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[1995

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, with effect on and from the date of publication of this instrument in the *National Gazette*—

- (a) revoke the notice of exemption from payment of import duty published in the *National Gazette* No. G95 on 17th November, 1994; and
- (b) exempt from payment of import duty the goods specified in the Schedule subject to such conditions as are specified in the Schedule.

SCHEDULE

1. Goods which are not for sale, exchange or trade within five years of their importation; and

- (a) which in the opinion of the Commissioner-General cannot be or are not reasonably capable of being locally produced or manufactured; and
- (b) when purchased on the basis of duty free quotation/tender—the sale price shall not exceed 120% of the C.I.F. value and this is supported by import documents; and
- (c) which are imported by a community organization, certified by the Secretary of the Department of the Prime Minister as an organization that is not engaged in any commercial activity but exclusively devoted to the public interest and—
 - (i) relating to—
 - (A) the advancement of education and vocational training; or
 - (B) the relief of poverty; or
 - (C) the provision of medical services; or
 - (D) emergency relief supplies for free distribution or to meet any natural calamity such as cyclones, earthquakes, floods, fires, lightning, drought, volcanic eruptions, etc.; or
 - (E) other community social welfare projects of significant worth; and
 - (ii) the beneficiaries of which are not numerically negligible or distinguished by reason of ethnic origin or religious affirmation; and

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

- (d) which the Commissioner-General is satisfied that the goods are imported for the approved cause undertaken by the organization solely for the purposes listed in Paragraph (c); and
 - (e) should such exempted goods be disposed of within five years from the date of importation without the prior written approval of the Commissioner-General the duty apportioned in relation to the remaining unused period shall be payable.
2. Goods of a special nature other than sacramental wine, solely for use in the celebration of divine worship—
- (a) which are imported on a firm specified order by a Christian Mission; and
 - (b) which are not intended for sale, exchange or trade within five years; and
 - (c) which in the opinion of the Commissioner-General cannot be or are not reasonably capable of being locally produced or manufactured; and
 - (d) when purchased on the basis of duty free quotation/tender, the sale price shall not exceed 120% of the C.I.F. value and this is supported by import documents; and
 - (e) should such exempted goods be disposed of within five years from the date of importation without the prior written approval of the Commissioner-General then duty apportioned in relation to the remaining unused period shall be payable.
3. Goods for educational, training or research purposes—
- (a) to be used by the education institutions or training or research institutions officially recognised by the Secretary for Education or the Commissioner for Higher Education, Science and Technology; and
 - (b) not for sale, exchange or trade within five years; and
 - (c) which are imported on a firm and specific order approved by the governing bodies of such institution; and
 - (d) which in the opinion of the Commissioner-General cannot be or are not reasonably capable of being locally produced or manufactured; and
 - (e) certified by the Secretary for Education or the Commissioner for Higher Education, Science and Technology to be necessary for the purposes of approved curricula or of educational character ensuring the executive running of the schools, training or research institutions; and
 - (f) the Commissioner-General is satisfied that the goods are solely required to be used by such educational, training or research institutions themselves; and
 - (g) should such exempted goods be disposed of within five years from the date of import without the prior written approval of the Commissioner-General then duty apportioned in relation to the remaining unused period shall be payable; and
 - (h) when purchased on the basis of duty free quotation/tender, the sale price shall not exceed 120% of the C.I.F. value and this is supported by import documents.
4. Vehicles, ships and boats designed and equipped on a permanent basis for use solely for medical and health related purposes when—
- (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
 - (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
 - (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
 - (d) the ship, boat or vehicle shall not be disposed of within five years from the date of import without the prior written approval of the Commissioner-General and in the event of such a disposal, are subject to the payment of the apportioned duty for the remaining unused period.

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

5. Medical, surgical, dental or veterinary furniture including dentists' chairs which in the opinion of the Commissioner-General cannot be or are not reasonably capable of being locally produced or manufactured.

6. 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.

7. Personal effects (including any casket or coffin containing the dead body of a person who has died abroad).

8. 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.

9. 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.

10. Empty durable packages and containers, identified by the Collector of Customs to have been used in the export of goods from Papua New Guinea and re-imported within twelve (12) months but excluding any replacements.

