

Unvalidated References:

Customs Act 1951

Public Services (Management) Act 1995

Public Services (Management) Act 1995

Customs (Ad Valorem Duties) Regulation 1987

Customs Tariff Act

Customs Tariff Act 1990

Customs Tariff Act 1990

Customs Tariff Act 1990

Excise Tariff Act 1956

Excise Act 1956

Merchant Shipping Act 1975

Civil Aviation Act 2000

Customs Tariff Act 1990

This reprint of this Statutory Instrument incorporates all amendments, if any, made before 25 November 2006 and in force at 29 November 2001.

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Legislative Counsel
Dated 25 November 2006

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Chapter 101A.

Customs Regulation 1951

ARRANGEMENT OF SECTIONS.

PART I – PRELIMINARY.

1. Interpretation.
“working day”
“working hours”

PART II – ADMINISTRATION OF THE CUSTOMS.

Division 1 – General.

2. Customs flag.
3. Working days and hours of the Customs.
4. Overtime rates.
5. Securities in respect of wharfs.

Division 2 – Carriage, Boat and Lighter Licences.

6. Licences.
7. Licence fees.
8. Security for licence.
9. Numbering, etc., of licensed carriages, etc.
10. Sale, loss, etc., of licensed carriage, etc.
11. Use of carriages, etc.
12. Revocation of licence.

PART III – CUSTOMS SECURITIES.

13. Form of security.
14. Deposits by way of security, etc.

PART IV – CUSTOMS CONTROL, ETC.

15. Landing of passengers' baggage.

PART V – THE IMPORTATION OF GOODS.

Division 1 – General.

16. Notice of E.T.A.
17. Signal requiring Customs services.
18. Inwards reports.
19. Production of commercial invoice and valuation declaration, etc.
20. Sight entry.
21. Entry for home consumption.
22. Warehousing.
23. Transshipment.
24. Goods entered “subject to security”, etc., under Departmental By-laws.
“Departmental By-law”
“Departmental By-law”
“Tariff Item”
“Tariff Item”
25. Delivery under transit permit.
26. Time for making entries.
27. Removal of goods to Government warehouse.

Division 2 – Unshipment without Entry.

- 28. Permit to unship before entry.
- 29. Transit permits.

PART VI – EXPORTATION.

- 30. Stiffening permits.
- 31. Entry outwards.
- 32. Entry for export.
- 33. Outward manifests.
- 34. Certificates of clearance.
- 35. Transires.
- 36. Landing certificates.

PART VII – WAREHOUSING.

Division 1 – General.

- 37. Security.
- 38. Licence fees.
- 39. False claims to being licensed, etc.
- 40. Sorting, packing, re-packing, etc., in warehouses.
- 41. Re-measuring, etc., in warehouses.
- 42. Delivery from warehouse for home consumption.
- 43. Delivery from warehouse for exportation.
- 44. Removal from warehouse.
- 45. Manufacturing in warehouses generally.
- 46. Manufacture for home consumption.
- 47. Manufacture for export.
- 48. Duty-paid or duty-free goods in warehouses.
- 49. Warehousing of unclaimed dutiable postal articles.

Division 2 – Government Warehouses.

- 50. Bond Certificates.
- 51. Rent and charges.

PART VIII – SHIPS’ AND AIRCRAFT’S STORES.

- 52. Dutiable stores.
 - “cruise ship”
 - “Papua New Guinea aircraft”
 - “an intergovernmental agreement”
 - “a person resident in Papua New Guinea”
- 53. Taking on board stores.

PART IX – THE DUTIES.

- 54. Delivery of samples free of duty.
- 55. Goods and samples re-imported.
- 56. Condensed articles.
- [57 - 58. *Repealed*]
- 59. Refunds, rebates and remissions of duty.
- 60. Security, etc., for re-export.
- 61. Deposit of duty in case of perishables.

PART X – DRAWBACKS.

- 62. Allowance of drawback.

- 63. Packing of goods subject to drawback.
- 64. Entry for drawback.
- 65. Goods under drawback transferred for exportation.
- 66. Expenses of drawback.

PART XI – OFFICERS.

- 67. Seizure of ships, aircraft, etc.
- 68. Notice to produce documents, etc.
- 69. Official samples.

PART XII – SETTLEMENT OF DISPUTES.

- 70. Determination of disputes as to contraventions.

PART X – THE COASTING TRADE.

- 71. Transires and despatch notes.
- 72. General transires.
- 73. Ordinary transires.
- 74. Loading and discharging cargo.
- 75. Transfer of dutiable goods by inland carriage.

PART XIV – CUSTOMS AGENTS.

- 76. Interpretation of Part XIV.
 - “Customs Agent”
 - “Licence”
- 77. Licences.
- 78. Customs Agent.
- 79. Suspension, cancellation of or imposition of restrictions on a licence.
- 80. Licence fee.
- 81. Security for licence.
- 82. Payment of duty by Customs agents.
- 83. Unlawfully acting as agent.
- 84. Pretending to be Customs agent.

PART XV – MISCELLANEOUS.

- 85. Collector’s sales.
- 86. Receipting of goods.
- 87. Unauthorized alterations, etc., to Customs documents.
- 88. Forms.
- 89. Computerised entry.

SCHEDULE 1

SCHEDULE 2 – Permitted Re-packing in Warehouses.

SCHEDULE 3 – Charges for Goods in Government Warehouses.

Customs Regulation 1951

MADE under the *Customs Act 1951*.

Dated 200 .

PART I. – PRELIMINARY.

1. INTERPRETATION.

In this Regulation, unless the contrary intention appears—

“working day” means a day prescribed as a working day by Section 3;

“working hours” means the hours in a working day prescribed as working hours by Section 3.

PART II. – ADMINISTRATION OF THE CUSTOMS.***Division 1.******General.*****2. CUSTOMS FLAG.**

The Customs flag is the National Flag, with the addition in the fly of a white ball with the letter “P.N.G.C.” in black in bold characters.

3. WORKING DAYS AND HOURS OF THE CUSTOMS.

(1) The working days and hours of the Customs are—

- (a) in places where the ordinary working week of officers of the Public Service is a five-day working week—the hours of 7.45 a.m. to 12 noon and 1.0 p.m. to 4.06 p.m. on Mondays to Fridays; and
- (b) in all other places—the hours of 8.0 a.m. to 12 noon and 1.30 p.m. to 4.03 p.m. on Mondays to Fridays, and 8.0 a.m. to 12 noon on Saturdays.

(2) For the purposes of Subsection (1), a holiday declared by or under the *Public Services (Management) Act 1995* is not a working day.

(3) A Collector may permit work to be performed outside the prescribed working hours or days, subject to such conditions (if any) as he approves in any case.

(4) The Collector may by order require, in regard to any particular port, that the discharge of cargo entered for warehousing shall cease at any time during prescribed working hours in order to enable the goods discharged to be received before 5.00 p.m. into the warehouses for which they are entered.

(5) The Collector may grant a permit in Form 1 to load, discharge, deliver or receive goods before or after working hours on any working day.

4. OVERTIME RATES.

(1) . . . [Repealed].

(2) Where work is permitted outside the prescribed working hours or days, a charge shall be made being the total of—

- (a) the amount per hour or part of an hour for work performed by an officer calculated in accordance with the rate prescribed under the General Orders made under the *Public Services (Management) Act 1995*; and
- (b) an amount of 10% of the sum calculated under Paragraph (a).

(3) Where an officer is required to proceed on duty away from his ordinary station, the rate of charge to be made in respect of his services is as fixed by the Commissioner General.

5. SECURITIES IN RESPECT OF WHARFS.

(1) The owner, or the person in control, of a wharf declared under Section 7 or 8 of the Act in respect of which security has not been furnished must, when required by the Commissioner General, furnish security in Form 2 or 3, as the case requires, for the protection of the revenue.

(2) The security to be given in respect of a wharf referred to in Subsection (1) is such amount as the Commissioner General thinks necessary.

(3) The owner, or the person in control, of a wharf referred to in Subsection (1) who fails to comply with the preceding provisions of this section, is guilty of an offence.

Penalty: A fine not exceeding K200.00.

(4) Failure to comply with this section is a good ground for the revocation of the declaration of the wharf

Division 2.

Carriage, Boat and Lighter Licences.

6. LICENCES.

(1) On written application, accompanied by the prescribed fee, to the Collector, the Collector may, subject to Section 8, issue a licence for the purposes of Section 10 of the Act.

(2) A licence for a carriage shall be in Form 4.

(3) A licence for a boat or lighter shall be in Form 5.

(4) A single licence may be issued in respect of all carriages, boats or lighters owned by the same person.

7. LICENCE FEES.

(1) Subject to Subsection (2), an annual fee of K2.00 for each carriage, boat or lighter in respect of which the licence is issued, is payable in advance on 1 July of each year.

(2) Where a licence is issued during the first six months of the year, the fee is K1.00.

(3) Where a licence fee is not paid on or before the due date, the Collector may, by order under his hand, cancel the licence.

8. SECURITY FOR LICENCE.

(1) Before a licence is issued under Section 6, the owner of the carriage, boat or lighter to be licensed shall give security—

(a) in the case of a licence for a carriage or carriages—

- (i) if the number of carriages does not exceed 10—in the sum of K100.00 for each carriage; and
- (ii) if the number of carriages exceeds 10—in the sum of K100.00 for each of the first 10 carriages and in the sum of K50.00 for each additional carriage; and
- (b) in the case of a licence for a boat or boats or a lighter or lighters—in the sum of K200.00 for each boat or lighter.

(2) A security for a licence for a carriage or carriages shall be in Form 6.

(3) A security for a licence for a boat or boats or a lighter or lighters shall be in Form 7.

9. NUMBERING, ETC., OF LICENSED CARRIAGES, ETC.

(1) The Collector shall assign to each licensed carriage, boat and lighter a separate licence number out of a consecutive series.

(2) Each licensed carriage must have prominently, legibly and indelibly painted on it—

- (a) the name of the licensee; and
- (b) the licence number assigned to that carriage; and
- (c) the letters “P.N.G.C.”.

(3) Each licensed boat and licensed lighter must have prominently, legibly and indelibly painted on it—

- (a) the name of the boat or lighter; and
- (b) the licence number assigned to that boat or lighter; and
- (c) the letters “P.N.G.C.”.

(4) If any goods subject to the control of the Customs are conveyed or contained in a carriage, boat or lighter that does not comply with Subsection (2) or (3), as the case may be, the owner or user of the carriage, boat or lighter is guilty of an offence.

(5) When a boat or lighter ceases to be licensed, the licence number and the letters “P.N.G.C.” must immediately be obliterated by the owner of the boat or lighter.

(6) The number allotted to a carriage, boat or lighter must not be placed on any other carriage, boat or lighter.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K100.00.

10. SALE, LOSS, ETC., OF LICENSED CARRIAGE, ETC.

(1) If a licensed carriage, boat or lighter is sold, lost or made unfit for the purpose for which it was licensed—

- (a) it must not be used for the conveyance of goods subject to the control of the Customs; and
- (b) the licence relating to it must be returned to the Collector.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K100.00.

(2) If the licence returned under Subsection (1) applies to—

- (a) a single carriage, boat or lighter—it shall be cancelled; or
- (b) more than one carriage, boat or lighter—the Collector shall amend it as the case requires.

11. USE OF CARRIAGES, ETC.

(1) The owner of a licensed carriage, boat or lighter who uses or permits to be used an unlicensed carriage, boat or lighter for the conveyance of goods subject to the control of Customs is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K100.00.

(2) Where a licensed carriage, boat or lighter is being used in the conveyance of goods subject to the control of the Customs, the person in charge of it shall—

- (a) proceed with it as quickly and directly as possible to the place appointed for the landing or discharge of the goods; and
- (b) hand over the goods intact to the proper officer, with any Customs documents delivered to him in connection with the goods.

12. REVOCATION OF LICENCE.

(1) A carriage, boat or lighter licence may be revoked by the Commissioner General, by written order, for a contravention of the Act.

(2) A licensee whose licence is revoked under Subsection (1) may, within 14 days after notice of the revocation, appeal to the Minister against the order.

(3) The decision of the Minister on an appeal under Subsection (2) is final.

PART III. – CUSTOMS SECURITIES.**13. FORM OF SECURITY.**

The prescribed form of security referred to in Section 14(2) of the Act is a security in Form 8.

14. DEPOSITS BY WAY OF SECURITY, ETC.

(1) A subscriber to a Customs security may deposit with the Collector cash, Papua New Guinea Government securities or negotiable instruments approved by the Collector, to a value equal to the full amount of the liability stated in the security.

(2) Where, under Section 133 of the Act, the Collector has required from the owner of any goods proof that the goods—

- (a) are owned as claimed; and
- (b) are properly described and valued, or rated for duty,

the Collector may, before delivering the goods or passing an entry in relation to the goods, require and take security—

- (c) for compliance with the Act; and
- (d) for the protection of the revenue of the Customs,

by a cash deposit in accordance with this section of such amount as he thinks necessary, accompanied by a memorandum in Form 9.

(3) If the Collector obtains a judgement against the subscriber in a suit on the Customs security, the Collector may—

- (a) appropriate so much of the deposit as is sufficient to satisfy the judgement and costs; and
- (b) if the deposit is not sufficient to satisfy fully the judgement and costs—exercise all powers of enforcing the judgement, by execution or otherwise, to obtain payment of the balance remaining due under the judgement.

(4) Where the right to appropriate a deposit arises under this section—

- (a) the Collector may dispose of any deposited Government securities or negotiable instruments, by auction or private sale or otherwise, in such manner as in his opinion is most favourable to the subscriber; and
- (b) the net proceeds of the disposition shall for all the purposes of this section be deemed to have been a deposit of cash by the subscriber, and may be wholly or partly appropriated accordingly.

(5) A certificate signed by the Collector stating—

- (a) the Government securities or negotiable instruments disposed of; and

(b) the net proceeds of the disposition,
is proof of the matters stated.

(6) Any portion of a deposit appropriated under this section is the property of the State.

(7) When a Customs security expires or is cancelled, discharged, released or satisfied, the subscriber is entitled to a return of so much (if any) of any deposit under this section as has not been appropriated under this section.

(8) When Government securities or negotiable instruments bearing interest are deposited under this section, the subscriber is entitled to collect as it falls due, and retain, any interest payable on the securities or instruments before they are disposed of by the Collector under this section.

(9) If any Government securities or negotiable instruments deposited under this section are not payable to bearer, the subscriber shall—

- (a) at the time of the deposit, lodge with the Collector duly executed transfers or assignments in such form as will enable the Collector to dispose of the securities or instruments effectually; and
- (b) at the request of the Collector, execute any transfers or assignments that the Collector from time to time thinks necessary or convenient to enable him to dispose of them effectually.

PART IV. – CUSTOMS CONTROL, ETC.

15. LANDING OF PASSENGERS' BAGGAGE.

(1) In this section, “personal effects” means such articles as are determined by the Commissioner General to be personal effects.

(2) Passengers' personal baggage, not being dutiable goods—

- (a) shall be unshipped only by authority; and
- (b) shall be landed only at a legal landing place; and
- (c) shall not be removed from the place of examination except by authority.

(3) The personal baggage of a passenger—

- (a) shall be landed immediately on the arrival of the vessel at the port of destination of that passenger; and
- (b) shall not be permitted to remain on board pending the convenience of the passenger.

(4) Subject to Subsections (5) and (6), each passenger arriving from a port outside the country shall make a declaration, in a form approved by the Head of State, acting on advice, setting out—

- (a) the number and description of the packages comprising his baggage; and
- (b) the nature of their contents; and
- (c) particulars in detail regarding all goods that—
 - (i) are intended for gift, sale, exchange or trade; or
 - (ii) are landed for any other person; or
 - (iii) are his own property but are not his *bona fide* personal effects.

(5) A married woman travelling with her husband and disembarking at the same port, or a child under the age of 18 years travelling with its parent or guardian, are not required to make a separate declaration under Subsection (4), but particulars relating to the baggage of the married woman or child shall be included in the declaration made by the husband, parent or guardian, as the case may be.

(6) A person who is—

- (a) under the age of 18 years; or
- (b) exempted by the Collector on account of illiteracy or for any other sufficient reason,

is not required to make a declaration under Subsection (4).

PART V. – THE IMPORTATION OF GOODS.

Division 1.

General.

16. NOTICE OF E.T.A.

The master of a ship and the pilot of an aircraft arriving from a place outside the country shall give to the Customs officer in charge of the port or aerodrome three hours' notice of his expected time of arrival at the first stopping place in Papua New Guinea.

17. SIGNAL REQUIRING CUSTOMS SERVICES.

The master of a ship who requires the services of a Customs officer on board his ship, shall hoist at the fore—

- (a) the British Union Jack; or
- (b) if that flag is not on board, the Code Flag “D”, in the International Code of Signals (formerly Marryat No. 2).

18. INWARDS REPORTS.

(1) The report required by Section 30 of the Act shall be—

- (a) in the case of a ship—in Form 10; and
- (b) in the case of an aircraft—in Form 11.

(2) An application to amend the inward manifest report of a ship or aircraft shall be in Form 12.

(3) In the case of a ship a list of stores, in a form approved by the Head of State, acting on advice, shall be furnished with Form 10.

(4) In the case of an aircraft, a list of aircraft stores shall be shown on Form 11.

(5) A list of dutiable articles and opium owned by the master or pilot, or the officers and crew of the ship or aircraft—

- (a) shall accompany Form 10 or 11, as the case requires; and
- (b) shall be in a form approved by the Head of State, acting on advice.

(6) Where stores are consumed—

- (a) in ports in Papua New Guinea; or
- (b) in Papua New Guinea waters; or
- (c) between aerodromes in Papua New Guinea,

particulars of all stores so consumed shall, where required, be furnished by the master of the ship or the pilot of the aircraft, as the case may be, in Form 13 or in such form as the Collector directs.

19. PRODUCTION OF COMMERCIAL INVOICE AND VALUATION DECLARATION, ETC.

(1) Subject to Subsection (3), where a person makes an entry of imported goods he shall, in respect of those goods—

- (a) produce to an officer the commercial invoice prepared and issued by the vendor of the goods; and
- (b) make and produce to the Collector a declaration of the value of the goods in Form 53 or 54, as applicable.

(2) A commercial invoice produced under Subsection (1)(a) shall—

- (a) be stamped with the Customs stamp; and
- (b) be initialled by the officer; and
- (c) when so required, be produced to the Customs administration by the person making the entry of the goods.

(3) Where the Collector is satisfied that a declared value for duty of imported goods is the correct value in respect of those goods he may, in the circumstances specified in Subsection (4), dispense with the production of the valuation declaration or the commercial invoice, or both such declaration and invoice.

(4) For the purposes of Subsection (3), the circumstances referred to are—

- (a) where the total Customs value of the goods does not exceed K250.00; or
- (b) where *bona fide* personal baggage and household effects, excluding goods for commercial purposes, are claimed duty free; or
- (c) where, with the prior approval of the Commissioner General, goods of a reasonable value are imported in a reasonable quantity for free distribution; or
- (d) where goods are not subject to any Customs duty; or
- (e) where goods are subject to specific rates of duty based on volume or weight or quantity or measurement; or
- (f) where goods are specifically exempt from the payment of Customs duty under any exemption notified in the National Gazette; or
- (g) such other circumstances as the Commissioner General may specify and subject to such conditions as he may specify.

(5) In this section “commercial invoice” has the meaning given to it in Section 1 of the *Customs (Ad Valorem Duties) Regulation 1987*.

20. SIGHT ENTRY.

(1) Sight entries shall be in Form 14.

