

[Legal Notice No. 24]

THE PROVINCIAL GOVERNMENT ACT 1981  
THE TEMOTU PROVINCE BASIC RATE ORDINANCE 1995

AN  
ORDINANCE  
TO

PROVIDE FOR THE LEVYING AND COLLECTION OF  
BASIC RATES IN THE PROVINCE

ENacted BY THE TEMOTU PROVINCIAL ASSEMBLY

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PART ONE  
PRELIMINARY

1. This Ordinance may be cited as the Temotu Province Basic Rates Ordinance 1995 and shall come into force upon the approval by the Minister in accordance with Section 32 of the Provincial Government Act 1981 and publication in the Solomon Islands Gazette.

Short Title and  
Commencement.

2. In this Ordinance except where the context requires otherwise:

Interpretation.

“Act” means the Provincial Government Act.

“Area Council” means the Area Councils established by the Temotu Province Area Councils Ordinance 1992.

“Assembly” means Temotu Provincial Assembly.

“Basic Rate” means the rate defined and imposed by Section 4.

“Employer” includes a public body, company, association, co-operative, Provincial Government and the Solomon Islands Government

“Executive” means Temotu Provincial Executive.

“Financial Year” means twelve months ending on the 31st March.

“Rate Collectors” means the persons appointed by the Temotu Provincial Government to collect rates in accordance with Section 6.

“Resident” means any person who lives in Temotu Province and includes a person temporarily living in Temotu.

“Treasury” means the treasury division of the Temotu Provincial Government.

3.1 Subject to Section 3.2, the Basic Rate provisions prescribed in Part VIII of the Local Government Act 1964, the Local Government (Basic Rate) Regulations as amended and the Local Government (Exemptions from Basic Rates) Regulations are hereby repealed as from 31st March 1996.

Repeal of  
Basic Rate  
Enactments

3.2. The repeals made section 3.1 do not excuse any person who is or has been liable for payment of basic rate in accordance with those enactments from payment of that basic rate or any part of it for any previous year or part of a year and from payment of all penalties payable as a result of unpaid basic rate or late payment of basic rate.

PART TWO  
BASIC RATE

Basic Rate.

4.1 Every resident who, at 1st April in any financial year  
(a) has attained the age of eighteen (18) years, and  
(b) is not exempt under Section 4.4  
is liable to pay the basic rate set out in Schedule Two.

4.2 The basic rate becomes payable on the 1st April in each year.

4.3 The basic rate must be paid by the 30th September in each year.

4.4 The following persons are exempt from payment of the basic rate:

- (a) Residents over sixty (60) years of age.
- (b) Full time bona fide students
- (c) Residents who submit a certificate to Treasury signed by a Medical Practitioner registered under the Medical and Dental Practitioner Act or by a nurse registered under the Nurses and Midwives Act certifying that the person named in the certificate is unable to work or incapable of work by reason of that Person suffering from a serious disease or illness or mental or physical disability and which disease, illness or disability continues for a period exceeding three (3) months in a financial year.
- (d) Prisoner serving one (1) or more years imprisonment.
- (e) Women who are not working in paid employment.

4.5 A person shall, upon demand being made by an authorised person, provide such information as is necessary to enable Treasury to ascertain whether that person is liable to pay basic rate.

4.6 Any person liable to pay basic rate who fails to pay basic rate or part of it prior to 30th September in any year is liable to pay to Treasury in addition to basic rate a penalty of twenty dollars (\$20).

4.7 The basic rate and the penalty imposed by section 4.6 and the legal costs and disbursements incurred in enforcing payment of basic rate and penalty are recoverable as a civil debt in the Magistrates Court.

5.1 Treasury shall publish a notice prior to 1st April each year setting out:

Rating Notice.

- (a) The amount(s) of basic rate for the financial year commencing 1st April next following;
- (b) who is liable to pay basic rate;
- (c) who is exempt from paying of basic rate;
- (d) the time and place for payment of basic rate;
- (e) the consequence of non payment or late payment of the basic rate.

5.2. Treasury shall arrange for copies of the Notice described in Section 5.1 to be sent to every employer and posted on public notice boards in villages and townships in Temotu Province and at every administrative headquarters and sub-stations.

5.3 Failure to publish, send or post the notice or copies of the notice described in Section 5.1 does not affect or derogate from the liability of residents to pay the basic rate or the requirement that the employers deduct the basic rate in accordance with Section 7.

6.1 The Executive shall appoint in writing suitable persons to collect basic rate and any other rates or fees specified by the Executive in the letter of appointment.

Rate Collectors.

6.2 Rate collectors may be public officers, Provincial Employees or private contractors.

6.3 The letter of appointment must specify the area from which the rate collector is to collect rates.

6.4 The letter of appointment is identification that the person named in the letter is authorised to collect rates on behalf of the Treasury.

6.5 A rate collector shall, upon demand, produce and show the letter of appointment to any person from whom the rate collector is demanding payment of rates.

