

31/01/96

No. 34 of 1995.

Excise (Budget Provisions 1996) Act 1995.

Certified on: 15.1.96

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1995.

Excise (Budget Provisions 1996) Act 1995.

ARRANGEMENT OF SECTIONS.

1. New Part VA.

"PART VA. - IMPORTATION OF GOODS TO WHICH THIS PART APPLIES".

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"37B. APPLICATION OF *CUSTOMS ACT* SUBJECT TO SUITABLE MODIFICATIONS".

"37C. METHOD OF IMPORTING GOODS TO WHICH THIS PART APPLIES".

"37D. GOODS TO WHICH THIS PART APPLIES WHEN IMPORTED SUBJECT TO CONTROL OF CUSTOMS".

"37E. IMPORTER TO MAKE DECLARATION OF GOODS IMPORTED".

"37F. DUTIES OF EXCISE IN-ADDITION TO IMPORT DUTIES".

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"37L EXEMPTIONS".

2. Payment of Duty (Amendment of Section 39).

3. Refund Set-off (New Section 43A).

"43A. REFUND SET-OFF".

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1995.

AN ACT

entitled

Excise (Budget Provisions 1996) Act 1995,

Being an Act to amend the *Excise Act* (Chapter 105),

MADE by the National Parliament to be deemed to have come into operation on 22 November 1995.

1. NEW PART VA.

The Principal Act is amended by inserting after Part V the following new Part:-

"PART VA. IMPORTATION OF GOODS TO WHICH THIS PART APPLIES.

Division 1. - Importation of Goods to which this Part Applies.

"37A. INTERPRETATION.

In this Part, "goods to which this Part applies" means goods which, had they been manufactured in Papua New Guinea, would be excisable goods.

"37B. APPLICATION OF CUSTOMS ACT SUBJECT TO SUITABLE MODIFICATIONS.

The provisions of the *Customs Act* shall be applicable, subject to suitable modification and insofar as they are consistent with this Division, to any goods imported which are goods to which this Part applies.

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"37C. METHOD OF IMPORTING GOODS TO WHICH THIS PART APPLIES.

No person shall import goods to which this Part applies other than -

- (a) by sea, at a port declared as such under Section 7 of the *Customs Act*; or
- (b) by air, at an aerodrome declared as such under Section 7 of the *Customs Act*; or
- (c) by land, at such authorized entry points as are declared as such by notice in the National Gazette by the Commissioner General.

"37D. GOODS TO WHICH THIS PART APPLIES WHEN IMPORTED SUBJECT TO CONTROL OF CUSTOMS.

Goods to which this Part applies which have been imported shall, for the purposes of this Division, be subject to the control of customs as provided by Parts IV and V of the *Customs Act* until such time as all excise duties due have been paid.

"37E. IMPORTER TO MAKE DECLARATION OF GOODS IMPORTED.

Every importer of goods to which this Part applies shall, before removing any such goods or any part thereof from customs control, make personally or by his agent to an officer of customs a declaration in accordance with the prescribed form of the particulars of the goods imported and pay any excise duty assessed.

"37F. DUTIES OF EXCISE IN ADDITION TO IMPORT DUTIES.

The duties of excise payable by importers of goods to which this Part applies are in addition to any import duties payable by virtue of the provisions of the *Customs Act* and the *Customs Tariff Act* and shall be paid together with any such import duties.

"37G. FORFEITURE TO STATE OF GOODS NOT ACCOUNTED FOR TO CUSTOMS.

(1) Subject to Subsection (2), where any goods to which this Part applies imported into the country are not accounted for to the satisfaction of a proper officer of customs they shall be forfeited to the State and in addition the importer of the goods shall be liable to pay on demand twice the amount of duty payable thereon or an amount of K2000.00, whichever is the greater.

(2) The Commissioner General may, in any case, for reasons that he thinks sufficient, remit any of the penalties, including forfeiture of the goods, set out in Subsection (1).

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"37H. PROVISIONS OF THIS PART NOT TO APPLY TO CERTAIN GOODS.

The provisions of this Division shall not apply to goods which are in the possession of or in the baggage of any passenger who is aged 18 years or over, arriving in the country and which are of an amount not exceeding -

- (a) in the case of liquor, one litre per person; and
- (b) in the case of tobacco products, 250 grams per person (for the purposes of this concession 200 cigarettes or 50 cigars shall be deemed to equal 200 grams weight); and
- (c) in the case of any other dutiable goods, being non-commercial goods, goods of a value not exceeding K250 per passenger.

"37L. EXEMPTIONS.

- (1) The Minister may, by notice in the National Gazette, exempt -
 - (a) a person; or
 - (b) a class of persons,

from all or any of the provisions of this Division.

- (2) An exemption under Subsection (1) shall be subject to such conditions as are specified in the notice."

2. PAYMENT OF DUTY (AMENDMENT OF SECTION 39).

Section 39 of the Principal Act is amended by inserting after the word "manufacturer", the words "or importer".

3. REFUND SET-OFF (NEW SECTION 43A).

The Principal Act is amended by inserting after Section 43 the following new section:-

"43A. REFUND SET-OFF.

Where the Commissioner of Customs is required or authorized under Section 43 and any other section of this Act to make a refund of any excise duty or drawback of excise duty the Commissioner of Customs may, on the written application by or on behalf of the person to whom the refund is due ("the taxpayer") apply or credit the amount of the refund to any income tax or withholding tax or salary or wages tax or stamp duty or customs duty or any other tax or duty charged, levied or imposed under any revenue legislation administered by the Commissioner General payable by the taxpayer".

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I hereby certify that the above is a fair print of the *Excise (Budget Provisions 1996) Act 1995* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Excise (Budget Provisions 1996) Act 1995* was made by the National Parliament on 6 December 1995.

Acting Speaker of the National Parliament.