(2) The fee for a sight entry in respect of goods for sale is K10.00.

(3) Where a sight entry is tendered for part of the contents of an outside package, it shall be accompanied by a declared entry for the remainder of the contents of the package.

21. ENTRY FOR HOME CONSUMPTION.

Entries for home consumption shall be in Form 15, and the total number of packages shall be stated in words on the declared copy of the entry.

22. WAREHOUSING.

(1) Entries for warehousing shall be in Form 15, and the total number of packages shall be stated in words on the declared copy of the entry.

(2) Goods sent to a warehouse shall be accompanied by a cart-note in triplicate in Form 17, and one copy shall be returned, duly receipted, by the receiving officer to the officer by whom it was issued.

23. TRANSHIPMENT.

(1) Transshipment entries shall be in Form 18, and the total number of packages shall be stated in words.

(2) In the case of transshipment a security in Form 19 shall be given, in such amount as the Collector requires, unless the transaction is covered by a security already given in Form 29 or 30.

24. GOODS ENTERED “SUBJECT TO SECURITY”, ETC., UNDER DEPARTMENTAL BY-LAWS.

(1) In this section—

“**Departmental By-law**” means a Departmental By-law made under the *Customs Tariff Act*;

“**Departmental By-law**” means a Departmental By-law made under the *Customs Tariff Act 1990*;

“**Tariff Item**” means an item in Schedule 2 to the *Customs Tariff Act 1990*;

“**Tariff Item**” means an item in Schedule 2 to the *Customs Tariff Act 1990*.

(2) Where any goods are entered for home consumption “under security” or “subject to security” under a Departmental By-law made for the purposes of a Tariff Item, the person who entered the goods must—

(a) at all times keep, use, deal with and dispose of the goods solely for the purpose stated in the entry and in accordance with the By-law; and

- (b) keep and, when so required by an officer, produce for inspection accounts and records of the goods properly written up in such form and containing such particulars as the Collector requires; and
- (c) when so required by an officer—
 - (i) produce for inspection the goods, and any articles in connection with the manufacture of which the goods have been used; or
 - (ii) account for the goods or any such articles to the satisfaction of the Collector; and
- (d) produce to, and to the satisfaction of the Collector, within six months from the date of the entry or such further time as the Collector allows in writing, evidence that the goods have been kept, used, dealt with or disposed of in accordance with the By-law and the entry; and
- (e) in the event of an alteration in the name or address or ownership or control of his business, or if he ceases to carry on business, give to the Collector written notice of the fact within seven days after the date on which the alteration or cessation takes place; and
- (f) give security to the satisfaction of the Collector in Form 20 or 21 in such amount as the Collector requires.

Penalty: A fine not exceeding K100.00.

(3) The goods referred to in Subsection (2) continue to be subject to the control of the Customs until every obligation, provision and condition in or imposed by the Act, this Regulation, the Departmental By-law referred to in that subsection, the entry and the security that is applicable to the goods is observed, performed and complied with to the satisfaction of the Collector.

(4) A security under this section may be given—

- (a) in respect of the goods specified in a particular entry; or
- (b) generally in respect of all goods entered within a period specified in the security.

(5) The Collector may release the goods or a portion of the goods, and the owner of the goods, from the obligations imposed by this section, the Departmental By-law referred to in Subsection (2), the entry and the security on receipt of the full amount of the duty and surcharge that would have been payable on the importation of the goods, or the portion of the goods, if they or it, as the case may be, had not been entered in accordance with the Tariff Item under which the By-law was made.

25. DELIVERY UNDER TRANSIT PERMIT.

(1) On delivering to a licensed carriage, boat or lighter goods for transshipment or transfer under a transit permit under Section 29, the officer attending the importing ship shall fill up and sign a cart, boat or lighter note in Form 22.

(2) Two copies of Form 22 shall be taken with the goods by the person in charge of the carriage, boat or lighter, who shall deliver them to the Customs officer on duty at the ship in or by which the goods are to be exported or transferred, and one copy, duly receipted, shall be returned by the receiving officer to the officer by whom it was issued.

26. TIME FOR MAKING ENTRIES.

Entries shall be made within seven clear working days from the date of the inwards report of the ship or aircraft, or within such extended time as the Collector directs.

27. REMOVAL OF GOODS TO GOVERNMENT WAREHOUSE.

Where goods are removed to a Government warehouse, a cart-note in Form 23 shall be used.

Division 2.

Unshipment without Entry.

28. PERMIT TO UNSHIP BEFORE ENTRY.

The Collector's permit to unship goods before entry is passed shall be in Form 24.

29. TRANSIT PERMITS.

(1) Where the owner of any goods in a ship or aircraft that has arrived in a port or aerodrome from a country outside Papua New Guinea wishes to transfer the goods by land or sea to any other port or aerodrome in Papua New Guinea, the owner shall—

- (a) obtain a transit permit in Form 25 or 26; and
- (b) give security in such amount as the Collector requires, in Form 27, unless the transaction is covered by security already given in Form 28, 29 or 30.

(2) Goods discharged under a transit permit from a ship or aircraft shall, if not immediately laden in the ship, aircraft or other conveyance in which they are intended to be carried, be secured in such manner as the Collector directs.

(3) The person taking out a transit permit shall, as soon as any of the goods have been shipped or otherwise forwarded, deliver to the Collector duplicate copies of a despatch note, in Form 31, properly filled in, and receipted by—

- (a) the chief officer of the receiving ship or aircraft; or
- (b) the person responsible for the conveyance of the goods to their destination.

(4) Where the conveyance is by sea, the Collector shall post one copy of the despatch note—

- (a) to the Collector at the port of destination of the goods; or
- (b) if the goods are in course of transit to be transferred to another vessel, to the Collector at the port of transfer,

and shall cause the other copy to be attached to the ship's clearance.

(5) The Collector at the port to which a copy of the despatch note is posted under Subsection (4) shall—

- (a) retain that copy; and
- (b) return to the Collector at the port of despatch the copy originally attached to the ship's clearance, with an endorsement showing the receipt or non-receipt of the goods, as the case may be.

(6) If, in course of transit, the goods are transferred to another vessel, fresh despatch notes shall be made out at the port of transfer, and dealt with as prescribed in Subsections (4) and (5).

(7) If the conveyance is by land, the copies of the despatch note shall be posted (by different mails) to the Collector at the place of final destination, who shall deal with them as prescribed by Subsection (5).

(8) On arrival at the port of destination, the goods shall promptly be entered for home consumption, warehousing or transshipment, as the case requires.

PART VI. – EXPORTATION.

30. STIFFENING PERMITS.

The permission of the Collector to stiffen a ship shall be in Form 32.

31. ENTRY OUTWARDS.

The entry outwards of–

- (a) a ship, shall be in Form 33; and
- (b) an aircraft, shall be in Form 11.

32. ENTRY FOR EXPORT.

The entry of goods (including ship's stores) for export shall be in Form 15.

33. OUTWARD MANIFESTS.

The outward manifest–

- (a) of a ship shall be in Form 35; and
- (b) of an aircraft shall be in Form 11.

34. CERTIFICATES OF CLEARANCE.

(1) Permission for the clearance of a ship or aircraft before the production to the officer of all the goods included in the inward report of the ship or aircraft, may be granted by the Collector on application in Form 36.

(2) The certificate of clearance to be granted to the master of a ship shall be in Form 37.

(3) When stamped with an official stamp and signed by the Customs Officer Form 11 constitutes the certificate of clearance of the pilot of an aircraft.

35. TRANSIRES.

(1) In the case of a vessel or aircraft clearing for a destination outside Papua New Guinea, via a port or aerodrome in Papua New Guinea, the master, in the case of a vessel, or the pilot in the case of an aircraft, shall take out, before or at the time of clearance, a transire in Form 38 for all such ports or aerodromes.

(2) If–

- (a) no goods subject to the control of the Customs are carried for any port or aerodrome in Papua New Guinea, the master or pilot, as the case requires, shall endorse the transire “No under-bond goods”; and
- (b) no goods are carried that are the subject of any prohibition of exportation, the master or pilot, as the case requires shall endorse the transire “No restricted exports”.

(3) The transire shall be presented to the Customs at each port or aerodrome of call in Papua New Guinea.

(4) At each port or aerodrome of call in Papua New Guinea, except the final port or aerodrome, the transire shall be stamped "Produced", and returned by the Customs to the master, pilot or agent of the vessel or aircraft for presentation at the next port or aerodrome of call.

(5) At the last port or aerodrome of call in Papua New Guinea, the transire shall be retained by the Customs.

36. LANDING CERTIFICATES.

The certificate referred to in Section 52 of the Act shall be in Form 39, and may be given by—

- (a) an officer of the Customs at the port where the goods are landed; or
- (b) by a Papua New Guinea Consul or other Papua New Guinea official; or
- (c) a British Consul or other British official; or
- (d) in places where there is no such officer, Consul or official, a Papua New Guinea or British resident.

PART VII. – WAREHOUSING.

Division 1.

General.

37. SECURITY.

Before a licence for a warehouse is granted, security in Form 40 shall be given to the satisfaction of the Collector.

38. LICENCE FEES.

(1) The annual fee for a licence for a warehouse is K2,000.00.

(2) Where the services of a locker are required, an additional fee of K5.00 per hour or part of an hour are payable.

(3) The annual fees for warehouses shall be paid by the licensee by equal quarterly payments in advance on the first working day of January, April, July and October in each year.

(4) Where a licence is issued during a quarter, the payment in respect of the quarter shall–

(a) be proportionate to the remaining period of the quarter; and

(b) be made, together with the payment for the next quarter, in one payment in advance.

(5) The fees for services of a locker shall be paid by the licensee monthly.

(6) The Collector shall determine all questions as to the number of lockers required and the time during which the services of lockers are required.

(7) A licensee who requires the services of a locker shall give to the Collector at least six working hours' notice of his requirements.

(8) If a licence is surrendered after having been in force for at least one complete quarter, a proportionate refund may be made for the unexpired portion of the term for which the fee has been paid.

39. FALSE CLAIMS TO BEING LICENSED, ETC.

(1) A person, other than the holder of a licence under Section 54 of the Act, who assumes or uses, in connection with his trade, business, calling or profession, any words that would reasonably lead to the belief that his trade, business, calling or profession is being carried on under such a licence is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K100.00.

(2) Without limiting Subsection (1), a person who, not being the holder of a licence referred to in that subsection–

- (a) places, or permits to be placed, on the building in which he carried on his trade, business, calling or profession; or
- (b) uses in an advertisement or sign published or displayed in connection with his trade, business, calling or profession; or
- (c) uses on a document, as a description of his trade, business, calling or profession; or
- (d) uses as the name, or part of the name, of a firm or company registered in the country,

the words “Bonded Warehouse”, “Bonded Store” or “Bond”, or any words so nearly resembling them as to be likely to deceive, whether alone or in conjunction with any other words, is guilty of an offence against Subsection (1).

40. SORTING, PACKING, RE-PACKING, ETC., IN WAREHOUSES.

(1) The goods specified in Schedule 2 may be sorted, bottled, packed or re-packed, as the case requires, in a warehouse, into packages containing not less than the quantities set out in that Schedule.

(2) Goods entered for export, or for ships’ stores, may be packed or re-packed into packages of sizes approved by the Collector.

(3) For travellers’ samples tobacco may be re-packed in packages of not less than 0.454kg net and cigars into boxes of not less than 25 in number.

(4) Ad valorem goods may be re-packed into packages if the duty on the goods in each package is not less than K2.00.

(5) The Commissioner General may, by notice in the National Gazette, permit any goods not provided for in this Regulation to be sorted, bottled, packed or re-packed on such conditions and under such restrictions as are specified in the notice.

(6) Goods sorted, bottled, packed or re-packed in a warehouse—

- (a) may be labelled or marked in such manner as the Collector approves, but so that no misleading label or mark is placed on them; and
- (b) may be delivered from the warehouse in the quantities specified in this section or Schedule 3, as the case may be.

(7) Applications for permission to sort, bottle, pack or re-pack any goods in a warehouse shall be in Form 41, 42 or 43 as the case requires.

41. RE-MEASURING, ETC., IN WAREHOUSES.

(1) On application in Form 41, 42 or 43, as the case requires, and on payment of any expense in connection with the application, an owner may obtain a re-gauge, re-measure, re-weigh or re-examination of any goods in a licensed warehouse.

(2) The Collector may at any time cause a re-gauge, re-measure, re-weigh or re-examination of any goods in a licensed warehouse to be made at the expense of the Customs.

42. DELIVERY FROM WAREHOUSE FOR HOME CONSUMPTION.

(1) An entry for home consumption shall be in Form 15.

(2) The total number of packages shall be stated in words on two copies of the entry, one copy of which shall be forwarded to the locker as an authority for the delivery of the goods.

(3) Subject to Section 65 of the Act, warehoused goods dutiable at fixed rates may be cleared and delivered, if the owner so desires, at original quantities and strength.

43. DELIVERY FROM WAREHOUSE FOR EXPORTATION.

(1) An entry for exportation, ex warehouse, shall be in Form 15.

(2) Goods sent from a warehouse to a wharf or station for exportation shall be accompanied by a cart-note in Form 46, which shall be returned, duly receipted by the receiving officer, to the officer by whom it was issued.

(3) If thought necessary by the Collector, warehoused goods entered for exportation shall, at the expense of the owner, be re-gauged, re-measured, re-weighed or re-examined as the case requires, immediately before delivery from the warehouse.

(4) Unless the transaction is covered by security already given in Form 29 or 30, the owner of any warehoused goods entered for exportation shall give security in Form 47 to such amount as the Collector requires.

(5) Where, after delivery for shipment, any goods are not shipped, they shall be placed in a warehouse.

(6) Where—

(a) any goods removed for shipment at another port are not produced or shipped; and

(b) a satisfactory explanation for their non-production or non-shipment is not made to the Collector,

duty shall be paid on them by the owner.

44. REMOVAL FROM WAREHOUSE.

(1) The entry for removal shall be in Form 45 or 48, as the case requires.

(2) Goods sent from a warehouse to a wharf or station for removal or transfer shall be accompanied by a cart-note in Form 46 which shall be returned, duly receipted by the receiving officer, to the officer by whom it was issued.

(3) Unless the transaction is covered by security already given in Form 29 or 30, where goods are entered for removal or transfer, the owner shall, before their removal, give security in Form 47, in a sum equal to the amount of duty payable on them.

(4) Before the removal of goods from one warehouse to another the goods shall be re-gauged, re-measured or re-weighed as the case requires, at the expense of the owner, and the owner shall, on demand, pay the duty on any deficiency found.

(5) Where goods are removed coastwise or inland a despatch note, in Form 49, shall be made out, in duplicate, and action taken as prescribed in Section 29(3)-(8).

45. MANUFACTURING IN WAREHOUSES GENERALLY.

Manufacturing may be carried on in a manufacturing warehouse under the following conditions:—

- (a) both imported and Papua New Guinea goods may be used in the manufacture;
- (b) until used, imported and Papua New Guinea goods shall be kept separate from each other;
- (c) all operations shall, subject to this Regulation, be conducted in such manner as the Commissioner General directs;
- (d) the manufacturer shall—
 - (i) keep such books and accounts; and
 - (ii) render such returns,

as the Commissioner General directs;

- (e) the labelling and marking of the goods manufactured is subject to the approval of the Commissioner General;
- (f) the Collector may make such allowances for waste as he thinks just, subject to the approval of the Commissioner General;
- (g) the goods manufactured are subject to the control of the Customs until—
 - (i) delivery for home consumption; or
 - (ii) exportation.

46. MANUFACTURE FOR HOME CONSUMPTION.

(1) Warehoused goods in a manufacturing warehouse may be utilized for the manufacture for home consumption of any of the following goods:—

- (a) cordials;
- (b) enamels;
- (c) insecticide oil;
- (d) lacquers;
- (e) paints;
- (f) thinners for use with enamels and lacquers.

(2) Where the manufactured article would, if imported, be free of duty, it may be delivered for home consumption free of duty.

(3) Where—

- (a) the manufactured article would, if imported, be liable to Customs duty; and
- (b) the amount of the Customs duty that would be payable on the goods used in the manufacture if they were imported, after due allowance for waste, totals less than the amount of the Customs duty that would be payable on the article if it were imported,

the manufactured article may be delivered for home consumption on payment of duty of that first-mentioned amount.

(4) Where the residue of goods left after manufacture would be liable to an amount of Customs duty if it were imported, it may be delivered for home consumption on the payment of that amount.

(5) Where—

- (a) an article is delivered for home consumption free of duty, or on payment of an amount of duty less than the amount that would be payable on the article if it were imported; and
- (b) delivery is subject to a condition that the article will be used for a particular purpose,

the Collector may require the manufacturer to give security—

- (c) that it will be used for that purpose; and
- (d) to produce evidence that it has been so used.

(6) A provision in this section that a manufactured article or residue may be delivered for home consumption, either on payment of duty or free of duty, does not, where the article or residue is liable to duty under the *Excise Tariff Act 1956* or any other law, enable the article or residue to be delivered for home consumption by virtue of this section only.

47. MANUFACTURE FOR EXPORT.

(1) Warehoused goods in a manufacturing warehouse may be utilized for the manufacture for export of the following goods:—

- (a) cigarettes;
- (b) cigars;
- (c) cordials;
- (d) enamels;
- (e) insecticide oil;
- (f) lacquers;

- (g) paints;
- (h) paper and paper pulp;
- (i) plywood and veneers from logs, stumps and flitches;
- (j) preserved fruit;
- (k) thinners for use with enamels and lacquers;
- (l) tobacco;
- (m) any other goods approved by the Commissioner General and subject to any conditions as he deems fit.

(2) The following special provisions apply to the manufacture for export of tobacco, cigars, cigarettes and snuff:—

- (a) the warehouse where the manufacture is carried on shall be licensed as a factory under the *Excise Act 1956*;
- (b) an entry of the leaf tobacco shall be made specifying—
 - (i) that it is for the manufacture of tobacco, cigars, cigarettes or snuff, for export; and
 - (ii) the name of the factory where the manufacture is to be carried on;
- (c) before the entry is passed, security shall be given to the satisfaction of the Collector that all tobacco, cigars, cigarettes and snuff manufactured from the leaf tobacco will be exported;
- (d) after the entry has been passed, the leaf tobacco shall immediately be conveyed—
 - (i) in a licensed carriage; or
 - (ii) under the personal supervision of an officer,

to the factory specified in the entry;

- (e) subject to Subsection (3), the leaf tobacco shall—
 - (i) be kept at the factory separate from all other leaf tobacco; and
 - (ii) be separately manufactured into tobacco, cigars, cigarettes or snuff,

and all stems, refuse, clippings or waste arising from the manufacture shall be kept separate from all other stems, refuse, clippings or waste;

- (f) all stems, refuse, clippings, and waste arising from the manufacture shall be weighed by an officer and then destroyed in such manner as the Collector directs;
- (g) there shall be affixed to all vessels, trays, and machinery—
 - (i) used in the manufacture; or

- (ii) on which the leaf tobacco is placed while undergoing manufacture,

a notice containing the words “Under Customs Control. For Export Only”;

- (h) all tobacco manufactured from the leaf tobacco shall be put up in packages of such size and weight as the Commissioner General directs;
- (i) the manufacturer shall mark on each external package of tobacco manufactured from leaf tobacco—
 - (i) his name and address; and
 - (ii) a consecutive number; and
 - (iii) the gross weight of the package; and
 - (iv) the net weight of the contents; and
 - (v) the words “For Export Only”;
- (j) all cigars and cigarettes manufactured from the leaf tobacco shall be put into boxes of a size approved by the Commissioner General, and each box marked with—
 - (i) the factory number; and
 - (ii) the Papua New Guinea number; and
 - (iii) the words “For Export Only”;
- (k) if any package or box containing tobacco, cigars, cigarettes or snuff manufactured from the leaf tobacco is enclosed in an outer cover—
 - (i) the manufacturer’s name and address; and
 - (ii) the net weight of the contents; and
 - (iii) the words “For Export Only”,

shall be marked on the cover;

- (l) all tobacco, cigars, cigarettes and snuff manufactured from the leaf tobacco shall be kept—
 - (i) in a safe store-room approved by the Collector; and
 - (ii) separate from any other tobacco, cigars, cigarettes and snuff;
- (m) every door to the store-room referred to in Paragraph (l) shall be provided with a lock supplied, at the expense of the manufacturer, by the Collector, and the key shall be kept by an officer.

