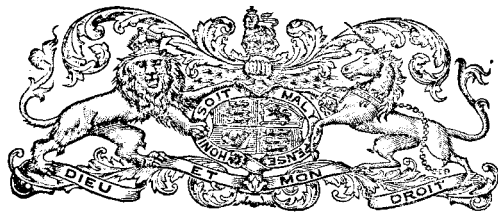


WESTERN PACIFIC HIGH COMMISSION.

No. 10 of 1920



[L.S.]

C. H. RODWELL,

High Commissioner.

13th November, 1920.

## KING'S REGULATION

TO MAKE PROVISION FOR THE IMPOSITION AND  
COLLECTION OF A NATIVE TAX IN THE BRITISH  
SOLOMON ISLANDS PROTECTORATE.

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.

[13th November, 1920.]

1. This Regulation may be cited for all purposes as the SHORT TITLE  
Native Tax Regulation 1920.

2. In this Regulation unless the context otherwise INTERPRETATION  
requires the undermentioned terms shall have the meanings  
severally assigned to them:—

“Tax” “the tax” shall mean the tax upon or in  
respect of natives imposed by this Regulation.

“Native” shall include any male native for the time  
being resident within the British Solomon Islands  
Protectorate who is of the apparent age of sixteen  
years and does not exceed sixty years of age.

OPERATION OF  
REGULATION.

3. This Regulation shall have force and effect within such districts of the Protectorate as may from time to time be specified by the High Commissioner in the Gazette.

IMPOSITION OF  
TAX.

4. Every native resident in a district in which this Regulation is in force shall pay each year to the District Officer of his district such sum not exceeding one pound as may from time to time be prescribed by the High Commissioner. Provided that in the case of a native who is in employment under a written contract of service made under the Solomons (Labour) Regulation 1910 or any King's Regulation which may hereafter be substituted therefor the tax shall be payable by the employer except in a case where such native has for the sole purpose of entering into such employment immediately previously to so doing left a district in which this Regulation was not at the time in force and in which such native was at the time domiciled in such last-mentioned case no tax shall be payable by either the native or the employer.

WHEN AND  
WHERE  
PAYABLE.

5. The tax shall be due and payable on the first day of April 1921 and thereafter on the first day of April in each succeeding year and the tax which has accrued due shall be paid on such day and at such place as shall be appointed for that purpose by the officer collecting the same.

## EXEMPTION.

6.—(1) Any native who shall satisfy the District Officer of his district that he is by reason of age chronic disease accident or other sufficient cause prevented from working and is indigent shall be exempted from the payment of the whole or part of the tax.

(2) The District Officer shall give to any native so exempted a certificate setting forth the cause which prevents him from working and renders him indigent.

(3) If the District Officer is in doubt whether and to what extent a native should be exempted from the tax or if a native is dissatisfied with the decision of the District Officer on his application for exemption the matter shall be referred to the Resident Commissioner.

(4) The Resident Commissioner may exempt any native from payment of tax on such terms and for such reason as he may decide.

PENALTY FOR  
NON-  
PAYMENT.

7.—(1) Any native or employer who shall wilfully neglect to make payment of the tax due by him within six months after the same shall become due and payable shall be deemed to have committed an offence and shall be liable upon conviction for each such offence to a fine not exceeding five pounds or in default of payment to imprisonment with or without hard labour for a period not exceeding three months.

(2) Two or more offences by the same native or employer against this section may be tried together or successively. Provided that no native shall be punished more than once in respect of the tax due and payable for any one year and provided that no native shall in any one year be sentenced to fines exceeding in all ten pounds or to imprisonment exceeding in all six months for offences against this section.

(3) The imposition of any such fine or imprisonment shall not relieve any native or employer from payment of the tax due and payable by him but the tax for the non-payment of which any native or employer has been convicted under this section shall be a judgment debt and recoverable as such.

(4) Any native reasonably suspected of having contravened this section may be arrested without warrant by any District Officer or by any person the District Officer may authorise for such purpose.

