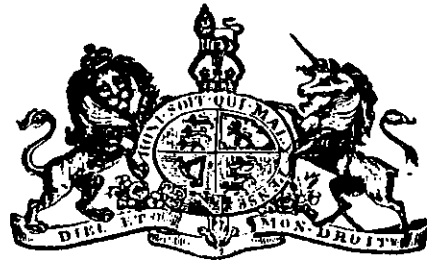


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EVERARD IM THURN.



No. 1 of 1910.

KING'S REGULATION

TO AMEND "THE GILBERT AND ELLICE ISLANDS PRO-
TECTORATE (CONSOLIDATION) REGULATION 1908."

Made by His Britannic Majesty's High Commissioner for the Western
Pacific in accordance with the provisions of the Pacific Order in
Council, 1893.

In the name of His Majesty, GEORGE V., 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.

1. THIS Regulation may be cited as the Gilbert and Ellice Islands Short title.
(Taxation Amendment) Regulation 1910.

2. Section eight of "The Gilbert and Ellice Islands Protectorate Repeals section 8 of
(Consolidation) Regulation 1908" is hereby repealed and the following Regulation No. 3
provisions are substituted therefor:— of 1908.

"8.—(1) Every male person in the Protectorate, not being Capitation Tax.
a native thereof, shall, after he has continuously resided therein
for two months, be liable to pay an annual capitation tax of five
pounds.

"Provided that any minister of religion and any person of Exemption.
less than sixteen, or more than sixty, years of age and any person
holding a station license or a ship's license, shall be exempt from
taxation under this section.

"(2) If a person shall become liable to taxation under this
section at any time after the thirtieth day of June in any year he
shall pay the sum of three pounds for that year.

Payment of
capitation tax.

Penalty.

Burden of proof of
claim to exemption.

Import duties.

Importation at ports
of entry.

"(3) The capitation tax shall become due immediately the liability to pay the same has attached and thereafter on the first day of January in each year.

"(4) Every person liable to pay the capitation tax who shall neglect to pay the same for one month after it has become due shall be liable upon conviction to a penalty not exceeding fifty pounds, or in default to a term of imprisonment not exceeding three months.

"(5) Any person claiming to be one of those exempted from taxation under this section shall prove his claim to the satisfaction of the Resident Commissioner, whose decision thereon shall be final.

"8a.—(1) Duties on goods imported into the Protectorate shall be collected and paid on the goods and after the rates specified and enumerated in Schedule M to this Regulation.

"(2) The goods specified in Schedule M shall be imported into the Protectorate only at such places as the High Commissioner shall, by proclamation or regulation, declare to be ports of entry."

Published and exhibited in the Public Office of the High Commissioner for the Western Pacific this thirtieth day of June one thousand nine hundred and ten.

By Command,

C. H. HART-DAVIS,

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

SUVA :

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