(3) Notwithstanding Subsection (2)(l), Papua New Guinea leaf tobacco may be used in conjunction with imported leaf, but in such cases all stems, refuse, clippings, or waste arising from the use of Papua New Guinea leaf shall be kept separate from those arising from the use of the imported leaf.

48. DUTY-PAID OR DUTY-FREE GOODS IN WAREHOUSES.

(1) No duty-paid or duty-free goods shall be received into a licensed warehouse without the special authority of the Collector.

(2) Where goods remain in a warehouse after payment of duty—

- (a) they remain at the risk of the owner; and
- (b) the Customs is not liable to any claim in connection with the goods; and
- (c) after due notice to the owner, the goods may be removed by the licensee on the order of the Collector.

49. WAREHOUSING OF UNCLAIMED DUTIABLE POSTAL ARTICLES.

Dutiable postal articles unclaimed within three months may be removed to a Government warehouse and dealt with under Section 35 of the Act.

Division 2.***Government Warehouses.*****50. BOND CERTIFICATES.**

(1) The owner of goods warehoused in a Government warehouse shall, before any of the goods are cleared, make out and tender to the Collector, a Bond Certificate in Form 50.

(2) Where he is satisfied as to the correctness of the particulars in the Bond Certificate—

- (a) the Collector shall sign it and return it to the owner; and
- (b) the owner shall sign a receipt in Form 51 and hand it to the Collector.

(3) The owner of the goods in respect of which a Bond Certificate has been issued, may endorse on the Bond Certificate authority for the delivery of the goods to some other person or firm, and further endorsements of a like nature may be made on the Bond Certificate by successive owners of the goods.

(4) If it is desired to transfer a portion only of the goods in respect of which a Bond Certificate has been issued, the Bond Certificate shall be surrendered to the Collector for cancellation, and fresh Bond Certificates may be issued as required.

(5) Goods for which a Bond Certificate has been issued shall not be delivered from a Government warehouse except—

- (a) on an entry made by the person whose name appears on the Bond Certificate as owner of the goods, or by his duly accredited agent; and
- (b) on production of the Bond Certificate issued in respect of the goods.

51. RENT AND CHARGES.

(1) Subject to this section, the prescribed scale of rent and charges for the purposes of Section 72 of the Act is as set out in Schedule 3.

(2) In addition to the charge prescribed by Subsection (1), the importer of any goods shall pay to the Collector, for receipt and delivery of the goods—

- (a) where the Collector pays for the cartage of the goods—a charge equal to the amount of cartage so paid; and
- (b) where the goods, being spirits or other liquids in bulk, are re-gauged or re-weighed—a charge of 25t per vessel containing the goods; and
- (c) where the goods are re-packed, re-examined or, not being spirits or other liquids in bulk, re-weighed—
 - (i) a charge calculated at the rate of 95t per hour or part of an hour during which the services of an officer are required during the re-packing, re-examination or re-weighing; and
 - (ii) a charge equal to the amount of the expenses (if any) of the officer in travelling to and from the warehouse for the purpose.

(3) When goods are re-packed into smaller quantities, no extra charge for receipt and delivery shall be made on account of the re-packing.

(4) Goods not otherwise specified shall be rated according to weight or measurement at the option of the Collector.

(5) Where the importer of goods provides at his own expense the labour for receipt and delivery of the goods, the charge for the receipt and delivery of the goods is 50% of the charge for receipt and delivery specified in Schedule 3.

(6) The minimum charge in respect of rent under this section is 5t.

PART VIII. – SHIPS’ AND AIRCRAFT’S STORES.

52. DUTIABLE STORES.

(1) In this section–

“**cruise ship**” means a ship declared by the Minister, by notice in the National Gazette, to be, during a period or on a voyage specified in the notice, a cruise ship for the purposes of this section, not being a ship–

- (a) engaged in the normal trade in or with Papua New Guinea; or
- (b) required to be licensed under the *Merchant Shipping Act 1975*; or
- (c) loading or unloading cargo in Papua New Guinea;

“**Papua New Guinea aircraft**” means a Papua New Guinea aircraft within the meaning of the *Civil Aviation Act 2000*.

(2) The ships’ stores to which Section 76 of the Act does not apply are–

- (a) spirituous liquors; and
- (b) tobacco, cigars, cigarettes, tobacco products and snuff; and
- (c) aerated waters; and
- (d) fuel, lubricating oils and paint,

other than such stores used by the passengers or crew, or for the service, of a cruise ship.

(3) The aircraft’s stores to which Section 76 of the Act does not apply are all aircraft’s stores other than–

- (a) stores for consumption or use in an aircraft that is engaged on an international air service or flight conducted or operated by a person resident in Papua New Guinea; and
- (b) stores included in a class of stores to which an intergovernmental agreement applies for consumption or use in an aircraft that–
 - (i) is included in a class of aircraft to which the intergovernmental agreement applies; and
 - (ii) is engaged on an international air service or flight included in a class of international air services or flights to which the intergovernmental agreement applies,

conducted or operated by a person included in a class of persons to which the intergovernmental agreement applies; and

- (c) stores on which the Commissioner General considers it would be uneconomical to collect duty.

(4) For the purposes of Subsection (3)–

“an intergovernmental agreement” means an agreement, being an agreement to which the State and the government of a country, or the governments of countries other than Papua New Guinea are parties, that provides for the exemption of duties of Customs that would otherwise be payable in Papua New Guinea and in that country or those countries on stores used by aircraft engaged on international air services or flights;

“a person resident in Papua New Guinea” includes—

- (a) a corporation established by an Act of Papua New Guinea; and
- (b) a company incorporated under a law in force in Papua New Guinea,

but does not include any other corporation or company.

(5) For the purposes of Subsection (3), an aircraft that—

- (a) is being used for purposes connected with the operation of an international air service; or
- (b) is undergoing testing, maintenance or repairs for the purpose of being used in connection with the operation of an international air service,

shall be deemed to be engaged on an international air service.

53. TAKING ON BOARD STORES.

(1) An application under Section 78(1) of the Act shall be in Form 52.

(2) The master or owner of a ship, and the pilot or owner of an aircraft, shall give a receipt for all ships' stores or aircraft's stores, as the case may be, received on board under a permission granted under Section 78(2) of the Act.

PART IX. – THE DUTIES.**54. DELIVERY OF SAMPLES FREE OF DUTY.**

(1) Subject to Section 55, the following samples may be delivered free of duty:–

- (a) wines or spirits in bulk–85.239 ml from each cask irrespective of size, with a maximum of 9.092 l from any one shipment;
- (b) wines or spirits in bottle–subject to Subsection (2), one bottle from each shipment not exceeding 100 cases, and for every additional 100 cases in each shipment one additional bottle, with a maximum of three bottles from any one shipment;
- (c) ale or stout in bulk–284.131 ml from each cask, with a maximum of 18.184 l from any one shipment;
- (d) ale or stout in bottle–subject to Subsection (3) one bottle from each brew, with a maximum of six bottles from any one shipment;
- (e) tobacco, manufactured–113.398 g for every 10 outside packages irrespective of size, with a maximum of 453.592 g from any one shipment;
- (f) tobacco, unmanufactured–113.398 g from each package containing under 50.802 kg net, and an additional 113.398 g for every 50.802 kg in any one package, with a maximum of 453.592 g from any one shipment;
- (g) cigars and cigarettes–113.398 g from each package of not less than 18.144 kg net, with a maximum of 453.592 g from any one shipment;
- (h) tea in bulk–453.592 g in respect of each line, with a maximum of 11.340 kg in respect of any one shipment.

(2) In the case of wines or spirits in bottle, where a shipment consists of less than 10 cases, no samples shall be allowed free of duty.

(3) In the case of ale or stout in bottle, where a shipment consists of less than 10 cases no samples shall be allowed free of duty.

(4) Subject to Subsection (5), the total prescribed allowance for samples for a shipment may, at the option of the importer, be drawn from one package.

(5) Where wines and spirits are imported in bulk, no greater quantity than the prescribed allowance of 85.239 ml shall be drawn from any one cask of wine or spirits.

(6) Duty shall be paid on any quantities delivered as samples in excess of the quantities prescribed.

(7) No samples shall be delivered free of duty unless drawn.

55. GOODS AND SAMPLES RE-IMPORTED.

(1) The conditions under which goods the produce of the country may be brought back to the country free of duty are that—

- (a) the Commissioner General is satisfied that the re-importation or bringing back of the goods will not unfairly disturb the market for similar goods—
 - (i) in the country generally; or
 - (ii) in the place where the goods are proposed to be landed; and
- (b) the goods are brought back to the country within two years, or such longer period as the Commissioner General allows, from the date of exportation; and
- (c) the character of the goods has in no way been altered during the interval between the exportation and their return to the country; and
- (d) if—
 - (i) drawback of duty was paid on the goods or on any dutiable materials used in their manufacture, repayment of the drawback is made; or
 - (ii) at the time of exportation the goods or certain materials used in their manufacture were subject to duty and that duty was not paid, adjustment is made by payment of an amount equivalent to the duty that would be payable on the same goods if, instead of having been exported they were—
 - (A) retained in the country; and
 - (B) entered for home consumption on the date of entry of the re-imported goods for home consumption; and
- (e) if an export entry was passed in respect of the goods, the Collector is satisfied that the goods re-imported or brought back to the country are the goods or part of the goods specified in the export entry; and
- (f) if an export entry was not passed in respect of the goods, the Collector is satisfied, by statutory declaration or otherwise, that the goods have been re-imported into the country within two years, or such longer period as the Collector allows, from the date of exportation; and
- (g) if free entry is claimed under the *Customs Tariff Act 1990*, the Collector is satisfied that—
 - (i) duty has once been paid on the goods; and
 - (ii) the conditions of the appropriate Tariff Item have been complied with.

(2) The conditions under which samples of duty-paid goods sent out of the country may be re-imported or brought back to the country free of duty are that—

- (a) the goods were inspected by an officer before shipment; and
 - (b) an export entry in Form 15 was made and passed giving full particulars of the samples intended to be shipped; and
 - (c) drawback of duty has not been paid on the samples; and
 - (d) the goods are re-imported into the country within one year from the date of their exportation; and
 - (e) the goods are, on re-importation—
 - (i) entered as “Returned Samples”; and
 - (ii) verified with the original export entry by an officer.
- (3) Where—
- (a) services are performed by an officer under this section during prescribed working hours, the services shall be charged for at the rate of 95 t per hour; and
 - (b) work is performed outside the prescribed working hours, the rates charged are as prescribed in Section 4(2).

56. CONDENSED ARTICLES.

For the purposes of Section 94 of the Act, in the calculation of duty the following standards shall be used:—

- (a) concentrated japan of a consistency that by the addition of an equal weight of turpentine produces a japan of ordinary consistency—one part by volume of concentrated japan shall be deemed to be equal to two parts by volume of the japan of ordinary consistency; and
- (b) condensed whole egg—340.957 ml shall be deemed to be equal to 12 eggs; and
- (c) extract of raspberry (non-spirituous)—
 - (i) 453.592 g of dry extract shall be deemed to be equal to 10.607 l of fresh raspberry juice; and
 - (ii) 453.592 g of liquid extract shall be deemed to be equal to 8.182 l of fresh raspberry juice; and
- (d) fruit extracts and concentrated fruit juices (non-spirituous)—duty shall be charged—
 - (i) subject to Subparagraph (ii), on the quantity or equivalent of fresh fruit juices into which such fruit extracts and concentrated fruit juices can be converted as shown by chemical analysis; and
 - (ii) in cases where the manufacturer states a degree of concentration greater than that shown by chemical analysis—in accordance with the degree of concentration stated by the manufacturer; and

- (e) Solcof coffee—one part by weight of Solcof shall be deemed to be equal to three parts by weight of coffee.

57 - 58¹. [REPEALED.]

59. REFUNDS, REBATES AND REMISSIONS OF DUTY.

(1) Subject to Subsection (2), an application for a refund of duty under Section 104 of the Act in respect of—

- (a) goods damaged, pillaged, lost or destroyed; or
- (b) goods invoiced but not received, that are part contents of packages,

shall be made not later than 14 days after the delivery from the control of the Customs of the packages in which the goods were originally packed or were assumed to have been packed.

(2) Where—

- (a) the Collector is satisfied that the information necessary to verify an application referred to in Subsection (1) was ascertained by the Customs while the goods or the packages in which the goods were originally packed, or were assumed to have been packed, were under the control of the Customs; or
- (b) the Collector is satisfied that for some genuine and sufficient reason an application referred to in Subsection (1) was not made within the time prescribed by that subsection, and in his opinion the circumstances are such that it is equitable that the time prescribed should be extended,

the application may be made not later than 12 months after the date on which the duty was paid.

(3) In any case to which the preceding provisions of this section do not apply, an application for a refund of duty under Section 104 of the Act shall be made not later than 12 months after the date on which the duty was paid.

(4) An application for a remission of duty under Section 104 of the Act shall be made before the goods leave the control of the Customs.

(5) Applications for refunds, rebates, or remissions of duty shall—

- (a) be made in writing; and
- (b) be delivered to the Collector at the port where the duty was paid or is payable; and
- (c) state clearly, as far as practicable, the nature and particulars of the claim,

and may be in Form 55 or 56, as the case requires.

¹ Schedule 1, Form 16 repealed No. 10 of 1993, s13(b); Schedule 1, Form 34 repealed No. 10 of 1993, s13(c); Schedule 1, Form 44 repealed No. 10 of 1993, s13(d).].

(6) Where an application has been made in accordance with Subsection (5), the application shall not be granted until the applicant has given to the Collector, in writing, the particulars required by Form 55 or 56 as the case requires.

(7) Where a claim is made on the ground that goods have been pillaged on the voyage, it shall be accompanied by a declaration in Form 57.

60. SECURITY, ETC., FOR RE-EXPORT.

(1) The following goods are prescribed for the purposes of Section 107(1) of the Act:—

- (a) travellers' samples;
- (b) goods imported for the purpose of public exhibition or entertainment, but not including:—
 - (i) theatrical costumes, scenery or property; or
 - (ii) cinematograph films or video tapes, ordinarily used for the purpose of profit;
- (c) goods (including motor cars and motor cycles) owned by and for the personal use of tourists and temporary residents;
- (d) goods imported into the country for the purpose of—
 - (i) being repaired or put together; or
 - (ii) subject to the approval of the Collector, being used—
 - (A) for or in connection with any industry or commercial enterprise; or
 - (B) for any industrial, commercial or scientific purpose;
- (e) goods—
 - (i) imported into the country on approval by residents; or
 - (ii) returned to the country on account of unsuitability.

(2) The following provisions shall be completed in relation to goods in respect of which permission to take delivery has been given under Section 107(1) of the Act:—

- (a) the owner shall make application on Form 53 or 58A or 58B to the Collector for permission to take delivery of the goods, and set out in the application—
 - (i) a description of the goods; and
 - (ii) the purpose for which they are imported;
- (b) the goods shall be examined by an officer before delivery;
- (c) notice of intention to pack for export shall be given to the Collector, and the goods shall be examined by an officer before shipment for export;

- (d) the goods are exported within three months from the date of importation and an export entry on Form 15 is made and passed at the time of export.

61. DEPOSIT OF DUTY IN CASE OF PERISHABLES.

In anticipation of entry, an importer may deposit with the Collector a sum of money to cover the duty on any perishable goods imported in a ship or aircraft.

PART X. – DRAWBACKS.**62. ALLOWANCE OF DRAWBACK.**

(1) Subject to this section, drawback on the full amount of duty paid shall be allowed under Section 108 of the Act on all imported goods (other than opium) that are exported—

- (a) in the original packages in which they were imported; or
- (b) within three years of the date of payment of duty in packages (other than the original packages in which they were imported) packed in the presence of an officer.

(2) Subject to Subsection (4) drawback of duty shall not be allowed on goods that have been used after first importation, other than articles (not being cinematograph films as ordinarily used for the purpose of profit) used temporarily only for the purpose of inspection or exhibition.

(3) In the case of an article manufactured in the country, drawback shall be allowed—

- (a) on the actual quantity of imported material specified in a notice under Subsection (4) used in its manufacture; and
- (b) under the conditions and restrictions set out in the notice; and
- (c) to the extent of the duty paid on original importation.

(4) The Minister may, by notice in the National Gazette, specify materials in respect of which drawback may be allowed under Subsection (3), and the conditions and restrictions under which it may be allowed.

63. PACKING OF GOODS SUBJECT TO DRAWBACK.

(1) Where goods to be exported under drawback require to be packed for that purpose—

- (a) the owner shall, at least six working hours before packing, give to the Collector written notice, in Form 59 of his intention to pack; and
- (b) packing shall be done in the presence of an officer.

(2) All goods entered for drawback shall be examined by the proper officer.

(3) Every facility shall be given to the examining officer to enable him—

- (a) to superintend the examination and packing of goods entered for drawback; and
- (b) to take a correct account of the goods.

(4) On the completion of the packing—

- (a) the goods shall be secured to the satisfaction of the proper officer; and
- (b) a distinctive mark or label shall be placed on each package.

- (5) When Subsection (4) has been complied with, each package shall—
- (a) be despatched in charge of a licensed carrier into a Customs shed; or
 - (b) be delivered to the custody of the export officer for shipment,

and if they are not so dealt with without delay they shall be deposited in a secure room or other place approved by the Collector, under an official lock, or under seal, until removal for shipment.

(6) Should the Collector desire, any goods already packed may be re-opened or re-examined after having been passed by the drawback officer and the unpacking or re-packing shall be conducted by or at the expense of the exporter.

(7) If the exporter is unable to specify the number of packages in the entry at the time of passing, the number may be inserted before the removal of the packages.

64. ENTRY FOR DRAWBACK.

(1) An export entry shall be made, with the prescribed declaration on one copy of the entry, in Form 60, and a despatch note prepared in Form 61.

(2) The entry shall specify any goods made in the country from imported duty-paid material, and the quantity and value of that material.

(3) The amount of the drawback claimed, or to be claimed, on the goods shall not be included in the value for drawback.

65. GOODS UNDER DRAWBACK TRANSFERRED FOR EXPORTATION.

Where goods entered for drawback are transferred to another port for exportation—

- (a) security for exportation of the goods in accordance with the entries passed shall be given by the owner; and
- (b) export entries, in Form 60, and despatch notes, in Form 61, shall be passed; and
- (c) the despatch notes shall be dealt with as prescribed in Section 29(3)-(8); and
- (d) the shipment shall be certified by—
 - (i) the examining officer; and
 - (ii) the officer of the vessel or aircraft that carries the goods to the port or aerodrome of exportation; and
- (e) the goods—
 - (i) shall be entered on the transire as “Under drawback”; and
 - (ii) until exportation are subject to the control of the Customs.

