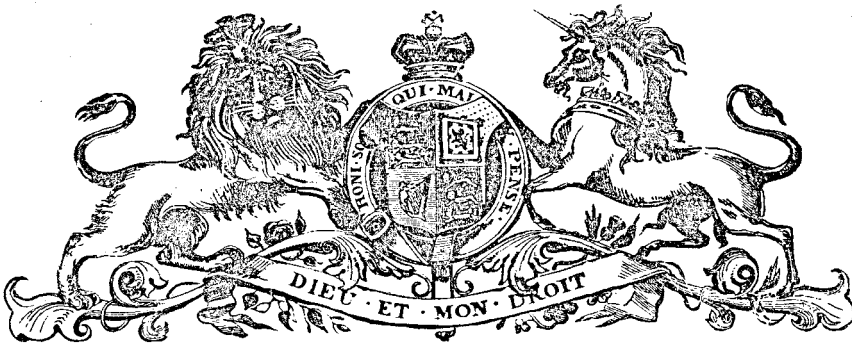


No. 3 of 1897.



IN the name of Her Majesty, VICTORIA, of the United Kingdom of Great Britain and Ireland Queen, Empress of India, &c., &c., &c.

QUEEN'S REGULATION

(Made in the name and on behalf of Her Majesty by Her Majesty's High Commissioner for the Western Pacific, in accordance with the provisions of the Pacific Order in Council, 1893.)

TO PROVIDE FOR THE RAISING OF A LOCAL REVENUE
IN THE BRITISH SOLOMON ISLANDS.

[L.S.] H. S. BERKELEY.

1. IN this Regulation unless the subject or context otherwise ^{Interpretation} requires,—

“The Protectorate” shall mean and include all islands and places at present included, or which may hereinafter be included in the Protectorate established by Her Majesty in the South Solomon Islands :

“Native” shall mean—

- (a) Aboriginal native of any island in the Protectorate ;
- (b) Aboriginal native of any other island in the Pacific, resident in the Protectorate, and not being the subject of any foreign Power or a person employed in trade either on his own account or on behalf of another person :

“Tonnage

“Tonnage measurement” shall mean net tonnage measurement in accordance with the Mercantile Shipping Act, 1894, or any Act amending the same.

Capitation-tax.

2. Every male non-native person (except an ordained minister of religion) ordinarily resident or who shall have resided for two months in the Protectorate shall be liable to a capitation-tax of five pounds paid annually or of three pounds paid half-yearly. In the absence of proof of the age of any male non-native person in the Protectorate the age of such person may be estimated by the Resident Commissioner, and the age estimated by the Resident Commissioner shall be held to be the age of such person. Residence on a vessel trading within the Protectorate shall be held to be residence within the Protectorate.

Station License.

3. For every trading-station on shore an annual or half-yearly license (hereinafter called a “Station License”) shall be obtained. The fee for an annual license shall be ten pounds and the fee for a half-yearly license shall be six pounds.

Ship License.

4. For every ship or vessel trading within or to the Protectorate there shall be obtained an annual or half-yearly license (hereinafter called a “Ship License”) for which the following fees shall be paid:—

For an annual license, for every ton of tonnage measurement the sum of one pound, provided that the amount payable in respect of any one ship shall not exceed the sum of one hundred pounds;

For a half-yearly license for every ton of tonnage measurement the sum of twelve shillings, provided that the amount payable in respect of any one ship or vessel shall not exceed the sum of sixty pounds;

For each punt or boat, for an annual license the sum of one pound, and for a half-yearly license the sum of twelve shillings, for every ton of her carrying capacity—such capacity to be estimated by the Resident Commissioner.

Exemption from ship license.

5. The following are exempted from payment of ship license—
Boats being part of the equipment of any ship or vessel holding a ship license;

Punts or boats used exclusively for supplying water, coal or other stores to Her Majesty’s ships of war.

Substituted license.

6. Every ship license shall be available for the ship or vessel only in respect of which it is issued. Provided always that on proof to the satisfaction of the Resident Commissioner that any vessel duly licensed as hereinbefore provided has been withdrawn from the Protectorate and another vessel substituted therefor, the Resident Commissioner may on surrender of the ship license, and on payment at the proper rate per ton for difference in tonnage measurement should the substituted vessel exceed the vessel withdrawn, issue a substituted ship license in respect of the vessel so substituted, and for any such substituted license a fee of ten shillings shall be paid.

Financial half-year.

7. For the purpose of taxation the year shall be considered to be divided into two half-years, the first half-year being from the first day of January to the thirtieth day of June and the second half-year being from the first day of July to the thirty-first day of December. Payments becoming due during any half-year shall be deemed to have become due on the first day of such half-year.

To whom taxes shall be paid.

8. All taxes and fees provided for in this Regulation may be paid to, and the necessary licenses obtained (except a substituted ship license) from, the Resident Commissioner, or at the office in Fiji of the High Commissioner, or of the Receivers of Taxes appointed in accordance with the provisions of the next succeeding section.

9. The High Commissioner or the Resident Commissioner may appoint persons to receive the taxes provided for in this Regulation. Appointment of collectors. Every such person shall at the earliest opportunity forward the amount received to the Resident Commissioner.

10. The master or owner of any ship, vessel, punt or boat who shall without having taken out a ship license make use of such ship, vessel, punt or boat within the Protectorate for purpose of trade shall be liable on conviction to a penalty not exceeding one hundred pounds or imprisonment not exceeding six months. Penalty for not taking out ship license.

11. Any person who shall accept delivery of goods from or deliver produce to any such unlicensed ship or vessel shall be liable on conviction to a penalty not exceeding fifty pounds or imprisonment not exceeding three months. Penalty for trading with unlicensed vessel.

12. Every person liable to the capitation-tax hereinbefore provided who shall make default in payment of same for one month after the same shall have become due shall be liable on conviction to a penalty not exceeding fifty pounds or to imprisonment not exceeding three months. Penalty for default in capitation-tax.

13. Every person carrying on business for himself or another person at a trading-station on shore in respect of which default shall have been made in payment of the fee payable for a station license for one month after the same shall have become due shall on conviction be liable to a penalty not exceeding fifty pounds or to imprisonment not exceeding three months. Penalty for not taking out station license

14. This Regulation shall come into force on the first day of July, one thousand eight hundred and ninety-seven, and may be cited as "The Solomons (Revenue) Regulation 1897."

Published and exhibited in the Office of the High Commissioner this twenty-third day of March, 1897.

By Command,

WILFRED COLLET,
Secretary to the High Commissioner.