

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Customs.

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was vested in the Minister for Finance and Planning at the date of its preparation for inclusion.

The present administration may be ascertained by reference to the most recent Determination of Titles and Responsibilities of Ministers made under Section 148(1) of the Constitution.

References in or in relation to this Chapter to—

“the Departmental Head”—should be read as references to the Secretary for Finance and Planning;¹

“The Department”—should be read as references to the Department of Finance and Planning.

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CHAPTER NO. 101.

Customs Act.

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“goods”
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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Customs Act.

Being an Act relating to the Customs.

PART I.—PRELIMINARY.

1. Interpretation.

(1) In this Act, unless the contrary intention appears—

“aerodrome” means a place declared under Section 7(1)(d) to be, for the purposes of this Act, a landing place for aircraft;

“aerodrome owner” includes the occupier of an aerodrome;

“aircraft” includes aeroplanes, seaplanes, airships, balloons, and any other means of aerial locomotion;

“boarding station” means a place declared under Section 7(1)(a) to be, for the purposes of this Act, a boarding station;

“by authority” means by the authority of an officer performing duty in the matter in relation to which the expression is used;

“carriage” includes vehicle and conveyance of any kind;

“Collector” includes—

(a) the Comptroller; and

(b) a principal officer of Customs performing duty at the time and place in relation to which the expression is used; and

(c) any officer performing duty in the matter in relation to which the expression is used;

“the Collector” means the principal officer at a port of entry;

“the Comptroller” means the Comptroller of Customs;

“the Customs” means the Division of Customs and Migration of the Department of Foreign Relations and Trade;

“court” means a court of summary jurisdiction;

“documents” includes books;

“drawback” includes bounty or allowance;

“dutyable goods” means goods in respect of which a duty of customs is payable;

“goods” includes all kinds of movable personal property;

“goods under drawback” means goods in respect of which a claim for drawback has been made;

“Government warehouse” means a Government warehouse appointed under Section 71(1);

“licensed warehouse” means a warehouse licensed under Section 54;

“master”, in relation to a ship, means the person in charge of the ship, but does not include a pilot or a Government officer;

"narcotic drug" means any goods consisting of, or of a mixture containing, bufotenine, dimethyltryptamine, lysergide, mescaline, psilocin or psilocybin, or any goods declared under Section 2 to be narcotic drugs for the purposes of this Act;

"National Fiscal Commission" means the National Fiscal Commission established by section 75 of the Organic Law on Provincial Government; (*Added by No. 40 of 1978, s. 1.*)

"officer" includes all persons employed in the service of the Customs, and any officer of the Public Service appointed under Section 4 to be an officer for the purposes of this Act;

"owner", in relation to any goods, includes a person (other than an officer) being or holding himself out to be the owner, importer, exporter, consignee, agent or person possessed of, beneficially interested in or having control of, or a power of disposition over, the goods;

"owner", in relation to a ship or aircraft, includes a person acting as agent for the owner or to receive freight or other charges payable in respect of the ship or aircraft;

"package" includes any means by which goods are cased, covered, enclosed, contained or packed for carriage;

"pilot" means the person in charge or command of an aircraft;

"port" means a place declared under Section 7(1)(b) to be, for the purposes of this Act, a port;

"the regulations" means any regulations made under this Act;

"ship" includes any vessel used in navigation by water not propelled by oars only;

"smuggling" means the importation or attempted importation of goods with intent to defraud the public revenue;

"this Act" includes the regulations;

"time of exportation" shall be deemed to occur—

(a) where goods for exportation are transported by sea or air—at the time the ship or aircraft departs from the limits of the last port or airport from which it has received a Certificate of Clearance under Section 47; or

(b) where the goods for exportation are transported by land—at the time when the goods are cleared for exportation by an officer at the last customs station before crossing the border of Papua New Guinea;

"time of importation" shall be deemed to occur—

(a) where the goods for importation are transported by sea—at the time when the ship carrying the goods enters the limits of the first Papua New Guinea port of its voyage; or

(b) where the goods for importation are transported by air—at the time when the aircraft carrying the goods first lands in Papua New Guinea or the time the goods are unloaded in Papua New Guinea, whichever first occurs; or

(c) where the goods for importation are transported by land—the time the goods first cross the border into Papua New Guinea;

"warehouse" means a warehouse licensed under Section 54;

"wharf" means a wharf declared under Section 7(1)(c) for the purposes of this Act;

"wharf owner" includes the owner or occupier of a wharf.

(2) Where in this Act there is a requirement, or provision for a requirement, that a person answer questions, the person is required to answer, to the best of his knowledge and belief, all questions on the subject concerned that are asked by the Collector.

(3) Where in this Act there is a requirement, or provision for a requirement, that a person produce documents, the person is required to produce to the Collector, to the best of his power, all documents relating to the subject concerned.

(Amended by No. 41 of 1983, s. 1.)

1A. Exemptions.

(1) The Minister may, by notice in the National Gazette, exempt—

(a) a person; or

(b) a class of persons,

from all or any of the provisions of this Act.

(2) An exemption under Subsection (1) may be subject to conditions specified in the notice.

(Added by No. 26 of 1984, s.1.)

2. Declaration of narcotic drugs.

The Minister may, by notice in the National Gazette, declare any goods to be narcotic drugs for the purposes of this Act.

PART II.—ADMINISTRATION OF THE CUSTOMS.

3. Comptroller of Customs and Collectors.

(1) There shall be a Comptroller of Customs and such Collectors as are necessary.

(2) The Comptroller shall have the administration of this Act.

(Replaced by No. 41 of 1983, s. 2.)

3A. Delegation by Comptroller and Collectors.

(1) The Comptroller may, by instrument, delegate to any person all or any of his powers and functions under this Act (except this power of delegation).

(2) A Collector may, with the written approval of the Comptroller, delegate to any person all or any of his powers and functions under this Act (except this power of delegation).

(Added by No. 41 of 1983, s. 3.)

4. Appointment of officers of Customs.

The Minister may, by notice in the National Gazette, appoint officers of the Public Service to be officers for the purposes of this Act.

5. Customs seal.

(1) The seal of the Customs is the National Emblem with the words "Papua New Guinea Customs" encircling the Emblem, and with the name of the port added.

(2) Judicial notice shall be taken of the seal.

6. Customs flag, etc.

The vessels, boats and aircraft employed in the service of the Customs shall be distinguished from other vessels, boats and aircraft by such flag or in such other manner as is prescribed.

7. Declaration of ports, boarding stations, etc.

(1) The Minister may, by notice in the National Gazette—

(a) declare places to be, for the purposes of this Act, boarding stations for the boarding of ships and aircraft by officers; and

(b) declare places to be, for the purposes of this Act, ports, and fix their limits; and

(c) declare, for the purposes of this Act, wharfs within ports, and fix their limits; and

(d) declare places, whether within the limits of a port or otherwise, to be, for the purposes of this Act, aerodromes, and fix their limits.

(2) Ports, wharfs and aerodromes may be declared for specified limited purposes or without limitation.

8. Sufferance wharfs and places for examination of goods.

The Comptroller may, by notice in the National Gazette—

(a) appoint sufferance wharfs in any port; and

(b) appoint places for the examination of goods on landing.

9. Provision of accommodation on wharfs, etc.

Each wharf owner and aerodrome owner must provide, to the satisfaction of the Collector—

(a) suitable office accommodation on his wharf or at his aerodrome for the exclusive use of the officer employed at the wharf or aerodrome; and

(b) such shed accommodation for the protection of goods as the Comptroller declares, in writing, to be necessary.

Penalty: Subject to Sections 163 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

10. Licensing of carriages, etc.

(1) On payment of such fees and subject to such conditions as are prescribed, carriages, boats and lighters may be licensed for the carriage of goods subject to the control of the Customs.

(2) The licence for a carriage, boat or lighter may be revoked by the Collector if the licensee—

- (a) is guilty of any fraud or misconduct; or
- (b) fails to comply with this Act.

(3) A person who uses an unlicensed carriage, boat or lighter for the conveyance of goods subject to the control of the Customs is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

11. Working days and hours.

The working days and hours of the Customs are as prescribed and, except when the working of overtime is permitted by the Collector, cargo must be received, loaded or worked on, or discharged from, a ship or aircraft only on working days and during working hours.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00.

(Amended by No. 18 of 1982, Sched. 1.)

12. Overtime charges.

When the working of overtime by an officer is permitted, overtime at prescribed rates shall be charged for the services of the officer.

PART III.—CUSTOMS SECURITIES.

13. Requirement of security.

(1) The Customs may—

- (a) require and take security for compliance with this Act, and generally for the protection of the public revenue; and
- (b) pending the giving of the required security in relation to any goods subject to the control of the Customs, refuse to deliver the goods or to pass any entry relating to the goods.

(2) When security is required for a particular purpose, it may, by authority of the Comptroller, be accepted to cover all transactions for such time and for such amount as the Comptroller approves.

14. Customs securities.

(1) Where a security is required by or under this Act, it may, in the discretion of a Collector, be given—

- (a) by bond; or
- (b) by guarantee; or
- (c) by cash deposit,

or partly by one such method and partly by another.

(2) The prescribed form of Customs security is sufficient for all the purposes of a bond or guarantee under this Act, and, without sealing, binds its subscribers—

- (a) as if sealed; and
- (b) unless otherwise provided in it—jointly and severally for the full amount.

(3) If at any time the Comptroller is not satisfied with the sufficiency of a security, he may require fresh security to be given, and fresh security shall be given accordingly.

(4) A Customs security may be cancelled by the Comptroller after the expiration of the period of three years after—

- (a) the date of the security; or
- (b) the time specified for the performance of the conditions of the security.

15. Effect of Customs securities.

(1) Where a Customs security is put in suit by the Collector, the production of the security entitles the Collector, without further proof, to judgement, for their stated liability, against the persons appearing to have executed it, unless they prove—

- (a) compliance with the conditions of the security; or
- (b) that the security was not executed by them; or
- (c) release; or
- (d) satisfaction.

(2) If it appears to the court that a non-compliance with a Customs security has occurred—

- (a) the security shall not be deemed to have been discharged or invalidated; and
- (b) the subscribers shall not be deemed to have been released or discharged from liability,

by reason of—

- (c) any extension of time or other concession; or
- (d) the Customs having consented to, or acquiesced in, a previous non-compliance with the condition; or
- (e) the Collector having failed to take proceedings against the subscribers on a previous non-compliance with the condition.

PART IV.—CUSTOMS CONTROL, ENTRIES, ETC.

Division 1.—Customs Control.

16. Customs control of goods.

(1) Goods are subject to the control of the Customs as follows :—

- (a) imported goods—from the time of importation until—
 - (i) delivery for home consumption; or
 - (ii) exportation,
 whichever first happens; and
- (b) goods under drawback—from the time of the claim for drawback until they are exported; and
- (c) goods subject to export duty—from the time when the goods are brought to any port or place for export until payment of the duty; and
- (d) goods for export the exportation of which is subject to compliance with any condition or restriction under any Act—from the time when the goods are made or prepared in, or are brought into, any prescribed place for export until they are exported; and
- (e) goods on board a ship, boat or aircraft from a place outside the country—whilst the ship, boat or aircraft is within a port or aerodrome in the country.

(2) Goods imported through the post are subject to the control of the Customs in the same manner as goods otherwise imported.

(3) A person who, otherwise than by authority and in accordance with this Act, moves, alters or interferes with goods subject to the control of the Customs, is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K3 000.00.

(Amended by No. 18 of 1982, Sched. 1.)

17. Right of examination.

The control of the Customs especially includes the right of the Customs to examine all goods subject to the control of the Customs.

18. Compensation for loss.

The State is not liable for any loss or damage occasioned, otherwise than by the neglect or wilful act of an officer, to any goods subject to the control of the Customs.

Division 2.—Entry of Goods.

19. Entries.

(1) Entries may be made and passed for all goods subject to the control of the Customs.

(2) Subject to Subsection (3), an entry in respect of any goods shall be made by the delivery to a Collector of an entry specifying the goods, and on the delivery of the entry the goods shall, for the purposes of this Act, be deemed to have entered.

(3) Where an entry in respect of any goods is delivered to a Collector at a port or aerodrome before the arrival at the port or aerodrome of a ship or aircraft carrying the goods, then for the purposes of this Act—

(a) the entry shall be deemed to be made; and

(b) the goods shall be deemed to have entered,

on the arrival of the ship or aircraft at the port or aerodrome.

(4) At any time before duty of Customs has been paid on any goods, an entry made in respect of the goods may, with the consent of the Collector, be withdrawn.

(5) Where—

(a) an entry for the removal of any goods to a place specified in the entry has been made but not passed; and

(b) the Collector is of the opinion that—

(i) for the protection of the revenue of the Customs; or

(ii) for the purpose of ensuring compliance with this Act in relation to the goods,

it is undesirable that the goods should be removed to that place; and

(c) the Collector, by written notice to the owner of the goods, requires the entry to be withdrawn,

the owner of the goods shall promptly comply with the notice, and for that purpose shall be deemed to have the consent of the Collector to withdraw the entry.

(6) Where an entry for home consumption has been made in respect of goods, a person who purports to make further entry in respect of those goods, or any part of those

goods, is guilty of an offence unless the first-mentioned entry has been withdrawn in accordance with Subsection (4).

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K600.00.

(7) A person making an entry shall, if required by the Collector, answer questions relating to the goods referred to in the entry.

(Amended by No. 18 of 1982, Sched. 1.)

20. Passing of entries.

(1) Entries shall be passed by the Collector placing on the entry the word "Passed" and adding his signature.

(2) An entry passed in accordance with Subsection (1) is warrant for dealing with the goods in accordance with the entry.

21. Dealing with entered goods.

All goods in respect of which an entry has been made and passed must be dealt with without delay in accordance with the entry.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00.

(Amended by No. 18 of 1982, Sched. 1.)

22. Exception for passengers' baggage.

Goods that are the personal baggage of passengers in a ship or aircraft and are not dutiable goods may, subject to any prescribed conditions, be imported or exported without entry.

PART V.—THE IMPORTATION OF GOODS.

Division 1.—Control of Importation.

23. Regulation of imports.

(1) The regulations may prohibit the importation of goods into the country.

(2) The power conferred by Subsection (1) may be exercised—

- (a) by prohibiting the importation of goods absolutely; or
- (b) by prohibiting the importation of goods from a specified place; or
- (c) by prohibiting the importation of goods unless specified conditions or restrictions are complied with.

(3) Without limiting the generality of Subsection (2)(c), the regulations may provide—

- (a) that the importation of the goods is prohibited unless a licence or permission to import the goods has been granted as prescribed; and
- (b) that a licence or permission so granted may be subject to conditions or requirements to be complied with, by the person to whom it is granted, either before or after the importation of the goods in respect of which the licence or permission has been granted.

(4) Where a licence or permission granted to a person under the regulations is subject to a condition or requirement to be complied with by him, he must comply with the condition or requirement.

Penalty: If the licence or permission relates to goods that are not narcotic drugs—subject to Sections 163, 164 and 165, a fine not exceeding K3 000.00.

If the licence or permission relates to goods that are narcotic drugs—as provided by Section 160.

(5) Goods the importation of which is prohibited under this section are prohibited imports.

(Amended by No. 18 of 1982, Sched. 1.)

Division 2.—The Boarding of Ships and Aircraft.

24. Boarding of ships, entry of goods, etc.

For the purpose of securing the due importation of goods—

- (a) a ship or aircraft may be boarded; and
- (b) the cargo shall be reported; and
- (c) the goods shall be entered and unshipped and may be examined.

25. Entry of ships and aircraft.

The master of a ship or the pilot of an aircraft who, unless from stress of weather or other reasonable cause, permits his ship or aircraft to enter any place other than a port or aerodrome is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K3 000.00.

(Amended by No. 18 of 1982, Sched. 1.)

26. Bringing to and landing generally.

(1) If the master of a ship from a place outside the country bound to or calling at a port fails to bring his ship to for boarding at the boarding station appointed for the port, he is guilty of an offence.

(2) If the pilot of an aircraft from a place outside the country bound to or calling at any place within the country fails to bring his aircraft for boarding to the aerodrome nearest to the place at which he enters the country, he is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00

(Amended by No. 18 of 1982, Sched. 1.)

