



No. 9 of 1996.

***Customs (Amendment) Act 1996.***

Certified on : 18.09.96

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No.        of 1996.

*Customs (Amendment) Act 1996.*

ARRANGEMENT OF SECTIONS.

1. Repeal and replacement of Section 184.

**"184. AUTHORISED AGENTS".**

2. Repeal and replacement of Section 186.

**"186. PERSONAL LIABILITY OF AGENTS".**

3. New Section 191AA.

**"191AA. STATUTORY GARNISHEE".**

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1996.

AN ACT

entitled

*Customs (Amendment) Act 1996,*

Being an Act to amend the *Customs Act* (Chapter 101),

MADE by the National Parliament, to come into operation on 1 October 1995.

**1. REPEAL AND REPLACEMENT OF SECTION 184.**

Section 184 of the Principal Act is repealed and is replaced with the following:-

**"184. AUTHORISED AGENTS.**

(1) In any place or in relation to any category of goods or any manner of importation of goods prescribed or designated by notice in the National Gazette for the purpose of this section, the owner of any goods (other than goods of a personal private nature or not imported for commercial purposes) shall comply with this Act by or through a lawfully authorised agent.

"(2) For the purposes of Subsection (1) a lawfully authorised agent shall be a Customs agent licensed in the prescribed manner."

**2. REPEAL AND REPLACEMENT OF SECTION 186.**

Section 186 of the Principal Act is repealed and is replaced with the following:-

**"186. PERSONAL LIABILITY OF AGENTS.**

(1) Where a person -

- (a) is expressly or impliedly authorised by the owner to act as his agent in relation to any goods for all or any purposes of this Act; or
- (b) represents or passes himself, or acts or assumes to act, as such an agent.

he shall be deemed also to be, for these purposes, the owner of the goods, and is personally liable for any customs duties or imports, chargeable or any penalties recoverable under this Act in the same manner and to the same extent as if he were the principal.

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"(2) Subsection (1) does not relieve any principal from personal liability."

3. **NEW SECTION 191AA.**

Insert after Section 191 the following Section:-

**"191AA. STATUTORY GARNISHEE.**

(1) In this Section -

"duty" means excise duties and includes a judgement debt and costs in respect of any such duty;

"taxpayer" means any person against whom the Commissioner of Customs is entitled to recover any duty or penalty that is due and payable under this Act.

"(2) The Commissioner of Customs may at any time, or from time to time, by notice in writing (a copy of which shall be forwarded to the taxpayer at his last place of address known to the Commissioner of Customs), require -

- (a) any person by whom any money is due or accruing or may become due to the taxpayer; or
- (b) any person who holds or may subsequently hold money for or an account of the taxpayer; or
- (c) any person who holds or may subsequently hold money on account of some other person for payment to the taxpayer; or
- (d) any person having authority from some other person to pay to the taxpayer,

to pay to the Commissioner of Customs, either forthwith upon the money becoming due or being held or at or within a time specified in the notice (not being a time before the money due or is held) -

- (e) so much of the money as is sufficient to pay the amount due by the taxpayer in respect of any duty and of any fines, penalties and costs imposed upon him under this Act, or the whole of the money when it is equal to or less than the amount; or
- (f) such amount as is specified in the notice out of each of any payments that the person so notified becomes liable from time to time to make to the taxpayer, until the amount due by the taxpayer in respect to any duty, penalties, fines and costs imposed upon him under this Act satisfied and the Commissioner of Customs may at any time, or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

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"(3) A person who fails to comply with a notice under this section is liable to pay -

(a) the amount specified in the notice; or  
(b) the amount due or held on behalf of the taxpayer,  
whichever is the lesser amount, and any amount collected under this subsection shall be applied against the debt of the taxpayer.

"(4) In addition to any amount that he is liable to pay under Subsection (3), a person, who fails to comply with a notice under this section, is guilty of an offence.

Penalty: A fine of not less than K500.00 and not exceeding K5000.00.

"(5) A person making a payment in pursuance of this section shall be deemed to have been acting under the authority of the taxpayer and all other persons concerned and is, by force of this subsection indemnified in respect of that payment.

"(6) If the Commissioner of Customs receives a payment in respect of the amount due by the taxpayer before payment is made by the person so notified he shall forthwith give notice of receipt of the payment to that person."

I hereby certify that the above is a fair print of the *Customs (Amendment) Act 1996* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Customs (Amendment) Act 1996* was made by the National Parliament on 17 July 1996.

Acting Speaker of the National Parliament.