66. EXPENSES OF DRAWBACK.

Exporters of goods for drawback shall pay to the Collector—

- (a) an amount for the services of any officer employed on their application—
 - (i) where services are performed by the officer during the prescribed working hours—at the rate of 95 t per hour or part of an hour; and
 - (ii) where services are performed by an officer outside the prescribed working hours—at the rates prescribed by Section 4(2); and
- (b) any expenses incurred on their behalf,

and no debenture shall be passed for payment until the charges and expenses have been paid.

PART XI. – OFFICERS.

67. SEIZURE OF SHIPS, AIRCRAFT, ETC.

(1) Notice of the seizure of a ship, boat or aircraft, or of goods under Section 126 of the Act shall be in Form 62.

(2) The security to be furnished by the owner of seized goods with a view to their release under Section 127 of the Act shall be in Form 63.

68. NOTICE TO PRODUCE DOCUMENTS, ETC.

A notice under Section 131(1) of the Act to produce books and documents shall be in Form 64.

69. OFFICIAL SAMPLES.

(1) All samples taken under Section 135 of the Act shall be kept in the custody of the proper officer.

(2) When no longer required by the Customs, the samples shall, on application, be returned to the owner.

(3) If the samples are not taken away by the owner within 14 days after due notice has been given to him, they shall be sent to a Government warehouse and sold.

(4) No unauthorized person shall have access to samples.

(5) Only such samples shall be taken as the circumstances absolutely require, and an officer shall not consume or make use of them in any way otherwise than is necessary for the due performance of his official duties.

PART XII. – SETTLEMENT OF DISPUTES.**70. DETERMINATION OF DISPUTES AS TO CONTRAVENTIONS.**

(1) An inquiry under Section 177 of the Act shall be conducted in the following manner:–

- (a) the defendant shall be given a full opportunity of bringing forward his evidence, and of defending himself;
- (b) the prosecutor shall make a short statement of his case;
- (c) the evidence of the witnesses supporting the charge shall be taken;
- (d) the witnesses may be cross-examined by the defendant and re-examined by the prosecutor;
- (e) the defendant's witnesses shall give their evidence, and the defendant may himself give evidence;
- (f) the witnesses may be cross-examined by the prosecutor and re-examined by the defendant;
- (g) the defendant may address the Commissioner General;
- (h) the prosecutor has the right of reply;
- (i) the person conducting the inquiry shall, subject to Subsection (2), then give his decision or reserve his decision until some future day and time (which he shall announce).

(2) If–

- (a) the inquiry is conducted by a person acting under powers delegated to him by the Commissioner General; and
- (b) those powers extend only to the holding of an inquiry and no further,

the person conducting the inquiry shall, instead of giving or reserving his decision as provided for by Subsection (1)(i), announce that the matter will be reported to the Commissioner General, who will give his decision in writing.

(3) At an inquiry under Section 177 of the Act–

- (a) the defendant may be represented by a lawyer or (with the approval of the person conducting the inquiry) by some other person; and
- (b) the person conducting the inquiry–
 - (i) is not bound by any rules as to the admission or rejection of evidence; and
 - (ii) may inform his mind as to any matter in such manner as he thinks just; and
 - (iii) may admit as evidence any matter that he thinks to be relevant to the inquiry; and

- (iv) may reject as evidence any matter that he thinks not to be relevant to the inquiry; and
- (c) the examination of witnesses shall be on oath or affirmation.
- (4) A summons to a witness shall be in Form 65.
- (5) An order made by the Commissioner General under Section 177 of the Act for the enforcement of any penalty or forfeiture that he has determined has been incurred—
 - (a) may be filed in a District Court; and
 - (b) has effect, and may be enforced, as if it were an order of that Court.
- (6) On the application of an officer of Customs, a justice may issue a warrant of execution for the purpose of the enforcement of an order filed under Subsection (5).
- (7) A warrant of execution may be—
 - (a) in Form 66; or
 - (b) in accordance with any form of warrant of execution or distress (applicable to the circumstances) under any law.
- (8) Any form of warrant of execution or other process, whether provided by this Regulation or by any other law, may be varied according to the circumstances of the case, and no warrant of execution or other process shall be held to be invalid by reason of want of form.

PART X. – THE COASTING TRADE.**71. TRANSIRES AND DESPATCH NOTES.**

(1) The master of a ship, or the pilot of an aircraft, trading only within the limits of Papua New Guinea—

- (a) shall take out a transire in Form 38 for each voyage of his ship; or
- (b) at the discretion of the Collector, may be granted a general transire in Form 67.

(2) A general transire remains in force for a period of six months from the date of issue.

(3) Despatch notes shall—

- (a) be furnished for all goods carried subject to the control of the Customs; and
- (b) be dealt with in accordance with Section 29(3)-(8).

72. GENERAL TRANSIRES.

(1) Before the issue of a general transire, the owner of the ship or aircraft in respect of which the transire is to be issued shall give security in Form 68, in a sum determined by the Collector.

(2) Where the master of a ship or the pilot of an aircraft has been granted a general transire under this Regulation—

- (a) he shall keep on board a cargo book, in Form 69, in which is entered—
 - (i) the name or identification of the ship or aircraft and her master or pilot; and
 - (ii) the port or aerodrome to which the ship or aircraft belongs; and
 - (iii) in regard to each voyage—
 - (A) the ports or aerodrome to which the ship or aircraft is bound; and
 - (B) a description of all goods shipped under Customs control; and
 - (C) the names of shippers and consignees of goods under Customs control; and
 - (D) the date of delivery of goods under Customs control at each port or aerodrome of discharge; and
 - (E) a list of passengers for each port or aerodrome of call; and
 - (F) the times of arrival at and departure from each port or aerodrome of call; and

- (b) before departure from any port or aerodrome at which goods under Customs control have been received, he shall—
 - (i) enter particulars of the goods in the cargo book; and
 - (ii) produce the cargo book to an officer who, if satisfied that it is correct, shall sign the entry; and
- (c) on arrival at any port or aerodrome for which goods under Customs control are being carried, he shall—
 - (i) deliver to the proper officer the despatch notes relating to the goods; and
 - (ii) deliver a copy, in duplicate, of the entries in his cargo book relating to the goods; and
- (d) he shall, on demand, produce the cargo book for the inspection of any officer who may take extracts from, or make entries in, the cargo book; and
- (e) he shall account, to the satisfaction of the Collector, for all goods subject to the control of the Customs carried by his ship or aircraft.

73. ORDINARY TRANSIRES.

(1) Where the master of a ship or the pilot of an aircraft has not been granted a general transire under this Regulation the following conditions apply:—

- (a) he shall, if required by the Collector, give security, in a sum determined by the Collector, to account to the satisfaction of the Collector for all goods subject to the control of the Customs carried by his ship or aircraft;
- (b) before his ship or aircraft departs from any port or aerodrome, he shall make out, in duplicate—
 - (i) a transire in Form 38, containing full particulars of all goods subject to the control of the Customs on his ship or aircraft; and
 - (ii) a list of the passengers,
 - and the transire, in duplicate, shall be presented to the Collector, who, if satisfied that it is correct, shall—
 - (iii) sign one of the duplicates and return it to the master or pilot, as the case may be; and
 - (iv) retain the other;
- (c) his duplicate of the transire shall be carried on the ship in which the goods specified in the transire are carried;
- (d) after arrival at any port, he shall immediately report the ship by delivering to the Collector the transire, passenger list, and despatch

notes relating to the goods under Customs control to be landed at that port;

- (e) if required by the Collector, the transire shall be delivered to him in duplicate;
- (f) where at any port there are no goods under Customs control to be landed, the transire shall be delivered in accordance with this section endorsed with the words "No under-bond goods".

(2) For the purposes of Subsection (1)(b), if goods subject to the control of the Customs are carried for more than one port, separate transires and lists of passengers shall be made out, in duplicate, in respect of each port.

74. LOADING AND DISCHARGING CARGO.

Unless otherwise authorized by the Collector, the master of a coasting ship or the pilot of a coasting aircraft shall load and discharge cargo subject to Customs control—

- (a) at a port or aerodrome only; and
- (b) only on the working days and during the working hours of the Customs,

and shall permit an officer to examine the cargo of his ship or any part of it.

75. TRANSFER OF DUTIABLE GOODS BY INLAND CARRIAGE.

(1) Where dutiable goods are transferred by inland carriage, the consignor shall present to the Collector a transire, in duplicate, in Form 70.

(2) One copy of the transire shall be retained by the Collector and the other forwarded by him to the officer at the place of destination of the goods.

PART XIV. – CUSTOMS AGENTS.

76. INTERPRETATION OF PART XIV.

²In this Part–

“**Customs Agent**” means an agent within the meaning of Part XVII of the Act, and includes an agent within the meaning of Regulation 78;

“**Licence**” means a licence to act as a Customs Agent.

77. LICENCES.

³The Commissioner General may, on application in Form 71, grant to a person a licence in Form 73.

78. CUSTOMS AGENT.

⁴Where a licence is granted to a person who is, at the time when the licence is granted to him –

(a) an employee of a person, firm or company and is not an employee of any other person, firm or company: or

(b) an employee of a licenced Customs Agent,

that person is, for the purposes of this part, a Customs Agent.

79. SUSPENSION, CANCELLATION OF OR IMPOSITION OF RESTRICTIONS ON A LICENCE.

(1) The Commissioner General may, at any time, and from time to time, by order under his hand, suspend, cancel or otherwise impose restrictions on a licence.

(2) An order under Subsection(1) shall specify the grounds on which the licence is suspended, cancelled or otherwise subject to imposed restrictions.

(3) A copy of the order to the licensee pursuant to Subsection (1) shall be–

(a) delivered to the licensee; or

(b) left at his usual place of abode or business.

(4) A person subject to an order under this section, may, within one month from the date of the order, appeal in writing to the Minister against the order stating the grounds of his appeal.

(5) The Minister shall consider the appeal, and may–

(a) revoke the order; or

(b) confirm the order; or

² Section 76 Substituted by S.R. 2001, No. 5.

³ Section 77 Substituted by S.R. 2001, No. 5.

⁴ Section 78 Substituted by S.R. 2001, No. 5.

(c) otherwise vary the order,

and the Minister's determination shall be substituted for and shall have effect from the date of the Commissioner General's order appealed against.

80. LICENCE FEE.

⁵A Customs agent or sub-agent shall, on the first working day of the Customs in January each year, pay to the Commissioner General a licence fee at the rate of K1,000.00..

81. SECURITY FOR LICENCE.

⁶(1) Before a licence is granted to any person, security for the amount prescribed under Subsection (2), to the satisfaction of the Commission General, shall be furnished by that person.

(2) The amount of security to be furnished under Subsection (1) to the Commissioner General shall be K50,000.00.

(3) The security to be furnished under this Regulation may, at the discretion of the Commissioner General, be given by way of –

- (a) an unconditional bank guarantee; or
- (b) a Customs security as prescribed in Form 8.

(4) The terms and conditions of the security shall be determined by the Commissioner General of the Internal Revenue Commission.

82. PAYMENT OF DUTY BY CUSTOMS AGENTS.

On furnishing a guarantee approved by the Commissioner General a Customs agent may be permitted to pay the duties of Customs on goods entered by him, at or before the closing time for receipt of cash at the Customs Office on the day when the goods were entered, instead of at the time of making the entry.

83. UNLAWFULLY ACTING AS AGENT.

(1) A Customs agent, or any person in the employ or acting under the instructions of a Customs agent, must not act as the agent of the owner of any goods unless he is duly authorized by the owner.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K300.00.

(2) Unless he is–

- (a) exclusively in the employment of the owner; or
- (b) a licensed Customs agent,

⁵ Section 80 Amended by S.R. 2001, No. 5.

⁶ Section 81 Substituted by S.R. 2001, No. 5.

a person who, at any place declared under Section 184(2) of the Act to be a place to which that subsection applies, acts as the agent of the owner of any goods, is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K500.00.

84. PRETENDING TO BE CUSTOMS AGENT.

(1) Unless he is the holder of a licence, a person who assumes or uses in connection with his trade, business, calling or profession any words that would reasonably lead to the belief that it is being carried on under such a licence is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K200.00.

(2) Without limiting Subsection (1), a person who, not being the holder of a licence—

- (a) places, or permits to be placed, on the building in which he carries on his trade, business, calling or profession; or
- (b) uses in any advertisement or sign published or displayed in connection with his trade, business, calling or profession; or
- (c) uses on any document, as a description of his trade, business, calling or profession; or
- (d) uses as the name or part of the name of any firm or company registered in Papua New Guinea,

the words “Customs Agent” or any words so nearly resembling them as to be likely to deceive, whether alone or in conjunction with other words, is guilty of an offence against that subsection.

PART XV. – MISCELLANEOUS.**85. COLLECTOR'S SALES.**

(1) Public notice shall be given of all sales on account of the Customs, by advertisement in—

- (a) the local newspapers (if any); and
- (b) the National Gazette,

and by a notice posted in a conspicuous place at the Customs House.

(2) Sales, other than sales of perishable goods or living animals, shall not be held until after two weeks, or such longer period as the Collector determines, from the first notification of the sale.

(3) The conditions of sale for all sales by the Collector are—

- (a) the goods shall be sold by public auction; and
- (b) no bidding will necessarily be accepted, and the goods may be re-offered until sold at a price satisfactory to the Collector; and
- (c) the Collector reserves to himself the right to refuse the bidding of any person who has not satisfactorily complied with the conditions of previous sales; and
- (d) the highest bidder is the purchaser, but if a dispute arises as to the last or best bidder the lot shall be put up again and resold; and
- (e) the purchase money shall be paid in cash on the acceptance of the bid, and if it is not so paid—
 - (i) the lot may be again offered; and
 - (ii) the person whose bid was accepted is liable to pay to the Collector any loss sustained by reason of his failure to comply with this condition; and
- (f) the goods are sold—
 - (i) subject to duty, unless the Collector otherwise directs; and
 - (ii) free of all charges up to the date of sale; and
 - (iii) with all faults; and
- (g) should there be any discrepancy between the quantity stated in the sale list and the actual quantity available for delivery, the Collector is not bound to deliver more than the quantity available for delivery; and
- (h) the goods shall be removed from the warehouse within seven days after the sale, and if they are not so removed the purchaser is liable for rent and charges on them from the date of the sale up to the date of delivery, at the rates prescribed by Section 51 in respect of goods warehoused in a Government warehouse; and

- (i) all goods remaining in the warehouse after the sale are at the purchaser's risk and expense; and
- (j) if goods referred to in Paragraph (i) are not removed within 14 days after purchase—
 - (i) they may be again offered for sale by the Collector; and
 - (ii) the original purchaser is not entitled to a refund of any moneys paid by him.

86. RECEIPTING OF GOODS.

Where goods are delivered for exportation, transshipment, transfer or removal, the necessary forms accompanying them shall be duly receipted—

- (a) by the Chief Officer of the receiving ship or aircraft; or
- (b) by such other person in the employ of, and authorized by, the owner or agent of the ship or aircraft as is approved by the Collector.

87. UNAUTHORIZED ALTERATIONS, ETC., TO CUSTOMS DOCUMENTS.

(1) In this section, "Customs document" includes any receipt, certificate, account, book, manifest, declaration, entry, invoice, licence, security, notice, permit, debenture, report, authority, consent or other document given, issued, or kept by or produced or delivered to the Customs or an officer of Customs.

(2) A person who, without the authority of the Collector (proof of which is on the person charged), makes any alteration, addition or erasure to or in any Customs document is guilty of an offence.

(3) A person who uses, puts off or has in his possession a Customs document to or in which any alteration, addition or erasure has been made without the authority of the Collector (proof of which is on the person charged) is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K500.00.

88. FORMS.

(1) Where a form prescribed by this Regulation contains, by way of note or otherwise, a clear direction or indication of any requirement of the Customs as to—

- (a) the number of copies of the document to be tendered; or
- (b) the nature or form of the information to be furnished to the Customs; or
- (c) any action, either by way of signing a form of declaration or otherwise, to be taken by the person concerned in the transaction in which the document is used, or by his authorized agent; or

- (d) receipts to be signed by officers of ships or aircraft, or other persons, in proof that the goods described in the form have been received for carriage or otherwise,

the requirement so indicated shall be deemed to be prescribed by this Regulation.

(2) The Collector may require copies of any prescribed form to be tendered in addition to the number indicated on the form.

89. COMPUTERISED ENTRY.

Where the Commissioner General is satisfied that facilities exist for processing computerised entries in respect of any customs transaction, he may authorize the use of an entry form other than prescribed under Schedule 1.

SCHEDULE 1

PAPUA NEW GUINEA.

Customs Act 1951.

Form 1 – Permit to Work Overtime (except on Sundays and Holidays).

Reg., Sec. 3(5). Form 1.

To the Collector—

Port/Airport* of

I request permission to load, discharge, deliver or receive goods from the ship/aircraft* . . . (or the ships/aircraft* of the . . . company) before and after Customs hours when necessary during (state period not exceeding one month)**.

I guarantee to pay the amount of overtime payable under the Customs Act in respect of the Customs supervision of such work.

I undertake to protect the goods landed, to pay all expense incurred in such protection, and to stack, sort or otherwise deal with any goods landed under this permit as you may require, and on demand to pay the Customs duties due on any goods shown on the Inward Report of the ship or aircraft, and not accounted for to your satisfaction.

Dated . . . 20

Owner, Master, Pilot or Agent.

Approved.

Collector.

Dated . . . 20

NOTE.—In cases where it is thought necessary, the Collector may require a cash deposit before allowing overtime.

This permit does not authorize working on Sundays or holidays. Special permission is necessary in such cases.

* Strike out whichever is inapplicable.

** To be inserted only when discharge of goods is to take place.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 2 – Wharfs: Security to the Customs.

Reg., Sec. 5(1). Form 2.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) all goods and packages subject to the control of the Customs that at any time during the continuance of this security are landed from or to be shipped on any vessel belonging to or under the control of . . . , or for which . . . is agent, and are on or at any wharf at the port of . . . in Papua New Guinea—
 - (i) are safely and securely kept on or at the wharf until they—
 - (A) are moved from the wharf by authority (within the meaning of the *Customs Act*), and in accordance with that Act; or
 - (B) cease to be subject to the control of the Customs; and
 - (ii) while on or at the wharf, are dealt with in all respects in accordance with the *Customs Act*, to the satisfaction of the Collector at the port; and
- (b) whenever and as often as—
 - (i) any goods that, according to an invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is moved from the wharf by authority (within the meaning of the *Customs Act*),

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it came on or to the wharf,

then this security is discharged.*

For the purpose of this security, "wharf" includes any shed, store, lands or premises—

- (a) attached to or adjacent to a wharf; and
- (b) used for the storage of goods in connection with it.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*).".

PAPUA NEW GUINEA.

Customs Act 1951.

Form 3 – Wharfs: Security to the Customs.

Reg., Sec. 5(1). Form 3.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) all goods and packages subject to the control of the Customs that at any time during the continuance of this security are on or at the wharf known as . . . Wharf at the port of . . . —
 - (i) are safely and securely kept on or at the wharf until they—
 - (A) are moved from the wharf by authority (within the meaning of the *Customs Act*), and in accordance with that Act; or
 - (B) cease to be subject to the control of the Customs; and
 - (ii) while on or at the wharf, are dealt with in all respects in accordance with the *Customs Act*, to the satisfaction of the Collector at the port; and
- (b) whenever and as often as—
 - (i) any goods that, according to an invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is moved from the wharf by authority (within the meaning of the *Customs Act*),

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it came on or to the wharf,

then this security is discharged.*

For the purpose of this security, "wharf" includes any shed, store, lands or premises—

- (a) attached to or adjacent to the wharf; and
- (b) used for the storage of goods in connection with it.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*)."

