

Chapter 390.
Customs Duty (Rebate) Act 1982.

Certified on: / /20 .

INDEPENDENT STATE OF PAPUA NEW GUINEA.



Chapter 390.

Customs Duty (Rebate) Act 1982.

ARRANGEMENT OF SECTIONS.

1. Power to grant rebate of duty.
2. Application for rebate.
3. Powers of Commissioner General of Internal Revenue.
4. Failure to allow inspection.
5. Payment of rebate.
6. Offences.
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INDEPENDENT STATE OF PAPUA NEW GUINEA.



AN ACT

entitled

Customs Duty (Rebate) Act 1982,

Being an Act to make provision for payment of a rebate of export or import duty under certain circumstances and for related purposes.

1. POWER TO GRANT REBATE OF DUTY.

(1) The Head of State, acting on advice, may, by notice in the National Gazette, specify—

- (a) any class or classes of goods; or
- (b) any class or classes of goods exported or imported for a purpose specified in the notice,

in respect of which there may be paid a rebate of duty paid under—

- (c) the *Customs Tariff Act 1990*; or
- (d) the *Customs (Export) Tariff Act*.

(2) A notice under Subsection (1) shall also specify—

- (a) any conditions relating to the rebate; and
- (b) the persons, or class of persons, to whom the rebate will be payable; and
- (c) the dates from which the rebate will be—
 - (i) allowable; and
 - (ii) payable.

(3) The persons, or class of persons specified under Subsection (2)(b) may be limited by reference to trade, profession, geographical location, income level or corporate status.

(4) A rebate notified under Subsection (1) shall continue in force until a date specified in the notice or until it is revoked.

2. APPLICATION FOR REBATE.

¹An application for rebate shall be made to the Commissioner General of Internal Revenue—

- (a) on the prescribed form; and
- (b) in the prescribed manner; and
- (c) by the person entitled to the rebate under Section 1(2)(b); and
- (d) accompanied by the prescribed documentation.

3. POWERS OF COMMISSIONER GENERAL OF INTERNAL REVENUE.

²(1) For the purposes of this section, “officer” includes all persons employed in the services of the Customs, and any officer of the Public Service appointed to be an officer for the purpose of the *Customs Act 1951*.

(2)³ ⁴Where an application for a rebate has been made under Section 2, the Commissioner General of Internal Revenue or an officer may—

- (a) inspect any vehicle, vessel, machinery or property used in or in connection with the goods or class of goods the subject of the rebate application; and
- (b) require further documentation as he considers necessary; and
- (c) inspect any records, invoices, bills or other documentation relating to the items specified in Paragraph (a).

4. FAILURE TO ALLOW INSPECTION.

(1)⁵ ⁶A person who fails or refuses to allow the Commissioner General of Internal Revenue or an officer to make an inspection under Section 3(2) is guilty of an offence.

Penalty: ⁷A fine not exceeding K1,000.00.

(2) Where a person convicted of an offence under Subsection (1) is the applicant for the rebate in respect of which application the inspection was required,

¹ Section 2 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s16.

² Section 3 headnote amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s16.

³ Section 3(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s16.

⁴ Section 3(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s16.

⁵ Section 4(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s16.

⁶ Section 4(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s16.

⁷ Section 4(1) Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s6.

his failure or refusal to allow the inspection shall be grounds for non-payment of the rebate.

5. PAYMENT OF REBATE.

(1)⁸ ⁹The Commissioner General of Internal Revenue, after considering an application for rebate under Section 2, and after making such inspections as he considers necessary—

- (a) shall, where he is satisfied that the application and all the documentation are in order and that all relevant conditions have been complied with, make payment of that rebate to the applicant; and
- (b) may, where he considers that the circumstances do not justify the amount of rebate applied for, make payment of such lesser amount of rebate to the applicant as he considers necessary.

(2) An applicant aggrieved by a decision—

- (a) not to make payment of the rebate applied for; or
- (b) to make a lesser payment or rebate under Subsection (1)(b) than that applied for,

may appeal to the Minister, whose decision is final.

6. OFFENCES.

A person who obtains or attempts to obtain a rebate under this Act by means of a false or misleading statement, or by false or misleading documentation is guilty of an offence.

Penalty: ¹⁰A fine not exceeding K10,000.00 or five times the amount of rebate claimed, whichever is the larger.

7. REGULATIONS.

¹¹The Head of State, acting on advice, may make regulations not inconsistent with this Act, prescribing all matters that by this Act are required or permitted to be prescribed, or that are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and for prescribing penalties of fines not exceeding K1,000.00 for offences against the regulations.

⁸ Section 5(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s16.

⁹ Section 5(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s16.

¹⁰ Section 6 penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s6.

¹¹ Section 7 amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s6.

s. 7.

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Office of Legislative Counsel, PNG