

[L.S.]

BICKHAM ESCOTT,
High Commissioner.



No. IV. of 1913.

KING'S REGULATION

TO REPEAL THE GILBERT AND ELLICE ISLANDS (TAXATION AMENDMENT) REGULATION, 1910, AND TO AMEND THE GILBERT AND ELLICE ISLANDS PROTECTORATE (CONSOLIDATION) REGULATION, 1908.

Made by His Britannic Majesty's High Commissioner for the Western Pacific under the provisions of the Pacific Order in Council, 1893.

In the name of His Majesty, George the Fifth, by the Grace of God of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas King, Defender of the Faith, Emperor of India.

1. This Regulation may be cited as the Gilbert and Ellice Islands Short title.
(Taxation Amendment) Regulation, 1913.

2. The Gilbert and Ellice Islands (Taxation Amendment) Regulation, 1910, is hereby repealed. Repeals Regulation No. I of 1910.

3. Section eight of the Gilbert and Ellice Islands Protectorate Repeals section 8 of Regulation No. III of 1908, and substitutes provisions.
(Consolidation) Regulation, 1908 (as amended by the Gilbert and Ellice Islands (Taxation Amendment) Regulation, 1910), is hereby repealed and the following provisions are substituted therefor :—

“8.—(1) Every male person in the Protectorate, not being a Capitation tax.
native thereof, shall, when he has continuously resided therein for two months, be liable to pay an annual capitation tax of five pounds.

“Provided that no minister of religion, nor any person less Exemptions.
than sixteen, or more than sixty, years of age, nor any person holding a station license, or a ships' license, shall be liable to taxation under this section.

Burden of proof of claim to exemption.

“(2) Any person claiming to be exempt from taxation under this section shall prove his claim to the satisfaction of the Resident Commissioner whose decision shall be final.

Payment of Capitation tax.

“(3) The capitation tax shall become due immediately the liability to pay the same has attached and thereafter on the first day of January in each year.

Reduction of tax in certain cases.

“(4) Any person who ceases to reside in the Protectorate before the thirtieth day of June in any year shall, on application therefor, be repaid from Protectorate revenue the sum of two pounds in respect of his capitation tax previously paid for that year, and any person who becomes liable to taxation under this section after the thirtieth day of June in any year shall pay the sum of three pounds for that year.

Penalty.

“(5) Any person liable to pay the capitation tax who neglects to pay the same for one month after it has become due shall be liable upon summary conviction to a penalty not exceeding fifty pounds or in default to a term of imprisonment not exceeding three months.

Import duties.

“8a.—(1) Duties on goods imported into the Protectorate shall be collected and paid on the goods and after the rates specified and enumerated in schedule M to this Regulation.

Schedule M.

Importation at ports of entry.

“(2) The goods specified in schedule M shall be imported into the Protectorate only at such places as the High Commissioner shall, by proclamation or regulation, declare to be ports of entry.”

Published and exhibited in the Public Office of the High Commissioner for the Western Pacific this first day of July one thousand nine hundred and thirteen.

By Command,

C. H. HART-DAVIS,

Secretary to His Britannic Majesty's High Commissioner for the Western Pacific.

Suva, Fiji: Printed by S. BACH,

Printer to the Government of His Britannic Majesty's High Commission for the Western Pacific.

1913.

[Price, 1s.]