6.6 A rate collector shall carry out the following duties:

- (a) regularly forward to Treasury the names of all residents liable to pay basic rate in the area assigned to that rate collector;

- (b) collect basic rate from every resident liable to pay basic rate in the area assigned to that rate collector;
- (c) collect any other rates or fees specified in the letter of appointment of the rate collector;
- (d) write and deliver a receipt to every person from whom rates are collected;
- (e) promptly and regularly:  
Either: Deposit the rates collected into the Provincial bank account and forward a copy of each bank deposit slip and the duplicate copies of issued receipts to Treasury; OR Deliver in person to Treasury or an appointed representative of Treasury the amount of rates collected and the duplicate copies of the issued receipts;
- (f) prior to 31st October in each year compile and forward to Treasury a list of all persons who have failed to pay basic rate or other rates or fees before 30th September;
- (g) do any other act or thing required by Treasury and/or the Executive relating to the implementation and enforcement of this Ordinance or any other Provincial Ordinance imposing rates or fees.

6.7 The Executive may appoint an Area Council to supervise the collection of rates within the area of authority of an Area Council.

Collection  
of Basic Rate  
by employers.

7.1 Every employer must prior to 30th April in each year compile and forward to Treasury a list of the names of all resident employees of that employer as at 1st April of that year.

7.2 Every employer who fails to comply with Section 7.1 is liable to pay to Treasury a penalty of \$25.00 per day for each day such failure continues after 30th April.

7.3 Every employer must prior to 30th September in each year:

- (a) deduct from the salary or wages of every resident employee basic rate;
- (b) promptly remit to Treasury the amount of basic rate collected;
- (c) compile and forward a list of the names of the resident employees from whose salary or wages the basic rate was collected.

7.4 Every employer who fails to comply with Section 7.3(a) is liable to pay a penalty of \$50.00 in respect of each resident employee from whose salary or wages the employer fails to deduct basic rate.

7.5 Every employer who fails to comply with Section 7.3(b) is liable to pay to Treasury a penalty of \$100.00 per day for each day such failure continues after 30th September.

7.6 Every employer who fails to comply with Section 7.3(c) is liable to pay to Treasury a penalty of \$50.00 per day for each day such failure continues after 30th September.

8.1 Any rate collector who:

- (a) fails to promptly pay to Treasury rates collected by that rate collector;
- (b) demands from any person an amount in excess of the prescribed rates;
- (c) knowingly or recklessly renders
  - (i) a false return of the list of persons liable to pay basic rates,
  - (ii) a false return to the amount of the rates collected,
  - (iii) a false return to the persons who have paid rates,

Offences.

commits an offence and is liable on conviction to a fine not exceeding \$500.00 or six months imprisonment or to both such fine and imprisonment.

8.2 Any person who:

- (a) refuses to give the information required by section 4.5;
- (b) willfully misleads or gives false information to avoid liability or reduce the amount of liability for basic rate;
- (c) without authority of Treasury or the Executive collects or attempts to collect rates,
- (d) incites or assists to pay any rates,
  - (i) to refuse to pay any rates,
  - (ii) to give false information,

commits an offence and is liable on conviction to a fine not exceeding \$500.00 or to six months imprisonment or to both such fine and imprisonment.

PART THREE  
MISCELLANEOUS

- Regulations. 9. The Executive may make such rules, regulations or orders as are necessary or expedient to carry out the objectives and provisions of this Ordinance.
- Limitation Period. 10. No demand can be made to any person for payment of any rate or penalty and no proceedings for recovery of any rate or penalty from any person imposed by this Ordinance can be commenced after the expiry of six(6) years from the date when such rate became payable.
- Reduction or Remission of Basic Rates. 11. The Executive is entitled to reduce or remit the amount of rates payable by a person or persons on account of the special circumstances of that person or persons or for some other valid reason as the Executive thinks fit. The Executive must inform the person or persons liable to pay rates and the rate collector in writing of such reduction or remission of rates.

SCHEDULE ONE

Gross Salary/Wages per month	Annual Amount of Basic Rate
Under \$1,000	\$15
\$1,000 - 1,999	\$30
\$2,000 - 2,999	\$45
\$3,000 - 3,999	\$60
\$4,000 - 4,999	\$75
\$5,000 - 5,999	\$90
\$6,000 - 6,999	\$105
\$7,000 - 7,999	\$110
\$8,000 - 8,999	\$135
\$9,000 - 9,999	\$150
\$10,000 - 10,999	\$165
\$11,000 - 11,999	\$180
\$12,000 - 12,999	\$195
\$13,000 - 13,999	\$210
\$14,000 - 14,999	\$225
\$15,000 - 15,999	\$240
\$16,000 - 16,999	\$255
\$17,000 - 17,999	\$270

\$18,000 - 18,999	\$285
\$19,000 - 19,999	\$300
\$20,000 - 20,999	\$315
\$21,000 - 21,999	\$330
\$22,000 - 22,999	\$345
\$23,000 - 23,999	\$360
\$24,000 - 24,999	\$375
\$25,000 - 25,999	\$390
\$26,000 - 26,999	\$405

Passed by The Temotu Provincial Assembly this 23rd day of October 1995.

MUSU LES KEVU  
Acting Clerk to Assembly

Assented to by The Minister for Provincial Government this first day of April, 1996.

ALLAN QURUSU  
Minister for Provincial Government

[Legal Notice No. 25]

PROVINCIAL GOVERNMENT ACT 1981  
(No. 7 of 1981)

THE TEMOTU PROVINCE  
REVOLVING FUND (AMENDMENT) ORDINANCE  
1995

AN  
ORDINANCE  
TO

AMEND THE NAME OF THE TEMOTU PROVINCE  
SPECIAL (SICOPSA REVOLVING) FUND  
ORDINANCE 1990

ENACTED BY THE PROVINCIAL ASSEMBLY OF  
TEMOTU

Arrangement of Sections -