

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 119.

*Industrial Development (Incentives to Pioneer Industries).*

GENERAL ANNOTATION.

ADMINISTRATION.

As at 13 February 1976 (the date of gazettal of the most comprehensive allocation of responsibilities to Ministers and Departments at about the effective date), the administration of this Chapter was vested in the Minister for Labour, Commerce and Industry.

Accordingly, as at that date, unless some other intention is clearly indicated, by note or in the text, references in or in relation to this Chapter to—

“the Minister”—should be read as references to the Minister for Labour, Commerce and Industry;

“the Departmental Head”—should be read as references to the Secretary for Labour, Commerce and Industry<sup>1</sup>;

“the Department”—should be read as references to the Department of Labour, Commerce and Industry<sup>2</sup>.

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<sup>1</sup> Previously the Secretary, Department of Labour and Industry.

<sup>2</sup> Previously the Department of Labour and Industry.

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CHAPTER NO. 119.

*Industrial Development (Incentives to Pioneer Industries) Act.*

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  - "Pioneer Certificate"
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***Industrial Development (Incentives to Pioneer Industries)  
Act.***

Being an Act providing for incentives to pioneer industries, and for other purposes, to be incorporated and read as one with the *Income Tax Act*.

PART I.—PRELIMINARY.

**1. Interpretation.**

In this Act, unless the contrary intention appears—

“Board” means a Board of Inquiry established under Section 2;

“Pioneer Certificate” means a certificate in force under Section 9;

“pioneer enterprise” means an enterprise in relation to which a Pioneer Certificate is in force;

“pioneer industry” means an industry declared under Section 6(a) to be a pioneer industry;

“pioneer product” means a product declared under Section 6(b) to be a pioneer product;

“pioneer service” means a service declared under Section 6(c) to be a pioneer service;

“the regulations” means any regulations made under this Act;

“the tax exemption period”, in relation to a pioneer enterprise, means the period of time referred to in Section 18 that is applicable to the enterprise;

“this Act” includes the regulations.

**2. Board of Inquiry.**

The Minister may, by notice in the National Gazette, establish a Board of Inquiry for the purposes of this Act.

**3. Composition of Board.**

The Minister shall, in relation to a Board, appoint by notice in the National Gazette—

(a) a Chairman; and

(b) two officers to be members of the Board.

**4. Conditions of employment of Chairman.**

Where the Chairman of the Board is not an officer, his terms and conditions of appointment (including remuneration) are as determined by the Minister<sup>1</sup>.

**5. Functions of Board.**

The Board has and may exercise such powers and functions as are conferred on it by this Act or as are prescribed.

<sup>1</sup> As at the effective date the reference was to the Prime Minister.

PART II.—PIONEER INDUSTRIES, ETC.

**6. Declaration of pioneer industries, etc.**

Where the Head of State, acting on advice, is satisfied that it is expedient in the public interest to encourage the establishment and development of industries in the country, he may, acting on advice, by notice in the National Gazette declare—

- (a) any industry, other than an industry of primary production or the primary processing of timber as defined in Section 153 of the *Income Tax Act*, or a mining or quarrying industry, to be a pioneer industry; or
- (b) a product of any such industry to be a pioneer product; or
- (c) a service provided by any such industry to be a pioneer service,

for the purposes of this Act.

**7. Application for Pioneer Certificate.**

(1) A person who intends—

- (a) to become engaged in a pioneer industry; or
- (b) to produce a pioneer product; or
- (c) to provide a pioneer service,

may apply to the Minister for the issue of a Pioneer Certificate.

(2) An application for a Pioneer Certificate shall—

- (a) be in the prescribed form; and
- (b) contain the prescribed particulars and such other information as the Minister in any particular case requires; and
- (c) be accompanied by a deposit of K100.00.

(3) The deposit referred to in Subsection (2) shall be refunded to the applicant when the application has been finally dealt with, unless in the opinion of the Minister, the application was frivolous.