27. Bringing to or landing on signal.

(1) If the master of a ship arriving within three nautical miles of the coast fails to bring his ship to for boarding on being approached by, or hailed or signalled from—

- (a) a vessel or aircraft in the service of the Customs, that has hoisted the Customs flag; or
- (b) a vessel or aircraft in the service of the State, that has hoisted the proper ensign and pendant or displays the proper signal,

he is guilty of an offence.

(2) If the pilot of an aircraft arriving within three nautical miles of the coast fails to bring his aircraft to the nearest aerodrome for boarding on being approached by, or hailed or signalled from—

- (a) a vessel or aircraft in the service of the Customs, that has hoisted the Customs flag; or

(b) a vessel or aircraft in the service of the State, that has hoisted the proper ensign and pendant or displays the proper signal,
he is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

28. Facilitation of boarding by officers.

If the master of a ship bringing to, or the pilot of an aircraft landing at an aerodrome, for boarding by an officer fails to facilitate by all reasonable means boarding by the officer, he is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

29. Movement to and from place of unloading.

(1) If, after his ship or aircraft has been brought to at the boarding station or landed at the aerodrome and boarded by the officer, the master of a ship, or the pilot of an aircraft, as the case may be, fails to come up to the proper place of mooring or unloading as quickly as practicable without touching at any other place, he is guilty of an offence.

(2) After arrival at the proper place of mooring or unloading, a ship or an aircraft must not, except by authority or by direction of the harbour or aerial authority, be removed from that place before the discharge of the cargo intended to be discharged at the port or aerodrome.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

Division 3.—The Report of the Cargo, etc.

30. Report of cargo.

If the master, owner or pilot of a ship or aircraft arriving from a place outside the country fails—

- (a) to report, within one day after the arrival at a port or aerodrome, the ship or aircraft and her cargo by delivering to the Collector an inward manifest, in duplicate, of goods for the port or aerodrome; or
- (b) to answer questions relating to the ship or aircraft and her cargo, crew, passengers, stores and voyage; or
- (c) to produce documents relating to the ship or aircraft and her cargo,

is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

31. Report of wrecked ship or aircraft.

(1) If the master or owner of a ship that is lost or wrecked on the coast fails to report the ship and cargo as soon as practicable by delivering to the Collector a manifest, so far as it is possible for him to do so—

- (a) at the Customs House nearest to the place where the ship was lost or wrecked; or
- (b) at the Chief Customs House,

he is guilty of an offence.

(2) If the pilot or owner of an aircraft arriving from a place outside the country that is lost or wrecked at any place within the country fails to report the aircraft and cargo as soon

as practicable by delivering to the Collector a manifest, so far as it is possible for him to do so—

(a) at the Customs House nearest to the place where the aircraft was lost or wrecked; or

(b) at the Chief Customs House,

he is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

32. Report of derelict, etc., goods.

(1) A person who has in his possession any dutiable goods, derelict, flotsam, jetsam, lagan or wreck must deliver them or it to an officer as soon as practicable.

Penalty: A fine not exceeding K300.00.

(2) A person who, otherwise than by authority, unnecessarily moves, alters or interferes with any goods referred to in Subsection (1) is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

Division 4.—The Entry, Unshipment, Landing and Examination of Goods.

33. Entry inwards.

Imported goods shall be entered—

(a) for home consumption; or

(b) for warehousing; or

(c) for transshipment.

34. Sight entries.

(1) Where the owner—

(a) is unable to supply immediately the full particulars for making an entry; and

(b) makes a declaration to that effect before the Collector,

he may make a sight entry.

(2) On being passed by the Collector, a sight entry is warrant for the landing and examination of the goods.

(3) The owner of the goods included in a sight entry must make complete entry of the goods within seven days after the passing of the entry or within such further period as the Collector allows.

(4) A complete entry of the goods included in a sight entry must be made in the same manner as if the sight entry had not been made.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K150.00.

(Amended by No. 18 of 1982, Sched. 1.)

35. Making of entries.

(1) Subject to Subsection (2), entries shall be made of the whole of any cargo unshipped or to be unshipped within such time after the report of the ship or aircraft as is prescribed or such further time (if any) as the Collector allows.

(2) If the goods are placed in quarantine, at least seven days shall be allowed for entry after their release from quarantine.

(3) If default is made in the entry of any goods under this section, the Collector may cause the goods to be removed to a warehouse.

(4) If goods removed under Subsection (3) are not claimed and entries passed for them within six months after the removal, they may be sold by the Collector.

(5) If any goods removed under Subsection (3) are of a perishable nature, they may be sold at such time, before or after warehousing, as the Collector thinks fit.

36. Breaking bulk.

The bulk cargo of a ship or aircraft arriving within three nautical miles of the coast must not be broken except with the permission of the Collector or as regards goods for which entry has been passed.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

37. Unshipment.

(1) Except as prescribed, goods may be unshipped only under a Collector's permit or an entry that has been passed.

(2) Unshipped goods must be—

(a) landed at a wharf or aerodrome—

(i) directly; or

(ii) after conveyance to the wharf or aerodrome in a licensed carriage, boat or lighter from the ship or aircraft; or

(b) transhipped to the ship or aircraft into which they are to be transhipped—

(i) directly; or

(ii) after conveyance to the ship or aircraft in a licensed carriage, boat or lighter direct from the ship or aircraft from which they were unshipped.

Penalty: Subject to Section 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

38. Landing of goods on permit.

(1) Goods unshipped and landed under a Collector's permit shall be placed by, and at the expense of, the master or owner of the ship, or the pilot or owner of the aircraft, from which they were unshipped in a place of security approved by the Collector.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K150.00.

(2) Goods placed in a place of security in accordance with Subsection (1) are, until unlawfully removed from it, at the risk of the master or owner of the ship, or the pilot or owner of the aircraft, as the case may be, as if they had not been unshipped.

(Amended by No. 18 of 1982, Sched. 1.)

39. Repacking, etc.

Goods may, by authority, be repacked or skipped on the wharf or at the aerodrome.

PART VI.—EXPORTATION OF GOODS.

40. Control of exports.

(1) The regulations may prohibit the export of goods.

(2) The power conferred by Subsection (1) may be exercised—

(a) by prohibiting the exportation of goods absolutely; or

- (b) by prohibiting the exportation of goods to a specified place; or
- (c) by prohibiting the exportation of goods unless prescribed conditions or restrictions are complied with.

(3) Goods the exportation of which is prohibited under this section are prohibited exports.

41. Size of exporting vessels.

Except with the permission of the Collector, goods subject to the control of the Customs must not be exported in a ship of less than 50 tons gross register.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

42. Entry outwards.

(1) Subject to this section—

- (a) a ship or aircraft must be entered outwards; and
- (b) dutiable goods proposed to be exported on the ship or aircraft must be entered for export,

before any of the goods are taken on board the ship or aircraft.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K150.00.

(2) Free goods may be entered not later than three days after shipment.

(3) A ship or aircraft may, by permission of the Collector, be stiffened before entry outwards or export entry.

(Amended by No. 18 of 1982, Sched. 1.)

43. Entries in regard to arms, explosives, etc.

(1) Subject to Subsection (2), the true character of any arms, explosives or naval or military stores entered for export or transshipment must be clearly shown in the entry made in relation to them.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(2) Subsection (1) does not apply to arms, explosives or naval or military stores the property of the State, Australia or the Government of the United Kingdom.

(Amended by No. 18 of 1982, Sched. 1.)

44. Shipping of goods.

Goods subject to the control of the Customs for export or removal coastwise must be shipped—

- (a) directly at a wharf or aerodrome; or
- (b) after conveyance to the ship or aircraft in a licensed carriage, boat or lighter direct from a wharf or aerodrome.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

45. Short-shipped goods.

Where goods entered for export are not shipped according to the entry—

(a) the owner must—

- (i) promptly report the fact to an officer; and
- (ii) amend his entry for the goods not later than three days after the clearance of the ship or aircraft; and

(b) if dutiable, the goods must be immediately warehoused.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

46. Production of documents and security for export.

The Collector may require the owner—

- (a) to produce documents for any goods entered for export; and
- (b) in the case of goods subject to the control of the Customs, to give security that they will be—
 - (i) landed at the place for which they are entered; or
 - (ii) otherwise accounted for to the satisfaction of the Collector.

47. Certificates of clearance.

(1) The master of a ship or the pilot of an aircraft who departs with his ship or aircraft from a port or aerodrome without receiving from the Collector a Certificate of Clearance is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(2) Before a Certificate of Clearance is granted to a ship or aircraft—

- (a) the master, owner or pilot of the ship or aircraft shall deliver to the Collector an outward manifest in duplicate; and
- (b) the master and owner of the ship, or the pilot and owner of the aircraft, shall—
 - (i) answer any questions asked by the Collector relating to the ship or aircraft and her cargo, crew, passengers, stores and voyage; and
 - (ii) produce documents relating to the ship or aircraft and her cargo.

(3) A Certificate of Clearance shall not be granted for a ship or aircraft unless—

- (a) all her inward cargo and stores have been accounted for to the satisfaction of the Collector; and
- (b) all the other requirements of the law in regard to her and to her inward and outward cargo have been complied with.

(4) If at the end of a period of 24 hours after Subsection (2) has been complied with the master or pilot has not received from the Collector a Certificate of Clearance, he may, at any time within 14 days after the expiration of that period, apply to the Minister for a Certificate of Clearance.

(5) The Minister may grant or refuse an application under Subsection (4) and his decision is final¹.

(6) Where, under Subsection (5), the Minister has refused to grant a Certificate of Clearance, the owner of the ship or aircraft is entitled to recover, in any court of competent jurisdiction, damages against the State in respect of the refusal to grant, or delay in granting, the Certificate of Clearance, if the court is satisfied that the refusal or delay was without reasonable and probable cause.

(7) Except as provided in Subsection (6), proceedings do not lie against the State or an officer of Papua New Guinea because of—

- (a) the refusal to grant a Certificate of Clearance; or

¹But see Constitution, Section 155.

(b) any delay in the granting of a Certificate of Clearance.

(8) A copy of the outward manifest shall be—

(a) attached to the Certificate of Clearance; and

(b) sealed with the seal of the Customs.

(Amended by No. 18 of 1982, Sched. 1.)

48. Shipment of unspecified goods.

The master of a ship or the pilot of an aircraft who permits any goods, other than passengers' baggage, not specified or referred to in the outward manifest to be taken on board his ship or aircraft except as provided in Section 42 is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00.

(Amended by No. 18 of 1982, Sched. 1.)

49. Bringing to at proper station, etc., on departure.

(1) The master of a ship departing from a port who—

(a) fails to bring his ship to at the boarding station for the port; or

(b) fails to facilitate, by all reasonable means, boarding by an officer; or

(c) departs with his ship from a port with an officer on board the ship in the discharge of his duty, without the consent of the officer,

is guilty of an offence.

(2) The pilot of an aircraft departing from an aerodrome who—

(a) fails to bring his aircraft to the boarding station for the port or aerodrome; or

(b) fails to facilitate, by all reasonable means, boarding by an officer; or

(c) departs with his aircraft from a port or aerodrome with an officer on board the aircraft without the consent of the officer,

is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

50. Accounting for missing goods.

The master of a ship or the pilot of an aircraft must, after the clearance of the ship or aircraft—

(a) produce the Certificate of Clearance on demand by an officer; and

(b) account to the satisfaction of the Collector for any goods specified or referred to in the outward manifest and not on board his ship or aircraft.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00.

(Amended by No. 18 of 1982, Sched. 1.)

51. Unshipping in Papua New Guinea of goods for export.

Goods shipped for export must not be unshipped or landed in the country without the permission of the Collector.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00.

(Amended by No. 18 of 1982, Sched. 1.)

52. Certificates as to due landing of exported goods.

(1) If required by the Comptroller, a certificate in the prescribed form, given by a prescribed person, shall be produced in proof of the due landing, according to the export entry, of any goods subject to the control of the Customs.

(2) The Collector may refuse to allow any goods subject to the control of the Customs to be exported by any person who fails—

- (a) to produce within a reasonable time the certificate of the landing of any goods previously exported by him; or
- (b) to account within a reasonable time for any such goods to the satisfaction of the Collector.

PART VII.—THE WAREHOUSING OF GOODS.

Division 1.—Licensed Warehouses.

53. Warehousing of dutiable goods.

Subject to Section 69, dutiable goods may be warehoused in licensed warehouses.

54. Licensing of warehouses.

(1) A licence—

- (a) shall be issued for such period as is prescribed; and
- (b) is subject to the prescribed conditions; and
- (c) may be renewed by the Comptroller; and
- (d) may be revoked by the Comptroller in such circumstances or for such reasons as are prescribed.

(2) There shall be the following classes of licensed warehouses :—

- (a) Class I. (general warehouses), which may be used for warehousing goods generally; and
- (b) Class II. (private warehouses), which may be used only for warehousing goods the property of the licensee; and
- (c) Class III. (machinery warehouses), which may be used only for warehousing machinery and similar heavy or bulky goods; and
- (d) Class IV. (manufacturing warehouses), which may be used for—
 - (i) warehousing goods for use, under such conditions as are prescribed, in the warehouse in any manufacture, trade or process; and
 - (ii) carrying on in the warehouse any manufacture, trade or process; and
- (e) Class V. (transit warehouses), which may be used only for the temporary warehousing of goods.

(3) The fees payable by licensees for warehouses—

- (a) are as prescribed; and
- (b) shall be paid within such periods or at such times as are prescribed.

(4) In default of payment of any part of a fee under Subsection (3) for 30 days after the prescribed time for payment, the Comptroller may, by notice in the National Gazette, cancel the licence.

(5) On the cancellation under Subsection (4) of a licence—

- (a) the warehouse shall be closed; and
- (b) the goods in the warehouse shall be removed by the Collector to some other warehouse.

55. General duties of licensees.**(1) The licensee of a warehouse must—**

- (a) stack and arrange the goods in the warehouse so that reasonable access to, and examination of, each package may be had at all times; and
- (b) provide sufficient lights and just scales and weights for the use of the officer; and
- (c) find all labour and materials necessary for the storing, examining, packing, marking, cooperating, weighing and taking stock of the warehoused goods when the Collector wishes it; and
- (d) pay the duty on all warehoused goods—
 - (i) removed from his warehouse, otherwise than by authority; or
 - (ii) not produced to the officer on demand,unless they are accounted for to the satisfaction of the Collector.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(2) The licensee of a warehouse must—

- (a) keep such records, and furnish to the Comptroller such returns, in relation to goods deposited in the warehouse, as the Comptroller directs; and
- (b) retain any records so kept for such period as the Comptroller directs; and
- (c) on demand by an officer, produce the records to the officer.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00.

(3) An officer may inspect and take copies of, or extracts from, any records kept under Subsection (2).

(Amended by No. 18 of 1982, Sched. 1.)

56. Account of goods to be warehoused.

(1) On the landing of any goods to be warehoused, or as soon as practicable after their landing, an officer shall—

- (a) take a particular account of the goods; and
- (b) enter the account in a book.

(2) Subject to this Act, the account taken under Subsection (1) is the account on which the duties shall be ascertained and paid.

(3) Where the Collector is satisfied that an account taken under Subsection (1) is incorrect because of error or for other cause, he may direct the amendment of the account, and the amended account is the account on which the duties shall be ascertained and paid.

57. Deposit of goods in warehouses.

When any goods entered for warehousing have been duly deposited in a warehouse, an officer shall certify, by signing a receipt for the goods, that the warehousing is complete.

58. Removal of goods to warehouse.

(1) Where goods entered to be warehoused are not warehoused accordingly by the owner, the Collector may remove them to the warehouse named in the entry or to a Government warehouse.

(2) Where goods have been removed under Subsection (1) to a warehouse, the licensee of the warehouse, or in the case of removal to a Government warehouse the Collector—

- (a) shall pay all charges for the removal of the goods; and
- (b) has a lien on the goods for the charges.

59. Packaging of goods for warehousing.

(1) Subject to Subsection (2), goods entered for warehousing shall be warehoused in the packages in which they were imported.

(2) Goods repacked or skipped on the wharf shall be warehoused in the packages in which they were when the account was taken.

60. Repacking in warehouse.

(1) The Collector may, as prescribed, permit the owner to sort, bottle, pack or repack goods in a warehouse.

(2) Where goods are sorted, bottled, packed or repacked in a warehouse, a fresh account of the goods—

- (a) shall be taken by the officer; and
- (b) shall be substituted for the original account.

61. Manufacture of goods in warehouses.

In the prescribed cases, warehoused goods in manufacturing warehouses may be utilized in the prescribed manner for manufacturing purposes, and the manufactured article may be delivered for home consumption, subject only to the payment of such duty (if any) as is prescribed.

