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[1993

Customs Tariff Act 1990

EXEMPTION FROM IMPORT DUTY

I, Wiwa Korowi, G.C.M.G., K.St.J., Governor-General, by virtue of the powers conferred by Section 9(1)(a) of the *Customs Tariff Act 1990* and all other powers me enabling, acting with, and in accordance with, the advice of the National Executive Council, hereby:—

(a) revoke the following notices of exemption from payment of import duty as published in the *National Gazette*:—

- (i) No. G3 dated 3rd January, 1991;
- (ii) No. G5 dated 10th January, 1991;
- (iii) No. G13 dated 7th February, 1991;
- (iv) No. G31 dated 22nd March, 1991;
- (v) No. G42 dated 25th April, 1991;
- (vi) No. G7 dated 24th January, 1992;
- (vii) No. G15 dated 20th February, 1992;
- (viii) No. G53 dated 29th June, 1992;
- (ix) No. G82 dated 15th October, 1992; and

(b) exempt from payment of import duty, with effect from the date of publication of this instrument in the *National Gazette*, the goods mentioned in the Schedule subject to such conditions as are specified in the Schedule:—

SCHEDULE

Serial No.	Description of goods and any other conditions
1.	<p>Goods other than those locally produced or manufactured, which are absolutely essential for the maintenance and administration of the official activities of the following organizations but not for sale, exchange or trade within five years, when imported by the following organizations and, where purchased out of duty free stock from a bonded warehouse, sale price does not exceed 20% of C.I.F. Value:—</p> <ul style="list-style-type: none"> (a) Foundation for Law, Order and Justice; (b) Investment Promotion Authority; (c) National Archives and Public Records of Papua New Guinea; (d) National Disaster, Surveillance and Emergency Services; (e) National Museum and Art Gallery; (f) National Research Institute; (g) Papua New Guinea Institute of Medical Research; (h) Papua New Guinea Maritime College; (i) Papua New Guinea Sports Commission; (j) Papua New Guinea University of Technology; (k) University of Papua New Guinea.

Exemption from Import Duty—continued**Schedule—continued**

Serial No.	Description of goods and any other conditions
2.	<p>Goods, not for sale, exchange or trade within five years of their importation—</p> <p>(A) which are either not locally produced or manufactured and if purchased locally out of duty free stock from a bonded warehouse, sale price does not exceed 20% of C.I.F. value and supported by import documents; and</p> <p>(B) which are imported by a community organization, certified by the Secretary of the Department of Prime Minister as an organization that is not engaged in any commercial activity but exclusively devoted to the public interest and—</p> <p>(i) relating to—</p> <p>(a) the advancement of education and vocational training; or</p> <p>(b) the relief of poverty; or</p> <p>(c) the provision of medical services; or</p> <p>(d) emergency relief supplies for free distribution or to meet any natural calamity such as cyclonic, earthquake, flood, fire, lightning, drought, volcanic eruption, etc.; or</p> <p>(e) other community social welfare projects of significant worth; and</p> <p>(ii) the beneficiaries of which are not numerically negligible or distinguished by reason of ethnic origin or religious affirmation; and</p> <p>(C) which the Commissioner-General is satisfied are imported for the approved cause undertaken by the organization solely for the purposes listed in Paragraph (B)(i); and</p> <p>(D) which will not be disposed of within five years from the date of importation without the prior written approval of the Commissioner-General and on payment of apportioned duty amount of the remaining unused period.</p>
3.	<p>Goods of a special nature other than sacramental wine, solely for use in the celebration of divine worship—</p> <p>(a) which are imported on a firm and specific order by a Christian Mission; and</p> <p>(b) not intended for sale, exchange or trade within five years; and</p> <p>(c) which are not locally produced or manufactured; and</p> <p>(d) when purchased out of duty free stock from a bonded warehouse, sale price does not exceed 20% of the C.I.F. value and duly supported by import documents; and</p> <p>(e) which will not be disposed of within five years from the date of importation without the prior written approval of the Commissioner-General and on payment of apportioned duty amount for the remaining unused period;</p>
4.	<p>Goods for educational or training purposes—</p> <p>(a) to be used by the education institutions or training institutions officially recognized by the Secretary for Education or the Commissioner for Higher Education; and</p> <p>(b) not for sale, exchange or trade within five years; and</p> <p>(c) which are imported on a firm and specific order approved by the governing bodies of such institution; and</p> <p>(d) which are not locally produced or manufactured; and</p> <p>(e) certified by the Secretary for Education or the Commissioner of Higher Education to be necessary for the purposes of approved curricula or of educational character ensuring the effective running of the schools, or training institutions; and</p> <p>(f) which the Commissioner-General is satisfied are solely required to be used by such educational or training institutions; and</p> <p>(g) not to be disposed of within five years from the date of import without the prior written approval of the Commissioner-General and on payment of apportioned duty amount for the remaining unused period.</p>
5.	<p>Vehicles, ships and boats designed and equipped on permanent basis for use solely for medical and health related purposes when—</p> <p>(a) the ship, boat or vehicle in the proposed circumstances of its use is approved by the Secretary for Health for use for medical purposes; and</p> <p>(b) the ship, boat or vehicle is certified by the Secretary for Health as being for use in connection with medical and health measures approved by the Government; and</p> <p>(c) an undertaking in writing has been given that the ship, boat or vehicle will be kept, used and dealt with, for at least five years from the time of importation, solely in connection with medical and health measures approved by the Government; and</p> <p>(d) the ship, boat or vehicle will not be disposed of within five years from the date of import without the prior written approval of the Commissioner-General and on payment of apportioned duty amount for the remaining unused period.</p>
6.	<p>Medical, surgical, dental or veterinary furniture including dentists' chairs.</p>
7.	<p>Materials, tools and apparatus including camping equipment—</p> <p>(a) the property of a recognised university or scientific institution, imported solely for scientific research, where the research activities have been approved by the Head of State, acting on advice; and</p> <p>(b) imported by a scientific expedition, approved by the Head of State acting on advice; for use in the collection, preservation and treatment of specimen of flora and fauna; and</p> <p>(c) such goods will not be disposed of within five years from the date of import without the prior written approval of the Commissioner-General and on payment of apportioned duty amount for the remaining unused period.</p>

