

CUSTOMS (GENERAL IMPORT DUTY) ORDINANCE, 1931.⁽¹⁾

No. 7 of 1931.

An Ordinance to provide for the Imposition of a General Customs Duty on Imports.

BE it enacted by the Lieutenant-Governor of the Territory of Papua with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the *Customs (General Import Duty) Ordinance, 1931*,⁽¹⁾ and shall be incorporated and read as one with the *Customs Ordinance, 1909-1916*.⁽²⁾ Short title and construction.

2.—(1.) In addition to any Customs dues under any laws now in force or that hereafter may be in force in the Territory there shall be charged collected and paid to the use of the King for the purposes of the Territory of Papua on all goods imported into the Territory of whatsoever description whether dutiable or free of duty a general duty at the rate of four per centum⁽³⁾ on the value of such goods. General duty.

(2.) For the purposes of this section the value of goods shall be deemed to be the value as ascertained in accordance with the *Customs Ordinance, 1909-1916*,⁽²⁾ as if all goods were subject to *ad valorem* duty. Value of goods.

(3.) When an importer is entitled to drawback such drawback shall include the general duty payable under this Ordinance. Drawback.

3. The Lieutenant-Governor in Council⁽⁴⁾ may at any time by Proclamation⁽⁵⁾ published in the *Gazette* notify specified goods as free from the general duty payable under this Ordinance and from the date of such publication no general duty under this Ordinance shall be payable. Exemptions.

(1) Particulars of this Ordinance are as follows:—

Date of assent by Lieut.-Gov.	Date notified in Papua Govt. Gaz. as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
16.7.1931	4.11.1931	16.7.1931 (Sec. 7, <i>Customs (General Import Duty) Ordinance, 1931</i>)

(2) Now the *Customs Ordinance, 1909-1939*.

(3) Now reduced to two and one-half per centum. See footnote (7) printed on p. 1758.

(4) See Section 19(2) of the *Ordinance Interpretation Ordinance, 1911-1940*.

(5) A Table containing particulars of proclamations made pursuant to Section 3 is printed on p. 1759, and the proclamations still in force are printed immediately after the Table.

CUSTOMS—

Permission to deliver perishables.

4. The Treasurer may at his discretion permit the delivery of perishable goods notwithstanding that the general duty payable under this Ordinance has not been paid at the time of such delivery.

Suspension of operation.

5. The Lieutenant-Governor⁽⁴⁾ may by Proclamation⁽⁶⁾ published in the *Gazette* suspend the operation of this Ordinance either for a period specified in the Proclamation or during the continuance thereof.

Reduction of rate.

6. The Lieutenant-Governor⁽⁴⁾ may from time to time by Proclamation⁽⁷⁾ published in the *Gazette* reduce the rate of the general duty imposed under this Ordinance; such reduction may be for a period specified in the Proclamation or during the continuance thereof.

Time of imposition of duty.

7. The time of imposition of the general duty imposed by this Ordinance shall be the sixteenth day of July, One thousand nine hundred and thirty-one, at ten o'clock in the forenoon reckoned according to standard time in the Territory of Papua and this Ordinance shall be deemed to come into operation at that time.

(4) See Section 19(2) of the *Ordinance Interpretation Ordinance, 1911-1940*.

(6) Pursuant to Section 5, the Lieutenant-Governor, by Proclamation dated 5.7.1937 and published in *Papua Govt. Gaz. of 7.7.1937*, suspended the operation of the Ordinance "as from the first day of July, One thousand nine hundred and thirty-seven, at ten o'clock in the forenoon reckoned according to standard time in the Territory of Papua." This Proclamation was, however, revoked "as from the twelfth day of July, One thousand nine hundred and forty, at ten o'clock in the forenoon reckoned according to standard time in the Territory of Papua" by Proclamation dated 9.7.1940 and published in *Papua Govt. Gaz. of 11.7.1940*.

(7) Pursuant to Section 6, the Lieutenant-Governor, by Proclamation dated 3.7.1935 and published in *Papua Govt. Gaz. of 3.7.1935*, proclaimed and declared "that the rate of the said general duty shall be and the same is hereby reduced to Two and One-half per centum as from the first day of July, One thousand nine hundred and thirty-five, at ten o'clock in the forenoon reckoned according to standard time in the Territory of Papua."