62. Removal of goods from private warehouse to general warehouse.

(1) The Collector may require the owner of any goods in a private warehouse—

- (a) to remove them to some general warehouse; or
- (b) to pay the duty on the goods,

within a time specified by the Collector.

(2) If an order under Subsection (1) is not complied with, the goods may be sold by the Collector.

63. Maximum period of warehousing.

Goods warehoused in a warehouse for one year shall, if not removed, be sold by the Collector.

64. Access by Collector to warehouses.

The Collector—

- (a) shall be allowed access, at all hours of the day and night, to every part of any warehouse; and
- (b) may examine the goods in the warehouse; and
- (c) for the purpose of Paragraph (a) or (b), may break open the warehouse or any premises necessary to be passed through to secure access.

65. Re-gauging or re-weighing of warehoused goods.

Warehoused goods may be re-gauged, re-measured, re-weighed or examined by an officer—

- (a) by direction of the Collector; or
- (b) at the request and expense of the owner,

and duty is payable according to the result, unless the Collector is of the opinion that any loss shown is excessive, when the duty shall be paid on the original entry with any reduction that the Collector thinks proper to allow.

66. Re-valuation of warehoused goods.

Warehoused goods that are subject to an ad valorem duty and that have deteriorated in value may, on the application of the owner, be re-valued, and if the Collector is satisfied that the deterioration has been accidentally caused duty shall be paid according to the result.

67. Sale of warehoused goods if dues in arrear.

If the warehouse dues on any warehoused goods are in arrear for nine months, the goods may be sold by the Collector.

68. Destruction of warehoused goods not worth duty.

(1) The Comptroller—

- (a) may cause any warehoused goods that, in the opinion of the Collector, are not worth the duty payable on the goods to be destroyed; and
- (b) may remit the duty.

(2) The owner of any goods destroyed under Subsection (1) shall pay to the licensee of the warehouse, or if goods were in a Government warehouse, to the Collector, the rent and charges payable in respect of the destroyed goods.

69. Warehousing of dangerous goods.

(1) Goods of a combustible or inflammable nature must not be warehoused except by permission of the Collector.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(2) If any goods of a combustible or inflammable nature are landed, they may be deposited in a safe available place approved by the Collector.

(3) While any goods are deposited in accordance with Subsection (2), they—

- (a) shall be deemed to be in a Government warehouse; and
- (b) are liable to be sold by the Collector at the expiration of 14 days in the same manner as goods of a perishable nature deposited in a Government warehouse, unless they are duly cleared or warehoused in a warehouse with the approval of the Collector; and
- (c) are charged with the expenses of removing, securing, watching and guarding until sold.

(Amended by No. 18 of 1982, Sched. 1.)

70. Entry of warehoused goods and goods entered for warehousing.

(1) Warehoused goods may be entered—

- (a) for home consumption; or

- (b) for export; or
- (c) for removal for warehousing elsewhere.

(2) Where after any goods have been entered for warehousing, whether on importation or removal, and before they have been actually warehoused they are entered for home consumption, export or removal, they—

- (a) shall be considered as constructively warehoused; and
- (b) may be delivered for home consumption, export or removal as if actually warehoused.

Division 2.—Government Warehouses.

71. Appointment, etc., of Government warehouses.

(1) The Comptroller may, by notice in the National Gazette, appoint Government warehouses.

(2) Government warehouses—

- (a) are wholly under the control of the Customs; and
- (b) are specially available for the examination of goods and the storage of seized and unclaimed goods,

but otherwise all the provisions of this Act relating to warehouses apply, as far as practicable, to Government warehouses.

72. Rent and charges for warehousing in Government warehouses.

Rent and charges according to the prescribed scale are payable in respect of any goods warehoused in a Government warehouse.

73. Maximum period of warehousing.

If any goods warehoused in a Government warehouse are not lawfully removed within six months after warehousing, the goods may be sold by the Collector.

PART VIII.—SHIPS' AND AIRCRAFT'S STORES.

74. Use of ships' and aircraft's stores.

Ships' stores and aircraft's stores, whether shipped inside or outside the country, shall not be—

- (a) unshipped or unloaded without the consent of the Collector; and
- (b) used before the departure of the ship or aircraft from its last port of departure in the country otherwise than for the use of the passengers or crew, or for the service, of the ship or aircraft.

75. Unshipment of ships' and aircraft's stores.

Ships' stores and aircraft's stores that are unshipped or unloaded with the consent of the Collector shall be entered—

- (a) for home consumption; or
- (b) for warehousing; or
- (c) for transshipment to another ship or aircraft.

76. Exemption from duty.

Ships' stores and aircraft's stores used by the passengers or crew, or for the service, of the ship or aircraft, other than ships' stores or aircraft's stores that are specified in the regulations as being stores to which this section does not apply, are not liable to duties of Customs.

77. Liability to duty.

(1) Where any ships' stores or aircraft's stores that are specified in the regulations as being stores to which Section 76 does not apply are consumed, used or otherwise disposed of in the country, the master or owner of the ship, or the pilot or owner of the aircraft, as the case may be, shall, immediately before the ship or aircraft leaves the last port of departure in the country, deliver to the Collector a list in the prescribed form, verified by declaration, setting out the ships' stores or aircraft's stores so consumed, used or disposed of since the arrival of the ship or aircraft at the first port of call in the country.

(2) Duty, at the rate in force at the time when the declaration under Subsection (1) was made, shall be paid on the stores so consumed, used or disposed of.

78. Taking on board of stores.

(1) The master or owner of a ship, or the pilot or owner of an aircraft, entered outwards for a place outside the country may apply, in the prescribed form, to the Collector for permission to take on board stores for the use of the passengers and crew, and for the service, of the ship or aircraft on the voyage to be undertaken.

(2) The Collector may grant permission to the master, pilot or owner to take on board such stores as the Collector, having regard to—

- (a) the voyage to be undertaken; and
- (b) the number of passengers and crew to be carried,

determines.

PART IX.—THE DUTIES.**Division 1.—Payment and Computation of Duties Generally.****Subdivision A.—Liability to and Payment of Duty.****79. Payment of import duties.**

Import duties are payable at the rate in force when entry is made of the goods for home consumption.

80. Payment of export duties.

Export duties are finally payable at the rate in force when the goods are actually exported, but in the first instance payment shall be made by the owner to the Collector at the rate in force when the goods are entered for export.

81. Currency of payment.

All duties are payable in Papua New Guinea currency.

82. Government property.

Goods the property of the State or of Australia are not liable to any duty of Customs.

83. Derelict, etc., goods.

Goods that are derelict, flotsam, jetsam or lagan or landed, saved or come ashore from a wreck, or sold by a Receiver of Wreck under the *Wreck and Salvage Act*, shall be charged with duty as if imported in the ordinary course.

84. Goods in manifest but not produced, etc.

Where dutiable goods that are included in the report of a ship or aircraft are not produced to an officer, the master or owner of the ship, or the pilot or owner of the aircraft, shall, on demand by the Collector, pay the duty on the goods as estimated by the Collector, unless the goods are accounted for to the satisfaction of the Collector.

85. Samples.

(1) Small samples of the bulk of any goods subject to the control of the Customs may, subject to the prescribed conditions, be delivered free of duty.

(2) Goods the produce of the country or samples of duty-paid goods sent out of the country may, subject to any prescribed conditions, be re-imported or brought back to the country without payment of duty.

Subdivision B.—Computation and Payment Generally.**86. Ascertainment of weights and measures.**

Where duties are imposed according to weight or measure, the weight or measurement of the goods shall be ascertained according to the standard weights and measures established by law.

87. Proportionate calculations.

Where duties are imposed according to a specified quantity, weight, size or value, the duties apply in proportion to any greater or lesser quantity, size, weight or value.

88. Determination of duty by reference to reputed size or quantity.

Where goods are sold or prepared for sale as, or are reputed to be, of a size or quantity greater than their actual size or quantity, duties shall be charged according to the first-mentioned size or quantity.

89. Calculation of duty by measurement.

(1) Goods charged with duty by measurement shall, at the expense of the owner, be heaped, piled, sorted, framed or otherwise placed in such manner as the Collector requires to enable measurement and account of the goods to be taken.

(2) Where the goods are measured in bulk, the measurement shall be taken to the full extent of the heap or pile.

90. Strength of spirits.

(1) The strength of spirits may be ascertained, for the purposes of duty, by means of a hydrometer approved by the Comptroller.

(2) If, in the opinion of the Collector, the strength of any spirits cannot immediately be accurately ascertained by hydrometer, the strength may be ascertained after distillation or in any prescribed manner.

91. Goods classified for duty under multiple headings.

Where, for any reason, goods fall within two or more items in the Customs Tariff, the item that applies to the goods shall be ascertained—

- (a) where one of the items provides a more specific description of the goods than any other of those items, the first-mentioned item applies to the goods; or
- (b) where the item that applies to the goods cannot be ascertained in accordance with Paragraph (a) and the goods are—
 - (i) mixtures; or
 - (ii) composite goods consisting of different materials or made up of different compounds; or
 - (iii) put up in sets,and one material or compound gives to the goods their essential character, the goods shall be taken to consist of that material or component; or
- (c) where the item that applies to the goods cannot be ascertained in accordance with Paragraph (a) or (b), the item that applies to the goods is that item which returns the highest amount of duty among those items which equally merit consideration.

(Replaced by No. 41 of 1983, s. 4.)

92. Substitutes for dutiable goods.

Where goods are imported that, in the opinion of the Comptroller—

- (a) are a substitute for any dutiable goods; or
- (b) are intended to be used, or can be used—
 - (i) as a substitute for any dutiable goods; or
 - (ii) for any purpose for which any dutiable goods can be used; or
 - (iii) for any similar purpose,

the Comptroller may, by notice in the National Gazette, direct that the imported goods be charged with the duty chargeable on the dutiable goods referred to in Paragraph (a) or (b).

93. Goods in parts.

(1) Where dutiable goods are composed of two or more separate parts, any part, even if imported by itself, is chargeable with duty, if so directed by the Comptroller, at the rate applicable to the complete goods.

(2) When the duty on the complete goods is—

- (a) specific only; or
- (b) either specific or ad valorem, according to whichever rate returns the highest duty; or
- (c) both specific and ad valorem,

the Comptroller may fix the proportion of the specific rate that shall be applied in determining the amount of duty payable on any part of the goods.

94. Condensed articles.

Duty shall be charged on all essences, condensations, concentrations or preparations of goods liable to duty according to the quantity or equivalent of dutiable goods into which they can be converted, according to the prescribed standard.

Division 2.—Ad Valorem Duties.

95. Value for duty.

(1) The value of any imported goods for the purposes of the *Customs Tariff Act* is, unless the contrary intention appears, the value for duty of the goods ascertained or determined in accordance with this Division.

(2) Goods exported to Papua New Guinea from another country, but passing through a third country, shall be valued for duty as if they were imported directly from the first-mentioned country.

(3) The value for duty on any goods sold at a Collector's sale shall, if approved by the Collector, be taken to be the value as shown by the sale.

96. Ascertainment of value for duty.**(1) In this section—**

“current domestic value”, in relation to any imported goods sold to a purchaser in Papua New Guinea, means the amount for which the seller is selling, or would be prepared to sell, for cash at the date of the export of the goods, the same quantity of identical goods to any and every purchaser in the country of export for consumption in that country, less the amount of any duty, tax, or charge that is not payable, or that would be remitted, in that country in relation to the goods if they were exported;

“special deduction”, in relation to any goods, means any discount or other deduction allowed to the importer in Papua New Guinea that would not ordinarily be allowed to any and every purchaser at the date of export of an equal quantity of identical goods.

(2) Where duty is imposed according to value, the value for duty is the higher of—

(a) the actual money price paid or to be paid for the goods by the importer, plus any special deduction; and

(b) the current domestic value of the goods,

plus all charges paid or payable, or ordinarily payable, for placing the goods free on board at the port of export.

(3) In the case of goods consigned for sale in Papua New Guinea, the value for duty of the goods is the amount that would be the value for duty of the goods within the meaning of Subsection (2) if the goods had been sold to an importer in Papua New Guinea at the date of export.

97. Production of genuine invoices.**(1) In this section—**

“current domestic value” has the same meaning as in Section 96;

“genuine invoice” means—

(a) the original invoice prepared and issued by the seller in the country from which the goods were exported, showing, inter alia—

(i) the true description of the goods; and

(ii) the country of their origin; and

(iii) the actual money price paid or to be paid for the goods by the importer in Papua New Guinea; and

(iv) the current domestic value; and

(v) where in arriving at the actual money price paid or to be paid allowance has been made in respect of any special deduction—the nature and amount of the deduction; or

(b) in the case of goods consigned for sale in Papua New Guinea—a document complying in all respects with the requirements of Paragraph (a) that shows the particulars that would be required to be shown if the goods were sold to an importer in Papua New Guinea instead of being consigned for sale in Papua New Guinea;

“special deduction” has the same meaning as in Section 96.

(2) When entry is made of goods on which duty is imposed according to value, the owner shall—

- (a) deliver to the Collector with the entry the genuine invoice for the goods; and
- (b) make, in the presence of the Collector, a declaration in the prescribed form.

(3) The invoice shall be stamped by the Collector with the Customs stamp, and shall be again produced when required before the delivery of the goods for home consumption or for warehousing.

(4) The absence from an invoice of the Customs stamp is prima facie evidence that the invoice was not delivered or produced as required by this section.

(5) If the Collector is satisfied—

- (a) that no genuine invoice has been issued for the goods; or
- (b) that the genuine invoice for the goods cannot be produced,

he may, on receipt of evidence to his satisfaction of the value for duty of the goods, dispense with the production of the genuine invoice.

98. Conversion of currencies.

(1) Where an amount that is, under any other provision of this Act, required to be taken into account for the purpose of ascertaining the value for duty of any goods is not an amount in Papua New Guinea currency, the amount to be taken into account is the equivalent of that amount in Papua New Guinea currency, ascertained according to a fair rate of exchange at the date of export of the goods.

(2) For the purposes of this section, where the Comptroller thinks it desirable to do so for the avoidance of doubt he may specify, by notice in the National Gazette, a rate that shall be deemed to be, or to have been, a fair rate of exchange in relation to any currency—

- (a) on a date, or during a period, preceding the date of publication of the notice; or
- (b) from the date of publication of the notice, or an earlier date specified in the notice, until the revocation of the notice.

(3) The rate of exchange specified in relation to any currency under Subsection (2) is, in relation to the value for duty of any goods exported on the date or during the period to which the rate so specified applies, the rate of exchange that shall be applied for the purposes of Subsection (1) in respect of the currency specified in the notice.

(4) In any case in which—

- (a) the rate of exchange to be applied is not ascertained by virtue of Subsection (3); and
- (b) doubt exists as to that rate,

the Comptroller may specify a fair rate of exchange to be applied for the purposes of the particular case.

99. Assessment of value.

(1) Where the Collector has a doubt as to the accuracy of the declared value of any dutiable goods, he may detain the goods and assess their value.

(2) Where the owner objects to the value assessed under Subsection (1), he may request that the value be ascertained by experts in the prescribed manner.

(3) Where the owner refuses to pay the duty as assessed by the Collector or ascertained by experts, the Collector may sell the goods.

(4) This section does not apply in cases where the Comptroller is of the opinion that an evasion of this Act has been committed or attempted.

100. Determination of value by Comptroller.

- (1) Where it is difficult to determine the value of goods for duty because—
- (a) the goods are not sold for use or consumption in the country of production; or
 - (b) a lease of the goods or of the right of using them is sold or given but not the right of property in the goods; or
 - (c) the goods have a royalty imposed on them and the royalty—
 - (i) is uncertain; or
 - (ii) is not a reliable means of estimating the value of the goods; or
 - (d) the goods are usually or exclusively sold by or to agents or by subscription; or
 - (e) the goods are sold or imported in, or under, any other unusual or peculiar manner or conditions,

the Comptroller may determine the value for duty of the goods.

(2) For the purposes of a determination under Subsection (1), the Comptroller is the judge of all matters referred to in Paragraphs (a) to (e) of that subsection¹.

101. Compulsory purchase by the Customs².

(1) For the protection of the revenue against the undervaluation of goods subject to ad valorem duty, any goods entered as being of a specified value may, at any time before sale and delivery to a person who proves to the satisfaction of the Collector that he purchased and took delivery in good faith and without any knowledge of the entry, be purchased, subject to the regulations, by the Customs at their declared value plus 10%.