Sch. 1

Customs Regulation 9999

PAPUA NEW GUINEA.

Customs Act 1951.

Form 4 – Carriage Licence.

Reg., Sec. 6(2). Form 4.

Port/Aerotome* of

. . . has applied to me for a carriage licence under the *Customs Act* for (*specify the number of carriages to be licensed*) carriage(s), described in the Schedule to this licence, of which he is the owner and in respect of which he has paid the prescribed fee and given the prescribed security.

I license the carriage(s) for the carriage within Papua New Guinea of goods subject to the control of the Customs in the port/aerotome* of

This licence is subject in all respects to the provisions of the *Customs Act*.

I assign to the carriage the Licence No.

Dated . . . 20

Collector.

Annual fee: K

SCHEDULE.

Make.	Engine No.	Chassis No.	Registration No.	Licence No.

* Strike out whichever is inapplicable.

Sch. 1

Customs Regulation 9999

PAPUA NEW GUINEA.

Customs Act 1951.

Form 5 – Boat or Lighter Licence.

Reg., Sec. 6(3). Form 5.

Port of

. . . . has applied to me for a boat/lighter* licence under the *Customs Act* for (*specify the number of boats or lighters to be licensed*) boat(s)/lighter(s)*, of which he is the owner, and in respect of which he has paid the prescribed fee and has given the prescribed security.

I license the boat/lighter* for the carriage within Papua New Guinea of goods subject to the control of the Customs in the port of

This licence is subject in all respects to the provisions of the *Customs Act*.

I assign to the boat(s)/lighter(s)* the following Licence Number(s) respectively.

Dated 20

Collector.

Annual fee: K

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 6 – Licensed Carriage – Security to the Customs.

Reg., Sec. 8(2).

Form 6.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) each carriage of which . . . of . . . is or becomes the owner, and in respect of which a carriage licence has been or may be applied for or issued under the *Customs Act*, is not at any time during the continuance of this security used in connection with a contravention of that Act; and
- (b) every provision of the *Customs Act* relating to licensed carriages, or that ought to be complied with in relation to licensed carriages, is at all times during the continuance of this security complied with to the satisfaction of the Collector; and
- (c) all goods and packages subject to the control of the Customs that are at any time on or in any such licensed carriage are safely and securely kept and dealt with in all respects in accordance with the *Customs Act*, to the satisfaction of the Collector; and
- (d) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is delivered from the carriage,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it came on or into the carriage,

then this security is discharged.*

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*).".

PAPUA NEW GUINEA.

Customs Act 1951.

Form 7 – Licensed Boat/Lighter – Security to the Customs.

Reg., Sec. 8(3). Form 7.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) each boat/lighter* of which . . . of . . . is or becomes the owner, and in respect of which a boat/lighter* licence has been or may be applied for or issued under the *Customs Act* is not at any time during the continuance of this security used in connection with a contravention of that Act; and
- (b) every provision of the *Customs Act* relating to licensed boats/lighters*, or that ought to be complied with in relation to licensed boats/lighters*, is at all times during the continuance of this security complied with to the satisfaction of the Collector; and
- (c) all goods and packages subject to the control of the Customs that are at any time on or in any such licensed boat/lighter* are safely and securely kept and dealt with in all respects in accordance with the *Customs Act*, to the satisfaction of the Collector; and
- (d) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is delivered from the boat/lighter*.

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it came on or into the boat/lighter*.

then this security is discharged**.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* Strike out whichever is inapplicable.

** If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*)."

PAPUA NEW GUINEA.

Customs Act 1951.

Form 8 – Security to the Customs.

Act, Sec. 14(2).

Form 8.Reg., Sec. 13.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K... (*insert amount, or manner of ascertaining amount, intended to be paid in default of compliance with conditions*), subject only to the condition that if (*insert the condition of the security*) then this security is discharged*.

Dated ... 20 ...

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of liability or manner of ascertaining limit*)".

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 9 – Memorandum of Cash Deposit under Customs Act Section 13
Pending Production of Evidence under Customs Act
Section 133.***

Reg., Sec. 14(2). Form 9.

Re . . . packages of . . . marked and numbered as shown in the margin and invoiced on . . . by . . . imported by . . . agent ex . . . by Entry No. . . . dated

As required in writing by the Collector at . . . dated . . . 20 . . . , the sum of K . . . is deposited with the Collector as security for the protection of the revenue of the State in respect of the abovementioned goods.

The condition of the security is that if, before the expiration of the period stated in this memorandum, proof is produced to and to the satisfaction of the Collector that the goods are properly described, valued or rated for duty in the entry, then the deposit shall be returned to the depositor, but otherwise—

- (a) the Collector shall assess the value for duty of the goods and the amount of duty payable, in respect of them, and shall demand from the owner of the goods payment of the duty so assessed (or such portion of the duty as has not been paid); and
- (b) if the sum so demanded—
 - (i) is paid to the Collector as duty in respect of the goods, then the deposit shall be returned to the depositor; or
 - (ii) if the sum so demanded is not paid to the Collector as duty within 28 days from the date of the demand, then the Collector shall—
 - (A) on the 29th day from the date of the demand pay on behalf of the owner of the goods, out of and to the extent of the sum so deposited, the sum so demanded as duty; and
 - (B) return to the depositor the balance (if any) then remaining of the deposit.

It is further agreed that the owner of any goods, or his agent, may, if he thinks fit, at any time during the period of 28 days allowed under Paragraph (b)(ii), write on the entry for the goods (or on a post entry or other document relating to the goods delivered to the Collector before the expiration of that period for incorporation with and to form part of the entry), the words, statement and signature necessary to constitute the payment of duty in the manner and on that day as payment under protest within the meaning of Section 176 of the *Customs Act*.

It is further agreed that—

- (a) for the purpose of this memorandum the expression "period stated in this memorandum" means a period of six calendar months commencing on the date of this memorandum or such further period as the Collector in writing allows; and
- (b) if the amount demanded as duty payable in respect of the goods exceeds the amount of the deposit, the payment of the sum deposited, as duty, does not prejudice or affect any right of the Collector to recover from the owner of the goods the sum by which the amount so demanded as the duty payable in respect of the goods exceeds the amount of the deposit.

Dated . . . 20

(Signature.)

Sch. 1

Customs Regulation 9999

PAPUA NEW GUINEA.

Customs Act 1951.

Form 10 – Ship’s Report inwards.

Reg., Sec. 18.

Form 10.

(In triplicate.)

Port . . .

Report of the . . . ship . . . of . . . (*port or country of registry*) of . . . tons gross and . . . tons net, with a crew of . . . citizens of Papua New Guinea and . . . foreigners, besides . . . a citizen of Papua New Guinea/foreigner* as master for this present voyage, from . . . with stores as and passengers as per lists attached.

MANIFEST OF CARGO.

No. of line.	Place where laden.	Marks and Nos.	No. of packages.	Description of Goods.	Shippers.	Consignees.

Station where ship lying:

Agent's name and address:

I declare that—

- (a) this entry is a just report of the ship and of her lading; and
- (b) the particulars specified are true; and
- (c) bulk has not been broken or goods delivered out of the ship since her departure from . . . , the last place of lading, except at (*stating where, if anywhere*).

Declared before me . . . 20

Collector.

NOTE.—The cargo for each port must be separately shown, distinguishing each port of destination. Every line specified on a bill of lading shall be separately set out in the manifest. Goods of various marks and numbers for different importers shall not be shown in one line.

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 11 – General Declaration (Aircraft).

Reg., Secs. 18, 31, 33, 34. Form 11.

(Back of Form.)

PASSENGER MANIFEST.

Name in full.	Address.	From.	To.	Age.	Sex.	Nationality.	Passport No.	No. of bags.	Owner-operators use only.

CARGO MANIFEST.

Air waybill/consignment note No. (if any).	Marks and Nos. on packages.	No. of packages and description of contents.	From.	To.	Consignee.	Gross weight.

1. Passenger Manifests and Cargo Manifests may be attached. If they are not attached, the full information required in the above manifests must be furnished, if required by the law and regulations of the country in which this document is filed.
2. If copies of air waybills or consignment notes are attached, their numbers must be entered on an attached Cargo Manifest if it is furnished; otherwise, they must be entered in the column provided in the above Cargo Manifest.
3. If the airline or operator consolidates a shipment with other shipments, or encloses the goods in other wrappers or containers, either separately or with other goods, the changes in packing, marks and numbers must be clearly stated in the air waybill or consignment note.
4. This declaration and attached manifests/air waybills* should not bear erasures or corrections except those approved by the proper public authorities concerned, nor contain interlineations or several listings on the same line. As many extra sheets may be added as necessary.

NOTE.—Before departure the aircraft commander or authorized agent shall deliver to the public authorities concerned four copies of this declaration, one to be signed and returned to the aircraft commander, constituting his outward clearance.

On arrival, the aircraft commander or authorized agent shall deliver to the public authorities concerned five copies of this declaration.

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 12 – Manifest Amendment.

Reg., Sec. 18(2). Form 12.

To the Collector at

I request permission to amend the Inward Report of the ship/aircraft* . . . from . . . reported . . . 20 . . . , by adding the following goods. My reason for making this request is that

Master/Pilot/Owner/Agent.

Dated . . . 20

Number of additional lines.	Marks.	No. of Packages and description of goods.	Consignee.

Noted.

Cleating Clerk.

Dated . . . 20

Approved.

Collector.

Dated . . . 20

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 13 – Consumption List.

Reg., Sec. 18(6). Form 13.

Stores consumed in Papua New Guinea ports and in Papua New Guinea waters/between Papua New Guinea aetodtoimes* on which duty has not been paid.
 Ship/Aircraft* Voyage

	Product or manufacture of Papua New Guinea.	Other.
(Items to be detailed.)		

Other dutiable articles:

Barber's stock:

I declare the particulars shown on this Consumption List to be a true and accurate statement of stores consumed in Papua New Guinea ports and in Papua New Guinea waters/between Papua New Guinea aetodtoimes* on which duty has not been paid.

Master or Pilot.

Declared before me . . . 20

Collector.

NOTE.—The master in the case of a ship or the pilot, in the case of an aircraft, will be held responsible for the accuracy of the Consumption List at every port/aetodtoime*. The checking of stores by an officer of Customs does not relieve the master or pilot of responsibility in the matter.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 14 – Sight Entry.

Reg., Sec. 20(1). Form 14.

(In triplicate.)

Papua New Guinea.
 Port/Aerodrome* of
 Ship/Aircraft* . . . from . . . Reported . . . Station.
 Owners . . . per . . . Agent.

i

No. on manifest.	Marks and Nos.	Number and description of packages.	Description of goods.	No. and date of perfect entry.

I declare that I am (the Agent authorized by) the owner of the abovementioned goods, and that—

- (a) I have no invoice or other information in my possession or that I can immediately procure that will enable me to make a complete entry of such goods.
- (b) the genuine invoice now produced does not give sufficient information from which the goods can be properly entered.

NOTE.—Clause (a) or Clause (b) to be struck out as the case requires. Both the declarant and the Collector should initial the alteration.

Owner.
 Agent.

Declared before me . . . 20

Collector.

ii

RESULT OF EXAMINATION ON SIGHT.

Marks and Nos.	No. and Description of packages.	Description of goods.	Tariff Item.	Country of Origin.	Quantity or Weight.	Value for Duty.	Rate of Duty.

K T

I certify that the particulars appearing above my signature are correct as to descriptions, weights, quantities and numbers.

Dated . . . 20..

Examining Officer

DECLARATION AS TO GOODS ENTERED ON SIGHT.

I declare—

1. That I am (the Agent authorized by . . .) the owner of the goods.
2. That to the best of my knowledge and belief the description and particulars of the goods as stated in this entry are true and correct in every respect.
3. That to the best of my knowledge and belief no goods are contained in any package specified in this entry, other than as appears in the entry.
4. That nothing on my part or to my knowledge and on the part of any person has been done, concealed or suppressed by which the State may be defrauded of any duty due on the goods.
5. As to the goods mentioned in this entry that—
 - (a) are subject to ad valorem duties; or
 - (b) are subject to ad valorem or fixed duties, whichever rate returns the highest duty; or
 - (c) are subject to both fixed and ad valorem duties,

iii

I further declare that to the best of my knowledge and belief the value for duty of the goods as stated in this entry is correct and represents the value for duty of the goods calculated according to Section 95 of the *Customs Act*.

Owner or Agent.

Declared before me . . . 20

Collector.

In connection with this entry Form . . . ** is tendered, and the particulars shown in it agree with those shown in this entry, and are covered by the above declaration.

Owner or Agent.

Dated . . . 20

*Strike out whichever is inapplicable.
 ** In perfecting the sight, Form 15 of 16 must be used.

iv

PAPUA NEW GUINEA.

Customs Act 1951.

Form 15 – Customs Entry Form.

Regulation, Section 21 CUSTOMS ENTRY FORM

FORM 15

Regulation, Section 21

CUSTOMS ENTRY FORM

FORM 15

Export/Consignor		1 A Code	4 Customs Procedure Code		5 Declaration Registration	
7 Reserved for Future Use		6 Port of Discharge				
		8 Page ... of ...				
Import/Consignee		2 A Code	9 Country Code		10 Terms of Delivery	
				Exchange Rate		12 Adj Coefficient (factor)
				Port of loading		
Declarant/Agent		3 A Code	14 Invoice Total		15 Freight	
3 B Reference		16 Insurance		17 Other costs		
				Warehouse Name Nazaret		
19 Mode of Transport Code		20 Date of Arrival /Departure		24 Supporting Documents, other Information		
				... Invoice ... Packing list ... Delivery Order		
				... License ... Freight doc ... Other		
21 Ship name/Flight No						
22 Manifest Reg. No		23 Bill of Lading/Airway Bill No				
25 No of Pkgs		26 Container numbers, etc		27 Bank Details (ONLY FOR EXPORTS)		
				Bank Name:		
				Bank Branch:		
28 Goods Description		29 Origin	30 Commodity Code	31 Quantities	32 A. Value in Kina B. Customs Duty C. Excise Duty D. VAT	
B						
C						
D						
B						
C						
D						
B						
C						
D						
B						
C						
D						
33 I/WE HEREBY DECLARE THAT THE INFORMATION AND PARTICULARS HEREIN ARE TRUE AND CORRECT				34 TOTAL CUSTOMS, EXCISE & VAT DUTY		
SIGNATURE				Total B+C+D (This page)		
NAME POSITION						
Total B+C+D (Other pages)						

Total B+C+D (All pages)	
-------------------------	--

28 Goods Description	29 Origin	30 Commodity Code	31 Quantities	32 A. Value in Kina B. Customs Duty C. Excise Duty D. VAT
B				
C				
D				
B				
C				
D				
B				
C				
D				
B				
C				
D				
B				
C				
D				
				TOTAL CUSTOMS DUTY, EXCISE & VAT (B+C+D) (This page)

PAPUA NEW GUINEA CUSTOMS ENTRY Continuation Page ... of ...

v

7PAPUA NEW GUINEA.

Customs Act 1951.

Form 17 – Cart-note.

Reg., Sec. 22(2). Form 17.

⁷ Schedule 1, Form 16 repealed No. 10 of 1993, s13(b); Schedule 1, Form 34 repealed No. 10 of 1993, s13(c); Schedule 1, Form 44 repealed No. 10 of 1993, s13(d).].

(In triplicate.)

No. . . . Wharf or Station.

Forwaded the specified goods below from the ship/aircraft* . . . from . . . reported . . .
. . . to be delivered to the locket at . . . warehouse.

Time of despatch of goods:

Examining Officer.

Dated . . . 20

Bond mark and No.	No. of packages	Description of goods.

Total number of packages (*in words*):

Received the above-mentioned goods.

Driver of Licensed Cattiage No.

Dated . . . 20

Time of receipt.

Goods received:

. . . a.m./p.m.* . . . 20

Locket.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 18 – Transhipment Entry.

Reg., Sec. 23(1). Form 18.

(In quadruplicate.)

Under Customs Control.

Port/Aerodrome*

Ship/Aircraft* ... from ... Reported ... Station ...

To be transhipped UNDER CUSTOMS CONTROL per ... for ...

Dated ... 20 ...

Owner(s) ... per ... Agent.

No. on manifest.	Marks	Nos.	Description of goods	Country of origin.	Quantity and/or* value.

Goods shipped.

Customs Officer.

Dated ... 20 ...

Received the above-mentioned goods.

Chief Officer.

Dated ... 20 ...

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 19 – Transhipment (Single Transaction): Security to the Customs.
Reg., Sec. 23(2). Form 19.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) all the goods and packages specified in the Schedule and in respect of which transshipment entry dated . . . has been made by or on behalf of . . . at . . . in Papua New Guinea are—
 - (i) duly dealt with in accordance in all respects with the transshipment entry and with the *Customs Act*, to the satisfaction of the Collector; and
 - (ii) safely and securely kept until shipped in accordance with the transshipment entry; and
- (b) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is shipped in accordance with the transshipment entry,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the transshipment entry was made,

then this security is discharged*.

SCHEDULE.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*).".

PAPUA NEW GUINEA.

Customs Act 1951.

Form 20 – Security to the Customs.

Reg., Sec. 24(2)(f). Form 20.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that—

- (a) where the goods specified below entered at the port/aerodrome* of . . . by or on behalf of . . . are entered for home consumption "under security" or "subject to security" under a Departmental By-law and duties of Customs are payable or provided to be paid under the *Customs Tariff Act*, then, if the subscribers pay the duty within seven days after written demand by the Collector, or—
 - (i) at all times keep, use, deal with and dispose of the goods solely for the purpose stated in the entry and in accordance with the By-law; and
 - (ii) keep and, when so required by an officer, produce for inspection accounts and records of the goods properly written up in such form and containing such particulars as the Collector requires; and
 - (iii) when so required by an officer, produce for inspection the goods and any article in connection with the manufacture of which the goods have been used or account for the goods or any such articles to the satisfaction of the Collector; and
 - (iv) produce to and to the satisfaction of the Collector, within six months from the date of the entry or such further time as the Collector in writing allows, evidence that the goods have been used, kept, dealt with or disposed of in accordance with the By-law and the entry; and
 - (v) in the event of an alteration in the name or address or ownership or control of the business of . . . , or if . . . ceases to carry on business, give to the Collector written notice of the fact within seven days after the date on which the alteration or cessation takes place; and
- (b) if every obligation, provision and condition contained in or imposed by the *Customs Act* or the entry, and applicable to the goods, is at all times duly observed, performed and complied with to the satisfaction of the Collector,

then this security is discharged.

GOODS.

Entered by:

Port/Aerodrome*:

Ex Ship/Aircraft*:

Warrant and date:

Marks and numbers:

Description of goods.	Weight or quantity.	Invoice value and origin.

Dated . . . 20

Names and addresses of subscribers.	Signatures of subscribers.	Signatures of witnesses.

*Strike out whichever is inapplicable.

Sch. 1

Customs Regulation 9999

PAPUA NEW GUINEA.

Customs Act 1951.

Form 21 – Security to the Customs.

