

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 390.

*Customs Duty (Rebate).*

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GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was vested in the Minister for Finance at the date of its preparation for inclusion.

The present administration may be ascertained by reference to the most recent Determination of Titles and Responsibilities of Ministers made under Section 148 (1) of the Constitution.

References in, or in relation to, this Chapter to—

“the Departmental Head”—should be read as references to the Secretary for Finance;

“the Department”—should be read as references to the Department of Finance.

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 390.

*Customs Duty (Rebate) Act.*

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ARRANGEMENT OF SECTIONS.

1. Power to grant rebate of duty.
2. Application for rebate.
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4. Failure to allow inspection.
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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 390.

***Customs Duty (Rebate) Act.***

Being an Act to make provision for payment of a rebate of export or import duty under certain circumstances and for related purposes.

**1. Power to grant rebate of duty.**

(1) The Head of State, acting on advice, may, by notice in the National Gazette, specify—

- (a) any class or classes of goods; or
- (b) any class or classes of goods exported or imported for a purpose specified in the notice,

in respect of which there may be paid a rebate of duty paid under—

- (c) the *Customs Tariff Act*; or
- (d) the *Customs (Export) Tariff Act*.

(2) A notice under Subsection (1) shall also specify—

- (a) any conditions relating to the rebate; and
- (b) the persons, or class of persons, to whom the rebate will be payable; and
- (c) the dates from which the rebate will be—
  - (i) allowable; and
  - (ii) payable.

(3) The persons, or class of persons specified under Subsection (2) (b) may be limited by reference to trade, profession, geographical location, income level or corporate status.

(4) A rebate notified under Subsection (1) shall continue in force until a date specified in the notice or until it is revoked.

**2. Application for rebate.**

An application for rebate shall be made to the Comptroller of Customs—

- (a) on the prescribed form; and
- (b) in the prescribed manner; and
- (c) by the person entitled to the rebate under Section 1 (2) (b); and
- (d) accompanied by the prescribed documentation.

**3. Powers of Comptroller.**

(1) For the purposes of this section, "officer" includes all persons employed in the services of the Customs, and any officer of the Public Service appointed to be an officer for the purpose of the *Customs Act*.

(2) Where an application for a rebate has been made under Section 2, the Comptroller of Customs or an officer may—

- (a) inspect any vehicle, vessel, machinery or property used in or in connexion with the goods or class of goods the subject of the rebate application; and
- (b) require further documentation as he considers necessary; and

- (c) inspect any records, invoices, bills or other documentation relating to the items specified in Paragraph (a).

**4. Failure to allow inspection.**

(1) A person who fails or refuses to allow the Comptroller of Customs or an officer to make an inspection under Section 3 (2) is guilty of an offence.

Penalty: A fine not exceeding K600.00.

(2) Where a person convicted of an offence under Subsection (1) is the applicant for the rebate in respect of which application the inspection was required, his failure or refusal to allow the inspection shall be grounds for non-payment of the rebate.

**5. Payment of rebate.**

(1) The Comptroller of Customs, after considering an application for rebate under Section 2, and after making such inspections as he considers necessary—

- (a) shall, where he is satisfied that the application and all the documentation are in order and that all relevant conditions have been complied with, make payment of that rebate to the applicant; and
- (b) may, where he considers that the circumstances do not justify the amount of rebate applied for, make payment of such lesser amount of rebate to the applicant as he considers necessary.

(2) An applicant aggrieved by a decision—

- (a) not to make payment of the rebate applied for; or
- (b) to make a lesser payment or rebate under Subsection (1) (b) than that applied for,

may appeal to the Minister, whose decision is final.

**6. Offences.**

A person who obtains or attempts to obtain a rebate under this Act by means of a false or misleading statement, or by false or misleading documentation is guilty of an offence.

Penalty: A fine not exceeding K5 000.00 or five times the amount of rebate claimed, whichever is the larger.

**7. Regulations.**

The Head of State, acting on advice, may make regulations not inconsistent with this Act, prescribing all matters that by this Act are required or permitted to be prescribed, or that are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and for prescribing penalties of fines not exceeding K500.00 for offences against the regulations.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 390.

*Customs Duty (Automotive Diesel Fuel Rebate) Regulation.*

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ARRANGEMENT OF SECTIONS.

1. Notification of marine vessel.
2. Application for rebate.
3. Documentation to accompany application.

SCHEDULE 1.

FORM 1.—Notification of a Commercial Vessel.

FORM 2.—Application for Rebate of Duty on Marine Diesel Fuel.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 390.

***Customs Duty (Automotive Diesel Fuel Rebate)  
Regulation.***

MADE under the *Customs Duty (Rebate) Act.*

**1. Notification of marine vessel.**

A notification of a marine vessel shall be made in Form 1.

**2. Application for rebate.**

An application for automotive diesel fuel rebate shall be made in Form 2.

