

CONDOMINIUM DES NOUVELLES-HEBRIDES

NEW HEBRIDES CONDOMINIUM

ARRETE CONJOINT 8 de 1943

JOINT REGULATION 8 of 1943

8

JOINT REGULATION

No. 8 of
1943.

To provide a single service for the collection of rates and taxes.

Published: *Condominium Gazette No. 142.*]

Issued by the Resident Commissioners under Article 7 of the Anglo-French Protocol 1914.

1. A Rates and Taxes office is hereby created under the control of the Collector of Customs who shall henceforth be entitled the Collector of Customs and Inland Revenue.
2. As executive in charge of the Rates and Taxes office an official of the Condominium Service appointed by the Resident Commissioners shall be entitled "Controller of Rates and Taxes" and shall be responsible for—
 - (a) the annual check and listing of tax and ratepayers;
 - (b) the collection of all information necessary for the proper establishment of rates and taxes;
 - (c) the establishment of primary annual lists in respect of each rate or tax with the assistance of the preceding year's primary or supplementary lists and of the registers concerned, and submission to the Resident Commissioners for approval before the 1st January of each year of the primary lists for that year;
 - (d) the registration of alterations (including reception of declarations of alterations and rectification of mistakes in the names, professions and addresses of rate and taxpayers);
 - (e) the establishment and keeping up to date of the registers in respect of direct taxation with the assistance of information acquired by action as in paragraphs (a) and (b) hereof;
 - (f) the establishment and despatch of notices, warnings or demands with a view to ensuring the collection within the proper periods allowed by the legislation concerned of the taxation with which he is concerned;
 - (g) the establishment of trading licence forms and other licences, as well as of the periodical documents provided by current legislation and the furnishing of statements and information required by the Resident Commissioners;
 - (h) the check and investigation of requests for abatement, and the notification to those concerned of the decision thereon of the Resident Commissioners in cases where, according to current legislation, it is the Resident Commissioners who decide;
 - (i) the establishment at the end of every quarter by rate or tax concerned of supplementary lists in respect of rates or

taxes not contained in the annual primary lists as a result of omission, alteration or fresh registration. These supplementary lists shall be submitted to the Resident Commissioners for approval within 8 days after the end of each quarter.

3. The official aforementioned shall be empowered together with the officials designated to that end by the legislation concerned to establish infractions thereof. He should within 24 hours report to the competent authority any infraction established by him. His written reports shall be prima facie evidence of the facts stated therein before the competent courts until proved otherwise.

Reports as aforementioned shall be transmitted to the competent court with the least possible delay.

4. Previous legislation is amended as follows:

[(a)—]

Lapsed.

[(b)—]

Lapsed.

[(c)—]

Lapsed.

(d) *Joint Regulation No. 10 of 1939 (Radio Licences)*—

Article 7—the words “Condominium Postmaster” are replaced by “Controller of Rates and Taxes”.

5. This Regulation may be cited as the New Hebrides Collection of Rates and Taxes Joint Regulation No. 8 of 1943 and shall come into force on the day of the date hereof.

Dated at Vila this 11th day of May, 1943.

R. KUTER

R. D. BLANDY

Resident Commissioner for

British Resident Commissioner

France in the New Hebrides.

in the New Hebrides.