(2) The purchase shall be effected by the seizure of the goods by an officer and the giving of written notice of the seizure to the owner.

(3) The officer shall remove the goods to a warehouse or some place of security, and the owner is thereupon entitled to the purchase money payable under Section (1).

- (4) The goods—
- (a) become the property of the State immediately on seizure; and
 - (b) shall be disposed of as is prescribed or as the Collector directs.

(5) A refund, in whole or in part, of any duty paid on the goods may be made by the Collector.

(6) This section does not limit or restrict any other power possessed by the Customs relating to the goods.

Division 3.—Short-paid Duty, Refunds, Remissions, Rebates, etc.

102. Short-paid duty.

When any duty has been short-levied or erroneously refunded, the person—

- (a) who should have paid the amount short-levied; or

¹ But see Constitution, Section 155.

² See, also, Constitution, Section 53.

(b) to whom the refund has erroneously been made, shall pay the amount short-levied, or repay the amount erroneously refunded, on demand being made by the Collector within 12 months from the date of the short-levy or refund.

103. Effects of alteration of duty by Customs practice.

If any practice of the Customs relating to the classification or enumeration of any article for duty is altered so that less duty is charged on the article, a person is not entitled to any refund on account of any duty paid before the alteration.

104. Refunds of duty.

(1) Where—

- (a) goods have been damaged or pillaged during the voyage; or
- (b) goods have, while subject to the control of the Customs, been damaged, pillaged, lost or destroyed; or
- (c) duty has been paid through manifest error of fact or patent misconception of the law; or
- (d) the Collector is satisfied that, owing to a fault or defect in any goods, the importer of the goods has received a reduction in or a refund, in whole or in part, of the price paid or to be paid for the goods,

a refund, rebate or remission, as the case requires, of the whole or part of the duty may be made on application in the prescribed manner and within the prescribed time (if any).

(2) Subsection (1) does not prevent the Customs from enforcing the terms of any security given for the protection or custody of goods that are subject to the control of the Customs.

105. Remission of duty on waste.

The Collector may remit any duty on goods that have been wasted or lost in sorting, bottling, packing or repacking in a warehouse.

106. Rebate of duty on leaf tobacco.

A rebate, as prescribed, may be made of duty payable on the importation of leaf tobacco, as an allowance in respect of waste in manufacturing operations.

Division 4.—Release of Imported Goods for Re-export.

107. Security, etc., for re-export.

(1) Where—

- (a) goods the property of a person included in a prescribed class of persons are imported; or
- (b) a person imports goods included in a prescribed class or intended for a prescribed purpose, and intends to export them,

the Collector may grant to the importer permission to take delivery of the goods on giving security or an undertaking, to the satisfaction of the Collector, for payment of the duty on the goods.

(2) The regulations may prescribe provisions to be complied with in relation to goods in respect of which permission has been granted under Subsection (1).

(3) Where the Collector has granted permission to take delivery of goods on giving security or an undertaking referred to in Subsection (1)—

(a) the duty is not payable if—

(i) the regulations are complied with; and

(ii) the goods are exported within a period of 12 months after the date on which they were imported or within such further period as the Comptroller, on the application of the person who imported the goods, allows; and

(b) if security was given by way of deposit of cash or of an instrument transferable by delivery, the amount deposited or the instrument shall be returned to the person by whom the security was given.

(4) Where—

(a) the regulations are not complied with; or

(b) the goods are not exported within the period of 12 months or the further period allowed by the Comptroller,

then—

(c) any security may be enforced according to its tenor; or

(d) where an undertaking to pay the amount of the duty has been given—the amount may be recovered at any time as a debt in a court of competent jurisdiction by proceedings in the name of the Collector.

PART X.—DRAWBACKS.

108. Allowance of drawbacks.

Drawbacks of import duty may be allowed on exportation in respect of such dutiable goods, to such amount and in such manner as is prescribed.

109. Minimum value of goods for drawback.

Drawback shall not be allowed on any goods of a less value for home consumption than the amount of the drawback.

110. Examination of goods under drawback.

All goods in respect of which a claim for drawback is made shall, before exportation, be produced for examination by the Customs.

PART XI.—OFFICERS.

Division 1.—Powers of Officers.

Subdivision A.—Preliminary.

111. General powers of Collectors.

In all cases not otherwise provided for in this Act, the Collector may exercise any power exercisable by the Customs.

112. Patrolling of coasts.

An officer, and any person assisting him when on duty, may patrol, and may pass freely along and over, any part of the coast or of the shores, banks or beaches of any port, bay, harbour, lake or river.

113. Mooring, etc., of Customs vessels.

The officer in charge of a vessel or boat employed in the service of the Customs may—

- (a) haul the vessel or boat on any part of the coast, or the shores, banks or beaches of any port, bay, harbour, lake or river; and
- (b) moor the vessel or boat there; and
- (c) keep the vessel or boat so moored for such time as he thinks necessary.

114. Calling for aid in seizures.

(1) A person lawfully making any seizure under any Customs Act may call, in the name of the State, on any person present to assist him.

(2) Any person who fails to render assistance as required under Subsection (1) is guilty of an offence.

Penalty: Subject to Subsections 163 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

Subdivision B.—Writs of Assistance and Customs Warrants.**115. Writs of assistance.**

(1) On application made to him by the Comptroller or by the Collector, a Judge may grant a writ of assistance in Form 1.

(2) Unless superseded, a writ of assistance remains in force as long as any person named in the writ remains an officer of Customs, whether in the same capacity or not.

116. General Customs warrants.

(1) The Comptroller or the Collector may issue to an officer or a member of the Police Force a Customs warrant in Form 2.

(2) A Customs warrant issued under Subsection (1) remains in force until—

- (a) the expiration of the period specified in the warrant; or
- (b) the warrant is revoked,

whichever first occurs.

117. Searches under writs of assistance or general Customs warrants.

(1) An officer having with him a writ of assistance or a Customs warrant granted or issued under Section 115 or 116, as the case may be, or a member of the Police Force having with him such a Customs warrant—

- (a) may, at any time in the day or night, enter into and search any house, premises or place; and
- (b) may break it open; and
- (c) may search any chests, trunks or packages in which any goods may be or are supposed to be.

(2) An officer or a member of the Police Force acting under such a writ of assistance or customs warrant may take with him, and have the assistance of, any other officer or member of the Police Force and such assistants as he thinks necessary.

Subdivision C.—General Powers, etc.

118. Interpretation of Subdivision C.

(1) For the purposes of this Subdivision—

- (a) the power of an officer to board a ship or aircraft extends to staying on board her, and the Collector may station an officer on board any ship or aircraft; and
- (b) the power of an officer to search a ship, boat or aircraft extends to every part of any ship, boat or aircraft, and authorizes the opening of any package, locker or place and the examination of all goods; and
- (c) the power of an officer to secure any goods extends to fastening down hatchways and other openings into the hold and locking up, sealing, marking or otherwise securing, any goods or the removing of any goods to a Government warehouse.

(2) Where the Controller stations an officer on board a ship or aircraft under Subsection (1)(a), the master or pilot must provide sleeping accommodation in the cabin and suitable and sufficient food for the officer.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00.

(Amended by No. 18 of 1982, Sched. 1.)

119. Boarding and searching of ships, etc¹.

An officer may—

- (a) board any ship, boat or aircraft; or
- (b) search any ship, boat or aircraft; or
- (c) secure any goods on any ship, boat or aircraft.

120. Forcing ships, etc., to bring to or land.

The commander or officer-in-charge of any ship, boat or aircraft in the service of the State or the Customs may, when the ship, boat or aircraft has hoisted and is carrying the proper ensign and pendant or Customs flag—

- (a) chase any ship or aircraft that does not bring to or land at the aerodrome when lawfully signalled or required to do so; and
- (b) may (after having fired a gun as a signal) fire at or into the ship or aircraft to compel her to bring to or land at the aerodrome.

121. Hovering ships, etc.

(1) An officer may require the master of a ship, or the pilot of an aircraft, that is hovering within three nautical miles of the coast or of land, to depart.

(2) If a ship or aircraft fails to depart within 12 hours after being required under Subsection (1) to do so, an officer may board and bring the ship or aircraft into port or aerodrome and search her.

(3) The Collector may examine all persons on board a ship or aircraft boarded in accordance with this section, and any of those persons who fails—

- (a) to answer questions relating to the ship or aircraft and her cargo, crew, passengers, stores and voyage; or

¹But see Constitution, Section 44.

(b) to produce documents relating to the ship or aircraft and her cargo, is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

122. Examination, etc., of goods.

(1) An officer may open packages and examine, weigh, mark and seal any goods subject to the control of the Customs.

(2) The expense of the examination of any goods under Subsection (1) (including the cost of their removal to the place of examination) shall be borne by the owner.

123. Breaking of seals, etc., placed by officers.

(1) A person who, except by authority, opens, alters, breaks or erases a fastening, lock, mark or seal placed by an officer on—

(a) any goods; or

(b) a door, hatchway, opening or place on a ship or aircraft,

whilst the goods—

(c) on which the fastening, lock, mark or seal is placed; or

(d) that are intended to be secured,

remain subject to the control of the Customs, is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K750.00.

(2) A fastening, lock, mark or seal placed by an officer on—

(a) any goods; or

(b) a door, hatchway, opening or place for the purpose of securing any stores,

on any ship or aircraft that—

(c) has arrived in any port or aerodrome from a place outside the country; and

(d) is bound to any other port or aerodrome within the country,

must not be opened, altered, broken or erased, except by authority.

(3) If a ship or aircraft enters a port or aerodrome with a fastening, lock, mark or seal referred to in Subsection (2) opened, altered, broken or erased contrary to that subsection, the master or pilot is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

124. Stopping of vehicles.

(1) An officer or a member of the Police Force may on reasonable suspicion, stop and search any carriage for the purpose of ascertaining whether any dutiable goods are in it.

(2) The driver of a carriage who fails to stop, or to permit a search, when required under Subsection (1) to do so is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

125. Seizure of goods.

(1) An officer or member of the Police Force may seize—

(a) any forfeited ship, aircraft or goods on land or water; or

(b) any ship, aircraft or goods that he has reasonable cause to believe are forfeit.

(2) All seized goods shall be taken to the nearest Government warehouse or to such other place of security as the Collector directs.

126. Notice of seizure.

(1) Where any ship, boat, aircraft or goods have been seized as forfeited, the seizing officer shall give written notice of the seizure and of the cause of it to the master, pilot or owner of the ship, boat, aircraft or goods (unless the master, pilot or owner is present at the seizure, in which case no notice is necessary), by delivering the notice to him—

- (a) personally; or
- (b) by letter addressed to him and transmitted by post to or delivered at his last-known place of abode or business.

(2) The ship, boat, aircraft or goods seized—

- (a) shall be deemed to be condemned; and
- (b) may be sold by the Collector, unless the person from whom it or they were seized, or the owner, gives, within one month after the date of the seizure, written notice to the Collector at the nearest port that he claims it or them.

(3) If any goods seized are of a perishable nature or are live animals, they may be sold by the Collector without delay.

127. Return of seized goods on security.

The Comptroller or the Collector may authorize any ship, boat, aircraft or goods seized, to be delivered to the claimant on his giving security to pay its or their value in case of its or their condemnation.

128. Delivery of goods seized by persons other than Customs officers.

All goods seized under this Act by any person other than a Customs officer shall be immediately conveyed to the nearest Customs House and there delivered to an officer.

129. Requirement by Collector of legal proceedings for return of seized goods.

(1) Where any goods have been seized by an officer and a claim to the goods has been served on the Collector by the owner, the Collector may—

- (a) retain possession of them without taking proceedings for their condemnation; and
- (b) by notice under his hand, require the claimant to take proceedings against him for the recovery of them.

(2) If the claimant does not commence legal proceedings for the return of the goods within four months after the date of the notice, they shall, without any further proceedings, be deemed to be condemned.

130. Disposal of forfeited ships, etc.

All forfeited ships, aircraft and goods shall be disposed of or destroyed in such manner as is prescribed or as the Comptroller directs.

131. Production of documents, etc., in cases of seizure.**(1) Where—**

(a) written information has been given on oath to the Collector that—

(i) goods have been unlawfully imported, exported, undervalued or entered, or illegally dealt with; or

(ii) it is intended to unlawfully import, export, undervalue or enter, or to illegally deal with any goods; or

(b) any goods have been seized or detained,

the owner must, immediately on being required to do so by the Collector—

(c) produce and hand over to him all books and documents relating to—

(i) the goods concerned; and

(ii) all other goods imported or exported by him at any time within the period of five years immediately preceding the request, seizure or detention; and

(d) produce for the inspection of the Collector, or an officer authorized by the Collector for the purpose, all books or documents in which any entry or memorandum appears in any way relating to the goods, and allow him to make copies of or extracts from them.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K3 000.00.

(2) Where a person fails to comply with any requirement by the Collector under this section, an officer who has with him a Customs warrant issued under Subsection (3) may at any time of the day or night—

(a) break open and enter any house, premises or place in which any books or documents relating to the goods are or are supposed to be; and

(b) search—

(i) the house, premises or place; and

(ii) any person in or on it or them; and

(iii) any chests, trunks or packages in or on it or them; and

(c) take possession of, remove and impound any such books and documents that are found.

(3) For the purposes of this section, the Collector may issue to an officer a Customs warrant in Form 3 under the Customs seal, and the warrant remains in force for one month.

(Amended by No. 18 of 1982, Sched. 1.)

132. Impounding of documents.

(1) The Collector may impound or retain any document that is—

(a) presented in connexion with any entry; or

(b) required to be produced under this Act,

and the person otherwise entitled to the document is entitled, in place of it, to a copy certified as correct by the Collector.

(2) A certified copy referred to in Subsection (1) shall be received in all courts as evidence, and as of equal validity with the original.

133. Further proof of proper entry.

(1) The Collector may require from the owner of any goods proof, by declaration or the production of documents, that the goods—

- (a) are owned as claimed; and
- (b) are properly described, valued or rated for duty.

(2) The Collector may refuse to deliver any goods or to pass any entry relating to any goods pending the receipt of the proof required under Subsection (1).

134. Translation of foreign documents.

If a document in a foreign language is presented to an officer for any purpose connected with Customs business, the Collector may require an English translation—

- (a) to be supplied at the expense of the owner by such person as the Collector approves; or
- (b) to be verified as the Collector requires.

135. Customs samples¹.

Samples of any goods under the control of the Customs may, for any purpose thought necessary by the Collector, be taken, utilized and disposed of by an officer in the prescribed manner.

Subdivision D.—Powers of Arrest, etc.

136. Questioning of passengers.

Any person—

- (a) who is on board a ship, boat or aircraft; or
- (b) who has landed from or left any ship, boat or aircraft,

may be questioned by an officer as to whether he has any dutiable goods or prohibited imports or prohibited exports on his person or in his possession, or in his baggage.

137. Detention and search of suspects².

(1) If an officer or a member of the Police Force has reasonable cause to suspect that a person—

- (a) is unlawfully carrying any goods subject to the control of the Customs, or any prohibited imports or prohibited exports; or
- (b) has any such goods secreted about him,

he may detain and, subject to Subsections (2) and (3), search him.

(2) Before the suspected person is searched, he may demand to be taken before a magistrate or the Collector, who may—

- (a) order him to be searched; or
- (b) discharge him without a search.

(3) Females shall be searched only by a female searcher appointed by the magistrate or the Collector.

¹But see Constitution, Section 53.

²But see Constitution, Section 44.

138. Arrest of persons suspected of smuggling, etc¹.

(1) An officer or a member of the Police Force may arrest without warrant any person whom he has reasonable ground to believe to be guilty of committing or attempting to commit, or of being concerned in the commission of—

- (a) smuggling; or
- (b) importing any prohibited imports; or
- (c) exporting any prohibited exports; or
- (d) unlawfully conveying or having in his possession any smuggled goods, prohibited imports or prohibited exports.

(2) A person who resists, obstructs or prevents the arrest of any person under Subsection (1) is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(3) A person arrested may be detained until such time as he can, without undue delay, be taken before a magistrate.

(4) A magistrate before whom a person is brought under Subsection (3) may—

- (a) commit him to gaol until he can be brought before a court to be dealt with according to law; or
- (b) admit him to bail on his giving sufficient security for his appearance before a court at the time and place appointed for the hearing of the charge.