Reg., Sec. 24(2)(f). Form 21.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that—

- (a) where goods entered or to be entered at the port/aerodrome* of . . . by or on behalf of . . . during the period of . . . years from the date of commencement of this security are entered for home consumption "under security" or "subject to security" under a Departmental By-law and duties of Customs were or are payable or provided to be paid under the *Customs Tariff Act*, then, if the subscribers pay the duty within seven days after written demand by the Collector, or—
 - (i) at all times keep, use, deal with and dispose of the goods solely for the purpose stated in the entry and in accordance with the By-law; and
 - (ii) keep, and when so required by an officer, produce for inspection accounts and records of the goods properly written up in such form and containing such particulars as the Collector requires; and
 - (iii) when so required by an officer, produce for inspection the goods and any articles in connection with the manufacture of which the goods have been used or account for the goods or any such articles to the satisfaction of the Collector; and
 - (iv) produce to and to the satisfaction of the Collector, within six months from the date of the entry or such further time as the Collector in writing allows, evidence that the goods have been kept, used, dealt with or disposed of in accordance with the By-law and the entry; and
 - (v) in the event of an alteration in the name or address or ownership or control of the business of . . . , or if . . . ceases to carry on business, give to the Collector written notice of the fact within seven days after the date on which the alteration or cessation takes place; and
- (b) if every obligation, provision and condition contained in or imposed by the *Customs Act*, or the entry, and applicable to the goods, is at all times duly observed, performed and complied with to the satisfaction of the Collector,

then this security is discharged.

It is agreed that this security shall be deemed to have commenced on . . . 20

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures of witnesses.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 22 – Cart, Boat, or Lighter Note for Goods Transhipped or
Transferred under Transit Permit.***

Reg., Sec. 25(1). Form 22.

(In triplicate).

Port/Aerodrome* of ... Wharf or Station.

Forwarded from the ship/aircraft* ... reported ... 20 ... , to the ship/aircraft* ... ,
the undetentioned goods by licensed lighter, boat or carriage No.

Examining Officer.

Dated ... 20

Entry of permit No.	Marks.	No. and description of packages and goods.	By whom received.

Total packages (in words):

Received the goods specified above for delivery to the Examining Officer at ...

Lighterman (or Driver of Carriage).

Dated ... 20 ... Time

Goods received.

Examining Officer.

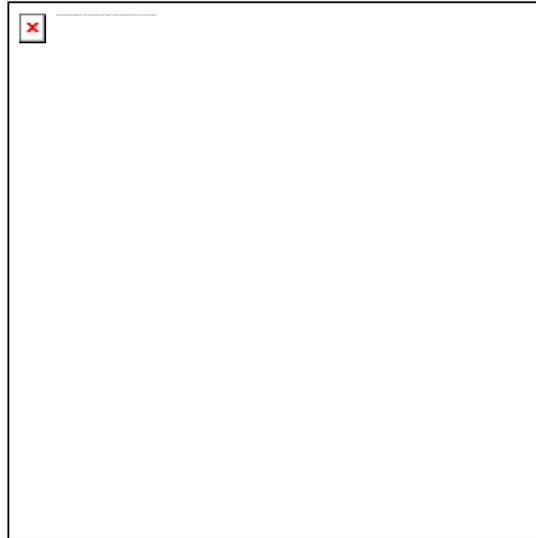
Dated ... 20 ... Time

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 23 – Cart-note.



PAPUA NEW GUINEA.

Customs Act 1951.

Form 24 – Collector’s Permit to Discharge Ship/Aircraft before Entry. .

Reg., Sec. 28. Form 24.

COLLECTOR'S PERMIT TO DISCHARGE SHIP/AIRCRAFT* BEFORE ENTRY.

Port/Aerodrome* of

To the Collector:

I/We* request permission to unship goods included in the cargo of the ship/aircraft* . . . from . . . (or the cargoes of the following ships/aircraft*—

during the month of . . .) before the inward report of the ship/aircraft* or the passing of Customs entries.

I/We* undertake—

- (a) to protect all goods landed under this permit; and
- (b) to pay all expenses incurred in protecting and storing the goods; and
- (c) that all goods shall be safely kept until they cease to be subject to the control of the Customs; and
- (d) to pay on demand an amount equivalent to the Customs duty on any goods shown on the inward report of the ship/aircraft* and not accounted for or delivered to your satisfaction.

Master, Pilot, Owner or Agent.

What/Aerodrome*: . . .

Approved.

Collector.

Dated . . . 20

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 25 – Transit Permit.

Reg., Sec. 29(1)(a). Form 25.

(In duplicate.)

(Authority to unship imported goods for transfer, coastwise or inland.)

UNDER CUSTOMS CONTROL.

Port/Aerodrome* of

Permission is requested to unship the undermentioned imported goods for transfer per . . . to the port/aerodrome* of . . . in Papua New Guinea ex the . . . from . . . Reported . . . Station.

Security No.

Dated . . . 20

Owner or Agent.

Approved.

Dated . . . 20

Collector.

To the Examining Officer at . . . Station.

No. on manifest or invoice.	Marks and Nos.	No. and description of packages.	Description of goods.	Form 31 No.

Shipped goods specified above per

Customs Officer.

Dated . . . 20

Received.

Chief Officer.

Dated . . . 20

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 26 – Transit Permit.

Reg., Sec. 29(1)(a). Form 26.

(In duplicate.)

(Authority to unship imported goods for transfer, coastwise or inland.)

UNDER CUSTOMS CONTROL.

Port/Aerodrome* of

Permission is requested to unship the undetentioned imported goods for transfer per vessel/aircraft* to be subsequently named to the port/aerodrome* of . . . in Papua New Guinea . . . ex . . . from . . . reported

Security No.

Dated . . . 20

Owner or Agent.

Approved.

Collector.

Dated . . . 20

To the Examining Officer at . . . Station.

No. of manifest or transite.	Marks and Nos.	No. and description of packages.	Description of goods.	No. of packages forwarded per date . . . 20	No. of packages forwarded per date . . . 20	No. of packages forwarded per date . . . 20	Form 31 No.

Shipped the goods per

Collector.

Dated . . . 20

Received the goods shipped per

Chief Officer.

Dated . . . 20

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 27 – Transit Permit (Single Transaction): Security to the
Customs.***

Reg., Sec. 29(1)(b). Form 27.

TRANSIT PERMIT (SINGLE TRANSACTION): SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) all the goods and packages specified in the Schedule, and for the unshipping and transfer of which to the port/aerodrome* of . . . transit permit dated . . . has been issued to . . . at . . . in Papua New Guinea, are—
 - (i) duly dealt with in accordance in all respects with the transit permit and with the *Customs Act*, to the satisfaction of the Collector; and
 - (ii) within a reasonable time duly transferred to and delivered at the port/aerodrome* and until so delivered are at all times safely and securely kept; and
- (b) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is delivered at the port/aerodrome*;

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time it was unshipped under the transit permit,

then this security is discharged.**

SCHEDULE.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*Strike out whichever is inapplicable.

**If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit.*)".

PAPUA NEW GUINEA.

Customs Act 1951.

Form 28 – Transit Permit (Period): Security to the Customs.

Reg., Sec. 29(1)(b). Form 28.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) all goods and packages for the unshipping and transfer of which a transit permit is at any time before . . . 20 . . . issued to . . . at . . . in Papua New Guinea are—
 - (i) duly dealt with in accordance in all respects with the transit permit and with the *Customs Act*, to the satisfaction of the Collector; and
 - (ii) within a reasonable time duly transferred to and delivered at the port/aerodrome* to which they are to be so transferred and until so delivered are at all times safely and securely kept; and
- (b) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is delivered at the port/aerodrome* to which it is to be so transferred,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the package was unshipped under the transit permit,

then this security is discharged**.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*Strike out whichever is inapplicable.

**If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*)."

PAPUA NEW GUINEA.

Customs Act 1951.

Form 29 – General Shipping: Security to the Customs.

Reg., Secs. 23(2), 29(1)(b), 43(4), 44(3). Form 29.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) whenever and as often as . . . of . . . , whether as owner or as agent for the owner, and whether personally or by agent, during the period ending on . . . 20 . . . —
 - (i) makes an entry for the exportation, transshipment, removal coastwise or inland or removal locally to a warehouse of any goods or packages subject to the control of the Customs; or
 - (ii) obtains a transit permit for any such goods,
- all those goods and packages are dealt with in all respects in accordance with the entry made or the permit obtained for the goods and in accordance with the *Customs Act*, to the satisfaction of the collector; and
- (b) all such goods and packages are at all times safely and securely kept until exported, shipped or delivered in accordance with the entry made or the permit obtained for the goods; and
 - (c) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is exported, shipped or delivered in accordance with the entry made or permit obtained for the goods,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the entry was made or the permit was obtained,

then this security is discharged*.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—“The liability of the subscribers is joint only.”, or “The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*).” .

PAPUA NEW GUINEA.

Customs Act 1951.

Form 30 – General Shipping: Security to the Customs.

Reg., Secs. 23(2), 29(1)(b), 43(4), 44(3). Form 30.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) whenever and as often as . . . of . . . , whether as owner or as agent for the owner, and whether personally or by agent—
 - (i) makes an entry for the exportation, transshipment, removal coastwise or inland or removal locally to a warehouse of any goods or packages subject to the control of the Customs; or
 - (ii) obtains a transit permit for any such goods,

all those goods and packages are dealt with in all respects in accordance with the entry made or permit obtained for the goods and in accordance with the *Customs Act*, to the satisfaction of the Collector; and
- (b) all the goods and packages are at all times safely and securely kept until exported, shipped or delivered in accordance with the entry made or permit obtained for the goods; and
- (c) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is exported, shipped or delivered in accordance with the entry made or permit obtained for the goods,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the entry was made or the permit was obtained,

then this security is discharged*.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of *(insert name of subscriber)* is limited to *(state amount of limit of liability or manner of ascertaining limit)*."

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 31 – Despatch Note for Imported Goods Unshipped and
Transferred Coastwise or inland under Customs
Control.***

Reg., Sec. 29(3). Form 31.

Port/Airport* of
 Transferred under transit permit No. . . . of . . . 20
 Ex . . . from . . . to the . . . for

No. on manifest or transit.	Marks and Nos.	No. and description of packages.	Description of goods.	How accounted for at destination.

Owner or Agent.

To Examining Officer at . . . Station.

Collector.

Dated . . . 20

Port/Airport* of Depo tate.	Port/Airport* of Destination.
Delivered to Licensed Cartage No.	Goods received and accounted for as above
Dated . . . 20 Received	Dated . . . 20
Examining Officer.	Customs Officer.
Chief Officer.	
Dated . . . 20 Shipped as above	
Customs Officer.	
Dated . . . 20	

NOTE.—Despatch Notes must be presented to Examining Office before goods are placed on board.

This form to be completed by officer at destination, and one copy returned without delay to the Collector at port of despatch.

Where quantities or weights of goods dutiable at fixed rates have been determined or invoices of ad valorem goods have been examined at port of despatch, full particulars for purposes of entry and collection of duty must be given under heading "Description of goods".

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 32 – Stiffening Permit.

Reg., Sec. 30.

Form 32.

Port of

For the purpose of stiffening the ship . . . , I request permission to load on the ship,
before the discharge of the whole of the inward cargo, the following goods:—

Master, Owner or Agent.

Approved.

Collector.

Dated . . . 20

PAPUA NEW GUINEA.

Customs Act 1951.

Form 33 – Entry of Ship Outwards.

Reg., Sec. 31(a). Form 33.

Port of

Ship's name.	Port or country of registry.	Net registered tonnage.	Master's name.	Agent's name.	Port of destination.

Probable date of sailing:

Now lying at:

Master, Owner or Agent.

Dated . . . 20

PAPUA NEW GUINEA.

Customs Act 1951.

Form 35 – Ship’s Outward Manifest.

Reg., Sec. 33(a). Form 35.

(In duplicate.)

Papua New Guinea. . . . Port of . . .

Manifest of the Ship . . . of (*port or country of registry*) of . . . tons gross, . . . tons net, with a crew of . . . citizens of Papua New Guinea and . . . foreigners, besides . . . , a citizen of Papua New Guinea/foreigner* as master, and bound for

Marks	No. of packages.	Description of goods.	Export entry No.	Shippers.	Consignees.

States as per statements attached.

I declare that the above particulars, together with the statements attached, constitute a true account of all goods and stores shipped, or intended to be shipped, on board the above-mentioned ship, and that they are correct in all particulars.

Master, Owner or Agent.

Declared before me . . . 20

Collector.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 36 – Application for Clearance and Guarantee to Pay Duty.

Reg., Sec. 34(1). Form 36.

To the Collector,

Port/Aerodrome* of

A clearance for the ship/aircraft* . . . which reported inwards at . . . on . . . and which is bound for . . . is requested, and in consideration of clearance payment is guaranteed by . . . the owner/agent* (not being the master or pilot) of duty on all goods included in the inward report of the ship/aircraft* that are not produced to the officer, unless the goods are accounted for to your satisfaction.

Owner (not being master or pilot) or Agent.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 37 – Clearance.

Reg., Sec. 34(2). Form 37.

To whom it may concern: Port/Aetodtoime* of

These are to certify that . . . , a citizen of Papua New Guinea/foreigner*, the
master/pilot* of the ship/aircraft* . . . registered tons net, navigated with a crew of . .
. citizens of Papua New Guinea and . . . foreigners, . . . built and bound for . . . , and
having on board cargo and stores as per statements attached, has here entered and
cleared his ship according to law.

Given under my hand, at the Customs House, at the Port/Aetodtoime* of . . . , in
Papua New Guinea.

Collector.

Dated . . . 20

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 38 – Transire.

Reg., Sec. 35(1), 71(1)(a). Form 38.

Inwards

Outwards

Port/Aerodrome* of

Ship/Aircraft* . . . with a crew of . . . citizens of Papua New Guinea and . . .
foreigners, the master being a citizen of Papua New Guinea/foreigner*, of . . . tonnage
net.

For
From

Owners.

Marks	Nos.	No. of packages.	Description of goods	Produce.

I declare that the particulars above stated are true and correct.

Master, Pilot, Owner or Agent.

Declared before me . . . 20

Collector.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 39 – Landing Certificate.

Reg., Sec. 36.

Form 39.

The goods specified below were landed at ... on ... 20... per ...

Marks and Nos.	No. of packages.	Description of goods.

Declared ... 20 ...

Customs Officer.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 40 – Licensed Warehouses: Security to the Customs.

Reg., Sec. 37.

Form 40.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) the provisions of the *Customs Act* are at all times during the continuance of this security complied with to the satisfaction of the Collector—
 - (i) in respect of the (*insert class of warehouse*) warehouse situated at and known as . . . ; and
 - (ii) in respect of all goods and packages subject to the control of the Customs at any time in or at the warehouse; and
 - (iii) by . . . , of . . . , as licensee of the warehouse; and
- (b) all goods and packages subject to the control of the Customs at any time in or at the warehouse are at all times safely and securely kept in the warehouse until moved by authority (within the meaning of the *Customs Act*) and in accordance with that Act; and
- (c) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is moved from the warehouse,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it was received into or at the warehouse,

then this security is discharged*.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*).".

PAPUA NEW GUINEA.

Customs Act 1951.

Form 41 – Requisition to Re-gauge or Re-pack Spirits and Wines. .

Reg., Secs. 40(7), 41(1). Form 41.

Port/Aetodome* of

Warehoused at

L/We* request permission to re-gauge/re-pack* for home consumption/exportation/removal* the following goods, warehoused on . . . 20 . . .

Dated . . . 20 . . .

Owner . . . per . . . Agent.

Bond mark and No.	Description of cask.	Description of goods.	Original quantity bonded.	Original strength.	Observation.	Actual strength.

Approved.

Collector.

Dated . . . 20

*Strike out whichever is inapplicable.

NOTE.—The following information is to be shown on the back of the requisition form and to be inserted by a Customs Officer:—

I have re-gauged the cask(s) as follows:—

Bond mark.	No.	Bang.	Wet.	Fall.	Ullage.	Temp.	Ind.	Strength.			Actual strength.	Loss in litres.
								O.P.	U.P.	Obs.		

In cases of excessive loss, the following particulars are to be furnished:—

No.	Original proof litres.	Proof in bond.	Proof litres on re-gauge.	Condition of cask.	Loss in proof litres.	Percentage allowance.	Loss in excess of allowance.

I have re-packed the cask(s) into:—

Bond mark.	No.	Description of package.	Bong.	Wet	Fall.	Ullage.	Total loss or gain on re- packing.

Locket.

Dated . . . 20

PAPUA NEW GUINEA.

Customs Act 1951.

Form 42 – Requisition to Re-pack or Re-weigh (Fixed Rates).

Reg., Secs. 40(7), 41(1). Form 42.

Port/Airport/Station* of

Warehoused at

I/We* request permission to re-pack/te-weigh* for home consumption/export* the following goods, warehoused on 20

Dated 20

Owner per Agent.

Bond mark.	No.	Number and description of package.	Description of goods.	Original net quantity bonded.	Original tare.

Approved.

Collector.

Dated 20

*Strike out whichever is inapplicable.

NOTE.—The following information is to be shown on the back of the requisition form and to be inserted by the Customs Officer:—

I have re-weighed the package(s) as follows:—

Bond mark.	No.	Number of packages.	Weight per package.			Total net less (weight).
			Gross.	Tare.	Net.	

I have divided and re-packed the package(s) into:—

Bond mark.	No.	Number of packages.	Weight per package.	Net weight.

Locker.

Dated 20

PAPUA NEW GUINEA.

Customs Act 1951.

Form 43 – Requisition to Re-pack (Ad Valorem Rates).

Reg., Sec. 40(7), 41(1). Form 43.

Port/Airport/terminal* of

Warehoused at

I/We* request permission to re-pack for home consumption/exportation/removal* the following goods, warehoused on . . . 20

Dated . . . 20

Owner . . . per . . . Agent.

Bond mark.	No.	Description of goods.	Value for duty.

Approved.

Collector.

Dated . . . 20

*Strike out whichever is inapplicable.

NOTE.—The following information is to be shown on the back of the requisition form and to be inserted by the Customs Officer:—

I have re-packed the within described package(s) as under:—

Bond mark.	No.	Number of packages	Description of goods.	Value for duty.

Locket.

Dated . . . 20

vi

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 45 – Entry for Exportation or for Removal, Coastwise or inland,
from a Warehouse.***

Reg., Secs. 43(1), 44(1). Form 45.

(In quintuplicate.)

Port/Aerodrome* of
 From . . . warehouse.
 Per ship/aircraft* . . . for
 Owner . . . per . . . Agent.

Bond mark.	No.	Description of goods.	Country of origin.	Quantity or weight.	Value, including 10%.

Dated . . . 20

Collector.

NOTE.—The following information is to be shown on the back of the form, and to be inserted by the Customs Officer, and receipts and certificate of shipping and forwarding signed by the proper person.

Re-gauged or re-weighed and delivered the goods specified below to the . . . at . . .
 am/pm . . . 20

Bond mark.	No.	Bong.	Wet.	Fall.	Ullage.	Temp.	Ind.	Strength.			Actual stgh.	Loss in litres.
								O.P.	U.P.	Obs.		

I have re-weighed the goods as follows:—

Bond mark.	No.	Number of packages	Weight per package.			Total net Weight.	Loss.
			Gross.	Tare.	Net		

Locket.

Dated . . . 20

Received the above-mentioned goods.

Chief Officer of Ship/Aircraft*.

Dated . . . 20

or

The above-mentioned goods shipped (or) forwarded by

Examining Officer.

Dated . . . 20

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 46 – Cart-note–Goods ex Warehouse.

Reg., Sec. 43(2), 44(2). Form 46.

CART-NOTE GOODS EX WAREHOUSE.

