

No. 26 of 2000

*Customs (Amendment) Act 2000*

Certified on: 19-01-01

INDEPENDENT STATE OF PAPUA NEW GUINEA

No. of 2000

*Customs (Amendment) Act 2000*

ARRANGEMENT OF SECTION.

New Section 17A.

**"17A. OWNER OR IMPORTER OF GOODS TO KEEP  
RECORDS"**

INDEPENDENT STATE OF PAPUA NEW GUINEA

No. of 2000

AN ACT

entitled

*Customs (Amendment) Act 2000,*

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

MADE by the National Parliament to be deemed to have come into operation on  
1 January 2000.

**NEW SECTION 17A.**

The Principal Act is amended by inserting after Section 17A the following  
new section:-

**"17A. OWNER OR IMPORTER OF GOODS TO KEEP RECORDS.**

(1) The owner of goods shall keep in Papua New Guinea, in the English language, sufficient records to enable the accuracy of the declared value for Customs duty, and shall retain those records in Papua New Guinea for a period of five years after the completion of the transactions, acts or operations to which they relate.

Penalty: A fine not less than K2,000.00.

" (2) This Section does not require the preservation of any records-

- (a) in respect of which the Commissioner General has notified the owner of the goods that their preservation is not required; or
- (b) of a company that has gone into liquidation and which has been finally dissolved."

*Customs (Amendment)*

I hereby certify that the above is a fair print of the *Customs (Amendment) Act 2000* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Customs (Amendment) Act 2000* was made by the National Parliament on 11 October 2000.

Acting Speaker of the National Parliament.