(Amended by No. 18 of 1982, Sched. 1.)

Division 2.—Protection of Officers.**139. Reasonable cause for seizure as bar to action.**

(1) A person is not liable for a seizure under this Act for which there was reasonable cause.

(2) If a person recovers any ship, aircraft or goods seized under this Act, or any proceeds of the sale of such a ship, aircraft or goods, and at the same time reasonable cause for the seizure is found, the finding bars proceedings against any person concerned in the seizure.

140. Notice of proceedings against officers.

(1) Subject to Subsection (5), proceedings shall not be commenced against an officer for anything done in execution of his office, or by reason of his office, until one month after written notice is delivered to him, or is left at his usual place of abode, by the plaintiff, his attorney or agent.

(2) A notice under Subsection (1) shall state clearly—

- (a) the cause and nature of the proceedings; and
- (b) the court in which it is intended to take the proceedings; and
- (c) the name and place of abode of the plaintiff; and
- (d) if the notice is delivered by the attorney or agent of the plaintiff—the name and place of business of the attorney or agent.

(3) A notice under Subsection (1) is not invalid by reason of any defect or inaccuracy in it unless the court is of the opinion that the defect or inaccuracy would prejudice the defendant in his defence.

¹See, also, Constitution, Sections 42 and 44.

(4) In a case to which Subsection (3) applies, the court may give leave to amend the notice as it thinks just.

(5) This section does not apply where a Judge gives leave to the plaintiff to proceed without notice.

(6) Leave under Subsection (5) may be given on such terms as the Judge thinks proper.

141. Evidence in proceedings on notice.

In any proceedings taken on notice under Section 140(1), the plaintiff—

- (a) shall not advance evidence of any cause of action that was not distinctly stated in the notice; and
- (b) is not entitled to a verdict unless he proves on the trial that the notice was duly served.

142. Tender of amends.

(1) An officer to whom notice has been given under Section 140(1) may, within one month after the notice is given, offer amends to the plaintiff or to his attorney or agent.

(2) If an offer of amends is not accepted, then the defendant may plead the offer in defence, alone or with other defences.

(3) If amends offered in accordance with Subsection (1) are found to be sufficient—

- (a) costs shall not be recovered against the defendant; and
- (b) if the defendant brought the amount of the amends into court when entering his defence, he is entitled to costs.

143. Proceedings generally.

Subject to Section 144, proceedings of a kind referred to in Section 140 against an officer shall be commenced within six months after the cause of the proceedings arose, and the defendant is entitled to plead the general issue and to give any special matter in evidence.

144. Proceedings in case of proposed tariff¹.

(1) Subject to Subsection (2), proceedings, whether against an officer or otherwise, for anything done for the protection of the public revenue in relation to any tariff or tariff alteration proposed in the Parliament shall not be commenced before the close of the meeting of the Parliament in which the tariff or tariff alteration is proposed.

(2) On the application of a person who wishes to commence against an officer any proceedings referred to in Subsection (1), the National Court—

- (a) may require the officer to give security, to the satisfaction of the Court, to abide the result of the proceeding; and
- (b) in default of the giving of such security, may permit the immediate commencement of the proceeding.

¹See, also, the *Provisional Collection of Taxes Act*

PART XII.—PENAL PROVISIONS.

Division 1.—Forfeitures.

145. Forfeited ships and aircraft.

(1) The following ships or boats, not exceeding 250 tons registered tonnage, and the following aircraft are forfeit to the State:—

- (a) any ship, boat or aircraft used in smuggling, or knowingly used in the unlawful importation, exportation or conveyance of any prohibited imports or prohibited exports; and
- (b) any ship, boat or aircraft, found within three nautical miles of the coast or of land, that fails to bring to or to land at an aerodrome, for boarding on being lawfully required to do so; and
- (c) any ship, boat or aircraft hovering within three nautical miles of the coast or of land and not departing within 12 hours after being required to depart by an officer; and
- (d) any ship, boat or aircraft from which goods are thrown overboard, staved or destroyed to prevent seizure by the Customs; and
- (e) any ship, boat or aircraft that is found within any port or aerodrome with cargo on board and afterwards found—
 - (i) light or in ballast; or
 - (ii) with the cargo deficient,the master or pilot of which is unable to account lawfully for the difference; and
- (f) any ship, boat or aircraft within three nautical miles of the coast or of land that has—
 - (i) false bulkheads, bows, sides or bottoms; or
 - (ii) a secret or disguised place adapted for the purpose of concealing goods; or
 - (iii) a hole, pipe or other device adapted for the purpose of running goods.

(2) The owner of a ship exceeding 250 tons registered tonnage that would be forfeit if the ship did not exceed 250 tons registered tonnage is liable, subject to Sections 163, 164 and 165, to a penalty of a fine not exceeding K30 000.00, and the ship may be detained until—

- (a) the penalty is paid; or
- (b) security is given for its payment.

(Amended by No. 18 of 1982, Sched. 1.)

146. Forfeited goods.

The following goods are forfeit to the State:—

- (a) all goods that are smuggled or unlawfully imported, exported or conveyed; and
- (b) all prohibited imports; and
- (c) all goods the importation of which has been prohibited unless a licence or permission containing conditions or requirements has been granted, if the conditions or requirements of the necessary licence or permission have not been complied with; and

- (d) all goods imported or exported in any ship, boat or aircraft the importation or exportation of goods in which is prohibited; and
- (e) all dutiable goods found on any ship, boat or aircraft that is unlawfully in any place; and
- (f) all goods found on any ship, boat or aircraft after arrival in a port or at an aerodrome that are not—
 - (i) specified or referred to in the inward manifest; or
 - (ii) baggage belonging to the crew or passengers; or
 - (iii) satisfactorily accounted for; and
- (g) all goods in respect of which bulk is unlawfully broken; and
- (h) all goods that—
 - (i) are subject to the control of the Customs; and
 - (ii) are moved, altered or interfered with otherwise than by authority and in accordance with this Act; and
- (i) all goods that, by this Act, are required to be moved or dealt with in any way and that are not moved or dealt with accordingly; and
- (j) all goods in respect of which any entry, invoice, declaration, answer, statement or representation that is false or wilfully misleading in any particular has been delivered, made or produced; and
- (k) any carriage or animal used in smuggling or in the unlawful importation, exportation or conveyance of any goods; and
- (l) the cargo of any ship, boat or aircraft that hovers about the coast or land and does not depart within 12 hours after being required by an officer to do so; and
- (m) all goods, not being passengers' luggage, found on any ship or aircraft after clearance, that are not—
 - (i) specified or referred to in the outward manifest; or
 - (ii) accounted for to the satisfaction of the Collector; and
- (n) all prohibited exports that are—
 - (i) put on any ship, boat or aircraft for export; or
 - (ii) brought to any wharf or place for the purpose of export; and
- (o) all dutiable goods that are concealed in any manner; and
- (p) any package in which there are concealed goods—
 - (i) not enumerated in the entry; or
 - (ii) so packed as to deceive the officer; and
- (q) all dutiable goods found in the possession of, or in the baggage of, any person who has got out of, landed from or gone on board any ship, boat or aircraft and who—
 - (i) has denied that he has any dutiable goods in his possession; or
 - (ii) when questioned by an officer, has not fully disclosed that the goods are in his possession or in his baggage; and
- (r) all goods offered for sale on the pretence that they are prohibited or smuggled goods; and

- (s) all packages in which forfeited goods are contained; and
- (t) all goods packaged or contained in forfeited packages.

147. Condemnation on certain convictions.

Where the commission of any offence causes a forfeiture of any goods, the conviction of any person for the offence has effect as a condemnation of the goods in respect of which the offence is committed.

*Division 2.—Offences.***148. Assemblies for smuggling, prevention of seizures, etc.**

- (1) If two or more persons are assembled for the purpose of—
 - (a) importing prohibited imports; or
 - (b) smuggling; or
 - (c) preventing the seizure of, or rescuing after seizure, any prohibited imports or smuggled goods,

each of them is guilty of an offence.

Penalty: If the offence is committed in relation to goods other than narcotic drugs—subject to Section 164, imprisonment for a period not exceeding two years.

If the offence is committed in relation to goods that are narcotic drugs—as provided by Section 160.

- (2) So far as it relates to prohibited imports, this section applies to all prohibited imports that are narcotic drugs.

- (3) An offence against this section committed in relation to goods other than narcotic drugs is punishable on summary conviction.

149. Smuggling and unlawful importing and exporting.

- (1) A person who—
 - (a) smuggles any goods; or
 - (b) imports any prohibited imports; or
 - (c) exports any prohibited exports; or
 - (d) unlawfully conveys or has in his possession any smuggled goods, prohibited imports or prohibited exports,

is guilty of an offence.

Penalty: If the offence is committed in relation to goods other than narcotic drugs—subject to Sections 163, 164 and 165, a fine not exceeding K3 000.00.

If the offence is committed in relation to goods that are narcotic drugs—as provided by Section 160.

(Amended by No. 18 of 1982, Sched. 1.)

- (2) For the purposes of Subsection (1)(d), a person who conveys or has in his possession—

- (a) any smuggled goods or prohibited imports without reasonable excuse (proof of which is on him); or

- (b) any prohibited exports with intent to export them, or knowing that they are intended to be unlawfully exported,

shall be deemed to convey them, or to have them in his possession, as the case may be, unlawfully.

(3) Merchandise on board a ship or aircraft calling at any port or aerodrome in the country but intended for, and consigned to, a port, aerodrome or place outside the country shall not be deemed to be unlawfully imported into the country if the goods—

- (a) are specified on the ship's or aircraft's manifest; and
- (b) are not transhipped or landed in the country, or are transhipped or landed by authority.

150. Use of ship, etc., for smuggling.

The master of a ship or boat, or the pilot of an aircraft who uses it or knowingly permits it to be used—

- (a) in smuggling; or
- (b) in the importation, exportation or conveyance of any goods in contravention of this Act,

is guilty of an offence.

Penalty: If the offence is committed in relation to goods other than narcotic drugs—subject to Sections 163, 164 and 165, a fine not exceeding K3 000.00.

If the offence is committed in relation to goods that are narcotic drugs—as provided by Section 160.

(Amended by No. 18 of 1982, Sched. 1.)

151. Offences in relation to narcotic drugs.

- (1) This section applies to prohibited imports that are narcotic drugs.

- (2) A person who—

- (a) without reasonable excuse (proof of which is on him), has in his possession on board a ship or aircraft any prohibited imports to which this section applies; or
- (b) imports or attempts to import any prohibited imports to which this section applies; or
- (c) without reasonable excuse (proof of which is on him), has in his possession any prohibited imports to which this section applies that have been imported into the country in contravention of this Act; or
- (d) aids, abets, counsels or procures, or is in any way knowingly concerned in, the importation into the country of any prohibited imports to which this section applies; or
- (e) fails to disclose to an officer on demand any knowledge in his possession or power concerning the importation, or intended importation, into the country of any prohibited imports to which this section applies,

is guilty of an offence.

Penalty: As provided by Section 160.

- (3) On the prosecution of a person for an offence against Subsection (2)(c)—
- (a) it is not necessary for the prosecution to prove that the person knew that the goods in his possession had been imported into the country in contravention of this Act; and
 - (b) it is a defence if the person proves that he did not know that the goods in his possession had been imported into the country in contravention of this Act.

152. Unauthorized entry on ships, aircraft, etc.

- (1) In this section, "tarmac of an aerodrome" includes—

- (a) that part of the aerodrome set aside for, or used in any particular case for, the taxiing or standing of an aircraft or the embarkation or disembarkation of passengers; and
- (b) any area used for movement of passengers between the aircraft and the embarkation or reception point,

other than any area set aside for visitors to the aerodrome.

- (2) A person who, except by authority—

- (a) enters on or is in a place of examination in or at which goods that are the personal baggage of passengers disembarking from, or embarking on, a ship or aircraft are being examined for the purposes of this Act; or

- (b) enters or is in or on—

- (i) a ship; or

- (ii) an aircraft; or

- (iii) the wharf at which, or the part of a wharf adjacent to which, a ship is berthed,

at a time when goods that are the personal baggage of passengers disembarking from, or embarking on, the ship or aircraft are being examined, for the purposes of this Act, at or in the vicinity of the ship, aircraft, wharf or part of a wharf; or

- (c) enters or is on any part of the tarmac of an aerodrome while passengers are embarking on, or disembarking from, an aircraft,

is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K600.00.

- (3) Subsection (2) does not prohibit a person who—

- (a) has, or is a member of an authority that has, the management or control of a wharf or aerodrome; or

- (b) is employed in connexion with the management or control of a wharf or aerodrome,

from entering on, or being in or on, a place, ship, aircraft, wharf or part of a wharf, or the tarmac of an aerodrome, for the purposes of such management or control.

(Amended by No. 18 of 1982, Sched. 1.)

153. Miscellaneous offences.

A person who—

- (a) evades any duty that is payable; or

- (b) obtains any drawback that is not payable; or

- (c) obtains any refund, rebate or remission of duty that is not payable; or
- (d) prepares, passes or presents a document purporting to be a genuine invoice that is not in fact a genuine invoice; or
- (e) makes an entry that is false in any particular; or
- (f) makes in a declaration or document produced to an officer a statement that is untrue in any particular; or
- (g) produces or delivers to an officer a declaration or document containing a statement that is untrue in any particular; or
- (h) misleads any officer in any particular likely to affect the discharge of his duty; or
- (i) refuses or fails to answer questions or to produce documents; or
- (j) sells or offers for sale any goods on the pretence that the goods are prohibited imports or smuggled goods,

is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K3 000.00.

(Amended by No. 18 of 1982, Sched. 1.)

154. Bribery of officers, undue influence, etc.

A person who—

- (a) gives or procures to be given, or offers or promises to give or procure to be given, any bribe, recompense or reward to an officer to induce him to neglect his duty; or
- (b) makes a collusive agreement with an officer to induce him to neglect his duty; or
- (c) attempts by threats, demands or promises to influence an officer in the discharge of his duty,

is guilty of an offence.

Penalty: Imprisonment for a term not exceeding five years.

155. Assaulting, resisting, obstructing, etc., officers.

A person who—

- (a) assaults; or
- (b) by force, resists, molests or obstructs; or
- (c) endeavours to intimidate,

an officer in the execution of his duty, or any person acting in the aid or assistance of an officer in the execution of his duty, is guilty of an offence.

Penalty: Imprisonment for a term not exceeding five years.

156. Rescuing seized goods, etc.

A person who—

- (a) rescues any goods that have been seized; or
- (b) before or at or after any seizure, staves, breaks or destroys any goods, or documents relating to any goods, to prevent—
 - (i) the seizure or the securing of the goods; or

(ii) the proof of an offence,
is guilty of an offence.

Penalty: Imprisonment for a term not exceeding five years.

157. Collusion and similar offences by officers, etc.

An officer or a member of the Police force who—

- (a) makes a collusive seizure; or
- (b) delivers up, or makes an agreement to deliver up or not to seize, any ship, boat, carriage, aircraft or goods liable to forfeiture; or
- (c) conspires or connives with any person to import or export, or is in any way concerned in the importation or exportation of, any goods for the purposes of—
 - (i) seizing any ship, boat, carriage, aircraft or goods; and
 - (ii) obtaining a reward for the seizure,

is guilty of an offence.

Penalty: Imprisonment for a term not exceeding five years.

158. Unauthorized opening of warehouse.

A person who, otherwise than by authority, opens a warehouse or gains access to the goods in the warehouse is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K300.00.

(Amended by No. 18 of 1982, Sched. 1.)

159. Unlawful importation or possession of blank invoices.

A person who, without reasonable excuse, sends or brings into the country, or has in his possession, any blank or partly blank invoice form capable of being filled up and used as a genuine invoice is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K3 000.00.

(Amended by No. 18 of 1982, Sched. 1.)

Division 3.—Penalties.

160. Penalties for offences in relation to narcotic drugs.

(1) This section applies to offences against Section 23(4), 148(1), 149(1), 150 or 151(2), that are punishable as provided by this section.

(2) The penalty for an offence to which this section applies is, subject to Subsections (3) and (5) and to Sections 163 and 164, a fine not exceeding K12 000.00 or imprisonment for a term not exceeding 10 years, or both.

(3) Where the offence relates to the importing, exporting or possession of narcotic drugs for the offender's personal use only, the penalty for the offence is, subject to Subsection (5) and to Sections 163 and 164, a fine not exceeding K6 000.00 or imprisonment for a term not exceeding two years, or both.