**3. Documentation to accompany application.**

For the purposes of Section 2 of the Act, an application for automotive diesel fuel rebate shall be accompanied by the following documentation:—

- (a) original invoices, in respect of all automotive diesel fuel for which rebate is applied, which shall include—
  - (i) the supplier's name and address; and
  - (ii) the purchaser's name; and
  - (iii) the date on which the fuel was purchased; and
  - (iv) a clear statement that the item purchased was automotive diesel fuel; and
  - (v) the price paid; and
- (b) in the case of fuel consumed by a vessel of over 10m registered length—a photocopy of the vessel's survey certificate current during the period when the fuel was consumed; and
- (c) in the case of fuel consumed by a vessel of 10m or lesser length—the original or a photocopy of the vessel's registration certificate current during the period when the fuel was consumed; and
- (d) where the applicant is an incorporated company—a photocopy of the certificate of incorporation.



SCHEDULE 1.

PAPUA NEW GUINEA.  
(Customs Duty (Rebate) Act.)

Reg., Sec. 1

Form 1.

NOTIFICATION OF A COMMERCIAL VESSEL

PART I: (To be completed by shipowner.)<sup>1</sup> (One vessel only per form.)

Name of vessel:

Vessel's Registration No.:<sup>2</sup>

Name of owner:

Address of owner:<sup>3</sup>

Registered length of vessel: metres.

Number of engines in vessel:

Make of engine(s):

Rated horsepower of each engine: H.P.

Brief description of use made of vessel (e.g. coastal trade, fishing for profit, other) (please specify):<sup>4</sup>

Dated 19 (Signature).

NOTES:

1. Return the completed form to Customs Headquarters, Port Moresby.
2. You are advised that applications for rebate of duty on fuel consumed in vessels of less than 10m length will require to be accompanied by Department of Transport and Civil Aviation registration certificates current at the time the fuel was consumed.
3. This is the address to which any rebates payable will be posted. Notify the Bureau of Customs immediately of any change in your address.
4. Vessels used for non-commercial purposes are not eligible for rebate under the Act. Notification forms should not be completed in their names.

PART II: (To be completed by Customs.)

Date of receipt: File No.:

Date owner informed of file No.:

PAPUA NEW GUINEA.  
Customs Duty (Rebate) Act.

Reg., Sec. 2.

Form 2.

APPLICATION FOR REBATE OF DUTY ON MARINE DIESEL FUEL

NOTES: (Please read carefully and then complete Parts I to III of the form.)

1. A shipowner is only eligible to make two applications in any calendar year.
2. Rebates will not be paid in advance of the consumption of the fuel.
3. Rebates will not be paid more than 12 months following the purchase of the fuel.
4. Applications for rebates must be accompanied by original invoices for all fuel on which rebates are claimed.
5. In the case of fuel consumed in vessels—
  - (a) over 10m long—applications must be accompanied by a photocopy of the survey certificate (or certificates) current; and

(b) of 10m or shorter length—applications must be accompanied by the original, or a photocopy, of the ship's certificate (or certificates) of registration, the certificate (or certificates) to have been current,

during the months when the fuel for which rebate is claimed was consumed.

6. You must immediately inform Customs if you dispose of, or lose, any vessel notified to Customs.

7. Return the completed form to Customs Headquarters, Port Moresby.

**PART I: DETAILS OF VESSELS WHICH USED THE FUEL ON WHICH REBATE IS CLAIMED.**

Name of vessel.	Vessel's file No.	Months when vessel was burning fuel for which rebate is now claimed.

**PART II: DETAILS OF DIESEL FUEL PURCHASES.** (The information you supply in this section must match that appearing on original invoices submitted with this application.)

Invoice No.	Date of invoice.	Quantity of automotive diesel fuel invoiced. (In litres.)

Total quantity invoiced:

(If there is insufficient room on this form to list all of your invoices please continue on another Form 2.)

**PART III: DECLARATION.**

I apply for a rebate of import duty in respect of \_\_\_\_\_ litres of automotive diesel fuel and declare that the fuel was used exclusively in powering the engine(s) or generator(s) of the ship(s) listed on this form during the periods specified.

Dated \_\_\_\_\_ 19\_\_\_\_ (Signature.)

**CAUTION:** Under Section 6 of the *Customs Duty (Rebate) Act*, it is an offence punishable by a maximum fine of K5 000.00 or five times the rebate claimed (whichever is the larger) to obtain, or attempt to obtain, a rebate by means of a false or misleading statement or by false or misleading documentation.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 390.

Customs Duty (Rebate).

APPENDIX 1.

SOURCE OF THE CUSTOMS DUTY (REBATE) ACT.

Part A.—Previous Legislation.

*Customs Duty (Rebate) Act 1982 (No. 19 of 1982.)*

Part B.—Cross References.

Section etc., in Revised Edition.	Previous Reference <sup>1</sup> .
1	1
2	2
3	3
4	4
5	5
6	6
7	7

APPENDIX 2.

SOURCE OF THE CUSTOMS DUTY (AUTOMOTIVE DIESEL FUEL REBATE) REGULATION.

Part A.—Previous Legislation.

*Customs Duty (Automotive Diesel Fuel Rebate) Regulation 1983 (Statutory Instrument No. 2 of 1983).*

Part B.—Cross References.

Section etc., in Revised Edition.	Previous Reference <sup>2</sup> .
1	1
2	2
3	3
Schedule 1— Form 1 Form 2	Schedule— Form A Form B

<sup>1</sup>Unless otherwise indicated, references are to the Act as set out in Part A.

<sup>2</sup>Unless otherwise indicated, references are to the regulation set out in Part A.

