



No. 32 of 1992.

*Customs (Budget Provisions) Act 1992.*

Certified on : 16.12.92

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No.            of 1992.

*Customs (Budget Provisions) Act 1992.*

ARRANGEMENT OF SECTIONS.

1. Interpretation (Amendment of Section 1).
2. Repeal and Replacement of Section 3.

**"3. ADMINISTRATION OF THIS ACT."**

3. Repeal and Replacement of Section 3A.

**"3A. DELEGATION BY COMMISSIONER GENERAL AND COLLECTORS."**

4. Repeal and replacement of Section 107.

**"107. SECURITY, ETC., FOR RE-EXPORT."**

5. Further amendments.

S C H E D U L E .

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1992.

AN ACT

entitled

*Customs (Budget Provisions) Act 1992,*

Being an Act to amend the *Customs Act* (Chapter 101),

MADE by the National Parliament to be deemed to have come into operation on 10 November 1992.

1. INTERPRETATION (AMENDMENT OF SECTION 1).

Section 1 of the Principal Act is amended -

- (a) by inserting after the definition of "aircraft" the following:-

"Assistant Commissioner of Customs' means an Assistant Commissioner of Customs appointed by the Commissioner General"; and

- (b) by repealing the definition of Collector and replacing it with the following:-

"Collector' includes -

- (a) the Commissioner General; and
- (b) the Commissioner of Customs; and
- (c) an Assistant Commissioner of Customs; and
- (d) a principal officer of Customs performing duty at the time and place in relation to which the expression is used; and
- (e) any officer performing duty in the matter in relation to which the expression is used;"; and

- (c) by repealing the definition of "Commissioner of Internal Revenue" and replacing it with the following:-

"Commissioner General' means the Commissioner General of Internal Revenue appointed under Section 6 of the *Income Tax Act 1959*"; and

- (d) by repealing the definition of "the Comptroller" and replacing it with the following:-

"Commissioner of Customs' means the Commissioner of Customs appointed under Section 3;"; and

- (e) by repealing the definition of "the Customs" and replacing it with the following:-

"the Customs' means the Bureau of Customs of the Department responsible for finance and planning matters;".

2. REPEAL AND REPLACEMENT OF SECTION 3.

Section 3 of the Principal Act is repealed and is replaced with the following:-

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**"3. ADMINISTRATION OF THIS ACT.**

(1) The Commissioner General has the general administration of this Act.

(2) The Minister, after considering recommendations from the Commissioner General, by notice in the National Gazette shall appoint a Commissioner of Customs."

**3. REPEAL AND REPLACEMENT OF SECTION 3A.**

Section 3A of the Principal Act is repealed and is replaced with the following:-

**"3A. DELEGATION BY COMMISSIONER GENERAL AND COLLECTORS.**

(1) The Commissioner General may, by written instrument, delegate to the Commissioner of Customs or to an Assistant Commissioner or to Assistant Commissioners all or any of his functions and powers under this Act or any other Act that is an Act relating to customs or excise (except this power of delegation).

"(2) A Collector may, with the written approval of the Commissioner General, delegate to any person all or any of his functions and powers under this Act (except this power of delegation)."

**4. REPEAL AND REPLACEMENT OF SECTION 107.**

Section 107 of the Principal Act is repealed and is replaced with the following:-

**"107. SECURITY, ETC., FOR RE-EXPORT.**

(1) Where -

- (a) goods, the property of a person included in a prescribed class of persons, are imported; or
- (b) a person imports goods included in a prescribed class of goods or intended for a prescribed purpose, and intends to export them,

the Commissioner General may grant to the importer permission to take delivery of the goods on giving security or an undertaking, to the satisfaction of the Collector, for payment of the duty on the goods.

"(2) The Regulations may prescribe provisions to be complied with in relation to goods in respect of which permission has been granted under Subsection (1).

"(3) Where the Collector has granted permission to take delivery of goods on giving security or an undertaking referred to in Subsection (1) -

(a) the duty is not payable if -

- (i) the Regulations are complied with; and
- (ii) the goods are exported within a period of three months commencing on and from the date on which they were imported; and

(b) if security was given by way of deposit of cash or of an instrument transferable by delivery, the amount deposited or the instrument shall be returned to the person by whom the security was given.

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- "(4) Where -
- (a) the Regulations are not complied with; or
  - (b) the goods are not exported within the period of three months referred to in Subsection (3)(a),
- then -
- (c) any security may be enforced according to its tenor; or
  - (d) where an undertaking to pay the amount of the duty has been given - the amount may be recovered at any time as a debt in a court of competent jurisdiction by proceedings in the name of the Collector."

5. **FURTHER AMENDMENTS.**

The Principal Act is further amended in accordance with the Schedule.

**S C H E D U L E.**

<u>Provision</u>	<u>Amendment</u>
Sections 9(a); 13(2)(twice occurring); 14(4); 52(1); 54(1)(c) and (d) and (4); 55(2)(a) (twice occurring) and (b); 92(twice occurring) 93(1) and (2); 98(2) and (4); 99(4); 100(heading) and (2); 107(4)(b); 115(1); 116(1); 127; 130; 167(2) (3)(a) and (3); 170(1); 177(1), (2) and (4) and (5); 178(1) (twice occurring); 188(1); 189(2); 192(1) (twice occurring); Schedule - Form 2	In each case repeal the word "Comptroller" and replace with "Commissioner General".

I hereby certify that the above is a fair print of the *Customs (Budget Provisions) Act 1992* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Customs (Budget Provisions) Act 1992* was made by the National Parliament 25 November 1992.

Speaker of the National Parliament.