8. Any person who shall assist any native or employer in committing or attempting to commit an offence against section seven of this Regulation shall be liable for each such offence to a fine not exceeding five pounds or to imprisonment with or without hard labour for any period not exceeding three months.

ASSISTING IN THE COMMISSION OF OFFENCES.

9.—(1) The tax shall be payable in local currency but at the discretion of the Resident Commissioner it may be accepted in copra or other produce being taken at the prices then current at the nearest market at which such copra or produce can be disposed of; in any case the reasonable cost of carriage or transport to such market shall be paid in addition to the amount of the tax by the person tendering such copra or produce in payment.

MANNER OF PAYMENT OF TAX.

(2) Every District Officer who accepts copra or produce in lieu of coin shall render such accounts of the disposal or conversion thereof as the Resident Commissioner may from time to time direct.

10. A receipt signed by the person collecting the same for the amount of tax paid by any native shall be delivered to such native.

RECEIPT FOR TAX.

11. The Resident Commissioner may with the approval of the High Commissioner by notice in the Gazette make alter and amend rules for the better carrying out of the provisions of this Regulation and in particular for the following purposes:—

POWER TO MAKE RULES.

Providing for the collection of taxes and for the accounts and returns thereof;

Providing for the duties and responsibilities of chiefs and employers headmen and employers with regard to the payment of the tax;

and may prescribe for the breach of any rule a penalty not exceeding a fine of five pounds or imprisonment with or without hard labour for any period not exceeding three months. Provided always that the rules contained in the Schedule to this Regulation shall be in force unless and until they shall have been altered or amended by rules made under this section.

12. All moneys received under this Regulation shall be paid into the General Revenue of the Protectorate.

PAYMENT OF MONEYS TO GENERAL REVENUE.

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THE SCHEDULE.

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NATIVE TAX RULES, 1920.

1. In these rules "the tax" shall mean the tax leviable under the Solomons Native Tax Regulation 1920.

2. The Resident Commissioner or other authorised officer (hereinafter called the Collector) shall in each year fix the dates and the places for payment of the tax within the areas in which they are respectively authorised to collect the same and shall inform all chiefs and headmen and other persons concerned within such areas of the dates and places so fixed and shall in the case of chiefs and headmen instruct them to cause their people to be forthwith informed of such dates and places

*Native Tax Regulation 1920.*

but no native shall be freed from his liability for payment of the said tax by reason merely that he had not received any demand or notice to pay.

3. Any chief or headman who having been duly informed as aforesaid shall fail to appear if required to pay the tax due by him at the time and place appointed or shall connive at or knowingly permit any evasion or non-payment of the tax by any of his people subject to his control shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten pounds and in default of payment to imprisonment for two months.

4. The tax shall be paid by the native from whom it is due, or by some person on his behalf, on the day appointed by the Collector for payment by such native and when any such native resides in a town or village under the control of a chief or headman the tax shall be payable in the presence of such chief or headman or his representative.

5. If any native from whom the tax is due be absent from his place of residence at the date of the collection, he shall pay his tax to the nearest Collector whosoever he may be.

6. The headman of each tribe or village shall endeavour to ensure the due payment of the tax by all persons liable for the tax in his tribe or village and it shall be such headman's duty after the payment of the first year's tax to warn such persons to have ready their previous year's receipt or receipts for payment of taxes.

7. When it can be shown to the satisfaction of the Collector that any native cannot pay the tax at the appointed time and place, the Collector may in his discretion extend the time of payment, and shall thereupon deliver to such native a certificate of such extension.

8. It shall be the duty of each chief or headman to assist in collecting the tax due from natives under his control, and to report to the District Officer all defaulters and he shall further from time to time inform the District Officer of the district of all natives entering his district or village for the purpose of residence giving the number and description of every such person and an account of any property in his possession.

9. Any person contravening any of these regulations for the contravention of which no penalty is specially provided shall be liable on conviction to a fine not exceeding five pounds and in default of payment to imprisonment with or without hard labour for a period not exceeding three months.

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By Command,

ROGER GREENE,

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

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