11. 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.

12. Goods certified to be capital plant and equipment by the Project Manager in the Department of Civil Aviation for the implementation and maintenance of the Port Moresby (Jacksons) International Airport Re-development Project for the period ending 31st December, 1997.

13. Equipment falling within tariff heading Nos. 85.25, and 85.29 imported under Third Telecommunications Project Agreement, by the Post and Telecommunication Corporation for the implementation of Papua New Guinea's domestic Satellite Programme for a period ending 31st December, 1995.

14. Capital equipment, machinery, components and materials other than those locally produced or manufactured, when imported into North Solomons Province solely for the purposes of the Bougainville Restoration Programme, subject to the following conditions —

- (a) the imported goods are not sold, disposed of, traded or removed from North Solomons Province, within five years without prior written approval of the Commissioner-General of Internal Revenue; and
- (b) such approval will be conditional on payment of duty, proportionate to the time remaining until expiry of the five year period; and
- (c) the normal penalties for misdeclaration of goods, or contravention of the above, will apply.

The exemption will remain in force until 30th June, 1996.

15. Specialised equipment of the kind specified below (other than goods of a nature or goods generally available in Papua New Guinea) when imported for use in approved exploration for minerals provided that security to the satisfaction of the Commissioner-General is executed or provided by the importer and the goods are exported at the end of the period specified for the exploration activity —

- (a) drilling Rigs, including Diamond drills, Percussion drills, Auger drills, Cable tool Drills, Banka drills, Reverse circulation (RC) drills, Wacker drills;
- (b) drilling Equipment, including down hole (Borehole) directional equipment, bore hole surveying equipment, down the hole probes, drill pipe recovery equipment, booster compressors;

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

- (d) radiometers, including spectrometer (airborne spectrometer, borehole spectrometer), geiger counter, scintillometers;
- (e) electrical equipment, including polarization, resistivity, self potential, telluric, magnetelluric;
- (f) Gravimeters (airborne gravimeter or borehole gravimeter);
- (g) seismic equipment, including geophones, seismographs, seismic hammer;
- (h) magnetometers, including fluxgate, schmidt field balance and dip needle magnetometers;
- (i) electromagnetic equipment (EM) including airborne EM equipment, VLF (very low frequency) equipment, ground EM equipment, borehole (down the hole) logging equipment; and
- (j) infra red (IR) scanners, remote sensing scanners, side looking airborne radar (SLAAR).

16. Specialised equipment of the kind specified below (other than goods of a consumable nature or nature of goods generally available in Papua New Guinea) when imported for use in approved exploration for petroleum or gas provided that security to the satisfaction of the Commissioner-General is executed or provided by the importer and the goods are exported at the end of the period specified for the exploration activity:—

- (a) rig and equipment including derrick, substructure, engines, pumps, well control equipment;
- (b) logging equipment including mud logging computers and equipment, wireline logging/perforation equipment and drilling tools;
- (c) well testing equipment;
- (d) workover equipment (workover rigs and associated equipment and wireline workover instrument);
- (e) support and supply vessels for offshore drilling activity including towed barges, supply boats, workboats, support boats but other than those falling under tariff heading No. 89.03;
- (f) mobile offshore drilling units including completely equipped drillships, semi-submersible, submersible, submersible and barged drilling units and jack-up rigs;
- (g) seismic acquisition units including geophones, cables, telemetry units, recording instruments, in-field processing units; and
- (h) other geophysical equipment including gravimeters, magnetometers, and magnetotelluric equipment.

17. Capital machinery and equipment, falling within Chapters 84 and 85 of the Customs Tariff, when purchased and imported by a manufacturer, solely and absolutely for his manufacturing activity, and provided that prior written approval has been given by the Commissioner-General for the importation, and he has certified that he is satisfied that the items to be imported shall be used for the purpose of establishing a new manufacturing industry or to assist substantially in the expansion of an existing manufacturing industry.

18. Goods when imported for the purpose of constructing the Disciplined Forces Institutional Housing project provided the Commissioner-General is satisfied, in consultation with the Department of Defence, that the goods are covered under Articles of Agreement signed on 15th December, 1993.

