

Samoan failing to comply with regulations or orders.

54. Any Samoan who shall wilfully fail to comply with any of the requirements of any regulation or order heretofore or hereafter published in the Samoan language by or under the authority of the Administrator whereby provision is or shall be made for—

(a) The levy, collection, or recovery of any tax, license fee or other fee, due, charge, or rate payable by a Samoan under this Ordinance, or

(b) The duties of any Samoan official in regard to such levy, collection, or recovery, shall be guilty of an offence, and liable to a penalty not exceeding twenty-five pounds.

Surtax.

55. (1) If any tax under Part III of this Ordinance, or any other tax, license fee, or other fee, charge, rate, or due payable for the benefit of the Administration, whether by virtue of this Ordinance or otherwise, shall remain unpaid after the expiration of one month after the due date thereof, ten per centum of the amount thereof shall be deemed to be added thereto by way of additional tax, license fee or other fee, charge, rate, or due, as the case may be, and shall be payable accordingly; and if such tax, license fee or other fee, charge, rate, or due remains unpaid after the expiration of four months after such due date the rate of additional tax, license fee or other fee, charge, rate, or due shall be twenty-five per centum of the amount remaining unpaid.

New date for payment may be fixed.

(2) The Collector or other person charged with the recovery of any such tax, license fee or other fee, charge, rate, or due as aforesaid may in any case in which the same remains unpaid after the due date, and in which he is satisfied that the taxpayer or person liable has not been guilty of any wilful neglect or default in payment, fix a new date for payment thereof, and such new date shall be deemed to be the due date for the purpose of the preceding subsection.

Penal tax.

56. If any taxpayer evades or attempts to evade, or does any act with intent to evade, or make default in the performance of any duty imposed upon him by this Ordinance with intent to evade the assessment or payment of any sum which is or may become chargeable against him by way of any tax under Part III of this Ordinance (which sum is hereinafter referred to as deficient tax), he shall be chargeable, by way of penalty for that offence, with additional tax (hereinafter referred to as penal tax) equal to four times the amount of the deficient tax.

57. Penal tax shall for all purposes be deemed to be tax of the same nature as the deficient tax, and shall be deemed to be payable in and for the same year in and for which the deficient tax is payable.

58. Penal tax shall be assessed by the Collector in the same manner, as far as may be, as the deficient tax, but separately therefrom.

Objections to penal tax.

59. Any such assessment of penal tax shall be subject, in the same manner as any other assessment of tax, to objection on the ground that the person so assessed is not chargeable with penal tax, or on the ground that the amount so assessed is excessive, and the provisions of this Ordinance as to objections (other than the provisions of subsection three of section eleven hereof) shall apply to an objection to an assessment of penal tax, save that the burden of proving the offence in respect of which penal tax is chargeable shall lie upon the Collector.

60. An assessment of penal tax may be made and the tax so assessed shall be recoverable at any time, whether before or after the deficient tax has been assessed, or become payable or assessable, or has been paid.

61. Penal tax shall be assessable against and recoverable from executors or administrators of a deceased taxpayer, but, if so assessed, the amount thereof shall be recoverable only as a debt incurred by the deceased in his lifetime.

62. An assessment of penal tax may be amended from time to time in the same manner as any other assessment.

63. The assessment or recovery of penal tax in respect of any offence shall not be in any manner barred or affected by the fact that the taxpayer has been convicted under this Ordinance of the same or any other offence; but no person who has paid the penal tax against him for any offence shall be thereafter convicted of the same offence.

PART VIII.—GENERAL.

Collector may require taxpayer to attend and give evidence.

64. (1) The Collector may, by notice in writing, require any person, whether a taxpayer or not, to attend and give evidence before him concerning any matter which he deems it necessary to be informed of for the purpose of the assessment or collection of any tax under this Ordinance, and to produce all books and documents in that person's custody or under his control relating thereto.

(2) The Collector may require such evidence to be given on oath, and either verbally or in writing, and for that purpose he may administer an oath.

Access to land, buildings, books, &c.

65. The Collector or any officer authorized by him in that behalf shall at all times have full and free access to all lands, buildings, places, books, and documents for the purpose of inspecting the same in the execution of his office, and may make extracts from or copies of any such books or documents.

Production of books or documents.

66. Every person shall from time to time, as required by the Collector, furnish in writing any information or produce any books or documents which may be in his knowledge, possession, or control relating to any matter concerning which the Collector deems it necessary to be informed for the purpose of the assessment or collection of any tax under this Ordinance.

Unpaid tax, debt due to Crown.

67. Any unpaid tax, license fee or other fee, charge, rate, or due payable for the benefit of the Administration, whether by virtue of this Ordinance or otherwise, shall be a debt due to the Crown, and shall be recoverable by the Collector or by any other official who shall be charged with the recovery thereof by the Administrator in the official name of the Collector or of such other official.

Statute of Limitations no bar.

68. No Statute of Limitations shall bar or affect any action or remedy for the recovery of any such tax, fee, charge, rate, or due as mentioned in the preceding clause.

Tax due and recoverable upon notice.

69. Except where otherwise specially provided, every tax, license or other fee, charge, rate, due, or any other sum of money payable for the benefit of the Administration, whether by virtue of this Ordinance or any Act, Order in Council, regulation, or Proclamation, shall become due payable and recoverable upon notice to the person liable.

Joint and several liability.

70. Where two or more persons alternatively are made liable by this Ordinance to pay any tax, license fee, rate, charge, or other sum of money, their liability shall be joint and several, but only for the purpose of the recovery of the tax, rate, license fee, charge, or other sum of money by the Collector.