

CONDOMINIUM DES NOUVELLES-HEBRIDES

NEW HEBRIDES CONDOMINIUM

ARRETE CONJOINT 10 de 1964

JOINT REGULATION 10 of 1964

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No. 10 of
1964.

to institute a tax upon amusements.

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Joint Regulation No. 8 of 1973 (Condominium Gazette No. 324)
and Joint Regulation No. 30 of 1973 (English text only) No. 328.]

Made by the British and French Resident Commissioners under the
provisions of Article 2, paragraph 2, Article 5 and Article 7 of the
Anglo-French Protocol of 1914.

1. (1) There is hereby instituted an annual tax, to be known
as the tax on amusements (hereinafter referred to as "the tax"). The
tax shall be applied to all machines whether automatic or not, from
the use of which amusement or entertainment is derived.

(2) The tax shall be calculated according to the number of
machines operated by the same operator on the first day of January
of the year in respect of which it is payable.

2. The tax shall be separate from any Business Licence Fee
which may be payable by the operator of such machines.

3. (1) Machines liable to tax shall include all automatic
machines worked by a coin, a token or any other mechanical means,
such as poker machines, juke-boxes, mechanical orchestras, minia-
ture football tables, billiard tables, electronic rifle-ranges, stereo-
scopes, and in general any electric or mechanical machine which
produces a spectacle or noise from which amusement or entertain-
ment is derived.

(2) Any similar machine that is not mechanically operated
shall also be taxable if it is made available for use in return for pay-
ment either in the form of a charge for the use thereof or for the use
of balls, rings, et cetera.

4. The following shall not be subject to the tax—

- (i) any machine used on private premises on condition that
they are placed at the disposal of the users free of charge;
- (ii) any machine that has become definitively unusable;
- (iii) any machine that is not in operation but in storage;
- (iv) any new machine that is stocked in a shop for sale; and
- (v) any machine used for the benefit of a charity on an occasion
approved by the District Agents.

5. (1) The rate of tax payable under this Regulation shall be
as follows—

- (a) Poker machines or other machines that distribute money or

exchange tokens: [fifty thousand New Hebridean francs (50,000 FNH) or the equivalent thereof in Australian dollars at the official rate of exchange] [, per annum.]

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- (b) Other amusements: [9,000 FNH or the equivalent thereof in Australian dollars at the official rate of exchange per annum].

(2) The tax payable in respect of any machine which is put to service during the course of the year shall be proportional to the number of months remaining. Parts of a month shall be counted as whole months.

6. The tax applicable to the machines listed in Section 3 of Regulation shall be payable by the operator of the said machines.

7. No operator of any machine listed in Section 3 of this Regulation shall operate such a machine unless he has previously declared it to the Condominium Treasurer.

8. (1) Every operator of any machine listed in Section 3 of Regulation shall each year forward to the Condominium Treasurer before the 31st January a declaration indicating—

- (a) His name, christian name and full address;
- (b) The number and descriptions of machines operated on the 1st January;
- (c) The make and serial number (if there is one) of each machine;
- (d) Whether such machines are in operation or in storage;
- (e) The name and address of the business or establishment operating them.

(2) An identical declaration shall also be submitted in respect of every machine put into service during the year.

(3) If any machine is transferred to another place from the one declared, the registration number of such machine and the address of the new establishment to which it has been transferred shall be declared to the Condominium Treasurer by the first operator prior to the transfer.

9. (1) The Condominium Treasurer shall issue an acknowledgment for every declaration made in pursuance of Section 8 of Regulation and shall allocate to each machine a registration number.

(2) The number allocated on the said acknowledgment shall be marked by the operator on each machine in such a way that it is clearly visible.

10. (1) The tax shall be collected by the Condominium Treasurer.

(2) On receipt of the annual declaration made by the operator in accordance with Section 8 the Condominium Treasurer shall issue a payment order to the operator.

11. The tax shall be payable before the 1st March each year or within two months of coming into use in the case of new machines or machines transferred in the course of the year.

(2) The tax shall be payable—

—at Vila to the Condominium Cashier;

—at Santo to the Collector of Customs;

—elsewhere to any official revenue collector.

(3) If any machine is transferred or ceases to be operated any due shall become payable immediately notwithstanding the provisions of subsection (1) above.

(4) In any case where the tax shall not have been paid on the prescribed date the sum outstanding shall be increased by ten per centum for each month by which payment is overdue without prejudice to any penalty provided for under section 15 of this Regulation.

12. (1) Any machine which is operated without having been declared or which does not bear a registration number shall be considered as being operated illegally and may be confiscated.

(2) No confiscated machine shall be returned to its proprietor until he has duly regularised the situation thereof.

13. The officers responsible for the enforcement of this Regulation shall make an official report of any case of unauthorised operation or the operation of a machine without displaying a registered number. A copy of any such report shall be delivered to the Condominium Treasurer.

14. The tax shall be increased by fifty per centum if no declaration is made to the Condominium Treasurer or if any declaration is found to be false and by ten per centum for each month it is due when such declaration is made after the expiration of the prescribed period.

15. Any person who commits an offence against the provisions of this Regulation shall be liable to a fine not exceeding [5,000 FNH or the equivalent thereof in Australian dollars at the official rate of exchange.]

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16. The Condominium Treasurer shall be responsible for—

(i) the receipt of declarations and the issue of payments orders;

- (ii) the collection of the tax;
- (iii) all operations relating to the assessment of the tax.

The District Agents shall be responsible for the control of taxable machines.

17. The provisions of the New Hebrides Gambling Regulation No. 9 of 1934 and in particular of Article 12 of that Regulation are applicable to the machines dealt with in the present Regulation.

18. This Regulation may be cited as the Amusement Machines Joint Regulation No. 10 of 1964 and shall be operative from the 1st of January, 1964.

Made at Vila, this 20th Day of February, 1964.

DELAUNEY

ALEX. M. WILKIE

Resident Commissioner
for the French Republic.

Her Britannic Majesty's
Resident Commissioner.