**8. Notice of application.**

An applicant for a Pioneer Certificate shall cause a notice in the prescribed form and containing the prescribed particulars, of the application to be published in the National Gazette.

**9. Grant of Pioneer Certificate.**

(1) Subject to this section and to Section 10, the Minister may grant an application under Section 7 and issue a Pioneer Certificate in the prescribed form.

(2) The Minister shall notify in the National Gazette the grant of a Pioneer Certificate.

(3) A Pioneer Certificate may be made subject to such conditions as the Minister thinks proper.

(4) A Pioneer Certificate shall not be issued—

- (a) otherwise than to a company; and
- (b) unless the Minister is satisfied that—
  - (i) the enterprise in question will contribute to the economic development and general welfare of the people of Papua New Guinea; and

- (ii) there are satisfactory prospects of the enterprise being established on a permanent and economic basis within a reasonable period; and
  - (iii) the enterprise will offer opportunities for employment in the country; and
  - (iv) the enterprise will use, wherever practicable, raw materials produced in, and the resources of, the country; and
  - (v) subject to Subsection (5), the enterprise is of a kind that is not being conducted, or is not being conducted on a commercial scale, in the country; and
  - (vi) a minimum investment of K10 000.00, or such other amount as is determined by the Minister in a particular case, will be made in the enterprise; and
  - (vii) in all the circumstances it will be to the advantage of the country and the general purpose of this Act will be served by the issue of the Certificate; and
- (c) until the expiration of a period of one month after the date of publication of notice under Section 8 and until after the determination of any objections lodged under Section 10.
- (5) Subsection (4)(b)(v) does not apply—
- (a) where the product is solely for export purposes; or
  - (b) where the product or service is for use or consumption within the country and there is no sufficient supply of it in the country or in the part of the country in which it is used or consumed or is intended to be used or consumed.

#### 10. Objections, etc.

(1) A person may, within the time limited by Section 9(4)(c), lodge with the Departmental Head an objection to the granting of an application under that section.

(2) On receipt of an objection under Subsection (1), the Departmental Head shall forward the objection to the Board.

(3) The Board shall deal with an objection forwarded to it under Subsection (2) in the manner provided in Section 11.

(4) Before granting an application and issuing a Pioneer Certificate, the Minister shall consider the report and recommendation (if any) of the Board and determine any objection under Subsection (1).

#### 11. Procedure of the Board.

(1) On receipt of an objection under Section 10, the Board shall, subject to this section, make such inquiry in relation to it as the Board thinks necessary or desirable.

(2) A submission made or required to be made to the Board shall be made—

- (a) by statutory declaration; or
- (b) orally on oath or affirmation.

(3) Section 37 of the *Interpretation Act* applies to and in relation to proceedings before the Board as if the Board were a person authorized by law to hear and determine a matter and a person making a submission to the Board were a witness legally called.

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(4) At the conclusion of its inquiry, the Board shall forward to the Minister a report on the objection, together with such recommendation (if any) as it thinks necessary or desirable in relation to the objection.

(5) In making a recommendation under Subsection (4), the Board shall have regard to the economic welfare of the country.

**12. Applications, etc., not to be disclosed.**

(1) Notwithstanding this Act or any other law, an objector is not entitled to have, and shall not be given, access to an application under Section 7 or to any particulars or information in or with any such application, except with the consent of the applicant.

(2) If, in an inquiry by the Board, objection is taken that any information (including the contents of a document) to be tendered as evidence relates to a trade secret or to the business operations, profits or financial position, or to the possible business operations, profits or financial position, of a witness, an applicant or an objector, the witness, applicant or objector, or the person entitled to the trade secret, may object that the information so relates and thereupon the information shall not be tendered except by direction of the Board and, if given, shall not be published in a newspaper or otherwise without an order of the Board permitting such publication.

(3) Where objection is taken under Subsection (2) in relation to any information, the information shall, if the witness, applicant or objector, or the person entitled to the trade secret, so requests, be tendered in private and, except with the consent of the witness, applicant, objector or person concerned, without the presence of any other person.

