

Hardship clause.

71. In any case where it is shown to the satisfaction of the Administrator that the exaction of the full amount of any tax, license fee, rate, charge, or other sum of money payable under this Ordinance or any other Ordinance will entail serious or undue hardship, the Administrator may release such person wholly or in part, or may allow him an extended time in which to make or to complete payment.

Assessment where taxpayer ceases business.

72. (1) If any taxpayer ceases to carry on the business of a storekeeper or is about to leave Samoa the Collector may thereupon make an assessment of the taxes which would become due and payable during the succeeding year, and the amount of tax so assessed shall immediately become due and payable and recoverable.

Restriction as to passport permits or travelling passes.

(2) In any case where the Administrator believes that any person is about to leave Samoa, and that his departure will hinder the collection of any money due to the Administration under this Ordinance or any Act, Order in Council, regulation, or Proclamation, the Administrator may prohibit the issue of any passport, permit, or travelling pass to any such person, or may recall and cancel any passport, permit, or travelling pass issued to any such person, unless and until payment of the whole of such moneys shall have been made or otherwise secured.

Reductions of tax, &c., for part of year.

73. Notwithstanding anything hereinbefore contained to the contrary, any person who during the course of a year becomes liable under this or any other Ordinance to be assessed for any tax or rate, or to pay any license fee or other charge of an annual nature, shall be assessed in respect of or shall pay, as the case may require, one-twelfth of the tax, rate, license fee, or charge for each month or part of a month of the year then unexpired :

Provided always—

- (a) This section shall not apply to any tax, rate, license fee, or other charge of an annual nature which does not exceed thirty shillings :
- (b) No tax, rate, license fee, or other charge of an annual nature shall be reduced by virtue of this section below the sum of thirty shillings.

Repeals and Savings.

Repeals.

74. (1) The Ordinances mentioned in the Ninth Schedule hereto are hereby repealed.

Saving provision.

(2) For all purposes whatsoever in respect of any tax, rate, fee, charge, or other sum of money which at the commencement of this Ordinance has been already assessed, charged, or paid, or is still assessable or payable, in or for the year ending on the thirty-first day of March, one thousand nine hundred and thirty, or in or for any previous year in accordance with the provisions of any Ordinance hereby repealed, that Ordinance and all the provisions thereof, including its penal provisions, and all orders, regulations, warrants, and other acts of authority originating thereunder, shall, notwithstanding the repeal thereof, be deemed to remain in full force and effect ; and all proceedings for the recovery of any fine or penalty in respect of any offence committed, whether before or after the commencement of this Ordinance, may be taken or continued accordingly as if this Ordinance had not been passed.

(3) All proceedings in respect of offences committed against any enactment hereby repealed, or any regulations or orders thereunder, before the commencement of this Ordinance may be instatuted or continued as if this Ordinance had not been passed.

FIRST SCHEDULE.—SALARY-TAX.

Amount of Annual Salary.						Amount of Tax.		
						£	s.	d.
Exceeding £200	but not exceeding £300	..	..	..	..	1	0	0
„ £300	„ £400	..	..	..	..	1	10	0
„ £400	„ £500	..	..	..	..	3	0	0
„ £500	„ £600	..	..	..	..	4	10	0
„ £600	„ £800	..	..	..	..	6	0	0
„ £800	„ £1,000	..	..	..	..	10	0	0
„ £1,000	„ £1,500	..	..	..	..	20	0	0
„ £1,500	..	..	..	..	..	30	0	0

SECOND SCHEDULE.—BUSINESS LICENSE FEES.

Part A.

Trade or Business.				Fee.	Trade or Business.				Fee.
				£ s. d.					£ s. d.
Banker	..	..	..	30 0 0	Commercial traveller or non-resident com-	..	..	..	
Barrister or solicitor	..	..	..	15 0 0	mission agent or trader (with or with-	..	..	..	
Medical practitioner	..	..	..	15 0 0	out samples) and motion-picture pro-	..	..	..	
Accountant	..	..	..	15 0 0	ducers—	..	..	..	
Dental surgeon	..	..	..	15 0 0	For a single visit not exceeding 4 days	..	..	..	7 10 0
Surveyor	..	..	..	15 0 0	in any year	..	..	..	
Chemist	..	..	..	15 0 0	For a visit or visits exceeding 4 days but	..	..	..	15 0 0
Auctioneer (whether carrying on business	..	..	..	10 0 0	not exceeding 10 weeks in any year	..	..	..	
as a commission agent or not)	..	..	..		For visits exceeding 10 weeks in any year	..	..	..	25 0 0
Shipping company or agent for same	..	..	..	10 0 0	Insurance company or agent for the same	..	..	..	5 0 0
Legal agent	..	..	..	15 0 0	Trader in island produce	..	..	..	10 0 0
Commission agent	..	..	..	5 0 0	License of copra-drier	..	..	..	7 10 0
Hairdresser	..	..	..	3 0 0	Photographer	..	..	..	5 0 0