

LAWS OF THE GILBERT ISLANDS  
REVISED EDITION 1977

CHAPTER 71

PHOSPHATE TAXATION

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Imposition of phosphate tax
4. Payment of phosphate tax

SCHEDULE

**An Ordinance to implement arrangements made between the Governments of the United Kingdom, Australia and New Zealand relating to the benefits accruing from the mining of phosphates on Ocean Island** 11 of 1968 (Cap. 54 of 1973)

*Commencement: 1st January 1969*

1. This Ordinance may be cited as the Phosphate Taxation Ordinance. Short title
2. In this Ordinance, unless the context otherwise requires— Interpretation

“British Phosphate Commissioners” means the Board of Commissioners appointed by the Governments of the United Kingdom, Australia and New Zealand to direct, manage and control the phosphate industry on Ocean Island;

“normal taxation” means income tax and other charges and duties in the nature of taxation (including customs duties, rates and licence fees) due and payable by the British Phosphate Commissioners and their employees under any Ordinance for the time being in force;

“phosphate minerals” means every kind of sand, soil, clay, rock, stone, flint, marble, earth, chalk, gravel or similar substance whether lying or found in, or taken from, the surface or beneath it which contains phosphate and is suitable for use as an ingredient in the manufacture of fertiliser;

“phosphate tax” means the tax imposed by section 3 (1);

“phosphate year” means the period beginning 1st July in any year and ending on the 30th June in the succeeding year.

Imposition  
of phosphate  
tax

3. (1) Of the net proceeds per ton of phosphate minerals exported from the Gilbert Islands, the British Phosphate Commissioners shall in the second half of the phosphate year ending 30th June 1968 and for any phosphate year thereafter pay a phosphate tax.

(2) The figure of the said net proceeds per ton for the second half of the phosphate year ending 30th June 1968 and for any phosphate year thereafter shall be notified to the Governor by the Secretary of State.

Schedule

(3) Phosphate tax per ton shall be calculated in accordance with the Table contained in the Schedule.

(4) The Table contained in the Schedule shall be altered by the Governor in accordance with the provisions of any direction of the Secretary of State and in such manner as may be specified in that direction.

(5) An amount equivalent to the total of normal taxation paid by the British Phosphate Commissioners and their employees in respect of each phosphate year shall be set off against the phosphate tax for that phosphate year.

Payment of  
phosphate  
tax

4. Phosphate tax shall be paid into the Consolidated Fund in such manner as the Minister may direct.

#### SCHEDULE

(Section 3)

PROGRESSIVE TABLE OF PHOSPHATE TAX PAYABLE BY B.P.C. AT LEVELS OF NET PROCEEDS BETWEEN \$4.40c TO \$6.40c

<i>Net proceeds per ton</i>	<i>Phosphate Tax per ton</i>
\$	\$ cents
4.40	3. 90-45
4.41	3. 91-30
4.42	3. 92-15
4.43	3. 93-00
4.44	3. 93-84
4.45	3. 94-69
4.46	3. 95-54
4.47	3. 96-39

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\$	\$ cents
4.48	3. 97-24
4.49	3. 98-10
4.50	3. 98-94
4.51	3. 99-78
4.52	4. 00-63
4.53	4. 01-48
4.54	4. 02-33
4.55	4. 03-18
4.56	4. 04-03
4.57	4. 04-88
4.58	4. 05-73
4.59	4. 06-58
4.60	4. 07-42
4.61	4. 08-27
4.62	4. 09-12
4.63	4. 09-97
4.64	4. 10-82
4.65	4. 11-67
4.66	4. 12-52
4.67	4. 13-37
4.68	4. 14-21
4.69	4. 15-06
4.70	4. 15-91
4.71	4. 16-76
4.72	4. 17-61
4.73	4. 18-46
4.74	4. 19-31
4.75	4. 20-16
4.76	4. 21-00
4.77	4. 21-85
4.78	4. 22-70
4.79	4. 23-55
4.80	4. 24-40
4.81	4. 25-25
4.82	4. 26-10
4.83	4. 26-95
4.84	4. 27-80
4.85	4. 28-64
4.86	4. 29-49
4.87	4. 30-34
4.88	4. 31-19
4.89	4. 32-04
4.90	4. 32-89
4.91	4. 33-74
4.92	4. 34-59
4.93	4. 35-44
4.94	4. 36-29
4.95	4. 37-14
4.96	4. 37-99
4.97	4. 38-84
4.98	4. 39-69
4.99	4. 40-54
5.00	4. 41-39
5.01	4. 42-24

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\$	\$ cents
5.02	4. 43-09
5.03	4. 43-94
5.04	4. 44-79
5.05	4. 45-64
5.06	4. 46-49
5.07	4. 47-34
5.08	4. 48-19
5.09	4. 49-04
5.10	4. 49-89
5.11	4. 50-74
5.12	4. 51-59
5.13	4. 52-44
5.14	4. 53-29
5.15	4. 54-14
5.16	4. 54-99
5.17	4. 55-84
5.18	4. 56-69
5.19	4. 57-54
5.20	4. 58-39
5.21	4. 59-24
5.22	4. 60-09
5.23	4. 60-94
5.24	4. 61-79
5.25	4. 62-64
5.26	4. 63-49
5.27	4. 64-34
5.28	4. 65-19
5.29	4. 66-04
5.30	4. 66-89
5.31	4. 67-74
5.32	4. 68-59
5.33	4. 69-44
5.34	4. 70-29
5.35	4. 71-14
5.36	4. 71-99
5.37	4. 72-84
5.38	4. 73-69
5.39	4. 74-54
5.40	4. 75-39
5.41	4. 76-24
5.42	4. 77-09
5.43	4. 77-94
5.44	4. 78-79
5.45	4. 79-64
5.46	4. 80-49
5.47	4. 81-34
5.48	4. 82-19
5.49	4. 83-04
5.50	4. 83-89
5.51	4. 84-74
5.52	4. 85-59
5.53	4. 86-44
5.54	4. 87-29
5.55	4. 88-14

