

PAPUA.



No. XI. of 1918.

AN ORDINANCE

To Impose a Tax upon Natives for Certain Purposes.

[RESERVED 1ST SEPTEMBER, 1917;

ASSENTED TO 24TH JULY, 1918.]^(a)

BE it enacted by the Lieutenant-Governor of the Territory of Papua with the advice and consent of the Legislative Council thereof as follows:—

1. (1) This Ordinance may be cited as the *Native Taxes Ordinance, 1917.*

Citation and Commencement.

(2) This Ordinance shall commence on a day to be fixed by the Lieutenant-Governor by proclamation published in the *Gazette*.

2. In this Ordinance, unless the contrary intention appears—

Interpretation.

“Lieutenant-Governor” means the Lieutenant-Governor in Council.

“District” means any district established under this Ordinance.

“Native” means any aboriginal native of that part of New Guinea known as the Territory of Papua but does not include any person who is only partly descended from any aboriginal natives or native aforesaid.

(a) Date assented to by the Governor-General. Assent notified in *Gazette* No. 9 of 7th August, 1918.

“Native Labourer” means any taxable native who under any Contract of Service or agreement made under the provisions of the *Native Labour Ordinance, 1911-1916*, or of *The Native Crown Servants Ordinance of 1897*, is under engagement to serve for the whole of any financial year for which a tax is imposed or whose period of engagement under any such contract or agreement expires during any such financial year.

“Taxable Native” means a male native between the ages of sixteen and thirty-six years and not especially exempted from taxation under this Ordinance.

Adminis-
tration of
Ordinance.

3. The administration of this Ordinance shall be allotted to such officer as the Lieutenant-Governor may direct.

Districts.

4. The Lieutenant-Governor may from time to time establish Districts under this Ordinance.

Certain natives
to pay tax.

5. (1) Except as hereinafter provided a tax shall be paid in and for each financial year commencing from the first day of July One thousand nine hundred and seventeen by every taxable native.

(2) It shall not be necessary to give strict proof of age but a native shall be taken to be of the age which he appears to be in the opinion of the officer collecting the tax or in the case of a disputed liability to the payment of a tax by a native then in the opinion of the Court investigating the question of such liability.

Districts in
which the tax
is to be
collected.

6. Except in the case of native labourers the tax shall be collected in such districts only as may be ordered by the Lieutenant-Governor from the taxable natives whose usual place of residence is therein.

Amount of tax.

7. (1) The amount of the tax shall be fixed from time to time by the Lieutenant-Governor.

(2) The amount of the tax may vary in different Districts.

(3) The amount of the tax to be paid by native labourers shall not exceed ten shillings in any financial year and shall be paid in such manner as may be prescribed.

(4) In the case of taxable natives other than native labourers the amount of the tax shall not exceed One pound sterling in any financial year.

8. The amount of the tax shall when practicable be fixed before the close of the month of June preceding the financial year for which the tax is imposed but a tax shall not be invalid if it is fixed at any time during the first six months of any such financial year. Time of assessment.

9. Unless otherwise permitted under the provisions hereinafter contained the tax shall be paid in money. Tax primarily payable in cash.

10. The Lieutenant-Governor in any case where it appears to be desirable so to do may by order permit any tax to be paid in kind instead of money and by the same or another order may declare the quantity and description of produce which will be required and accepted in kind under any such permit as the equivalent of the money payable under the tax. When tax may be paid in kind

11. (1) With the consent of the officer administering this Ordinance or by order of the Lieutenant-Governor the amount of any tax may be permitted to be paid for by the labour of the native (not being a native labourer) liable for the payment of the tax, or in the case of a communal tax by the labour of the taxable natives (other than native labourers) in the village community or district concerned. When tax may be paid by labour.

(2) The amount of such labour shall bear relation to the tax according to a scale to be fixed from time to time by the Lieutenant-Governor. Scale of labour to be fixed.

(3) Notwithstanding that permission under subsection (1) of this section may have been given the persons to whom it is given shall have the option of paying the tax in money. Option of cash payment preserved.

12. (1) The Lieutenant-Governor may order that the tax in any district shall be a communal tax to be levied not upon the individual but upon a village community or district. Communal tax.

(2) The amount of such communal tax shall not exceed the amount of One pound sterling a head upon each taxable native (other than native labourers) in the village community or district upon which the communal tax is so imposed.

Collection of
tax.

13. (1) The tax whether as primarily payable in money or as permissibly payable in kind or by labour and whether individual or communal in its nature shall be raised and collected in such manner and at such times as may be ordered by the Lieutenant-Governor.

(2) The method and time of raising and collecting the tax may be so ordered as to vary in different districts and in relation to different natives or classes of natives.

Exemptions.

14. The following persons are exempt from taxation under this Ordinance :—

- (a) Members of the Armed Constabulary ;
- (b) Village Constables ;
- (c) Natives who in the opinion of the officer collecting the tax are unfit for work ;
- (d) The father of not less than four living children provided that this exemption does not apply to a native who has more than one wife. The word “wife” in this paragraph includes women who have been married according to native custom ;
- (e) Mission teachers.

Application
of proceeds
of tax.

15. (1) The money raised by the tax shall be paid into a separate account at the Treasury and there shall be deducted therefrom the cost and expenses of and incidental to the collection of the tax the amount of which deduction shall be paid into the Papua Public Account.

(2) The balance remaining to the credit of the separate account in the Treasury shall be expended as follows—

FIRSTLY—In the establishment of a Fund to be called the “Native Education Fund” which shall be applied for the purposes of the general and technical education of the natives of Papua in such manner as may be prescribed ;

SECONDLY—For such purposes having for their object the direct benefit of the natives of Papua as may be prescribed.

Time of
payment of
tax.

16. The amount of the tax shall be payable by each taxable native at such time as may be ordered by the

Lieutenant-Governor or as may be prescribed. Such time may be different in different districts and in relation to different natives or classes of natives.

17. (1) Any taxable native who fails to pay the tax in money or in kind or by labour as required or permitted under the provisions of this Ordinance shall be liable on conviction thereof before a Magistrate to imprisonment with hard labour for any period not exceeding six months. Penalty for non-payment of tax.

(2) Notwithstanding the provisions of Section 80 of the *Native Labour Ordinance, 1911-1916*, the period during which any native is in prison consequent upon any such conviction shall be counted in reckoning the time which he must serve under his Contract of Service.

18. The Lieutenant-Governor may by order remit the whole or any part of the tax in any financial year and such power of remission may be exercised either in favour of individuals or Districts. Remission of tax.

19. The Lieutenant-Governor may make regulations for carrying out the provisions of this Ordinance and may by the same regulations impose for breach thereof or any of them a fine not exceeding Ten Pounds and in default of payment thereof imprisonment with or without hard labour for any period not exceeding six months. Regulations.

Passed in Council this first day of September, in the year of Our Lord, one thousand nine hundred and seventeen.

Assented to by His Excellency the Governor-General, with the advice of the Executive Council of the Commonwealth of Australia, on the Twenty-fourth day of July, one thousand nine hundred and eighteen.