Exemption from Import Duty—continued**Schedule—continued**

Serial No.	Description of goods and any other conditions
8.	Specifically designed scientific equipment, namely instruments, apparatus, machines, accessories and parts thereof for the purposes of the research when imported by any non-commercial Research Institution approved by the Government and are required to be used under the control and responsibility of such institution provided following conditions are complied with:— (a) the research institution make a declaration at the time of import that the goods are imported for research purpose only; and (b) the goods are imported in reasonable quantity having regard to the purposes of importation; and (c) imported goods remain the property of the research institution for at least five years from the date of their importation; and (d) the goods imported are not for sale or exchange for any other purpose; and (e) when any goods are not used for research work, customs duty at the appropriate rate applicable at the time of importation would be payable.
9.	Official medals and decorations, including miniatures and medallions awarded or to be awarded by the Papua New Guinea Government or any foreign Government to an individual in recognition of services.
10.	Cups, medals, shields and similar trophies, not being articles of general utility, when won abroad or bestowed abroad, where— (a) the purpose for which they are to be presented are indelibly inscribed on them; and (b) they are not imported or stocked for the purposes of trade.
11.	Personal effects including casket or coffin containing dead body of a person who has died abroad.
12.	Goods re-imported within (12) months to Papua New Guinea after repair abroad, but not including the value of any replaced parts, fitments or any other costs of the repair or overseas freight and overseas insurance.
13.	Goods that— (a) having been entered properly for home consumption into Papua New Guinea were exported; and (b) have been brought back by the exporter within three years; and (c) have remained the property of the exporter from the time of exportation until the time of re-importation; and (d) the character of which has not been changed or altered.
14.	Empty durable packages and containers that have been used in the export of goods from Papua New Guinea, upon identification by Customs provided the same are re-imported within (12) months but excluding any replaced with new.
15.	Packagings other than those locally manufactured when imported for the exclusive use of export goods, provided Commissioner-General is satisfied.
16.	Portraits of the reigning Monarch and Head of State, not being for sale.
17.	Antique collections for display in public institutions; natural history specimens; curious, shells, models and wall diagrams for illustrations of natural history.
18.	Airfreight or Postal parcel, packet and letter containing any bona fide gift (but excluding alcoholic drinks, tobacco products, perfumery and commercial goods) involving duty less than K20.00.
19.	Goods including materials, apparatus and equipment other than those locally produced or manufactured when imported on the approval of the Project Chief Engineer in the Department of Civil Aviation for the implementation and maintenance of the Port Moresby (Jackson's) International Airport Re-development Project for a period of five years ending on 31st December, 1997.
20.	Equipment falling within tariff heading Nos. 85.25 and 85.29 imported under Third Telecommunications Project Agreement, by the Posts and Telecommunication Corporation for the implementation of Papua New Guinea's Domestic Satellite Programme for a period ending 31st December, 1995.
21.	Plant, machinery, equipment, components and materials other than those locally produced or manufactured, required for the construction and operation of Lae Cement Plant provided the Commissioner-General is satisfied, in consultation with the Secretary of Trade and Industry, for a period ending 31st December, 1994.
22.	All aircraft, helicopters, spacecrafts, air-cushion vehicles, hovercrafts, aircraft engines and all other parts specifically designed when purchased and imported by the PNG registered companies.
23.	All cruise ships, excursion boats, ferryboats, tankers, refrigerated vessels, other vessels for the transport of goods, hovercrafts, fishing vessels, tugs, dredgers, floating or drilling platforms (except pleasure yachts and sports-boats) when purchased and imported by PNG registered companies.
24.	Marine propulsion engines and outboard motors up to 100 horsepower when purchased and imported by PNG registered companies.
25.	Diesel and heavy fuel oil imported by Papua New Guinea Electricity Commission for use in electricity generation for the period ending 31st December, 1994.

Dated this 10th day of November, 1992.

WIWA KOROWI,
Governor-General.