**13. Pioneer enterprise to carry on only pioneer industry.**

During its tax exemption period, a pioneer enterprise shall not carry on any trade or industry in the country other than a pioneer industry, except with the prior consent of the Head of State, acting on advice, who may impose such terms and conditions as the Head of State, acting on advice, thinks proper.

**14. Records, etc.**

A pioneer enterprise shall keep such books and records and shall from time to time furnish such information and accounts to such persons and authorities as are prescribed or as the Minister in any particular case directs.

**15. Cancellation of Pioneer Certificate.**

(1) Where—

(a) application is made by or on behalf of a pioneer enterprise for cancellation of the Pioneer Certificate; or

(b) the conditions of the Certificate are not complied with; or

(c) the Certificate was obtained wholly or partly by virtue of a false or misleading statement; or

(d) a provision of this Act or of the *Income Tax Act* is contravened in relation to the enterprise; or

(e) the enterprise ceases to be a company; or

(f) the Minister ceases to be satisfied as to a matter specified in Section 9(4)(b),

the Minister may, after giving the enterprise a reasonable opportunity to make any written representations that it may desire to make, cancel the certificate.



(2) Subject to Subsection (3), the cancellation of a Pioneer Certificate has effect as from the beginning of the year of income during which the Certificate was cancelled, unless the Minister directs that it take effect as from some later date.

(3) When a Pioneer Certificate is cancelled on the ground prescribed by Subsection (1)(c), the Minister may direct that the cancellation shall have effect as though the Certificate had not been issued in the first instance.

**16. Appeals.**

(1) A person aggrieved by an act or decision of the Minister under this Part may, within the prescribed time, appeal to the Head of State.

(2) The decision of the Head of State, acting on advice, on an appeal under Subsection (1) is final<sup>1</sup>.

**PART III.—INCOME TAX CONCESSIONS.**

**17. Interpretation of Part III.**

In this Part "pioneer income" means the income of a pioneer enterprise, calculated in accordance with Section 19, derived solely from the carrying on in the country of a pioneer industry under a Pioneer Certificate.

**18. Tax exemption period.**

The pioneer income of a pioneer enterprise is exempt from income tax for a period commencing on the date on which the pioneer enterprise first enters commercial production of the pioneer product or pioneer service and ending on the last day of the fifth year of income next following that date.

**19. Calculation of income during tax exemption period.**

The pioneer income of a pioneer enterprise for each year of income occurring in the tax exemption period is the total income that, but for Section 18, would be assessable income under the *Income Tax Act* less the sum of the expenses (not being expenses of a capital nature) incurred in deriving that income.

**20. Statement by Chief Collector.**

(1) The Chief Collector shall issue to a pioneer enterprise a statement for each year of income occurring in the tax exemption period, showing the amount of the pioneer income for the year.

(2) For the purposes of Subsection (1), the provisions of Part V. of the *Income Tax Act* and any regulations made under that Act in relation to objections and appeals, with the necessary modifications, apply to that statement as if the statement were a notice of assessment under that Act.

**21. Pioneer enterprise to keep an account, etc.**

(1) Subject to this section, a pioneer enterprise that receives a statement issued under Section 20 shall credit the amount of income shown in the statement to an account to be kept by the pioneer enterprise for the purposes of this section.

<sup>1</sup> But, see, Constitution, Section 155.

(2) The pioneer enterprise shall make appropriate adjustments to the account to give effect to—

- (a) any decision on an objection or an appeal made under Section 20(2); or
- (b) a decision of the Chief Collector under Section 22.

(3) Where an account under this section is in credit at the date on which dividends are paid by the pioneer enterprise out of pioneer income, an amount equal to the amount paid out in dividends or an amount equal to the amount in which the account is in credit, whichever is the less, shall be debited to that account.

