

No. 16 of 1998.

Departure Tax (Amendment) Act 1998.

Certified on : 20 05-98

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1998.

Departure Tax (Amendment) Act 1998.

ARRANGEMENT OF SECTIONS.

1. Interpretation (Amendment of Section 1).
2. Collection and payment of Departure tax (Amendment of Section 5).
3. New Section 5A.

“5A. ACCESS, ETC., TO BOOKS; ETC.,”.

4. New Section 5B.

“5B. COMMISSIONER GENERAL MAY OBTAIN INFORMATION AND EVIDENCE.”.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1998.

AN ACT

entitled

Departure Tax (Amendment) Act 1998,

Being an Act to amend the *Departure Tax* (Chapter 387),

MADE by the National Parliament to be deemed to have come into operation on 1 January 1998.

1. INTERPRETATION (AMENDMENT OF SECTION 1).

Section 1 of the Principal Act is amended by inserting, before the definition of "transit passenger", the following new definition -

"overseas passenger carrier" means a person or company who conveys passenger departing from Papua New Guinea, by aircraft or ship, to a destination in a foreign country."

2. COLLECTION AND PAYMENT OF DEPARTURE TAX (AMENDMENT OF SECTION 5).

Section 5 of the Principal Act is amended by adding the following new subsections:-

"(3) An overseas passenger carrier, or an agent acting on behalf of the carrier, who sells, on or after 1 April 1998, a ticket for travel to a foreign destination after 30 April 1998, is required to charge, collect and show on the ticket, the Departure Tax referred to in Section 2.

"(4) An overseas passenger carrier -

(a) is required to be registered by 7 April 1998 or within 7 days before conveying a passenger to a destination in a foreign country, whichever is the later: and

(b) shall register by furnishing to the Commissioner General a registration form in the form authorized for this purpose by the Commission; and

(c) shall remain registered until notified otherwise by the Commissioner General.

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“(5) An overseas carrier registered or required to be registered under Subsection (4) shall, no later than the twenty first day of each month -

- (a) furnish to the Commissioner General a return showing -
 - (i) the total number of passengers conveyed by it to a destination in a foreign country in the previous month; and
 - (ii) the total amount of departure tax collected or which should have been collected from those passengers; and
- (b) pay to the Commissioner General the total amount of Departure Tax collected or which should have been collected in that month, less a 5% collection fee.

“(6) An overseas passenger carrier who contravenes, or fails to comply with a provision of this section is guilty of an offence.

Penalty: A fine not less than K2,000.00 and not exceeding K20,000.00.

“(7) Where an amount (in this subsection referred to as the “principal amount”) payable to the Commissioner General by an overseas passenger carrier under this section remains unpaid after the expiration of the period within which it is required to be paid -

- (a) the principal amount continues to be payable by the overseas passenger carrier to the Commissioner General; and
- (b) the overseas passenger carrier is liable to pay to the Commissioner General additional tax being -
 - (i) an amount (in this Paragraph referred to as the relevant additional amount) equal to 20% of the principal amount; and
 - (ii) an amount at the rate of 20% per annum of the sum of such of the principal amount as remains unpaid and so much of the relevant additional amount as remains unpaid, computed from the expiration of that period,

but the Commissioner General may in any case, for reasons he thinks sufficient, remit the additional amount or any part of that amount.”.

3. **NEW SECTION 5A.**

The Principal Act is amended by inserting after Section 5 the following new Section:-

“5A. ACCESS, ETC., TO BOOKS.

(1) Subject to this section, the Commissioner General, or an officer authorized by him in that behalf, shall at all times have full and free access to all buildings, places, computers, books, documents, records, papers and other information storage devices for any of the purposes of this Act, and for that

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purpose may seize, retain and remove for inspection or make extracts or copies of any such computer, book, document or paper record.

“(2) An officer is not entitled to remain on or in any building or place under this section if, on being requested by the occupier of the building or place for proof of authority, the officer does not produce an authority in writing signed by the Commissioner General stating that the officer is authorized to exercise power under this section.

“(3) The occupier of a building or place entered or proposed to be entered by the Commissioner General or by an officer under Subsection (1), shall provide the Commissioner General or the officer with all reasonable facilities and assistance for the effective exercise of powers under this section.

“(4) The Commissioner General shall not undertake to gain access to places or things under this section without first obtaining prior written approval from the Minister, who may at his full absolute discretion impose conditions for the grant of access or direct that certain requirements are met to his satisfaction.”.

4. NEW SECTION 5B.

The Principal Act is amended by inserting after Section 5A the following:-

“5B. COMMISSIONER GENERAL MAY OBTAIN INFORMATION AND EVIDENCE.

(1) The Commissioner General may by notice in writing, require a person, whether a taxpayer or not, including a person employed in the Public Service or by an authority constituted by or under a law of Papua New Guinea

- (i) to furnish him with such information as he may require:
and
- (ii) to attend and give evidence before him or before any officer authorized by him in that being concerning his or any other person's income or assessment, and may require him to produce all books, documents and other papers in his custody or under his control relating to that income or assessment.

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“(2) The Commissioner General may require the information or evidence referred to in Subsection (1) to be given on oath, and verbally or in writing, and for that purpose he or the officer so authorised by him may administer on oath.”.

I hereby certify that the above is a fair print of the *Departure Tax (Amendment) Act 1998* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Departure Tax (Amendment) Act 1998* was made by the National Parliament on 17 March 1998.

Speaker of the National Parliament.