19. Plant, machinery, equipment, components and materials other than those locally produced or manufactured, required for the construction and setting-up of Lae Mackerel Cannery, the processing, manufacturing and canning of mackerel fish by the International Food Corporation Pty. Ltd. provided the Commissioner-General is satisfied, in consultation with the Secretary for Commerce and Industry, that the goods are covered under the Agreement with Kumpulan FIMA Sdn Bhd, signed on 6th November, 1992, and for the period of exemption covered in the Agreement.

20. Plant, machinery, equipment, components and materials other than those locally produced or manufactured, required for the construction, processing, manufacturing and canning of mackerel fish by the Pacific Cannery Pty Ltd provided the Commissioner-General is satisfied, in consultation with the Secretary for Commerce and Industry, that the goods are covered under the Agreement with Pacific Cannery Pty Ltd, signed on 3rd June, 1994, and for the period of exemption covered in the Agreement.

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

21. Aircraft, (including helicopter, spacecraft, air-cushion vehicles and hovercrafts) and aircraft engines and all other parts specially designed when purchased and imported by PNG registered companies which are airline operators licensed by the Department of Civil Aviation and domestic aircraft maintenance organizations approved by the Department of Civil Aviation, subject to the following requirements:—

- (a) an import permit where applicable for the importation thereof has been obtained from the Secretary of Civil Aviation; and
- (b) where the total purchase price is not required to be paid in full before or within 180 days from the date of importation then the grant of exemption is subject to a written approval by the Governor of the Bank of Papua New Guinea; and
- (c) at the time of importation the PNG registered companies and aircraft maintenance organizations shall hold a current PNG airline operator's licence or aircraft maintenance licence issued by the Department of Civil Aviation.

22. Ships, boats and floating structures falling within Chapter 89 but excluding yachts and other vessels for pleasure or sports covered by Heading 89.03, when purchased and imported by PNG registered shipping companies exclusively and solely for the importer's own operations subject to the following requirements:—

- (a) where the total purchase price is not required to be paid in full before or within 180 days from the date of importation then the grant of exemption is subject to a written approval by the Governor of the Bank of Papua New Guinea; and
- (b) the vessel is or is provisionally registered on the PNG Shipping Register maintained by the Department of Transport.

23. Marine propulsion engines, outboard motors (up to 10 hp), and all other parts specially designed for ships, boats and floating structures (except those parts specifically in respect of yachts and other vessels falling under Heading 89.03).

24. Plant, machinery, equipment, components and materials, other than those locally produced or manufactured, required for the construction and operation of the Lae Cement Plant, provided the Commissioner-General is satisfied, in consultation with the Secretary of Commerce and Industry, that the goods are covered under the Agreement with PNG Halla Cement Pty Ltd. signed on 23rd January, 1991, and for the period of exemption covered in the Agreement.

- 25. (a) The Contractor's equipment, temporary works, plant and materials brought into Papua New Guinea from Australia by the Contractor, Curtain Bros (Qld) Pty. Ltd., or the Engineer appointed under the Burns Peak and Waigani Drive Contract and which, after having been brought into Papua New Guinea, will be permanently incorporated in the works comprising the Burns Peak Contract or the Waigani Drive Contract or will be re-exported within one month of the completion of the capital works.
- (b) contract's equipment, temporary works, plant and materials (the like the which are not manufactured in Papua New Guinea or Australia) imported from any country and which is intended for the execution of the works under the Burns Peak and Waigani Drive Contract.
- (c) the goods specified in Paragraphs (a) and (b) are exempted on the conditions that —
 - (i) the Contractor and its personnel shall otherwise follow the usual customs procedures as administered by the Internal Revenue Commission in importing goods into Papua New Guinea; and
 - (ii) if the Contractor or any of its personnel does not utilise or re-export any goods as provided in Paragraphs 1 and 2, but dispose of such goods in Papua New Guinea the Contractor shall pay customs duties on such goods disposed of as if they were not exempt but the Commissioner-General may, at his sole discretion, allow a reduction in the duty so assessed, having regard to the period of use of such goods by the Contractor prior to the date of disposal.