(4) Subject to Subsection (5), the amount of any dividends debited to an account under this section and paid to a share-holder of the pioneer enterprise is, if the Chief Collector is satisfied with the entries in the account, exempt from income tax.

(5) Nothing in Subsection (4) affects the liability of a person to pay tax under Section 180 of the *Income Tax Act*, in relation to income derived by him from dividends that are paid out of the income that is pioneer income for the purposes of this Part.

(6) A pioneer enterprise shall, when required by the Chief Collector, whether before or after the expiration of the year of income, furnish to the Chief Collector within the time specified by him a copy of the account kept by the enterprise in accordance with this section.

## 22. Assessment of income of pioneer enterprise, etc., after cancellation of Pioneer Certificate.

Notwithstanding this Act or the *Income Tax Act*, where a Pioneer Certificate is cancelled in accordance with Section 15 the Chief Collector may, at any time within six years after the date of cancellation, make an assessment—

- (a) on the income of the pioneer enterprise; and
- (b) on the dividends of a share-holder of the enterprise,

as may be necessary to give effect to the cancellation.

## 23. Losses incurred during tax exemption period.

Where, in a year of income of a pioneer enterprise occurring within the tax exemption period, the sum of the expenses (not being expenses of a capital nature) directly related to the carrying on by the enterprise of a pioneer industry exceeds the income of the pioneer industry during that year, the amount by which those expenses exceed that income shall not be allowed as a deduction during that year of income but shall be deemed to be an allowable deduction in the year of income following the tax exemption period.

## PART IV.—MISCELLANEOUS.

### 24. Verification of statements.

All applications, statements, representations or information made or furnished to the Minister or the Departmental Head under or for the purposes of this Act shall, if he so requires, be verified by statutory declaration in such form as he requires or as is prescribed.

### 25. Secrecy.

A person who acts or has acted under this Act and who, otherwise than in the performance of his duty under this Act, makes a record of, or divulges to any person, other

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than a person to whom he is authorized by law to divulge it, any information acquired by him in the course of his duty under this Act is guilty of an offence.

Penalty: A fine not exceeding K500.00.

**26. 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 in particular for prescribing penalties of fines not exceeding K40.00 for offences against the regulations.



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*Industrial Development (Incentives to Pioneer Industries) Regulation.*

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ARRANGEMENT OF SECTIONS.

1. Application for Pioneer Certificate.
2. Notice of application.
3. Pioneer Certificate.
4. Time for appeal.

SCHEDULE.—

- FORM 1.—Application Form for Pioneer Certificate.  
FORM 2.—Notice of Application for Pioneer Certificate.  
FORM 3.—Pioneer Certificate.



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***Industrial Development (Incentives to Pioneer Industries)  
Regulation.***

MADE under the *Industrial Development (Incentives to Pioneer Industries) Act.*

**1. Application for Pioneer Certificate.**

An application for a Pioneer Certificate shall be in Form 1.

**2. Notice of application.**

A notice of application for a Pioneer Certificate shall be in Form 2.

**3. Pioneer Certificate.**

A Pioneer Certificate shall be in Form 3.

**4. Time for appeal.**

For the purposes of Section 16 of the Act, the time for an appeal shall be one month or such further time as the Head of State, acting on advice, in a particular case, directs.

SCHEDULE.

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Act, Sec. 7(2).

Form 1.

Reg., Sec. 1.

APPLICATION FORM FOR PIONEER CERTIFICATE.

The Departmental Head.

I apply for a Pioneer Certificate and in support of my application provide the following particulars:—

1. (i) Full name of the applicant company:  
(ii) Registered address of the company:  
(iii) Postal address, if different from that given above:  
(iv) Date and No. of certificate of incorporation:  
(or)  
(i) Full name of applicant who proposes to register a company for the purposes of this application, if successful:  
(ii) Usual address of applicant:  
(iii) Postal address of applicant if different from that given above:  
(iv) Full name of the company the applicant proposes to register:
2. (i) The pioneer industry in which the applicant intends to participate:  
(ii) The pioneer product(s) or the pioneer service(s) to be produced or provided:  
(iii) The number and date of the National Gazette notice declaring the industry and the product or the service to be a pioneer industry, pioneer product or pioneer service:

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3. Give particulars of the capital structure of the company:

4. Give particulars of the assets on which the capital will be expended, as at the date of commencement of operations:

(i)	(ii)
Particulars of Assets (Buildings, plant, equipment, etc.)	Estimated expenditure on Assets in column (i).

