



No. 39 of 1993.

Departure Tax (Budget Provisions) Act 1993.

Certified on : 17.12.93.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1993.

Departure Tax (Budget Provisions) Act 1993.

ARRANGEMENT OF SECTIONS.

1. Interpretation.
 "Commissioner General".
2. Collection and payment of departure tax (Amendment of Section 5).

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1993.

AN ACT

entitled

Departure Tax (Budget Provisions) Act 1993,

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

MADE by the National Parliament to come into operation on 1 January 1994.

1. INTERPRETATION (AMENDMENT OF SECTION 1).

Section 1 of the Principal Act is amended by inserting before the definition of "crew" the following new definition:-

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

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

Section 5(2)(b) of the Principal Act is repealed and is replaced with the following:-

"(b) the Minister to enter into an agreement with an agent referred to in Paragraph (a) to provide for -

- (i) the agent to make, or cause to be made, adhesive stamps to be known as Departure Tax Stamps of a design approved by the Minister and showing the amount or amounts of Departure Tax payable under this Act; and
- (ii) the agent to collect Departure Tax by selling Departure Tax Stamps to intending passengers; and
- (iii) the payment, by the 21 day of the month succeeding the month in which Departure Tax was collected, by the agent to the Commissioner General of the amount of Departure Tax collected less all or any agreed costs for the collection of the Departure Tax; and
- (iv) the Commissioner General to charge late payment penalty at the rate of 20% per annum in respect of payments required under Subparagraph (iii) and received by him after the due date; and
- (v) access at all times by the Commissioner General, or an officer authorized by him, to the premises of and to all records of the agent for any of the purposes of ensuring protection of the revenue, and to have like access to examine and review accounting, internal audit and security methods and controls of the agent; and

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- (vi) the provision by the agent to the Commissioner General at the end of each financial year of reconciliation of total sales for the year to total payments made in respect of Departure Tax Stamps printed and sold and Departure Tax received."

I hereby certify that the above is a fair print of the *Departure Tax (Budget Provisions) Act 1993* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Departure Tax (Budget Provisions) Act 1993* was made by the National Parliament on 25 November 1993.

Acting Speaker of the National Parliament.