<p>No. _____ Bond. _____</p> <p>Received in good order and condition the and unmentioned goods for delivery to the Examining Officer at</p>	<p>No. _____ Bond. _____</p> <p>To the Examining Officer at What/Aetod to use.</p> <p>Please receive per Licensed (<i>insert "Cartriage" or "Boat" or "Lighter"</i>) No. . . . the goods specified below.</p> <p>Time of despatch of goods: _____</p> <p style="text-align: right;">Locker.</p> <p>Dated . . . 20</p>													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Bond mark.</th> <th style="width: 25%;">No.</th> <th style="width: 25%;">Description of goods.</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Bond mark.	No.	Description of goods.				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Bond mark.</th> <th style="width: 25%;">No.</th> <th style="width: 25%;">Description of goods.</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Bond mark.	No.	Description of goods.				
Bond mark.	No.	Description of goods.												
Bond mark.	No.	Description of goods.												
<p>Driver.</p> <p>Licensed (<i>insert "Cartriage", "Boat" or "Lighter"</i>) No.: _____</p> <p>Dated . . . 20</p> <p>Time of receipt of goods by driver: _____</p>	<p>Received _____</p> <p style="text-align: right;">Examining Officer.</p> <p>Dated . . . 20</p> <p>Time of receipt: _____</p>													

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 47 – Removal from Warehouse (Single Transaction): Security to
the Customs.***

Reg., Sec. 43(4), 44(3). Form 47.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) all the goods and packages specified in the schedule to this security, and in respect of which an entry dated . . . 20 . . . has been made by or on behalf of . . . , at . . . in Papua New Guinea, for exportation or removal from a warehouse to . . . , are—
 - (i) duly dealt with in accordance in all respects with that entry and with the *Customs Act*, to the satisfaction of the Collector; and
 - (ii) safely and securely kept until shipped or delivered in accordance with the entry; and
- (b) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is shipped or delivered in accordance with the entry,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the entry was made,

then this security is discharged*.

Dated . . . 20

SCHEDULE.

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*).".

PAPUA NEW GUINEA.

Customs Act 1951.

Form 48 – Entry ex Warehouse–Local Removal.

Reg., Sec. 44(1). Form 48.

(In quadruplicate.)

Port/Aerodrome* of ... No.
 From ... warehouse to ... warehouse
 Per licensed carriage No.
 Dated ... 20....
 Owned ... per ... Agent.

Bond mark.	No.	Description of goods.	Quantity or weight.	Value, including 10%.

NOTE.—The following information is to be shown on back of form and is to be inserted by the Customs Officer:—

LOCAL REMOVAL.

Re-gauged or re-weighed and forwarded the undetentioned goods to the Locket at warehouse, at ... am/pm on ... 20....

Locket.

Dated ... 20....

RE-GAUGING.

Bond mark.	No.	Bang.	Wet.	Fall.	Ullage.	Temp.	Ind.	Strength.			Actual stgh.	Loss in litres.
								O.P.	U.P.	Obs.		

RE-WEIGHING.

Bond mark.	No.	Number of packages.	Weight per package.			Total net Weight.	Loss.
			Gross.	Tare.	Net.		

Received the goods specified above.

Locket.

Dated ... 20.... Time:

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 49 – Despatch Note for Goods ex Warehouse, Including Excisable
Goods Transferred under Customs Control.***

Reg., Sec. 44(5). Form 49.

(In duplicate.)

Port/Aerodrome* of ...
 Ex ... warehouse, to the ... for ...

Bond mark and No.	No. and nature of packages.	Description of goods.	Quantities, weights, values, etc.	Rates of duty payable.	How accounted for at destination.

Owned ... per ... Agent.

To Examining Officer at ... Station.

Collector.

Dated ... 20 ...

Port/Aerodrome* of departure.	Port/Aerodrome* of destination.
Delivered to licensed cartage No. ... Locket. Dated ... 20 ... Shipped as above.	Goods received and accounted for as above. Customs Officer.
Customs Officer. Dated ... 20 ... Received.	
Chief Officer. Dated ... 20 ...	

Owned ... per ... Agent.

To Examining Officer at ... Station.

Collector.

This form must be presented to the Examining Officer before the goods are placed on board.

To be completed by officer at destination, and one copy returned without delay to Collector at port or aerodrome of despatch.

NOTE.—Where goods are the subject of re-gauging or re-weighing the information indicated on back of form is to be inserted by the Customs Officer:—

Re-gauged or re-weighed and forwarded the undetentioned goods—

RE-GAUGE.

Bond mark.	No.	Bang.	Wet.	Fall.	Ullage.	Temp.	Ind.	Strength.			Actual stgh.	Rate of duty.
								O.P.	U.P.	Obs.		

Total quantity:

RE-WEIGH.

Bond no.	No.	No. of packages	Weight per package.	Net weight	Rate of duty payable.

Locket.

Dated ... 20 ...

* Strike out whichever is inapplicable.

Sch. 1

Customs Regulation 9999

PAPUA NEW GUINEA.

Customs Act 1951.

Form 50 – Bond Certificate.

Reg., Sec. 50(1). Form 50.

Ex . . . from

Warehoused . . . 20

Bond mark and No.	Description of goods.	Rate of tent payable.	Contents as per register.

NOTE.—Goods for which a Bond Certificate has been issued shall not be delivered from the warehouse except on an entry made by the person whose name appears on the Bond Certificate as owner of the goods, or by his duly appointed agent.

This Bond Certificate must be delivered up before the delivery of the goods specified in it. No duplicate will be issued under any circumstances.

Dated . . . 20

Collector.

Sch. 1

Customs Regulation 9999

PAPUA NEW GUINEA.

Customs Act 1951.

Form 51 – Receipt for Bond Certificate.

Reg., Sec. 50(2). Form 51.

Ex ... from ... Warehouse ... 20 ...

Bond mark and No.	Description of goods.	Rate of tent payable.	Contents as per register.

I acknowledge the receipt of Bond Certificate No. ... , and accept it as a correct account of the goods described in it.

Dated ... 20 ...

Ownet.

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 52 – Application for Permission to Take on Board Ships' or
Aircraft's Stores.***

Reg., Sec. 53(1). Form 52.

Port/Airport* of

Required for the ship/aircraft* . . . on a voyage from . . . to

I apply for permission to take on board the ships/aircraft's* stores listed in Columns 1 and 3 below.

The quantities of the stores of the description for which permission is sought that are at present on board are listed in Column 2 below.

Column 1. Description of goods.	Column 2. Quantity at present on board.	Column 3. Quantity desired to be shipped.

Dated . . . 20

Master, Pilot, Owner or Agent.

Approved.

Collector.

Dated . . . 20

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 53 – Importer’s valuation declaration relating to transaction value under Division 2 of the Customs Regulation, 1987.

Reg., Section 19. Form 53. Method 1.

PNG CUSTOMS

For Official Use (Entry No. and Official Stamp etc.)

1. PURCHASER (Buyer/Importer) with Full address
2. VENDOR (Seller/Exporter) with Full address
3. No. and Date of commercial invoice
4. Number and Date of Contract/Order
5. Terms of Payment
- 5A. Terms of Delivery (FOB/C&F/CFR/FS, etc.)
6. No. and Date of Customs decision concerning requirement under Columns 7 to 9 or affecting valuation generally.

Enter (X) where applicable

7. (a) Are the Purchaser and Vendor related in business in the sense of Section 1(3)* of the Reg. 1987? (If "NO", go to Column 8)
 YES NO
- (b) Did the relationship influence the price of the imported goods?
 YES NO
- (c) Does the transaction value of the imported goods closely approximate to a value mentioned in Division 2? (If "YES", give details)
 YES NO
8. (a) Are there any Restrictions as to the disposition or use of the goods by the Purchaser, other than restrictions which
 - are imposed by law; or
 - limit the geographical area in which the goods may be resold; or
 - do not substantially affect the value of the goods?
 YES NO
- (b) Is the sale or price subject to some condition OR consideration for which a value cannot be determined with respect to the goods being valued?
 (Specify the nature of the restrictions, conditions or considerations as appropriate).
 If the value variation due to such conditions or considerations can be determined, indicate the amount in Column 11(b) overleaf.
 YES NO
9. (a) Are any Royalties and Licence Fees related to the imported goods payable directly or indirectly by the Purchaser as a condition of the sale?
 YES NO
- (b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent resale, disposal or use accrues directly or indirectly to the seller?
 (If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in Columns 15 and 16 overleaf).

YES NO

TURN OVER LEAF

*Persons shall be deemed to be related only if:

- (a) each is an officer or director in some business of the other; or
- (b) they are legally recognised partners in business; or
- (c) one is the employer of the other; or
- (d) any other person directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of both of them; or
- (e) one directly or indirectly controls or is controlled by the other; or
- (f) each is directly or indirectly controlled by any other person; or
- (g) they directly or indirectly control any other person; or
- (h) they are individuals connected by blood relationship, marriage or adoption; or
- (i) they are persons who are associated in business in that one is the sole agent or sole distributor or sole concessionaire, however described, of the other and they are otherwise related under anyone or more of the foregoing.

10. I, the undersigned, declare that all particulars given in this Form are true and complete.

(Name and Address of Declarant) . . .

Signature

Status:

Owner/Partner

Manager

Director

Secretary

(Tick)

Place . . . Date . . .

CALCULATION OF VALUE FOR DUTY		Foreign Currency	National Currency
A. Basis of Calculation	11. (a) Invoice amount i.e. price paid or payable by the purchaser. (b) Indirect payments—see Column 8(b) overleaf. (i) Rate of Exchange (ii) Date of export		
	12. Total A.*		
B. ADDITIONS: Costs in National currency NOT INCLUDED in A above. * QUOTE BELOW previous relevant Customs decisions, if any:	13. Costs incurred by the Purchaser: (a) Commissions, except buying commission (b) Storage (c) Packing and any other shipment expenses (d) Others		
	14. Goods and services supplied by the purchaser free of charge or at reduced cost for		

	<p>use in connection with the production and sale for export of the imported goods: The values shown represent an appointment where appropriate:</p> <p>(a) materials, components, parts and similar items incorporated in the imported goods; (b) tools, dies, moulds and similar items used in the production of the imported goods; (c) materials consumed in the production of the imported goods; (d) engineering, development, outwork, design work, and plans and sketches undertaken elsewhere than in PNG and necessary for the production of the imported goods.</p>		
C. DEDUCTIONS: Costs in National currency INCLUDED in A above.*	15. Royalties and licence fees—see Colatan 9(a) overleaf.		
	16. Proceeds of any subsequent resale, disposal or use accruing to the seller—see Colatan 9(a) overleaf.		
	17. Cost of delivery of the goods to the port of place of importation: (a) inland transport, (b) inland insurance, (c) overseas freight/air/sea/postage charges, (d) overseas insurance, (e) loading, handling and any other associated service charges.		
	18. Total B.		
	19. (a) Interest charges (b) Buying commission		
	20. Cost of transport after importation, if any.		
	21. Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation.		
	22. Any other charges (specify)		
	23. Customs duties and taxes payable in PNG by reason of the importation or sale of the goods.		
	24. Total C.		
25. VALUE DECLARED (A+B-C)			

viii

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 54 – Importer’s valuation declaration relating to customs value
under divisions 3 to 7 of the Customs Regulation,
1987.***

Reg., Section 19(1)(b). Form 54. Method 2-6.

PNG CUSTOMS

For official use (Entry No. and space for affixing official Stamp).

1. CONSIGNEE (Importer) (Name and Full Address).
2. CONSIGNOR (Exporter) (Name and Full Address).
3. No. and Date of Invoice or any other documentary evidence regarding value of imported goods.
- 3A. No. and Date of Agreement/Contract/Order etc.
4. Terms of Payment or whether imported goods "or consignment or lease or repair or for approval etc."
- 4A. Terms of delivery (e.g. FOB/C&F/ELS etc.).
5. Reference No. and date of any previous Customs decision concerning the application of alternative Valuation Method.

Enter (X) where applicable.

6. Appropriate Valuation Method applicable to the imported goods:
 - (a) Transaction Value of identical goods—Div. 3 (Method 2); or
 YES NO
 - (b) Transaction Value of similar goods—Div. 4 (Method 3); or
 YES NO
 - (c) Deductive Value of goods—Div. 5 (Method 4); or
 YES NO
 - (d) Computed Value of goods—Div. 6 (Method 5); or
 YES NO
 - (e) Residual basis (Fallback Method)—Div. 7 (Method 6).
 YES NO
7. Provide Brief reasons why the value cannot be determined under the provisions of any method preceding the one applied in Column 6 and why the method indicated in Column 6 can be used.
8. (a) Furnish the evidence (documents attached) to establish the declared Customs value, OR
(b) Where the Valuation will be determined within 180 days under Div. 5 provide an estimate of the Customs value and furnish the evidence which will be submitted to confirm the declared value.
9. Name and Address of Declarant

10. I, the undersigned, declared that all particulars given in this Form are true and complete.

			Foreign Currency	National Currency
METHOD 2 OR 3 DIV. 3 OR 4	A. Basis of Calculation (i) Rate of Exchange (ii) Date of Export	11. Transaction Value of * IDENTICAL & SIMILAR Goods as per acceptable evidence		
		12. SUB-TOTAL A		
	B. DEDUCTIONS: quote below previous relevant Customs decisions, if any.	13.(a) Quantity adjustment (b) Contractual level adjustment (c) Adjustments for transport, insurance at CIF level		
		14. SUB-TOTAL B		
	C. ADDITIONS: quote below previous relevant Customs decisions, if any	15. (a) Quantity adjustment (b) Contractual level adjustment (c) Adjustments for transport insurance at CIF level		
		16. SUB-TOTAL C		
		17. VALUE DECLARED (A-B+C)		
METHOD 4 DIV. 5	D. Basis of Calculation (i) Rate of Exchange (ii) Date of Export	18. Unit price(s) at which the *imported goods/*identical goods/*similar goods are sold to customers unrelated to the seller in the greatest aggregate quantity, at or about the time of importation of the goods being valued. NOTE: If the Customs value of goods has yet to be determined before the expiration of 180 days (see Column 8(b) overleaf), Column 20 need not be completed.		
		19. SUB-TOTAL D		
	E. DEDUCTIONS: Costs in PNG Currency included in D above quote below previous relevant Customs decisions, if any.			

		20. (a) Commissions paid or payable (b) Profit and general expenses (c) Cost of transport; insurance, loading and handling charges after importation (d) Any other charges (e) Duty and taxes payable in PNG		
		21. SUB-TOTAL E		
		22. VALUE DECLARED (D-E)		
METHOD 5 DIV. 6	F. Basis of Calculation (i) Rate of Exchange (ii) Date of Export	23. Computed value of imported goods up to CIF level. (quote relevant Customs decisions, if any).		
METHOD 6 DIV. 7	G. Quote previous relevant Customs decisions, if any.	24. Residual basis of Valuation (Fallback Method). Flexibly apply the previous methods.		
		VALUE DECLARED		

Dated this ... day of ... , 20 ..

PAPUA NEW GUINEA.

Customs Act 1951.

Form 55 – Application for Refund of Duty.

Reg., Sec. 59(5), (6).

Form 55.

Departmental Registration No.

Departmental Consecutive No.

Port/Aerotome* of

Application is made for refund of duty on account of the following goods ex . . . from . . . reported

Date.	Entry No.	Amount of duty paid.	Description of goods.	Quantity or value.
		K		
		Amount of refund claimed.		
		K		

For the reason that—

Owner or Agent.

Dated . . . 20

To the Examining Officer for report. Dated . . . 20 Collector,	I have examined the above goods (or particulars) and report that Dated . . . 20 Examining Officer.
--	--

Claims examined and found correct.
Application approved. The sum of K . . . to be refunded.
Dated . . . 20
Collector.

Owner . . . Agent (if any) empowered to collect under standing of special authority.

Address to which it is desired that cheque be forwarded:

Name

Postal address

No. of standing authority

Received the above-mentioned sum of K

Owner or Agent.

Dated . . . 20

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 56 – Application for Remission of Duty.

Reg., Sec. 59(5), (6).

Form 56.

Departmental Registration No.

Port/Airport* of

Application for remission of duty is made on account of the following goods ex
from . . . reported

Marks and Nos.	Nos. of packages and description of goods.	Amount of duty involved.

Reason for application: Dated . . . 20	Owner or Agent.
To the . . . for report. Dated . . . 20	Collector.
The Collector, I beg to report that Dated . . . 20	Collector.
Goods may be destroyed. Dated . . . 20	Collector.
Destroyed in my presence by Dated . . . 20	Collector.
Remission approved. Dated . . . 20	Collector.

*Strike out whichever is inapplicable.

Sch. 1

Customs Regulation 9999

PAPUA NEW GUINEA.

Customs Act 1951.

Form 57 – Declaration as to Pillage of Goods.

Reg., Sec. 59(7). Form 57.

Port/Airport^a of

Whereas the following packages consigned to . . . ex the ship/aircraft^a . . . from . . . reported on . . . 20 . . . were landed in bad order, and, on examination were found to have been pillaged to the following extent:—

Now I, . . . of . . . , do solemnly and sincerely declare—

- (1) That the goods stated to have been pillaged were to the best of my knowledge and belief not landed, and have not come within Papua New Guinea, but were pillaged before or on the voyage.
- (2) That my claim for refund or remission of duty is a fair and just one.
- (3) That the quantities and values specified are correctly stated for the goods actually shot.
- (4) That nothing on my part or, to my knowledge or information, on the part of any other person or persons has been done, permitted, concealed, suppressed or suffered by which the State may be defrauded of the duty or any part of the duty lawfully due on those goods.

Owner or Agent.

Declared before me . . . 20

Collector.

^aStrike out whichever is inapplicable.

ix

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 58 – Memorandum of Deposit of Duty under Section 107 of the
Customs Act.***

Reg., Sec. 60(2)(a). FORM 58.

(In duplicate)

Port/Aerodrome* of . . .

I request permission to deposit, under Section 107 of the *Customs Act*, the full duty on and to take delivery of the following goods, which are**

Ship/Aircraft* From
 Reported Station
 Importer per . . . agent.

No. on manifest	Marks and Nos.	Description of goods	Country of Origin	Quantity or Weight	Value for duty	Rate of duty	Amount of duty deposited

I declare—

- (1) That I am (the agent duly authorized by) the importer of the goods contained in the packages specified in this entry.
- (2) That I entered those goods as of the value and description and quantities specified.
- (3) That nothing on my part or to my knowledge on the part of any person has been done, concealed or suppressed, by which the State may be defrauded of any part of the duty due on the goods.
- (4) That, to the best of my knowledge and belief, no goods the particulars of which are not accurately set out in the entry are contained in any package specified in this entry.
- (5) That the goods will be exported under Customs supervision within three months from the date of importation.

Importer or Agent.

Declared before me . . . 20

Collector.

Deposit may be accepted.

Collector.

Date . . . 20

Examined on importation

Examining Officer.

Date . . . 20

Examined and shipped for export per

Examining Officer.

Date . . . 20

* Strike out which is inapplicable.

** State whether the goods are—

- (1) *Bona fide* travellers' samples.
- (2) Goods imported for the purpose of public exhibition or entertainment.
- (3) Goods the personal property of bona fide tourists.
- (4) Goods the personal property of bona fide temporary residents.
- (5) Goods imported into Papua New Guinea for the purpose of being repaired or put together or for other industrial purposes.
- (6) Goods imported into Papua New Guinea on approval.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 58A – Security to the Customs.

Reg., Sec. 60(2)(a). FORM 58A.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , and to take delivery of the imported goods covered by the attached Entry for use in connection with . . .