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\$	\$ cents
5.56	4. 88-99
5.57	4. 89-84
5.58	4. 90-69
5.59	4. 91-54
5.60	4. 92-39
5.61	4. 93-24
5.62	4. 94-09
5.63	4. 94-94
5.64	4. 95-79
5.65	4. 96-64
5.66	4. 97-49
5.67	4. 98-34
5.68	4. 99-19
5.69	5. 00-04
5.70	5. 00-89
5.71	5. 01-74
5.72	5. 02-59
5.73	5. 03-44
5.74	5. 04-29
5.75	5. 05-14
5.76	5. 05-99
5.77	5. 06-84
5.78	5. 07-69
5.79	5. 08-54
5.80	5. 09-39
5.81	5. 10-24
5.82	5. 11-09
5.83	5. 11-94
5.84	5. 12-79
5.85	5. 13-64
5.86	5. 14-49
5.87	5. 15-34
5.88	5. 16-19
5.89	5. 17-04
5.90	5. 17-89
5.91	5. 18-74
5.92	5. 19-59
5.93	5. 20-44
5.94	5. 21-29
5.95	5. 22-14
5.96	5. 22-99
5.97	5. 23-84
5.98	5. 24-69
5.99	5. 25-54
6.00	5. 26-39
6.01	5. 27-24
6.02	5. 28-09
6.03	5. 28-94
6.04	5. 29-79
6.05	5. 30-64
6.06	5. 31-49
6.07	5. 32-34
6.08	5. 33-19
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\$	\$ cents
6.10	5. 34-89
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6.13	5. 37-44
6.14	5. 38-29
6.15	5. 39-14
6.16	5. 39-99
6.17	5. 40-84
6.18	5. 41-69
6.19	5. 42-54
6.20	5. 43-39
6.21	5. 44-24
6.22	5. 45-09
6.23	5. 45-94
6.24	5. 46-79
6.25	5. 47-64
6.26	5. 48-49
6.27	5. 49-34
6.28	5. 50-19
6.29	5. 51-04
6.30	5. 51-89
6.31	5. 52-74
6.32	5. 53-59
6.33	5. 54-44
6.34	5. 55-29
6.35	5. 56-14
6.36	5. 56-99
6.37	5. 57-84
6.38	5. 58-69
6.39	5. 59-54
6.40	5. 60-39

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Omit from subsection (3) "regulations made under section 74", substitute "regulations made for the purposes of section 74".

First Schedule (1977, Schedule 2)

Omit Item 1.

Omit from Item 7 "the Governor in Council", substitute "the Minister".

Insert in Item 8 after "suffered" the words "before Independence Day".

Omit from Item 12 "the Governor in Council", substitute "the Minister".

Omit from Item 16(a) "Her Majesty's Forces", substitute "the armed forces".

Do not amend "Government" in Item 16(b).

CAP.53 – LANDOWNERS TAXATION  
(Cap.49 of 1977)

Landowners Taxation Ordinance

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Section 5 (1977, S.5)

Omit from paragraph (b) of the proviso to subsection (1) "the Governor in Council" (twice occurring), substitute "the Minister".

Section 7 (1977, S.7)

Omit "the Governor in Council", substitute "the Minister".

CAP.54 – PHOSPHATE TAXATION  
(Cap.71 of 1977)

Phosphate Taxation Ordinance

Note: These amendments are replaced in Schedule 3

Section 3 (1977, S.3)

Omit from subsection (2) "shall be notified to the Governor by a Secretary of State", substitute "is as notified to the Government by the Government of the United Kingdom".

Omit subsection (4), substitute –

“(4) The Schedule may be amended by order of the Beretitenti, acting in accordance with the advice of the Cabinet.”.

CAP.55 – CUSTOMS  
(Cap.22 of 1977)

A. Customs Ordinance

Section 1 (1977, S.1)

Insert in subsection (1) after the definition “customs Laws” –

“‘customs warehouse’ means a place approved by the Chief Customs Officer for the deposit of unentered, unexamined, detained or seized goods, or other required by the customs laws to be deposited in a customs warehouse for their security or the security of the duty on them;”.

Omit from the definition “Government Warehouse” in subsection (1) “the Government of the Colony”, substitute “the Government”.

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Omit the definition “Queen’s warehouse”.

Section 7 (1977, S.7)

Omit “the Governor in Council”, substitute “the Beretitenti, acting in accordance with the advice of the Cabinet,”.

Section 32 (1977, S.31)

Omit “the Governor in Council”, substitute “the Minister”.

Section 34 (1977, S.33)

Omit (the Governor in Council”, substitute “the Minister”.

Section 35 (1977, S.34)

Omit from subsection (2) “the Governor in Council”, substitute “the Beretitenti, acting in accordance with the advice of the Cabinet,”.

Section 36 (1977, S.35)

Omit from subsection (2) “the Governor in Council”, substitute “the Beretitenti, acting in accordance with the advice of the Cabinet,”.