(4) An offence to which this section applies may be prosecuted summarily or on indictment.

(5) When proceedings for an offence to which this section applies are brought in a District Court—

- (a) the Court may commit the defendant for trial or, with the consent of the defendant, determine the proceedings; and

- (b) where the Court determines the proceedings it shall not impose a fine exceeding K3 000.00 or sentence the defendant to imprisonment for a term exceeding two years, or both.

(Amended by No. 18 of 1982, Sched. 1.)

161. General penalty.

A person who commits an offence against this Act for which no other penalty is provided is liable, subject to Sections 163, 164 and 165, to a fine not exceeding K150.00.

(Amended by No. 18 of 1982, Sched. 1.)

162. Penalties in addition to forfeitures.

All penalties under this Act are in addition to any forfeitures.

163. Minimum penalties.

(1) The minimum fine for an offence against this Act that is punishable by a fine is 5% of the maximum fine, other than a fine that is increased by virtue of Section 164, that may be imposed under this Act for the offence.

(2) A minimum fine imposed by this Act shall not be reduced under any power of mitigation that would, but for this section, be possessed by the court.

164. Maximum penalties in certain cases.

(1) Notwithstanding anything in this Act, if a fine only is provided by this Act for an offence and the maximum fine is less than three times the value of any goods in respect of which the offence is committed, the maximum fine for the offence is three times the value of the goods.

(2) A person may at the same time be charged with—

- (a) an offence against this Act; and
- (b) an intent to defraud the public revenue,

and if he is convicted of both the offence and that intent the maximum penalty is twice that which is otherwise provided for the offence.

165. Penalty on second conviction.

Where—

- (a) a person is convicted of an offence against this Act for which a fine only is provided; and
- (b) he has been previously convicted of a similar offence,

the court may, instead of or in addition to imposing a fine, impose a sentence of imprisonment for a term of not less than six months and not exceeding two years, with or without the right of release on payment of a fine.

PART XIII.—CUSTOMS PROSECUTIONS

166. Interpretation of Part XIII.

In this Part, "Customs prosecution" means any proceedings by the Customs for—

- (a) the recovery of a penalty under this Act; or
- (b) the condemnation of any ship, aircraft or goods seized as forfeit.

167. Institution of prosecutions.

(1) A Customs prosecution may be instituted—

- (a) in the National Court—by appropriate proceedings in the name of the Comptroller; or
- (b) if the penalty does not exceed K3 000.00 or the excess is abandoned—in a District Court.

(2) Where a Customs prosecution has been instituted by an officer in the name of the Comptroller, the prosecution shall, in the absence of evidence to the contrary, be deemed to have been instituted by the authority of the Comptroller.

(3) Production of a telegram or radiogram purporting—

- (a) to be signed by the Comptroller; and
- (b) to authorize an officer to institute any Customs prosecution or proceedings,

is admissible in evidence in the prosecution or proceedings, and shall be accepted as evidence of the authority of the officer to institute the prosecution or proceedings in the name of the Comptroller.

(Amended by No. 18 of 1982, Sched. 1.)

168. Practice in prosecutions.

A Customs prosecution in the National Court may be commenced, prosecuted and proceeded with in accordance with—

- (a) any rules of practice established by the Court for proceedings by the State in revenue matters; or
- (b) the usual practice and procedure of the Court in civil cases; or
- (c) any directions of the Court or a Judge.

169. Commencement of prosecutions.

A Customs prosecution may be brought within five years after the cause of the prosecution.

170. Protection to witnesses.

(1) A witness on behalf of the Comptroller or a Collector in a Customs prosecution shall not be compelled to disclose—

- (a) the fact that he received any information; or
- (b) the nature of the information; or
- (c) the name of the person who gave the information.

(2) An officer appearing as a witness in a Customs prosecution shall not be compelled to produce any reports—

- (a) made or received by him confidentially in his official capacity; or
- (b) containing confidential information.

171. Averments.

(1) In a Customs prosecution, any averment of the prosecutor or plaintiff contained in the information, complaint, declaration or claim is *prima facie* evidence of the matter averred.

(2) This section applies to any matter averred even if—

- (a) evidence in support or rebuttal of it or of any other matter is given; or

(b) it is a mixed question of law and fact,
but in a case to which Paragraph (b) applies the averment is evidence of the fact only.

(3) Any evidence given in support or rebuttal of a matter averred shall be considered on its merits, and the credibility and probative value of the evidence is not increased or diminished by reason of this section.

(4) The preceding provisions of this section do not apply to—

(a) an averment of the intent of the defendant; or

(b) proceedings for an indictable offence or an offence directly punishable by imprisonment.

(5) This section does not lessen or affect any burden of proof otherwise falling on the defendant.

172. Goods in the control of the Customs.

Where in any proceedings on behalf of the Customs in relation to any goods subject to the control of the Customs it is necessary to allege any property in the goods, the goods may be alleged to be the property of the Collector without specifying his name.

173. Levy of penalty on goods.

Where a pecuniary penalty adjudged against a person is unpaid, the Collector may levy the penalty by the sale of any goods belonging to the person that are from time to time subject to the control of the Customs.

174. Affect of imprisonment.

The suffering of imprisonment for non-payment of a penalty does not release the penalty or affect the right of the Customs to collect the amount in any manner provided by this Act other than by imprisonment of the person concerned.

175. Costs.

In a Customs prosecution—

(a) the court may award costs against any party or claimant; and

(b) all provisions of this Act relating to the recovery of penalties (except provisions for commitment to prison) extend to the recovery of any costs adjudged to be paid.

PART XIV.—DISPUTES AS TO DUTY.

176. Payment under protest.

(1) If a dispute arises as to—

(a) the amount or rate of duty on any goods; or

(b) the liability of any goods to duty under any Customs tariff,

the owner of the goods may pay under protest the sum demanded by the Collector as the duty payable in respect of the goods.

(2) A protest under Subsection (1) shall be made by writing on the entry of the goods the words "Paid under protest" and adding a statement of—

(a) the grounds on which the protest is made; and

(b) if the entry relates to more than one description of goods—the goods to which the protest applies,
followed by the signature of the owner of the goods or his agent.

(3) The sum paid under Subsection (1) shall, as against the owner of the goods, be deemed to be the amount of the proper duty unless the contrary is determined in proceedings brought under Subsection (4).

(4) Within the period prescribed by Subsection (5)(b), the owner of the goods may bring proceedings against the Collector in any court of competent jurisdiction for the recovery of the whole or any part of the sum paid.

(5) Proceedings do not lie for the recovery of any sum paid to the Customs, as the duty payable in respect of any goods, unless—

(a) the payment is made under protest under Subsection (1); and

(b) the sum is paid as the duty payable under any Customs tariff, and the proceedings are commenced within six months after the date of payment.

(6) This section does not affect any rights or powers under Section 104.

PART XV.—SETTLEMENT OF DISPUTES BY THE COMPTROLLER.

177. Disputes as to contraventions of Act.

(1) If a dispute arises between an officer and a person concerning a contravention of this Act, the Comptroller¹ may, with the written consent of the person, inquire into and determine the dispute in the prescribed manner.

(2) An inquiry under this section shall be held in public, and the Comptroller may—

(a) summon the parties and any witnesses to appear before him; and

(b) take evidence on oath or affirmation; and

(c) require the production of documents; and

(d) allow reasonable expenses to witnesses and costs to the successful party.

(3) A person who is summoned as a witness at an inquiry under this Act and who—

(a) disobeys the summons; or

(b) refuses to be sworn or affirmed as a witness; or

(c) refuses or fails to produce a document that he is required to produce; or

(d) being sworn or affirmed as a witness—refuses or fails to answer a question that is lawfully put to him,

is guilty of an offence.

Penalty: Subject to Section 165, a fine not exceeding K300.00.

(4) A person who wilfully makes a false statement in evidence on oath at an inquiry held by the Comptroller under this section is guilty of an offence that may be prosecuted summarily or on indictment.

Penalty: Subject to Section 165, on summary conviction—a fine not exceeding K600.00 or imprisonment for a term not exceeding six months, or both.

Subject to Section 165, on conviction on indictment—imprisonment for a term not exceeding four years.

¹But see, Form 63, Paragraph (d) of the Customs Regulations.

(5) In an inquiry under this section, the Comptroller may, by order, impose, enforce, mitigate or remit any penalty or forfeiture that he finds to have been incurred.

(6) An order under Subsection (5) shall be notified in the National Gazette, and a copy shall be delivered to the person concerned.

(7) An order under Subsection (5) is final¹, and may be enforced in the same way as an order of a court of summary jurisdiction.

(Amended by No. 18 of 1982, Sched. 1.)

178. Settlement of other disputes.

(1) If a dispute as to a matter not involving a contravention of this Act arises under this Act or in relation to the Customs, the matter may, at the request of the persons interested, be referred to the Comptroller for decision, and the Comptroller may, in such manner as he thinks proper, inform himself as to the circumstances, and determine the matter.

(2) A determination by the Comptroller under Subsection (1) is final¹.

PART XVI.—THE COASTING TRADE.

179. The coasting trade, and coasting ships and aircraft.

A ship or aircraft trading, plying or going from one port, aerodrome or place in the country to another port, aerodrome or place in the country, and not trading, plying or going to any other port, aerodrome or place—

(a) shall be deemed to be engaged in the coasting trade; and

(b) is a coasting ship or aircraft for the purposes of any Customs Act.

180. Coasters taking in cargo at sea, etc.

The master of a coasting ship or the pilot of a coasting aircraft who—

(a) allows any goods to be taken into, or put out of, his ship or aircraft from or into any other ship at sea, or from or into any other aircraft, except with the permission of the Collector; or

(b) allows his ship or aircraft to deviate from her voyage,

unless forced to do so—

(c) by unavoidable circumstances; or

(d) under circumstances explained to the satisfaction of the Collector,

is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K1 500.00.

(Amended by No. 18 of 1982, Sched. 1.)

181. Report of coasting ship or aircraft.

(1) The owner of a coasting ship or aircraft may, with the consent of the Collector, report the ship or aircraft inwards or outwards, instead of the master of the ship or the pilot of the aircraft doing so.

(2) The owner of a ship or aircraft reporting it under Subsection (1) is subject to the same provisions, and liable to the same penalties, under this Act as the master of the ship or the pilot of the aircraft would be.

¹But see Constitution, Section 155.

182. Account of locally-produced goods.

The master or owner of a coasting ship must, at prescribed ports, deliver to the Collector, as prescribed, particulars of all cargo consisting of produce or manufactures of the country then on board his ship.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K50.00.

183. Regulation of coasting trade.

As regards the Customs, the coasting trade shall be regulated in the prescribed manner, and books shall be kept, documents produced and entries made accordingly.

PART XVII.—AGENTS.**184. Authorized agents.**

(1) Subject to Subsection (2), the owner of any goods may comply with this Act by a lawfully authorized agent.

(2) In a place declared by the Head of State, acting on advice, by notice in the National Gazette, to be a place to which this subsection applies, the agent shall be—

- (a) a person exclusively in the employment of the owner; or
- (b) a Customs agent licensed in the prescribed manner.

185. Production of authority on demand.

An officer—

- (a) may require an agent to produce his written authority from the principal for whom he claims to act; and
- (b) in default of production of the authority, may refuse to recognize the agency.

186. Personal liability of agents.

(1) Where a person—

- (a) is expressly or impliedly authorized by the owner to act as his agent in relation to any goods for all or any purposes of any Customs Act; or
- (b) represents or passes himself, or acts or assumes to act, as such an agent,

he shall be deemed also to be, for those purposes, the owner of the goods, and is personally liable for any penalties recoverable under this Act in the same manner and to the same extent as if he were principal.

(2) Subsection (1) does not relieve any principal from liability.

187. Liability of principal for actions of agent.

A declaration authorized by this Act that is made by the agent of a person shall be deemed to have been made with the knowledge and consent of the person, so that in a prosecution in respect of a declaration made by the agent the principal is liable to the pecuniary punishment provided by any Customs Act as if he had made the declaration himself.

PART XVIII.—MISCELLANEOUS.

188. Goods on commissioned ships and aircraft.

(1) The person in command of a ship or aircraft of the Defence Force, or holding a commission from the Queen or from a foreign State, that has on board goods (other than ships' stores or aircraft's stores) loaded outside the country must, when called on by the Comptroller, the Collector or an officer specially authorized by the Comptroller or the Collector to do so—

- (a) deliver a written account of—
 - (i) the quantity of the goods; and
 - (ii) the marks and numbers of the goods; and
 - (iii) the names of the shippers and consignees,and declare to the truth of the account; and
- (b) answer questions relating to the goods.

Penalty: Subject to Sections 163, 164 and 165, a fine not exceeding K150.00.

(2) Ships or aircraft of the Defence Force, or holding commissions from the Queen or a foreign State, that have on board any goods (other than ships' stores or aircraft's stores) loaded outside the country may be boarded and searched by an officer specially authorized under Subsection (1) in the same manner as other ships or aircraft, and the officer may bring any such goods ashore and place them in a Government warehouse.

189. Collectors' sales.

(1) Where the Collector sells any goods under this Act—

- (a) the goods shall be sold by auction or by tender, after such public notice as is prescribed, or in the absence of such prescription after reasonable public notice; and
- (b) the goods may be sold free or subject to duty and charges; and
- (c) the purchase price shall be paid in cash on the acceptance of a bid or tender; and
- (d) no bid or tender need be accepted; and
- (e) the goods may be re-offered until sold at a price satisfactory to the Collector.

(2) The proceeds of any goods sold by the Collector shall be applied—

- (a) firstly, in the payment of the expenses of the sale; and
- (b) secondly, in payment of any duty payable; and
- (c) thirdly, in payment of any warehouse rent and charges; and
- (d) fourthly, if written notice of the harbour dues, wharfage dues or freight has been given to the Collector, in payment of any harbour dues, wharfage dues or freight due on the goods,

and the balance (if any) shall be paid to the Comptroller on account of the person entitled to the goods.

190. Alteration of agreements where duty altered.

(1) If, after an agreement is made for the sale or delivery, duty-paid, of any goods, an alteration takes place in the duty collected that affects the goods before they are entered for home consumption, in the absence of any express written provision to the contrary the

succeeding provisions of this section apply and the agreement shall be deemed to have been altered accordingly.

(2) If the alteration to the duty is a new duty or an increase in duty, the seller may, after payment of the new or increased duty, add the difference to the agreed price.

(3) If the alteration to the duty is the abolition or reduction of duty, the purchaser may deduct the difference from the agreed price.

(4) Any refund or payment of additional duty resulting from the alteration to the duty not being finally adopted shall be allowed between the parties in such manner as the case requires¹.

191. Recovery of duty.

Customs duty is a debt to the State—

(a) charged on the goods in respect of which it is payable; and

(b) payable by the owner of the goods,

and may be recovered in any court of competent jurisdiction by proceedings in the name of the Collector.

191A. Provincial duty.

(1) In this section "retail sale" means sale for consumption or use and not for re-sale.

(2) The Minister may by written notice served on each provincial government declare—

(a) that any dutiable goods are provincial dutiable goods; and

(b) that a specified proportion of the duty on those goods (calculated after taking into account the cost of collection) is provincial duty.

(3) Subject to Subsections (4) and (5), the Minister shall, from time to time, grant to a provincial government an amount calculated by him as being equal to the amount of provincial duty collected on provincial dutiable goods sold by retail sales in the province.

(4) The Minister shall not make a payment in accordance with Subsection (3) to a provincial government in respect of provincial dutiable goods sold by retail sale in the province where the provincial government levies a retail sales tax on those goods under provincial legislation specifically levying retail sales tax on those goods.

(5) Any dispute as to the amount to be paid to a provincial government in accordance with Subsection (3) shall be determined by the National Fiscal Commission.

(Added by No. 40 of 1978, s. 2.)

192. Declarations.

(1) Declarations for the purposes of this Act may be made before the Comptroller, a Collector or a justice, or an officer authorized for the purpose by the Comptroller or a Collector.

(2) A person who knowingly receives a declaration under this Act by a person under the age of 18 years is guilty of an offence.

Penalty: A fine not exceeding K150.00.

(Amended by No. 18 of 1982, Sched. 1.)

