

31/01/96

No. 35 of 1995.

*Income Tax (International Agreements) (Amendment No.2) Act 1995.*

£ Certified on: 15.1.96

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1995.

*Income Tax (International Agreements) (Amendment No.2) Act 1995.*

ARRANGEMENT OF SECTION.

1. Amendment of Schedule 7.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1995.

AN ACT

entitled

*Income Tax (International Agreements) (Amendment No.2) Act 1995,*

Being an Act to amend the *Income Tax (International Agreements) Act 1987,*

MADE by the National Parliament to be deemed to have come into operation on 30 June 1995.

**1. AMENDMENT OF SCHEDULE 7.**

Schedule 7 of the Principal Act is amended by inserting after Clause 5 in the Protocol to the Germany Agreement the following clause:-

**'6. With reference to Article 26:**

If in accordance with domestic law personal data are exchanged under this Agreement, the following additional provisions shall apply:

- (a) the data receiving Contracting State may use such data only for the stated purpose and shall be subject to the conditions prescribed by the data supplying Contracting State.
- (b) the data receiving Contracting State shall on request inform the data supplying Contracting State about the use of the supplied data and results achieved.
- (c) personal data may be supplied only to the responsible agencies. Any subsequent supply to other agencies may be effected only with the prior approval of the data supplying Contracting State.

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- (d) the data supplying Contracting State shall be obliged to ensure that the data to be supplied are accurate and that they are necessary for and in accordance with the purpose for which they are supplied. Any bans on data supply prescribed under applicable domestic law shall be observed. If it emerges that inaccurate data or data which should not have been supplied have been supplied, the data receiving Contracting State shall be informed of this without delay. That State shall be obliged to correct or delete such data.
- (e) upon application the person concerned shall be informed of the supplied data relating to him and of the use to which such data are to be put. There shall be no obligation to furnish this information if on balance it appears that the public interest in withholding it outweighs the interest of the person concerned in receiving it. In all other respects, the right of the person concerned to be informed of the supplied data relating to him shall be governed by the domestic law of the Contracting State in whose sovereign territory the application for information is made.
- (f) the data receiving Contracting State shall bear liability in accordance with its domestic laws in relation to any person suffering unlawful damage as a result or supply under the exchange of data pursuant to this Agreement. In relation to the damaged person, the data receiving Contracting State may not plead to its discharge that the damage had been caused by the data supplying Contracting State.
- (g) if deadlines for the deletion of data are prescribed by the domestic law of the data supplying Contracting State, that State shall indicate such deadlines on supplying the data. Irrespective of such deadlines, supplied personal data shall be deleted as soon as they are no longer required for the purpose for which they were supplied.

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- (h) the data supplying and receiving Contracting States shall be obliged to keep official records of the supply and receipt of personal data.
- (i) the data supplying and receiving Contracting States shall be obliged to take effective measures to protect the personal data supplied against unauthorised access, unauthorised alteration and unauthorised disclosure".

I hereby certify that the above is a fair print of the *Income Tax (International Agreements) (Amendment No.2) Act 1995* which has been made by the National Parliament.

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Acting Clerk of the National Parliament.

I hereby certify that the *Income Tax (International Agreements) (Amendment No.2) Act 1995* was made by the National Parliament on 6 December 1995.

Acting Speaker of the National Parliament.

