

NATIVES TAXES ORDINANCE 1921-1938.⁽¹⁾

An Ordinance to impose a Tax on Natives for certain purposes.

BE it ordained by the Governor-General of the Commonwealth of Australia, with the advice of the Federal Executive Council, in pursuance of the powers conferred by the *New Guinea Act 1920*, as follows:—

1. This Ordinance may be cited as the *Natives Taxes Ordinance 1921-1938*.⁽¹⁾

Short title.
Amended by
No. 3 of 1934,
s. 50.

2. In this Ordinance, unless the contrary intention appears—

Definitions.

“Mission” includes any religious or charitable body carrying on work in the Territory whose principal object is religious or secular education;

Inserted by
No. 12 of 1931,
s. 2.

“Mission School” means a school under the direct supervision of a resident teacher approved by the Director of Education which is maintained by a Mission for the purposes of educational instruction;

Inserted by
No. 12 of 1931,
s. 2.

“Native” means any aboriginal native of the Territory but does not include any person who is not a full-blooded aboriginal native;

(1) The *Natives Taxes Ordinance 1921-1938* comprises the *Natives Taxes Ordinance 1921*, as amended by the other Ordinances referred to in the following Table:—

TABLE.

PART I.—ORDINANCES MADE BY THE GOVERNOR-GENERAL IN COUNCIL.

Short title, number and year.	Date on which made by Gov.-Gen. in Council.	Date on which notified in <i>Cwlth. Gaz.</i>	Date on which took effect.
<i>Natives Taxes Ordinance 1921</i> (No. 19 of 1921)	28.10.1921	28.10.1921	28.10.1921 (<i>Cwlth. Gaz.</i> of 28.10.1921)
<i>Natives Taxes Ordinance 1931</i> (No. 12 of 1931)	25.3.1931	1.4.1931	1.4.1931 (<i>Cwlth. Gaz.</i> of 1.4.1931)

PART II.—ORDINANCES OF THE LEGISLATIVE COUNCIL.

Short title, number and year.	Date of assent by Administrator.	Date notified in <i>N.G. Gaz.</i> as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
<i>Natives Taxes Ordinance</i> (No. 2) 1933 (No. 35 of 1933)	12.5.1933	15.12.1933	12.5.1933 (<i>Laws of T.N.G.</i> , Vol. XII, p. 210)
<i>Natives Taxes Ordinance 1938</i> (No. 33 of 1938)	24.8.1938	30.11.1938	24.8.1938 (<i>Laws of T.N.G.</i> , Vol. XIV, p. 155)

NATIVES—

“Tax” includes any tax imposed by or under this Ordinance;

“Taxable native” means a male native whose usual place of residence is in a taxation district and who is not exempted from taxation by or under this Ordinance;

“Taxation District” means any taxation district established under this Ordinance;

“Wife” includes the wife of a native to whom she has been married according to native custom.

Administration
of Ordinance.

3. The administration of this Ordinance shall be allotted to such officer as the Administrator directs.

Districts.

4. The Administrator may from time to time, by notice⁽²⁾ in the *New Guinea Gazette*, establish taxation districts under this Ordinance.

Certain natives
to pay tax.

5. Subject to this Ordinance a Head Tax and, if prescribed,⁽³⁾ an Education Tax shall be paid for the financial year commencing on the first day of July, One thousand nine hundred and twenty-one and for each financial year thereafter, by every taxable native.

Rate of
head tax.

6.—(1.) The rate of Head Tax shall be as fixed⁽⁴⁾ from time to time by the Administrator but shall not, for any financial year, exceed ten shillings.

(2.) The rate of Head Tax may vary in different districts.

Imposition of
education tax.

7. The Administrator may, by regulation⁽³⁾ under this Ordinance, impose, in addition to the Head Tax, an Education Tax, at a rate not exceeding ten shillings in any financial year, in respect of the taxable natives in such Taxation Districts as are prescribed.

(2) Pursuant to Section 4, the Administrator, by notice dated 11.6.1927 and published in *N.G. Gaz.* of 16.6.1927, established the “districts of Kavieng, Manus, Namatanai, Kieta, Sepik, Aitape, Morobe, New Britain and Madang as taxation districts.” Before this notice the Administrator, had by annual notices published in *N.G. Gaz.*, specified various Administrative Districts as “taxable districts”. No notice establishing taxation districts, has been made subsequent to the notice dated 11.6.1927 and published in *N.G. Gaz.* of 16.6.1927. For the boundaries of the above districts, see the *Administrative Districts Ordinance* 1922 and the proclamations made thereunder.

(3) By a Regulation dated 15.3.1922 and published in *N.G. Gaz.* of 15.3.1922 an Education Tax of 5/- was imposed for the financial year commencing 1.7.1921, and of 10/- for the financial year commencing 1.7.1922, payable by every taxable native within the Taxation Districts as defined in the Regulations, with the exception of the Districts of Gasmata and Talasea. By a further Regulation (undated) published in *N.G. Gaz.* of 15.7.1922 an Education Tax of 10/- was imposed for the financial year commencing 1.7.1922, payable by every taxable native residing within that portion of the District of Talasea known as the Witu Islands. No regulations imposing tax have been made subsequent to the above Regulations.