5. Specify the location where the enterprise will be carried on:

6. Give the estimated date of commercial production at that location and the estimated level of production at that date; the estimated quantity of the product intended for export (if any) should also be stated:

7. Give the estimated quantity and value of the production of the pioneer product for one year after the commencement of commercial production, and indicate how that estimate has been arrived at:

(i)	(ii)	(iii)
Product.	Quantity.	Value.

**NOTE.**—This information is not required from an applicant who intends to provide a pioneer service, but such applicant should give as specific details as possible, including the area or areas to be serviced.

8. The estimated number of persons to be employed in the enterprise is as follows:

	Years 1-3	Years 4-5
	Citizen.      Non-Citizen.	Citizen.      Non-Citizen.

Managerial supervisory functions  
Skilled workers  
Clerical and office duties  
Unskilled labour

9. Give details of any other relief or assistance that the applicant proposes to seek from the State in connexion with the carrying on of the enterprise to which this application relates.

I declare that the particulars given in this application are, to the best of my knowledge, true and that any estimates given in this application have been made in good faith and with all due care.

Dated                                  19 .

*(Signature of Applicant)*  
*(Designation.)*

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**Industrial Development (Incentives to Pioneer Industries) Act.**

Act, Sec. 8.  
Reg., Sec. 2.

Form 2.

**NOTICE OF APPLICATION FOR PIONEER CERTIFICATE.**

It is notified that *(name of person or representative of company who has made the application for a Pioneer Certificate)* of *(address of person or company)* has on                                  19 *(date of application of Pioneer Certificate)*, applied for a Pioneer Certificate in accordance with the provisions of the *Industrial Development (Incentives to Pioneer Industries) Act* in respect of the pioneer *(name of pioneer industry which has been declared to be a pioneer industry)* industry, to produce (or provide) *(name of pioneer product or service declared to be a pioneer product or service)* that is a pioneer product (or service) at *(specify location where it is intended to carry on the enterprise)*.

Dated                                  19 .

*(Signature of Applicant)*



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*Industrial Development (Incentives to Pioneer Industries) Act.*

Act, Sec. 9.  
Reg., Sec. 3.

Form 3.

PIONEER CERTIFICATE.

This is to certify that \_\_\_\_\_ of \_\_\_\_\_ having satisfied the Minister that the provisions of the *Industrial Development (Incentives to Pioneer Industries) Act* have been complied with, is authorized to conduct the \_\_\_\_\_ pioneer industry and to produce or provide the pioneer product or service.

This certificate is granted subject to the following conditions :—

Dated \_\_\_\_\_ 19 \_\_\_\_\_

Minister for  
\_\_\_\_\_



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SUBSIDIARY LEGISLATION.

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1. Section 6(1)(a): Pioneer industries.

