



No. 12 of 1996.

Excise (Amendment) Act 1996.

Certified on : 18.9.96

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1996.

Excise (Amendment) Act 1996.

ARRANGEMENT OF SECTION.

New Section 39A.

"39A. STATUTORY GARNISHEE".

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1996.

AN ACT

entitled

Excise (Amendment) Act 1996,

Being an Act to amend the *Excise Act* (Chapter 105),

MADE by the National Parliament, to come into operation on 1 October 1995.

NEW SECTION 39A.

The Principal Act is amended by inserting after Section 39 the following new section:-

"39A. STATUTORY GARNISHEE.

(1) In this section -

"duty" means excise duties and includes a judgement debt and costs in respect of any such duty;

"taxpayer" means any person against whom the Commissioner of Customs is entitled to recover any duty or penalty that is due and payable under this Act.

"(2) The Commissioner of Customs may at any time, or from time to time, by notice in writing (a copy of which shall be forwarded to the taxpayer at his last place of address known to the Commissioner of Customs), require -

(a) any person by whom any money is due or accruing or may become due to the taxpayer; or

(b) any person who holds or may subsequently hold money for or an account of the taxpayer; or

(c) any person who holds or may subsequently hold money on account of some other person for payment to the taxpayer; or

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(d) any person having authority from some other person to pay money to the taxpayer, to pay to the Commissioner of Customs, either forthwith upon the money becoming due or being held or at or within a time specified in the notice (not being a time before the money due or is held) -

(e) so much of the money as is sufficient to pay the amount due by the taxpayer in respect of any duty and of any fines, penalties and costs imposed upon him under this Act, or the whole of the money when it is equal to or less than the amount; or

(f) such amount as is specified in the notice out of any payments that the person so notified becomes liable from time to time to make to the taxpayer, until the amount due by the taxpayer in respect of any duty, penalties, fines and costs imposed upon him under this Act is satisfied and the Commissioner of Customs may at any time, or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

"(3) A person who fails to comply with a notice under this section is liable to pay -

(a) the amount specified in the notice; or

(b) the amount due or held on behalf of the taxpayer, whichever is the lesser amount, and any amount collected under this subsection shall be applied against the debt of the taxpayer.

"(4) In addition to any amount that he is liable to pay under Subsection (2), a person, who fails to comply with a notice under this section, is guilty of an offence.

Penalty: A fine of not less than K500.00 and not exceeding K5,000.00.

"(5) A person making a payment in pursuance of this section shall be deemed to have been acting under the authority of the taxpayer and all other persons concerned and is, by force of this subsection, indemnified in respect of that payment.

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"(6) Where the Commissioner of Customs receives a payment in respect of the amount due by the taxpayer before payment is made by the person so notified he shall forthwith give notice of receipt of the payment to that person."

I hereby certify that the above is a fair print of the *Excise (Amendment) Act 1996* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Excise (Amendment) Act 1996* was made by the National Parliament on 17 July 1996.

Acting Speaker of the National Parliament.