(4) Pursuant to Section 6, the Administrator by notices made and published annually in *N.G. Gaz.*, fixed the rate of Head Tax in the taxation districts. The last two notices made were: one dated 9.1.1941 and published in *N.G. Gaz.* of 15.1.1941, fixing the rate of Head Tax for the financial year commencing on 1.7.1941, and the other dated 24.12.1941 and published in *N.G. Gaz.* of 31.12.1941 for the financial year commencing 1.7.1942. Both notices fixed the rate of Head Tax at Ten shillings, payable by every native in every district.

Natives Taxes Ordinance 1921-1938.

8. The rate of tax shall be imposed or fixed on or before the thirtieth day of June preceding the financial year in respect of which it is imposed or fixed and any such tax shall be due and payable on the first day of July of that financial year.

Assessment of tax.
Substituted by No. 12 of 1931, s. 3.

9. Except when otherwise permitted under this Ordinance a tax shall be paid in money.

Tax payable in money.

10. The Administrator, in any case where it appears to him to be desirable so to do, may by order⁽⁵⁾ permit any taxable native to pay tax in kind instead of in money, and by the same or another order may declare the quantity and description of produce which will be required and accepted in kind under any such permit as the equivalent of the money payable as tax.

When tax may be paid in kind.

11.—(1.) The Administrator may, if he thinks fit, by order⁽⁶⁾ permit any taxable native to pay any tax by labour.

When tax may be paid by labour.

(2.) The amount of labour which shall be deemed to be the equivalent of payment in money shall be as prescribed.

12.—(1.) A tax, whether payable in money or in kind or by labour, shall be collected in such manner and at such times as the Administrator prescribes.

Collection of tax.

(2.) The method and time of collecting the tax may be so prescribed as to vary in different districts and in relation to different natives or classes of natives.

13. The following natives are exempt from taxation under this Ordinance:—

Exemptions.

- (a) members of the Native Constabulary Branch of the New Guinea Police Force;
- (b) natives who, under any contract of service made under the *Native Labour Ordinance 1922-1933*⁽⁷⁾ or any Ordinance amending or in substitution for that Ordinance, are under engagement to serve for the whole or portion of any financial year for which a tax is imposed;
- (c) natives who, in the opinion of the officer collecting the tax, are unfit for work;
- (d) any native who is the father of not less than four living children by one wife;
- (e) mission teachers holding authority from a recognised mission and who are exclusively employed in teaching at that mission;

Paragraph (a) substituted by No. 35 of 1933, s. 3.

Paragraph (b) substituted by No. 35 of 1933, s. 3.

Paragraph (e) amended by No. 12 of 1931, s. 4.

(5) No order has been published in *N.G. Gaz.*

(6) No order has been published in *N.G. Gaz.*

(7) Repealed and replaced by the *Native Labour Ordinance 1935-1939.*

NATIVES—

Paragraph (ea) inserted by No. 12 of 1931, s. 4.

- (ea) any native residing at a Mission School for the purposes of educational instruction who satisfies the officer collecting the tax that he is a bona fide student;
- (f) any Luluai, Kukurai or Tultul; and
- (g) such other natives as are prescribed.

Application of proceeds of head tax.

Amended by No. 35 of 1933, s. 4.

14. All moneys received in payment of Head Tax and Education Tax shall be revenue of the Territory and shall be paid to the Public Account of the Territory.

Application of proceeds of education tax.

Sub-section (1) omitted by No. 35 of 1933, s. 5.

15. * * * * *

(2.) Moneys standing to the credit of the Native Education Trust Fund shall be expended, as prescribed,⁽⁸⁾ for the general and technical education of the natives of the Territory and for purposes having for their object the direct benefit of those natives.

Penalty for non-payment of tax.

16. Any taxable native who fails to pay the tax in money or in kind or by labour as required or permitted by or under the provisions of this Ordinance, shall be liable, on conviction thereof before a District Officer, to imprisonment with hard labour for any period not exceeding six months.

Remission of tax.

17. The Administrator may by order remit the whole or any part of the tax in any financial year and such power of remission may be exercised in favour of either individuals or districts.

Regulations.

Amended by No. 33 of 1938, s. 2.

18. The Administrator in Council may make regulations,⁽⁹⁾ not inconsistent with this Ordinance prescribing all matters which are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Ordinance and in particular for prescribing penalties not exceeding Ten pounds and, in default, imprisonment not exceeding six months for any contravention of the regulations.

(8) See the *Native Education Trust Fund Regulations 1924*, printed on p. 2031.

(9) See the *Natives Taxes Regulations*, printed on p. 3811.