first payments for or on account of his wages by the native labour officer in whose presence such payments are made;
- (ii) a tax due and unpaid by a native at the time he enters into a contract of service as a native

(2) See Section 19(2) of the *Ordinance Interpretation Ordinance, 1911-1940.*

(5) No Order has been published in *Papua Govt. Gaz.* altering the time when tax is payable.

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labourer may on the written authority of the Director be deducted from the first payments for or on account of his wages by the native labour officer in whose presence such payments are made.

- (2) Failure to deduct a tax in accordance with subparagraphs (i) and (ii) of paragraph (1) of this regulation shall not affect the liability of the native referred to therein to pay such tax.