- (a) This security executed is subject to the following conditions, that—
 - (i) at all times keep, use and deal with the goods solely for the purpose stated in Section 107 of the Act read with Section 60 of the *Customs Regulation*; and
 - (ii) keep and, when so required by any officer, produce for inspection accounts and records of the goods properly written up in such form and containing such particulars as the Collector requires; and
 - (iii) when so required by an officer, produce for inspection the goods to the satisfaction of the Collector; and
 - (iv) that the goods will be re-exported under Customs supervision within three months from the date of importation; and

(b) If every obligation, provision and condition contained in or imposed by the *Customs Act* or the entry and applicable to the goods, is at all times duly observed, performed and complied with to the satisfaction of the Collector, then this security is discharged; and

(c) Where the provisions are not complied with, or the goods are not exported within the stipulated period, then the security shall be enforced according to its tenor.

It is agreed that this security shall be deemed to have commenced on . . . , 20
DATE . . . 20

Names and description of subscribers	Signatures of subscribers	Signatures and addresses of witnesses

ACCEPTED BY ME
Collector of Customs
at . . .
DATE . . .

PAPUA NEW GUINEA.

Customs Act 1951.

Form 58B – Personal Undertaking to the Collector of Customs.

Reg., Sec. 60(2)(a). FORM 58B.

PERSONAL UNDERTAKING TO THE COLLECTOR OF CUSTOMS . . .

In consideration of the Collector . . . permitting the importation under Section 107, of the *Customs Act* 1951 without Deposit of Duty of the goods described in the Schedule below, being my own personal property and not being a gift or for sale, exchange or trade.

I, . . . hereby undertake to pay the duty normally payable upon importation to the Collector of Customs at . . . in the event that the said goods are not exported from Papua New Guinea within (3) months of the Date of Importation.

I also undertake to produce the said goods, together with this form of personal undertaking, to the Customs Officer at the point of export.

THE SCHEDULE.

Description of goods	Identifying marks	V.F.D. K	Date of Importation	Intended date of Export/Port and Method

AS PER ATTACHED INVOICE.

. . . .
 Signature of Importer: . . .
 Address (in PNG): . . .
 Permanent Address: (Overseas) . . .
 Passport No.: . . .
 Signature of Customs Officer: . . .
 Date: . . .

EXPORT VERIFICATION.

Goods Identified and Exported per . . . Date . . . Signature of Customs
 Officer . . .
 Date: . . .

N.B. This Form of Undertaking is to be completed in Duplicate. (Original to remain with Customs, Duplicate to the Importer).

PAPUA NEW GUINEA.

Customs Act 1951.

Form 59 – Notice of intention to Pack.

Reg., Sec. 63(1)(a). Form 59.

Port/Airport* of

I give notice that I intend to pack the following goods for exportation under drawback at . . . airport on . . . 20 . . . , and request the attendance of an Officer of Customs for the purpose of supervision:—

Import ship/aircraft*.	Full description of goods as per original invoice.	Duty was paid on.		Rate.	Country of origin.	Import entry.	
		Value plus 10%.	Quantity or weight.			No.	Date.

K . . . deposit lodged in payment of the Officer's service.

Dated . . . 20

Exportet.

I certify that the goods above described have been packed under my supervision and placed under seal and have been entered by . . . for drawback per Export Entry No. . . . dated . . . 20

Customs Officer.

Dated . . . 20

NOTE—If the exportet cannot specify the number of packages in the entry at the time of passing, the number may be inserted before the removal of the packages.

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 60 – Exports for Drawback.

Reg., Secs. 64(1), 65(b). Form 60.

(In triplicate.)

Port/Aerodrome* of ... Station ...

In the ... for ...

Owned ... per ... Agent.

Marks and Nos.	Description of goods.	Quantity or weight.	Country of origin.	Original import value plus 10%.	Rate of duty.	Date of importation of dutiable material and entry No.	Amount of drawback claimed.
				K			K

I declare—

- (1) That I am (the agent duly authorized by) the owner of the goods specified in this entry.
- (2) That the goods were imported as described, or have been manufactured in Papua New Guinea from imported material in the quantities set out, in the entry.
- (3) That the sum of K. . . . , now claimed for drawback on the goods, was paid as duty on the entry of the imported goods.
- (4) That the particulars now furnished are true.
- (5) That the goods are worth in the home market the amount of the drawback claimed.

Owned or Agent.

Declared before me ... 20 ...

Collector.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 61 – Drawback Despatch Note.

Reg., Secs. 64(1), 65(b). Form 61.

(In triplicate.)

Port/Aerodrome* of
 To the Examining Officer at
 Receipt for shipment under drawback on board the . . . ship/aircraft* for export to . . .
 .
 Dated . . . 20
 Owned . . . per . . . Agent.

Marks and Nos.	Particulars of goods	Quantity, weight or value.

Goods shipped.

Customs Officer.

Dated . . . 20
 Goods received on board.

Chief Officer.

Dated . . . 20

NOTE.—(1) The despatch note must be presented to the Examining Officer at the wharf or aerodrome when the goods are tendered for shipment, and at the Customs House before clearance of the ship or aircraft, otherwise drawback will not be allowed.

(2) When drawback goods are for export via another port or aerodrome in Papua New Guinea, this form should be forwarded with the transit and at the port or aerodrome of transshipment be endorsed by the officer with the number and date of the transshipment entry there passed, the name of the ship or aircraft in which the goods were exported, and the date of shipment. The form should then be returned to the Collector at the port or aerodrome where the drawback is claimed.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 62 – Notice of Seizure under Section 126 of the Customs Act.

Reg., Sec. 67(1). Form 62.

Port/Airport* of . . .

To (insert name of master, pilot or owner of the ship, boat, aircraft or goods seized.)

Take notice that (insert particulars of the ship, boat, aircraft or goods seized) has this day been seized as forfeited to the State on account of a contravention of the *Customs Act*, namely, that (insert particulars of offence).

Dated . . . 20

Collector.

Extract from *Customs Act*, Section 126.

"(2) (Any) ship, boat, aircraft or goods seized—

(a) shall be deemed to be condemned; and

(b) may be sold by the Collector, unless the person from whom it or they were seized, or the owner gives, within one month after the date of seizure, written notice to the Collector at the nearest port that he claims it or them.

"(3) If any goods seized are of a perishable nature or are live animals they may be sold by the Collector without delay."

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 63 – Seized Goods–Security to the Customs.

Reg., Sec. 67(2). Form 63.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) in connection with the importation of . . . ex . . . from . . . reported . . . 20 . . . , contained in . . . cases marked and referred to in Entry No. . . . of . . . 20 . . . , a prosecution is instituted in respect of an offence under the *Customs Act*, in respect of the importation, entry, description or otherwise in connection with the goods, or any of them; and
- (b) the prosecution does not result in a conviction of any person of an offence that would have effect, if the goods had been retained, as a condemnation of the goods in respect of which the offence was committed,

or if no such prosecution is instituted and—

- (c) the claimant—
 - (i) is required by notice under Section 129 of the *Customs Act* to enter an action against the Collector for the recovery of all the goods; and
 - (ii) does so within four months of the service of the notice; and
 - (iii) after instituting the action proceeds to trial without unreasonable delay; and
 - (iv) succeeds in the action in recovering the goods; or
- (d) a dispute arises between an Officer and any person with reference to a contravention of the *Customs Act* in respect of the goods or any portion of the goods, or their importation, entry, description or otherwise, and the Collector having, with the written consent of the person, and in the exercise of, or purporting to be in the exercise of, the power conferred by Section 177 of the *Customs Act*, inquired into and determined the dispute, does not impose forfeiture of the goods, or any portion of the goods,

then this security is discharged*.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*).".

Value of goods, viz.:—Original cost price of goods plus 33¹/₃%.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 64 – Notice to Produce Documents, etc.

Reg., Sec. 68.

Form 64.

Whereas information in writing has been given on oath that goods have been unlawfully imported, undervalued or entered or illegally dealt with by you on . . . 20 . . . (or that it is intended by you to unlawfully import, undervalue, enter or illegally deal with goods):

or

Whereas certain goods, to wit . . . imported by you at the port/aerodrome* of . . . by ship/aircraft* . . . on . . . 20 . . . have been seized (or detained) by an Officer of Customs:

Now, I, a Collector of Customs, by virtue of the powers conferred on me by Section 131 of the *Customs Act* require you to produce and hand over to . . . , an Officer of Customs duly authorized by me to receive them, all books and documents relating to the goods and relating to all other goods imported by you at any time within the period of five years immediately preceding this request:

And I further require you to produce for the inspection of . . . an Officer of Customs duly authorized by me for the purpose or such other Officer as I may authorize for the purpose, and allow him to make copies of or take extracts from all books or documents in which any entry or memorandum appears in any way relating to any such goods.

Dated . . . 20

Collector.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 65 – Summons to Witness.

Reg., Sec. 70(4). Form 65.

In the matter of a dispute between . . . an Officer of Customs and

I require you to attend at the Customs House at . . . on . . . 20 . . . , at . . . am/pm, to give evidence in the matter of the above dispute on behalf of the . . . , and then and there to have and produce . . . and all other books, papers, writings and other documents relating to the dispute that may be in your custody, possession or power.

In default of your attendance you will be liable to a penalty of K.100.00 under the *Customs Act*.

Dated . . . 20

x

Commissioner General.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 66 – Warrant of Execution.

Reg., Sec. 70(7). Form 66.

To

Whereas by an order dated . . . 20 . . . , made under Part XV of the *Customs Act*, by . . . , a penalty of K . . . was imposed on . . . of . . . :

And whereas that order has been filed in the District Court at . . . :

And whereas it was ordered that the penalty be enforced by the levy of execution against the goods and chattels of . . . , unless the penalty is sooner paid:

And whereas the penalty has not been paid:

Now this is to command you—

- (a) to take the goods and chattels of . . . without delay; and
- (b) if within . . . days after taking them the penalty, together with the reasonable charges of taking and keeping the goods and chattels, is not paid, to sell them and pay the money arising by the sale to . . . at . . . ,

and if no goods and chattels can be found that you certify accordingly to me or some other magistrate.

Given under my hand at . . . on . . . 20

Magistrate.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 67 – General Transire.

Reg., Sec. 71(1)(b). Form 67.

Port/Aerodrome* of

Name of vessel/identification of aircraft*	Net registered tonnage.	Port of registry.	Master/Pilot.*	Owner.

Security No.

This is to certify that on . . . 20 . . . I granted to . . . , the . . . of the above-mentioned ship/aircraft*, this general transit to be in force for six calendar months from this date, and to be held according to the terms of the *Customs Act*, and subject particularly to the conditions prescribed by Sections 71, 72 and 74 of the *Customs Regulation*.

Dated . . . 20

Collector.

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 68 – General Transire–Security to the Customs.

Reg., Sec. 72(1). Form 68.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if—

- (a) the master/pilot* in respect of which a general transite under the *Customs Regulation* is to be issued, dating from . . . 20 . . . , complies, during the currency of that transite, or of any transite or transites that are issued after the date of this security in continuation of or substitution for the transite of . . . 20 . . . , with Sections 71, 72 and 74 of the *Customs Regulation*; and
- (b) the master/pilot* in all other respects complies with the provisions of the *Customs Act*, then this security is discharged**.

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* Strike out whichever is inapplicable.

** If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*).".

PAPUA NEW GUINEA.

Customs Act 1951.

Form 69 – Cargo Book.

Reg., Sec. 72(2)(a). Form 69.

Name of Ship/Aircraft*: Master/Pilot*:

Voyage No. . . . from . . . to

PARTICULARS OF GOODS SHIPPED UNDER CUSTOMS CONTRACT.

Port of loading and times of arrival and departure	Number of line.	Mark and Nos.	Description of goods.	Name of shipper	Name of consignee.	No. of dispatch note.	Port of destination.	Signature of officer at port of loading.	Date of delivery of goods.	Remarks.

Declaration, to be made by the master, pilot, owner or agent on the duplicate copy delivered to the Officer, in accordance with Section 72 of the *Customs Regulation*—
 I declare that the particulars above stated are true and correct.

Master, Pilot, Owner or Agent.

Declared before me . . . 20

Collector.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 70 – Transire–Transfer of Dutiable Goods by inland Carriage.

Reg., Sec. 75(1). Form 70.

(In duplicate.)

Place

For

No. of line.	Marks.	Nos.	Nos. of packages.	Description of goods.

I declare that the particulars above stated are true and correct.

Owner or Agent.

Declared before me . . . 20

Collector.

Despatch Note No.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 71 – Application for Customs Agent’s Licence.

Reg., Sec. 77.

Form 71.

Por/Aetodtome* of

I (*insert name in full, place of residence and occupation*) apply to be granted a licence to act as a Customs agent under Section 184 of the *Customs Act*.

I submit the names of . . . of . . . and . . . of . . . as sureties for the sum of K . . . (*or of . . . a Guarantee Society, or a deposit of cash, as the case may be*) for the faithful and honest conduct of myself, and of each sub-agent (if any) of whom I may for the time being be the head agent, and for the due fulfilment of the obligations of myself, and of each sub-agent (if any), as a Customs agent under the *Customs Act*.

Dated . . . 20

(Signature of Applicant.)

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 72 – Application for a Customs Agent’s Licence by a person who
wishes to be Accepted as a Sub-agent.***

Reg., Sec. 77.

Form 72.

Port/Aetodtome* of

I (*insert name in full, place of residence and occupation*) apply to be granted a licence to act as a Customs agent under Section 184 of the *Customs Act*.

I desire to be accepted as a sub-agent on the following ground:—

**I am exclusively in the employ of

**I am a partner in the firm of

**I am a director of

The Customs agent who, if a licence is granted to me, will for the purposes of the *Customs Act* be my head agent is

Dated . . . 20

(Signature of Applicant.)

*Strike out whichever is inapplicable.

**Use the form of words applicable to the case, completed, as the case requires, by the insertion of the name of the employer, firm, or company. Strike out the words that are inapplicable.

PAPUA NEW GUINEA.

Customs Act 1951.

Form 73 – Customs Agent’s Licence.

Reg., Sec. 77.

Form 73.

... of ... is licensed under Section 184 of the *Customs Act*, to act as a Customs agent at any port or aerodrome in Papua New Guinea where a Customs agent's licence is necessary for transacting business relating to the Customs.

Dated ... 20 ...

Collector.

This licence is accepted by me.

Customs Agent.

Dated ... 20 ...

PAPUA NEW GUINEA.

Customs Act 1951.

Form 74 – Customs Agent: Security to the Customs.

Reg., Sec. 81.

Form 74.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if . . . who is an applicant for a licence under that Act to act as a Customs agent at any port or aerodrome in Papua New Guinea where a licence is necessary—

xi

- (a) faithfully and honestly performs, so long as he is licensed to act as a Customs agent, his duties as a Customs agent to the satisfaction of the Commissioner General; and
- (b) pays, at the time and in the manner set out in any guarantee furnished by or in respect of him under the *Customs Act*, the duties of Customs payable on any goods delivered from the control of the Customs before the duty is paid on the goods because of any such guarantee,

then this security is discharged.*

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or amount of ascertaining limit*).".

PAPUA NEW GUINEA.

Customs Act 1951.

***Form 75 – Customs Agent: Security to the Customs where Security
covers Head Agent and Sub-agent.***

Reg., Sec. 81.

Form 75.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K . . . , subject only to the condition that if . . . who is an applicant for a licence under that Act to act as a Customs agent at any port in Papua New Guinea where a licence is necessary, and every person who is for the time being a sub-agent of the applicant—

xii

- (a) faithfully and honestly performs, so long as the applicant or any such sub-agent is licensed to act as a Customs agent, his duties of a Customs agent to the satisfaction of the Commissioner General; and
- (b) pays, at the time and in the manner set out in any guarantee furnished by or in respect of them or any of them under the *Customs Act*, the duties of Customs payable on any goods delivered from the control of the Customs before the duty is paid on the goods because of any such guarantee,

then this security is discharged.*

Dated . . . 20

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—“The liability of the subscribers is joint only.”, or “The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).”.

SCHEDULE 2 – PERMITTED RE-PACKING IN WAREHOUSES.

		Reg., Sec. 40(1).
Spirits, into cases or demijohns	9.092 (reputed)	<i>l</i>
Spirits, into bulk	22.730 (reputed)	<i>l</i>
Perfumed spirits	2.273	<i>l</i>
Wine, into cases or demijohns	9.092	<i>l</i>
Wine, into bulk	63.645	<i>l</i>
Beer, into cases	9.092	<i>l</i>
Beer, into bulk	81.830	<i>l</i>
Essences	2.273	<i>l</i>
Tobacco, cut, in tins	4.536	kg
Tobacco, manufactured (other than cut, in tins)	1	caddy
Tobacco, unmanufactured	9.072	kg net
Cigars	4.536	kg net
Cigarettes	4.536	kg net
Albumen, dry	9.072	kg net
Cocoa or Chicory	4.536	kg net
Coffee	9.072	kg net
Dried fruits	12.701	kg net
Saccharin	454	g net

SCHEDULE 3 – CHARGES FOR GOODS IN GOVERNMENT WAREHOUSES.
Reg., Sec. 51.

Item No.	Article.	Receipt and delivery.	Rent per week.
		K	K
1.	Drugs (including medicinal opium)- per package	0.10	0.10
2.	Dutiable postal articles– per package.	0.04	
	for each 1.361 kg net weight or part thereof–		0.04
	and where, in the opinion of the Collector, the goods are of such value as to require special precautions for safety, the rent prescribed by Item 3 of this scale shall be levied.		
3.	Goods of such value as, in the opinion of the Collector, require special precautions for safety– not exceeding K200.00 in value	0.30	0.45
	for every additional K200.00 in value or part of K200.00	0.30	0.45
4.	Goods, heavy-machinery, metals and manufactures of metals, not being goods covered by any other item of this scale, per 1.016 t– in packages over 508.023 kg each in weight and not exceeding 1.016 t	25	0.22

Item No.	Article.	Receipt and delivery.	Rent per week.
		K	K
	in packages over 1.016 t each in weight but not exceeding 2.032 t	45	0.22
	in packages exceeding 2.032 t	50	0.30
5.	Motor cars—		
	for each 1.016 t or part thereof	00	
	for each 1.133 m ³ or measurement of less than 1.133 m ³		0.25
6.	Single packages and small consignments or portions of consignments, per aggregate of packages—		
	one or more packages of the same import mark or consignment, aggregating not more than 0.057m ³ in volume or 50.802kg in weight	0.45 including receipt and delivery and 2 weeks' rent; after that 0.05 per week rent.	
	one or more packages of same import mark or consignment, aggregating not more than 0.057m ³ in volume or 50.802 kg in weight, but not more than 0.283 m ³ in volume or 254.012 kg in weight	0.75 including receipt and delivery and 2 weeks' rent; after that 0.05 per week rent.	

Item No.	Article.	Receipt and delivery.	Rent per week.
		K	K
	one or more packages of same import mark or consignment, aggregating not more than 0.283m ³ in volume or 254.012 kg by weight but not more than 0.566 m ³ in volume or 508.023 kg by weight	0.90	
7.	Spirits; spirituous liquors; wine; ale, beer and the like; in bulk-per package	0.45	0.15
8.	Spirits; spirituous liquors; wine; ale, beer and the like; in bottles or tins-per package	0.30	0.05
9.	Timber, for each 100 superficial feet or measurement of less than 100 superficial feet	0.15	0.05
10.	Tobacco-manufactured (including "Trade")-		
	per package not exceeding 136.078kg net	0.38	0.05
	per package exceeding 136.078kg net	0.45	0.08
	unmanufactured-per 50.802kg net or any part thereof	0.15	0.02
	cigars and cigarettes-per package	0.60	0.08

Item No.	Article.	Receipt and delivery.	Rent per week.
11.	Unspecified goods-over 0.566m ³ in volume or 508.023kg in weight, per 1.016t of weight, or 1.133m ³ of volume (fractional parts to be charged in proportion).	05	0.30

Customs Regulation 1951