



SUPPLEMENT  
 TO THE  
**NEW ZEALAND GAZETTE**

OF  
 THURSDAY, JUNE 21, 1928.

Published by Authority.

WELLINGTON, WEDNESDAY, JUNE 27, 1928.

*Regulations imposing a Port and Customs Service Tax under the Samoa Act, 1921.*

CHARLES FERGUSSON, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 27th day of June, 1928.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

**H**IS Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of that Dominion, and in pursuance of the authority to make regulations for the peace, order, and good government of Samoa conferred upon him by the Samoa Act, 1921, and of all other powers and authorities enabling him in that behalf, doth hereby make the following regulations.

REGULATIONS.

1. (1) THESE regulations may be cited as "The Port and Customs Service Tax Regulations, 1928."

(2) These regulations shall come into force on the date of publication thereof in the *New Zealand Gazette*.

2. (1) In addition to any duties of Customs payable under any law now in force or that hereafter may be in force in the Territory there shall be levied, collected, and paid on all goods of whatsoever description, and whether dutiable or free of duty, which are imported into the Territory after the coming into force of these regulations, a Port and Customs Service Tax at the rate of two and one-half per centum on the value of such goods.

(2) For the purpose of this regulation the value of goods shall be deemed to be the value thereof as ascertained in accordance with the Customs Act, 1913, of New Zealand, for the purpose of the imposition of *ad valorem* duty.

3. It shall be lawful for the Administrator from time to time, by Proclamation published in the *Western Samoa Gazette*, to exempt from payment of the Port and Customs Service Tax such goods or classes of goods as shall be enumerated in such Proclamation, and thereafter from time to time by a like Proclamation to revoke or vary any such exemption.

4. (1) The provisions of the Samoa Customs Consolidation Order, 1923, shall extend so far as applicable to these regulations and to the tax hereby imposed.

(2) These regulations shall be deemed to be included within the expression "Customs Acts" as used in the said Order and in the Customs Act, 1913.

(3) The tax hereby imposed shall be deemed to be a duty within the meaning of the said Order and the said Act, and the terms "revenue of Customs," "dutiable goods," and "uncustomed goods" shall be construed accordingly.

F. D. THOMSON,  
 Clerk of the Executive Council.