

engaged in
locust
destruction.

in carrying into effect any of the provisions of this Law so as in any manner to delay, hinder or impede him in the discharge of his duties, shall be liable to a fine not exceeding five pounds, with or without imprisonment not exceeding one month, in addition to any other penalty he may under any other Law render himself liable to by reason of such offence.

Penalty for
inciting to
offences.

11. Every person who shall aid, abet, instigate or incite any other person or persons to commit any offence against the provisions of this Law or of any rules, regulations or orders made under the authority of this Law shall, for every such aiding, abetting, instigating or inciting be liable to the same penalty as though the offence had actually been committed by him.

Rewards to
informers.

12. The High Commissioner may grant such rewards as he sees fit out of any pecuniary penalty to any person by whose means it is recovered, and may order to be paid to any person through whose acts or information any property is ordered to be forfeited, such reward as the High Commissioner thinks fit, not exceeding the value of the property forfeited.

Application
of fines, etc.

13. Subject to the provisions of section 12, all pecuniary penalties recovered and the value of all property forfeited under this Law shall be applied in aid of the expenses incurred in carrying into effect the provisions of this Law.

Short title.
Formerly s. 15.

14. This Law may be cited as the Locust Destruction Law, 1881.

12 OF 1881.

TO PROVIDE FOR THE EXPENSES TO BE INCURRED IN THE DESTRUCTION
OF LOCUSTS.

S. HACKETT.]

[August 10, 1881.]

WHEREAS it is expedient to make provision for the costs of carrying out such measures as may be taken for the destruction of locusts under the authority of the Locust Destruction Law, 1881;

And whereas it is expedient that the money requisite for defraying such costs should be raised by taxation in manner hereinafter specified;

And whereas it is also expedient that the money required, from time to time, for carrying into effect the purposes of the said Law, and this Law should be defrayed in the first instance out of moneys to be advanced from the Island Treasury;

And whereas it is expedient that the High Commissioner should have power, from time to time, to reduce and vary the sums to be levied hereunder so that the amount to be raised in each year may not be disproportionate to the amount required to be expended in each year in carrying into effect the purposes of the Locust Destruction Law, 1881, and of this Law:

BE it therefore enacted:—

1. There shall be charged, collected and paid for each year until the expenses incurred in carrying into effect the purposes of the Locust Destruction Law, 1881, have been defrayed, the several rates, duties and taxes mentioned in Schedules A, B, C, D, and E.

Taxes to be levied

2. The duties or taxes under Schedule A shall be paid by the persons by whom and at the time and place at which the assessed value of the tithe on the produce is by law payable.

Taxes under Schedule A, by whom payable.

3. The duties or taxes under Schedules A and B shall be assessed on the values of the several properties in respect of which they are payable as estimated for the purposes of general tithing or taxation in the year in which the tax is levied, and shall be collected and paid at the same time as the general tithe or taxes payable thereon.

Taxes under Schedules A and B when and how payable.

4. There shall be exempted from payment of any tax under Schedule D persons whose income under any of the sources mentioned in that Schedule shall not exceed sixty pounds per annum, and to any such person whose income exceeds sixty pounds and is less than one hundred and fifty pounds there shall be allowed a deduction of one-half per cent. from the amount payable by him under that Schedule.

Exemptions under Schedule D.

5. The High Commissioner shall issue regulations for the purpose of estimating the balance of profits and gains chargeable with duty under Schedule C, and may appoint any such commission to advise with him as to assessment of income as he may think expedient. Provided that such regulations shall make provision for enabling every person assessed to the duty or tax under Schedule C to have

Assessment of incomes under Schedule C.

repealed
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