¹ See, *Provisional Collection of Taxes Act*

193. Regulations.

The 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 or for the conduct of any business relating to the Customs, and in particular for prescribing—

- (a) the nature, size and material of the packages in which imported goods or goods for export are to be packed, or the coverings in which they are to be wrapped; and
- (b) the maximum or minimum weight or quantity of imported goods or goods for export that may be contained in a package; and
- (c) the conditions of preparation or manufacture for export of any articles used—
 - (i) for food or drink by man; or
 - (ii) in the manufacture of articles used for food or drink by man; and
- (d) the conditions as to purity, soundness and freedom from disease to be met by goods for export; and
- (e) the conditions of carriage of goods subject to the control of the Customs, and the obligations of persons accepting such goods for carriage; and

(f) subject to Sections 163, 164 and 165, penalties of fines not exceeding K250.00 for offences against the regulations.

SCHEDULE.

PAPUA NEW GUINEA.

Customs Act.

Sec. 115.

Form 1.

WRIT OF ASSISTANCE.

To all members of the Police Force and to all whom it may concern:

You are commanded to permit _____, of _____, an officer (or officers) of the Customs of Papua New Guinea, and his (or their) assistants, at any time in the day or night, to enter into and search any house, premises or place, and to break it open and to search it and any chests, trunks or packages in which goods may be or are supposed to be, and to seize any goods that are forfeited to the State and any goods that he has (or they have) reasonable cause to believe are forfeit to the State, and to take them to the nearest Government warehouse or to such other places of security as the Collector directs.

All powers that can be granted under a writ of assistance are granted to (name(s) of officer or officers in respect of whom writ granted, as set out above).

All members of the Police Force and other persons in Papua New Guinea are commanded, on sight of this writ and on being required to do so by him, to assist any person named in this writ in the matters set out above.

Dated 19 .

By the Court.

PAPUA NEW GUINEA.

Customs Act.

Sec. 116.

Form 2.

CUSTOMS WARRANT UNDER SECTION 116.

To

You are authorized, at any time in the day, or in the night if necessary, to enter into and search any house, premises or place, and to break it open and to search it and any chests, trunks or packages in which goods may be or are supposed to be, and to seize and take away any goods that are forfeit to the State, and any goods that you have reasonable cause to believe are forfeit to the State, that you find in the house, premises or place, and without delay to put them and secure them in a Government warehouse or such other place of security as the Collector directs.

Unless earlier revoked, this warrant remains in force for a period of _____ from its date.

Dated 19 .

Comptroller of Customs (or
Collector of Customs).

Ch. No. 101

Customs

PAPUA NEW GUINEA.

Customs Act.

Sec. 131.

Form 3.

CUSTOMS WARRANT UNDER SECTION 131.

To

*WHEREAS written information has been given to me that goods have been unlawfully imported, exported, undervalued or entered, or illegally dealt with, or that it is intended to unlawfully import, export, undervalue or enter, or to unlawfully deal with, goods:

*WHEREAS goods have been seized or detained:

You are authorized, if _____ fails to comply without delay with any requirement under Section 131 of the *Customs Act*, at any time in the day or night to enter into and search any house, premises or place in which any books or documents relating to the goods may be, or are supposed to be, and to break it open and to search any person in or on it and any chests, trunks and packages in or on it, and to take possession of, remove and impound any such books and documents that are found.

This warrant remains in force for one month from its date.

Dated

19

Collector of Customs.

* Strike out if inapplicable.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Customs Regulation.

ARRANGEMENT OF SECTIONS.

PART I.—PRELIMINARY.

1. Interpretation—
“working day”
“working hours”.

PART II.—ADMINISTRATION OF THE CUSTOMS.

Division 1.—General.

2. Customs flag.
3. Working days and hours of the Customs.
4. Overtime rates.
5. Securities in respect of wharfs.

Division 2.—Carriage, Boat and Lighter Licences.

6. Licences.
7. Licence fees.
8. Security for licence.
9. Numbering, etc., of licensed carriages, etc.
10. Sale, loss, etc., of licensed carriage, etc.
11. Use of carriages, etc.
12. Revocation of licence.

PART III.—CUSTOMS SECURITIES.

13. Form of security.
14. Deposits by way of security, etc.

PART IV.—CUSTOMS CONTROL, ETC.

15. Landing of passengers' baggage.

PART V.—THE IMPORTATION OF GOODS.

Division 1.—General.

16. Notice of E.T.A.
17. Signal requiring Customs services.
18. Inwards reports.
19. Entry inwards.
20. Sight entry.
21. Entry for home consumption.
22. Warehousing.
23. Transhipment.
24. Goods entered “subject to security”, etc., under Departmental By-laws.
25. Delivery under transit permit.
26. Time for making entries.
27. Removal of goods to Government warehouse.

Division 2.—Unshipment without Entry.

- 28. Permit to unship before entry.
- 29. Transit permits.

PART VI.—EXPORTATION.

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- 31. Entry outwards.
- 32. Entry for export.
- 33. Outward manifests.
- 34. Certificates of clearance.
- 35. Transires.
- 36. Landing certificates.

PART VII.—WAREHOUSING.

Division 1.—General.

- 37. Security.
- 38. Licence fees.
- 39. False claims to being licensed, etc.
- 40. Sorting, packing, re-packing, etc., in warehouses.
- 41. Re-measuring, etc., in warehouses.
- 42. Delivery from warehouse for home consumption.
- 43. Delivery from warehouse for exportation.
- 44. Removal from warehouse.
- 45. Manufacturing in warehouses generally.
- 46. Manufacture for home consumption.
- 47. Manufacture for export.
- 48. Duty-paid or duty-free goods in warehouses.
- 49. Warehousing of unclaimed dutiable postal articles.

Division 2.—Government Warehouses.

- 50. Bond Certificates.
- 51. Rent and charges.

PART VIII.—SHIPS' AND AIRCRAFT'S STORES.

- 52. Dutiable stores.
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- 65. Goods under drawback transferred for exportation.
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FORM 10.—Ship's Report Inwards.
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FORM 23.—Cart-note.
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FORM 49.—Despatch Note for Goods ex Warehouse, Including
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FORM 52.—Application for Permission to Take on Board Ships' or
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FORM 55.—Application for Refund of Duty.

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FORM 58.—Memorandum of Deposit of Duty under Section 107 of
the Customs Act.

FORM 59.—Notice of Intention to Pack.

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Customs Regulation.

MADE under the *Customs Act*.

PART I.—PRELIMINARY.

1. Interpretation.

In this Regulation, unless the contrary intention appears—

“working day” means a day prescribed as a working day by Section 3;

“working hours” means the hours in a working day prescribed as working hours by Section 3.

PART II.—ADMINISTRATION OF THE CUSTOMS.

Division 1.—General.

2. Customs flag.

The Customs flag is the National Flag, with the addition in the fly of a white ball with the letters “P.N.G.C.” in black in bold characters.

3. Working days and hours of the Customs.

(1) The working days and hours of the Customs are—

(a) in places where the ordinary working week of officers of the Public Service is a five-day working week—the hours of 7.45 a.m. to 12 noon and 1.0 p.m. to 4.06 p.m. on Mondays to Fridays; and

(b) in all other places—the hours of 8.0 a.m. to 12 noon and 1.30 p.m. to 4.03 p.m. on Mondays to Fridays, and 8.0 a.m. to 12 noon on Saturdays.

(2) For the purposes of Subsection (1), a holiday declared by or under the *Public Service Act* is not a working day.

(3) A Collector may permit work to be performed outside the prescribed working hours or days, subject to such conditions (if any) as he approves in any case.

(4) The Collector may by order require, in regard to any particular port, that the discharge of cargo entered for warehousing shall cease at any time during prescribed working hours in order to enable the goods discharged to be received before 5.0 p.m. into the warehouses for which they are entered.

(5) The Collector may grant a permit in Form 1 to load, discharge, deliver or receive goods before or after working hours on any working day.

4. Overtime rates.

(1) *(Repealed by No. 28 of 1981, s. 2.)*

(2) Where work is permitted outside the prescribed working hours or days, a charge shall be made being the total of—

(a) the amount per hour or part of an hour for work performed by an officer calculated in accordance with the rate prescribed under the General Orders made under the *Public Service Act*; and

(b) an amount of 10% of the sum calculated under Paragraph (a).

(Replaced by No. 28 of 1981, s. 1.)

(3) Where an officer is required to proceed on duty away from his ordinary station, the rate of charge to be made in respect of his services is as fixed by the Comptroller.

5. Securities in respect of wharfs.

(1) The owner, or the person in control, of a wharf declared under Section 7 or 8 of the Act in respect of which security has not been furnished must, when required by the Comptroller, furnish security in Form 2 or 3, as the case requires, for the protection of the revenue.

(2) The security to be given in respect of a wharf referred to in Subsection (1) is such amount as the Comptroller thinks necessary.

(3) The owner, or the person in control, of a wharf referred to in Subsection (1) who fails to comply with the preceding provisions of this section, is guilty of an offence.

Penalty: A fine not exceeding K100.00.

(4) Failure to comply with this section is a good ground for the revocation of the declaration of the wharf.

Division 2.—Carriage, Boat and Lighter Licences.

6. Licences.

(1) On written application, accompanied by the prescribed fee, to the Collector, the Collector may, subject to Section 8, issue a licence for the purposes of Section 10 of the Act.

(2) A licence for a carriage shall be in Form 4.

(3) A licence for a boat or lighter shall be in Form 5.

(4) A single licence may be issued in respect of all carriages, boats or lighters owned by the same person.

7. Licence fees.

(1) Subject to Subsection (2), an annual fee of K2.00 for each carriage, boat or lighter in respect of which the licence is issued, is payable in advance on 1 July of each year.

(2) Where a licence is issued during the first six months of the year, the fee is K1.00.

(3) Where a licence fee is not paid on or before the due date, the Collector may, by order under his hand, cancel the licence.

8. Security for licence.

(1) Before a licence is issued under Section 6, the owner of the carriage, boat or lighter to be licensed shall give security—

(a) in the case of a licence for a carriage or carriages—

(i) if the number of carriages does not exceed 10—in the sum of K100.00 for each carriage; and

(ii) if the number of carriages exceeds 10—in the sum of K100.00 for each of the first 10 carriages and in the sum of K50.00 for each additional carriage; and

(b) in the case of a licence for a boat or boats or a lighter or lighters—in the sum of K200.00 for each boat or lighter.

(2) A security for a licence for a carriage or carriages shall be in Form 6.

(3) A security for a licence for a boat or boats or a lighter or lighters shall be in Form 7.

9. Numbering, etc., of licensed carriages, etc.

(1) The Collector shall assign to each licensed carriage, boat and lighter a separate licence number out of a consecutive series.

(2) Each licensed carriage must have prominently, legibly and indelibly painted on it—

(a) the name of the licensee; and

(b) the licence number assigned to that carriage; and

(c) the letters "P.N.G.C.".

(3) Each licensed boat and licensed lighter must have prominently, legibly and indelibly painted on it—

(a) the name of the boat or lighter; and

(b) the licence number assigned to that boat or lighter; and

(c) the letters "P.N.G.C.".

(4) If any goods subject to the control of the Customs are conveyed or contained in a carriage, boat or lighter that does not comply with Subsection (2) of (3), as the case may be, the owner or user of the carriage, boat or lighter is guilty of an offence.

(5) When a boat or lighter ceases to be licensed, the licence number and the letters "P.N.G.C." must immediately be obliterated by the owner of the boat or lighter.

(6) The number allotted to a carriage, boat or lighter must not be placed on any other carriage, boat or lighter.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K50.00.

10. Sale, loss, etc., of licensed carriage, etc.

(1) If a licensed carriage, boat or lighter is sold, lost or made unfit for the purpose for which it was licensed—

(a) it must not be used for the conveyance of goods subject to the control of the Customs; and

(b) the licence relating to it must be returned to the Collector.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K50.00.

(2) If the licence returned under Subsection (1) applies to—

(a) a single carriage, boat or lighter—it shall be cancelled; or

(b) more than one carriage, boat or lighter—the Collector shall amend it as the case requires.

11. Use of carriages, etc¹.

(1) The owner of a licensed carriage, boat or lighter who uses or permits to be used an unlicensed carriage, boat or lighter for the conveyance of goods subject to the control of Customs is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K50.00.

(2) Where a licensed carriage, boat or lighter is being used in the conveyance of goods subject to the control of the Customs, the person in charge of it shall—

- (a) proceed with it as quickly and directly as possible to the place appointed for the landing or discharge of the goods; and
- (b) hand over the goods intact to the proper officer, with any Customs documents delivered to him in connexion with the goods.

12. Revocation of licence².

(1) A carriage, boat or lighter licence may be revoked by the Comptroller, by written order, for a contravention of the Act.

(2) A licensee whose licence is revoked under Subsection (1) may, within 14 days after notice of the revocation, appeal to the Minister against the order.

(3) The decision of the Minister on an appeal under Subsection (2) is final³.

PART III.—CUSTOMS SECURITIES.**13. Form of security.**

The prescribed form of security referred to in Section 14(2) of the Act is a security in Form 8.

14. Deposits by way of security, etc.

(1) A subscriber to a Customs security may deposit with the Collector cash, Papua New Guinea Government securities or negotiable instruments approved by the Collector, to a value equal to the full amount of the liability stated in the security.

(2) Where, under Section 133 of the Act, the Collector has required from the owner of any goods proof that the goods—

- (a) are owned as claimed; and
- (b) are properly described and valued, or rated for duty,

the Collector may, before delivering the goods or passing an entry in relation to the goods, require and take security—

- (c) for compliance with the Act; and
- (d) for the protection of the revenue of the Customs,

by a cash deposit in accordance with this section of such amount as he thinks necessary, accompanied by a memorandum in Form 9.

¹ Compare Act, Section 10(3).

² Compare Act, Section 10(2).

³ But see Constitution, Section 155.

(3) If the Collector obtains a judgement against the subscriber in a suit on the Customs security, the Collector may—

- (a) appropriate so much of the deposit as is sufficient to satisfy the judgement and costs; and
- (b) if the deposit is not sufficient to satisfy fully the judgement and costs—exercise all powers of enforcing the judgement, by execution or otherwise, to obtain payment of the balance remaining due under the judgement.

(4) Where the right to appropriate a deposit arises under this section—

- (a) the Collector may dispose of any deposited Government securities or negotiable instruments, by auction or private sale or otherwise, in such manner as in his opinion is most favourable to the subscriber; and
- (b) the net proceeds of the disposition shall for all the purposes of this section be deemed to have been a deposit of cash by the subscriber, and may be wholly or partly appropriated accordingly.

(5) A certificate signed by the Collector stating—

- (a) the Government securities or negotiable instruments disposed of; and
- (b) the net proceeds of the disposition,

is proof of the matters stated.

(6) Any portion of a deposit appropriated under this section is the property of the State.

(7) When a Customs security expires or is cancelled, discharged, released or satisfied, the subscriber is entitled to a return of so much (if any) of any deposit under this section as has not been appropriated under this section.

(8) When Government securities or negotiable instruments bearing interest are deposited under this section, the subscriber is entitled to collect as it falls due, and retain, any interest payable on the securities or instruments before they are disposed of by the Collector under this section.

(9) If any Government securities or negotiable instruments deposited under this section are not payable to bearer, the subscriber shall—

- (a) at the time of the deposit, lodge with the Collector duly executed transfers or assignments in such form as will enable the Collector to dispose of the securities or instruments effectually; and
- (b) at the request of the Collector, execute any transfers or assignments that the Collector from time to time thinks necessary or convenient to enable him to dispose of them effectually.

PART IV.—CUSTOMS CONTROL, ETC.

15. Landing of passengers' baggage.

(1) In this section, "personal effects" means such articles as are determined by the Comptroller to be personal effects.

(2) Passengers' personal baggage, not being dutiable goods—

- (a) shall be unshipped only by authority; and
- (b) shall be landed only at a legal landing place; and
- (c) shall not be removed from the place of examination except by authority.

(3) The personal baggage of a passenger—

- (a) shall be landed immediately on the arrival of the vessel at the port of destination of that passenger; and
- (b) shall not be permitted to remain on board pending the convenience of the passenger.

(4) Subject to Subsections (5) and (6), each passenger arriving from a port outside the country shall make a declaration, in a form approved by the Head of State, acting on advice, setting out—

- (a) the number and description of the packages comprising his baggage; and
- (b) the nature of their contents; and
- (c) particulars in detail regarding all goods that—

- (i) are intended for gift, sale, exchange or trade; or
- (ii) are landed for any other person; or

(iii) are his own property but are not his bona fide personal effects.

