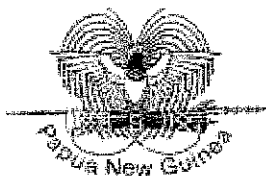


No. 16 of 2001.

*Excise (Amendment) Act 2001*

Certified on: 18-02-02



**INDEPENDENT STATE OF PAPUA NEW GUINEA**

**No. of 2001.**

*Excise (Amendment) Act 2001.*

**ARRANGEMENT OF SECTION.**

Payment of duty (Amendment of Section 39).



**INDEPENDENT STATE OF PAPUA NEW GUINEA**

AN ACT

entitled

*Excise (Amendment) Act 2001,*

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

MADE by the National Parliament to be deemed to have come into operation on 27 November 2001.

**PAYMENT OF DUTY (AMENDMENT OF SECTION 39).**

Section 39 of the Principal Act is amended by inserting, after Subsection (2), the following new subsections :-

"(3) The manufacturer or importer of any excisable goods may apply to the Commissioner of Customs, in writing, for permission to deliver those goods into home consumption, in any period from Monday to Saturday, without duty being paid prior to their delivery into home consumption.

"(4) An officer of Customs may, on receipt of an application under Subsection (3), by notice in writing -

- (a) grant permission for the particular goods, to which the application relates to be delivered into home consumption within the period without duty being paid; or
- (b) refuse to grant such a permission and set out in the notice the reasons for so refusing,

and where -

- (c) permission has been granted in respect of the particular goods; and
  - (d) those goods are delivered into home consumption in any period from Monday to Saturday, without duty being paid;
- the manufacturer or importer to whom the permission is granted must -

*Excise (Amendment)*

- (e) lodge with Customs an Entry for Home Consumption detailing all deliveries during that period and paying any duty owing at the rate applicable when the entry was lodged; and
- (f) lodge the Entry for Home Consumption with Customs for payment of duty as prescribed; and
- (g) comply with any conditions to which the permission is subject.

Penalty: Subject to Division IX.3, a fine not exceeding K25,000.00.

"(5) Where an officer of Customs is satisfied that a manufacturer or importer of excisable goods to which a permission has been granted under Subsection (4), has failed to comply with any condition to which the permission is subject, the officer may, by notice in writing, revoke the permission and set out in the notice the reasons for that revocation."

I hereby certify that the above is a fair print of the *Excise (Amendment) Act 2001* which has been made by the National Parliament.

*Clerk of the National Parliament.*

I hereby certify that the *Excise (Amendment) Act 2001* was made by the National Parliament on 5 December 2001.

*Speaker of the National Parliament.*