- Aluminium and its products, fabrication, extrusion and manufacture of.
- Asbestos cement, manufacture of.
- Bags and sacks, manufacture of.
- Batteries, dry cell, manufacture of.
- Biscuits, sweet and cracker, manufacture of.
- Bolts, nuts and screws, manufacture of.
- Cast-iron stoves, manufacture of.
- Cement, manufacture of.
- Cement goods (roofing tiles), manufacture of.
- Ceramics, manufacture of.
- Chemical industry (manufacture of pyrethrins).
- Chemical products, miscellaneous, manufacture of.
- Clothing industry (excluding hosiery and knitted goods).
- Coconut shell and husk by-products, manufacture of.
- Crop dryers, furnaces and combustion appliances, manufacture of.
- Electrical machinery, apparatus, appliances and supplies, manufacture of.
- Electro-plating.
- Ferro-concrete hulls and other floating marine structures, manufacture of.
- Fibreglass products, manufacture of.
- Fibrous plaster sheets and acoustic tiles of plaster and fibre.
- Fire detection and protection equipment, assembly and servicing of.
- Fire-proof doors, steel and timber, manufacture of.
- Flour milling.
- Footwear of all materials, manufacture of.
- Founding of ferrous and non-ferrous metals.
- Glass and glass products, manufacture of.
- Hand tools, agricultural, domestic and industrial, manufacture of.
- Industrial gases, manufacture of.
- Liquified Petroleum Gas.
- Margarine, manufacture of.
- Matches, manufacture of.

Metal cans, manufacture of.  
Metal fabricating (assembling of metal louvre window frames).  
Metal fabricating (manufacture and re-conditioning of steel drums and pails).  
Metal fabricating (wire and wire-working).  
Metal-hulled ships and boats, fabrication of.  
Metal roofing, metal wall cladding and metal floor decking, manufacture of.  
Motor vehicles and road transport equipment, manufacture and assembly, on a factory basis, of.  
Motor vehicle spare parts, manufacture of.  
Neon-type electric signs, manufacture of.  
Packaging and paper products (including paper bags, carrons and cups, and toilet paper), manufacture of.  
Packaging products, flexible, manufacture of.  
Parquetry, manufacture of.  
Peanut paste, manufacture of.  
Plastics, moulding, extrusion and fabrication of.  
Popped savoury foods, manufacture of.  
Radio, audio and electronic equipment, manufacture of.  
Re-lugging of tyres of minimum size of 10in. x 22in.  
Rice milling.  
Rotary grass-cutting machines, manufacture of.  
Soap, manufacture of.  
Stationery, manufacture of.  
Steel office furniture (other than chairs and tables), steel storage equipment for warehouses and offices and steel storage cupboards for domestic purposes, manufacture of.  
Stock feed, milling of.  
Tanning of hides and skins.  
Terrazzo, manufacture of.  
Textiles, manufacture of.  
Tropical crop processing machinery, manufacture of.  
Water heaters, manufacture of.  
Wire drawing.  
Wood preservatives intended solely for pre-treatment of sawn timber, manufacture of.

2. Section 6(1)(b): Pioneer products.

Acetylene.  
Air-conditioning equipment.  
Aluminium products, fabricated, extruded and manufactured.  
Animal feeds, compounded.  
Asbestos cement products.  
Audio equipment.

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Bags and sacks used primarily in the packaging of agricultural produce.  
Batteries, dry cell.  
Biscuits, sweet and cracker.  
Bolts.  
Bran.  
Cans, metal.  
Carbon dioxide.  
Carbonized coconut shell.  
Cast-iron stoves.  
Cellophane, polythene or similar materials, manufacture of.  
Cement roofing tiles.  
Ceramic products.  
Chemicals, agricultural.  
Chemicals, janitorial (other than soap).  
Chemical specialities.  
Cladding, wall, metal.  
Clothing, men's, women's and children's, made-up articles of.  
Coconut fibre and products manufactured from coconut fibre.  
Coconut shell flour.  
Cool room insulated panels.  
Crop driers, furnaces and combustion appliances.  
Cupboard heaters (electrical).  
Diffusers, plastic, for electrical fittings.  
Drums and pails, steel.  
Electrical ducting.  
Electrical fittings, general.  
Electrical meter boxes.  
Electronic equipment.  
Electro-plating products.  
Fabrics of cotton, man-made fibres or wool (or blends of any of them), printed,  
processed, woven or knitted.  
Ferro-concrete hulls and other floating marine structures.  
Ferrous and non-ferrous metal castings.  
Fibreglass, articles composed wholly or chiefly of.  
Fibrous plaster sheets and tiles.  
Fire-proof doors, steel and timber.  
Fire protection and detection equipment.  
Floor decking, metal.  
Flour.  
Footwear of all materials.  
Freezer units.