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

26. The following goods imported by the Contractor or the Project Manager for the Port Moresby Water Supply System Upgrading Project:—

- (a) intake screen pipes and fittings, raw water mains (concrete-lined steel pipes), Mt Eriama Treatment Plant (upgrading, extension and power generating plants), Eriama reservoir (steel bars, pipes and fittings), distribution pipes (mild steel, 11D polyethylene) and water meters (brass); provided that any of the foregoing are not readily available from any local dealer, agent or distributor at the time of commencement of the Project; and
- (b) telemetry, telecommunication and computer systems.

Dated this 7th day of March, 1995.

WIWA KOROWI,
Governor-General.

CONSTITUTION**AMENDMENT OF DETERMINATION OF TITLES AND RESPONSIBILITIES OF MINISTERS**

I, Julius Chan, Prime Minister and Minister for Foreign Affairs and Trade, by virtue of the powers conferred by Section 148 of the Constitution and all other powers me enabling, hereby amend the Determination of Titles and Responsibilities of Ministers dated 26th September, 1994—

- (a) in Schedule 1 in Column 4 by inserting in appropriate alphabetical order the following:—
"Electricity Commission Act (Chapter 78) (Ss. 5, 9A and 9B only); and
- (b) in Schedule 10 in Column 4, in the exceptions in relation to the *Electricity Commission Act* by inserting the following before "5(3)":—
"5(1)".

Dated this 9th day of March, 1995.

J. CHAN,
Prime Minister and Minister for Foreign Affairs and Trade.

Electricity Commission Act (Chapter 78)**REVOCATION OF MEMBERS OF THE PAPUA NEW GUINEA ELECTRICITY COMMISSION BOARD OF DIRECTORS**

THE NATIONAL EXECUTIVE COUNCIL, by virtue of the powers conferred by Section 5 of the *Electricity Commission Act* (Chapter 78) and all other powers it enabling, on the recommendation of the Prime Minister hereby—

- (a) revoke the appointment of Peter Wangi as Commissioner under Section 5(1)(b)(iii); and
- (b) revoke the appointment of John Makabe as Commissioner under Section 5(1)(b)(iv),

commencing on and from 9th March, 1995.

Dated this 9th day of March, 1995.

J. CHAN,
Chairman, National Executive Council.

*Electricity Commission Act (Chapter 78)***REVOCATION OF CHAIRMAN AND APPOINTMENT OF ACTING CHAIRMAN OF THE PAPUA NEW GUINEA ELECTRICITY COMMISSION BOARD**

I, Julius Chan, Prime Minister, by virtue of the powers conferred by Section 5(3) of the *Electricity Commission Act* (Chapter 78) and all other powers me enabling, hereby—

- (a) revoke the appointment of John Tari Makabe as Chairman of the Papua New Guinea Electricity Commission Board; and
- (b) appoint James Malcom Melegepa as Acting Chairman of the Papua New Guinea Electricity Commission Board,

commencing on and from 9th March, 1995.

Dated this 9th day of March, 1995.

J. CHAN,
Prime Minister.

NOTICE OF THE MAKING OF REGULATIONS

THE Regulations set out in the table below have been made under the Act set out in the table. Copies may be obtained from the Office of Legislative Counsel, P.O. Wards Strip, Waigani.

Statutory Instrument No.	Citation or Nature	Act under which made
No. 3 of 1995	Customs (Personal effects) Regulation 1995	<i>Customs Tariff Act 1990</i>
No. 4 of 1995	Customs (Prohibited Imports) (Beef) Regulation 1995	<i>Customs Act (Chapter 101)</i>
No. 5 of 1995	Customs (Prohibition of Trade with South Africa) (Amendment) Regulation 1995	<i>Customs Act (Chapter 101)</i>
No. 6 of 1995	Gaming Machine (Amendment) Regulation 1995	<i>Gaming Machine Act 1993</i>
No. 7 of 1995	Income Tax (Amendment) Regulation 1995	<i>Income Tax Act 1959</i>

The Income Tax Regulation 1995 is deemed to have come into operation on 1st January, 1995. The other Regulations above shall come into operation on 7th March, 1995.

Dated this 9th day of March, 1995.

P. EKA,
Secretary, National Executive Council.

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