Glass containers and closures of all descriptions and goods made of glass (including pressed and flat glass).

Hand tools, agricultural, domestic and industrial.

Leather.

Light fittings, fluorescent.

Margarine.

Matches.

Motor vehicles (including bodies for motor vehicles).

Motor vehicle spare parts.

Neon signs.

Nuts.

Office furniture (other than chairs and tables), steel.

Oxygen.

Paper bags, cartons and cups.

Parquetry panelling.

Peanut paste.

Plastic articles, moulded, extruded and fabricated.

Pollard.

Popped savoury foods.

Portland cement.

Pyrethrin.

Radio equipment.

Refrigerators.

Re-lugged tyres of minimum size of 10in. x 22in.

Rice, brown.

Rice, white, vitamin-enriched.

Road transport equipment.

Roofing, metal.

Rotary grass-cutting machines.

Saddles for fastening electrical conduits.

Screws.

Ships and boats, metal hulled (*see*, also, "ferro-concrete hulls").

Soap, household, in bar and cake form.

Soap, powder, soft and liquid.

Soap, washing, in bar and cake form.

Stationery.

Stock feed, processed.

Storage cupboards for domestic purposes, steel.

Storage equipment for warehouses and offices, steel.

Switchboards.

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Terrazzo for the building industry.  
Toilet paper.  
Tropical crop processing machinery.  
Wall cladding, metal.  
Washing machines.  
Water coolers.  
Water heaters.  
Wheatmeal.  
Window frames, louvre, metal.  
Wire fabric (welded, woven or linked).  
Wire (including non-ferrous wire), coating of wire, wire rope and strand.  
Wood preservatives intended solely for the pre-treatment of sawn timber.  
Yarn.

3. Section 6(1)(d): Pioneer services.

Bulk storage and filling facilities for liquified petroleum gas.  
Electro-plating.  
Reconditioning of steel drums.  
Servicing of fire detection and prevention equipment.

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*Industrial Development (Incentives to Pioneer Industries).*

APPENDIXES.

APPENDIX 1.

SOURCE OF THE INDUSTRIAL DEVELOPMENT (INCENTIVE TO PIONEER INDUSTRIES) ACT.

Part A.—Previous Legislation.

*Industrial Development (Incentives to Pioneer Industries) Act* 1965 (No. 4 of 1965)  
as amended by—

*Industrial Development (Incentives to Pioneer Industries) Act (No. 2)* 1965 (No. 75 of 1965)

*Industrial Development (Incentives to Pioneer Industries) Act* 1967 (No. 81 of 1967)

*Industrial Development (Incentives to Pioneer Industries) (Procedures) Act* 1968 (No. 16 of 1969)

Transfer of Powers Regulations 1973 (Statutory Instrument No. 49 of 1973)

*Industrial Development (Incentives to Pioneer Industries) (Amendment) Act* 1974 (No. 72 of 1974).

Part B.—Cross References.

Section, etc., in Revised Edition.	Previous Reference <sup>1</sup> .	Section, etc., in Revised Edition.	Previous Reference <sup>1</sup> .
1	5	14	12
2	5A	15	13
3	5B	16	14
4	5C	17	15
5	5D	18	16
6	6	19	17
7	7	20	18
8	8	21	19
9	9	22	20
10	10	23	21
11	10A	24	22
12	10B	25	23
13	11	26	24

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

*Industrial Development (Incentives to Pioneer Industries)*

## APPENDIX 2.

## SOURCE OF THE INDUSTRIAL DEVELOPMENT (INCENTIVES TO PIONEER INDUSTRIES) REGULATION.

## Part A.—Previous Legislation.

*Industrial Development (Incentives to Pioneer Industries) Regulations 1965* (Statutory Instrument No. 5 of 1965)

as amended by—

Statutory Instrument No. 28 of 1969.

## Part B.—Cross References.

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

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