(5) A married woman travelling with her husband and disembarking at the same port, or a child under the age of 18 years travelling with its parent or guardian, are not required to make a separate declaration under Subsection (4), but particulars relating to the baggage of the married woman or child shall be included in the declaration made by the husband, parent or guardian, as the case may be.

(6) A person who is—

- (a) under the age of 18 years; or
- (b) exempted by the Collector on account of illiteracy or for any other sufficient reason,

is not required to make a declaration under Subsection (4).

PART V.—THE IMPORTATION OF GOODS.

Division 1.—General.

16. Notice of E.T.A.

The master of a ship and the pilot of an aircraft arriving from a place outside the country shall give to the Customs officer in charge of the port or aerodrome three hours' notice of his expected time of arrival at the first stopping place in Papua New Guinea.

17. Signal requiring Customs services.

The master of a ship who requires the services of a Customs officer on board his ship, shall hoist at the fore—

- (a) the British Union Jack; or
- (b) if that flag is not on board, the Code Flag "D", in the International Code of Signals (formerly Marryat No. 2).

18. Inwards reports.

(1) The report required by Section 30 of the Act shall be—

- (a) in the case of a ship—in Form 10; and
- (b) in the case of an aircraft—in Form 11.

(2) An application to amend the inward manifest report of a ship or aircraft shall be in Form 12.

(3) In the case of a ship a list of stores, in a form approved by the Head of State, acting on advice, shall be furnished with Form 10.

(4) In the case of an aircraft, a list of aircraft stores shall be shown on Form 11.

(5) A list of dutiable articles and opium owned by the master or pilot, or the officers and crew of the ship or aircraft—

(a) shall accompany Form 10 or 11, as the case requires; and

(b) shall be in a form approved by the Head of State, acting on advice.

(6) Where stores are consumed—

(a) in ports in Papua New Guinea; or

(b) in Papua New Guinea waters; or

(c) between aerodromes in Papua New Guinea,

particulars of all stores so consumed shall, where required, be furnished by the master of the ship or the pilot of the aircraft, as the case may be, in Form 13 or in such form as the Collector directs.

19. Entry inwards¹.

Where a person makes an entry of imported goods he shall, on demand by an officer, produce the genuine invoice for the goods, which shall be stamped with the Customs stamp and initialled by the officer.

20. Sight entry.

(1) Sight entries shall be in Form 14.

(2) The fee for a sight entry in respect of goods for sale is K2.00.

(3) Where a sight entry is tendered for part of the contents of an outside package, it shall be accompanied by a declared entry for the remainder of the contents of the package.

21. Entry for home consumption.

Entries for home consumption shall be in Form 15, and the total number of packages shall be stated in words on the declared copy of the entry.

22. Warehousing.

(1) Entries for warehousing shall be in Form 16, and the total number of packages shall be stated in words on the declared copy of the entry.

(2) Goods sent to a warehouse shall be accompanied by a cart-note in triplicate in Form 17, and one copy shall be returned, duly receipted, by the receiving officer to the officer by whom it was issued.

23. Transhipment.

(1) Transhipment entries shall be in Form 18, and the total number of packages shall be stated in words.

(2) In the case of transhipment a security in Form 19 shall be given, in such amount as the Collector requires, unless the transaction is covered by a security already given in Form 29 or 30.

¹ Compare Act, Section 97.

24. Goods entered "subject to security", etc., under Departmental By-laws.**(1) In this section—**

"Departmental By-law" means a Departmental By-law made under the *Customs Tariff Act*;

"Tariff Item" means an item in Schedule 2 to the *Customs Tariff Act*.

(2) Where any goods are entered for home consumption "under security" or "subject to security" under a Departmental By-law made for the purposes of a Tariff Item, the person who entered the goods must—

- (a) at all times keep, use, deal with and dispose of the goods solely for the purpose stated in the entry and in accordance with the By-law; and
- (b) keep and, when so required by an officer, produce for inspection accounts and records of the goods properly written up in such form and containing such particulars as the Collector requires; and
- (c) when so required by an officer—
 - (i) produce for inspection the goods, and any articles in connexion with the manufacture of which the goods have been used; or
 - (ii) account for the goods or any such articles to the satisfaction of the Collector; and
- (d) produce to, and to the satisfaction of the Collector, within six months from the date of the entry or such further time as the Collector allows in writing, evidence that the goods have been kept, used, dealt with or disposed of in accordance with the By-law and the entry; and
- (e) in the event of an alteration in the name or address or ownership or control of his business, or if he ceases to carry on business, give to the Collector written notice of the fact within seven days after the date on which the alteration or cessation takes place; and
- (f) give security to the satisfaction of the Collector in Form 20 or 21 in such amount as the Collector requires.

Penalty: A fine not exceeding K40.00.

(3) The goods referred to in Subsection (2) continue to be subject to the control of the Customs until every obligation, provision and condition in or imposed by the Act, this Regulation, the Departmental By-law referred to in that subsection, the entry and the security that is applicable to the goods is observed, performed and complied with to the satisfaction of the Collector.

(4) A security under this section may be given—

- (a) in respect of the goods specified in a particular entry; or
- (b) generally in respect of all goods entered within a period specified in the security.

(5) The Collector may release the goods or a portion of the goods, and the owner of the goods, from the obligations imposed by this section, the Departmental By-law referred to in Subsection (2), the entry and the security on receipt of the full amount of the duty and surcharge that would have been payable on the importation of the goods, or the portion of the goods, if they or it, as the case may be, had not been entered in accordance with the Tariff Item under which the By-law was made.

25. Delivery under transit permit.

(1) On delivering to a licensed carriage, boat or lighter goods for transshipment or transfer under a transit permit under Section 29, the officer attending the importing ship shall fill up and sign a cart, boat or lighter note in Form 22.

(2) Two copies of Form 22 shall be taken with the goods by the person in charge of the carriage, boat or lighter, who shall deliver them to the Customs officer on duty at the ship in or by which the goods are to be exported or transferred, and one copy, duly receipted, shall be returned by the receiving officer to the officer by whom it was issued.

26. Time for making entries.

Entries shall be made within seven clear working days from the date of the inwards report of the ship or aircraft, or within such extended time as the Collector directs.

27. Removal of goods to Government warehouse.

Where goods are removed to a Government warehouse, a cart-note in Form 23 shall be used.

Division 2.—Unshipment without Entry.

28. Permit to unship before entry.

The Collector's permit to unship goods before entry is passed shall be in Form 24.

29. Transit permits.

(1) Where the owner of any goods in a ship or aircraft that has arrived in a port or aerodrome from a country outside Papua New Guinea wishes to transfer the goods by land or sea to any other port or aerodrome in Papua New Guinea, the owner shall—

(a) obtain a transit permit in Form 25 or 26; and

(b) give security in such amount as the Collector requires, in Form 27, unless the transaction is covered by security already given in Form 28, 29 or 30.

(2) Goods discharged under a transit permit from a ship or aircraft shall, if not immediately laden in the ship, aircraft or other conveyance in which they are intended to be carried, be secured in such manner as the Collector directs.

(3) The person taking out a transit permit shall, as soon as any of the goods have been shipped or otherwise forwarded, deliver to the Collector duplicate copies of a despatch note, in Form 31, properly filled in, and receipted by—

(a) the chief officer of the receiving ship or aircraft; or

(b) the person responsible for the conveyance of the goods to their destination.

(4) Where the conveyance is by sea, the Collector shall post one copy of the despatch note—

(a) to the Collector at the port of destination of the goods; or

(b) if the goods are in course of transit to be transferred to another vessel, to the Collector at the port of transfer,

and shall cause the other copy to be attached to the ship's clearance.

(5) The Collector at the port to which a copy of the despatch note is posted under Subsection (4) shall—

(a) retain that copy; and

(b) return to the Collector at the port of despatch the copy originally attached to the ship's clearance, with an endorsement showing the receipt or non-receipt of the goods, as the case may be.

(6) If, in course of transit, the goods are transferred to another vessel, fresh despatch notes shall be made out at the port of transfer, and dealt with as prescribed in Subsections (4) and (5).

(7) If the conveyance is by land, the copies of the despatch note shall be posted (by different mails) to the Collector at the place of final destination, who shall deal with them as prescribed by Subsection (5).

(8) On arrival at the port of destination, the goods shall promptly be entered for home consumption, warehousing or transhipment, as the case requires.

PART VI.—EXPORTATION.

30. Stiffening permits.

The permission of the Collector to stiffen a ship shall be in Form 32.

31. Entry outwards.

The entry outwards of—

(a) a ship, shall be in Form 33; and

(b) an aircraft, shall be in Form 11.

32. Entry for export.

The entry of goods (including ship's stores) for export shall be in Form 34.

33. Outward manifests.

The outward manifest—

(a) of a ship shall be in Form 35; and

(b) of an aircraft shall be in Form 11.

34. Certificates of clearance.

(1) Permission for the clearance of a ship or aircraft before the production to the officer of all the goods included in the inward report of the ship or aircraft, may be granted by the Collector on application in Form 36.

(2) The certificate of clearance to be granted to the master of a ship shall be in Form 37.

(3) When stamped with an official stamp and signed by the Customs Officer Form 11 constitutes the certificate of clearance of the pilot of an aircraft.

35. Transires.

(1) In the case of a vessel or aircraft clearing for a destination outside Papua New Guinea, via a port or aerodrome in Papua New Guinea, the master, in the case of a vessel, or the pilot in the case of an aircraft, shall take out, before or at the time of clearance, a transire in Form 38 for all such ports or aerodromes.

(2) If—

- (a) no goods subject to the control of the Customs are carried for any port or aerodrome in Papua New Guinea, the master or pilot, as the case requires, shall endorse the transire "No under-bond goods"; and
- (b) no goods are carried that are the subject of any prohibition of exportation, the master or pilot, as the case requires shall endorse the transire "No restricted exports".

(3) The transire shall be presented to the Customs at each port or aerodrome of call in Papua New Guinea.

(4) At each port or aerodrome of call in Papua New Guinea, except the final port or aerodrome, the transire shall be stamped "Produced", and returned by the Customs to the master, pilot or agent of the vessel or aircraft for presentation at the next port or aerodrome of call.

(5) At the last port or aerodrome of call in Papua New Guinea, the transire shall be retained by the Customs.

36. Landing certificates.

The certificate referred to in Section 52 of the Act shall be in Form 39, and may be given by—

- (a) an officer of the Customs at the port where the goods are landed; or
- (b) by a Papua New Guinea Consul or other Papua New Guinea official; or
- (c) a British Consul or other British official; or
- (d) in places where there is no such officer, Consul or official, a Papua New Guinea or British resident.

PART VII.—WAREHOUSING.

Division 1.—General.

37. Security.

Before a licence for a warehouse is granted, security in Form 40 shall be given to the satisfaction of the Collector.

38. Licence fees.

(1) The annual fee for a licence for a warehouse is K1 000.00.

(2) Where the services of a locker are required, an additional fee of K2.00 per hour or part of an hour are payable.

(3) The annual fees for warehouses shall be paid by the licensee by equal quarterly payments in advance on the first working day of January, April, July and October in each year.

(4) Where a licence is issued during a quarter, the payment in respect of the quarter shall—

- (a) be proportionate to the remaining period of the quarter; and
- (b) be made, together with the payment for the next quarter, in one payment in advance.

(5) The fees for services of a locker shall be paid by the licensee monthly.

(6) The Collector shall determine all questions as to the number of lockers required and the time during which the services of lockers are required.

(7) A licensee who requires the services of a locker shall give to the Collector at least six working hours' notice of his requirements.

(8) If a licence is surrendered after having been in force for at least one complete quarter, a proportionate refund may be made for the unexpired portion of the term for which the fee has been paid.

39. False claims to being licensed, etc.

(1) A person, other than the holder of a licence under Section 54 of the Act, who assumes or uses, in connexion with his trade, business, calling or profession, any words that would reasonably lead to the belief that his trade, business, calling or profession is being carried on under such a licence is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K40.00.

(2) Without limiting Subsection (1), a person who, not being the holder of a licence referred to in that subsection—

- (a) places, or permits to be placed, on the building in which he carried on his trade, business, calling or profession; or
- (b) uses in an advertisement or sign published or displayed in connexion with his trade, business, calling or profession; or
- (c) uses on a document, as a description of his trade, business, calling or profession; or
- (d) uses as the name, or part of the name, of a firm or company registered in the country,

the words "Bonded Warehouse", "Bonded Store" or "Bond", or any words so nearly resembling them as to be likely to deceive, whether alone or in conjunction with any other words, is guilty of an offence against Subsection (1).

40. Sorting, packing, re-packing, etc., in warehouses.

(1) The goods specified in Schedule 2 may be sorted, bottled, packed or re-packed, as the case requires, in a warehouse, into packages containing not less than the quantities set out in that Schedule.

(2) Goods entered for export, or for ships' stores, may be packed or re-packed into packages of sizes approved by the Collector.

(3) For travellers' samples tobacco may be re-packed in packages of not less than 0.454kg net¹ and cigars into boxes of not less than 25 in number.

(4) Ad valorem goods may be re-packed into packages if the duty on the goods in each package is not less than K2.00.

(5) The Comptroller may, by notice in the National Gazette, permit any goods not provided for in this Regulation to be sorted, bottled, packed or re-packed on such conditions and under such restrictions as are specified in the notice.

(6) Goods sorted, bottled, packed or re-packed in a warehouse—

- (a) may be labelled or marked in such manner as the Collector approves, but so that no misleading label or mark is placed on them; and

¹ Metricated editorially. The original weight was 1 lb.

(b) may be delivered from the warehouse in the quantities specified in this section or Schedule 3, as the case may be.

(7) Applications for permission to sort, bottle, pack or re-pack any goods in a warehouse shall be in Form 41, 42 or 43 as the case requires.

41. Re-measuring, etc., in warehouses.

(1) On application in Form 41, 42 or 43, as the case requires, and on payment of any expense in connexion with the application, an owner may obtain a re-gauge, re-measure, re-weigh or re-examination of any goods in a licensed warehouse.

(2) The Collector may at any time cause a re-gauge, re-measure, re-weigh or re-examination of any goods in a licensed warehouse to be made at the expense of the Customs.

42. Delivery from warehouse for home consumption.

(1) An entry for home consumption shall be in Form 44.

(2) The total number of packages shall be stated in words on two copies of the entry, one copy of which shall be forwarded to the locker as an authority for the delivery of the goods.

(3) Subject to Section 65 of the Act, warehoused goods dutiable at fixed rates may be cleared and delivered, if the owner so desires, at original quantities and strength.

43. Delivery from warehouse for exportation.

(1) An entry for exportation, ex warehouse, shall be in Form 45.

(2) Goods sent from a warehouse to a wharf or station for exportation shall be accompanied by a cart-note in Form 46, which shall be returned, duly receipted by the receiving officer, to the officer by whom it was issued.

(3) If thought necessary by the Collector, warehoused goods entered for exportation shall, at the expense of the owner, be re-gauged, re-measured, re-weighed or re-examined as the case requires, immediately before delivery from the warehouse.

(4) Unless the transaction is covered by security already given in Form 29 or 30, the owner of any warehoused goods entered for exportation shall give security in Form 47 to such amount as the Collector requires.

(5) Where, after delivery for shipment, any goods are not shipped, they shall be placed in a warehouse.

(6) Where—

(a) any goods removed for shipment at another port are not produced or shipped; and

(b) a satisfactory explanation for their non-production or non-shipment is not made to the Collector,

duty shall be paid on them by the owner.

44. Removal from warehouse.

(1) The entry for removal shall be in Form 45 or 48, as the case requires.

(2) Goods sent from a warehouse to a wharf or station for removal or transfer shall be accompanied by a cart-note in Form 46 which shall be returned, duly receipted by the receiving officer, to the officer by whom it was issued.

(3) Unless the transaction is covered by security already given in Form 29 or 30, where goods are entered for removal or transfer, the owner shall, before their removal, give security in Form 47, in a sum equal to the amount of duty payable on them.

(4) Before the removal of goods from one warehouse to another the goods shall be re-gauged, re-measured or re-weighed as the case requires, at the expense of the owner, and the owner shall, on demand, pay the duty on any deficiency found.

(5) Where goods are removed coastwise or inland a despatch note, in Form 49, shall be made out, in duplicate, and action taken as prescribed in Section 29(3)-(8).

45. Manufacturing in warehouses generally.

Manufacturing may be carried on in a manufacturing warehouse under the following conditions:—

- (a) both imported and Papua New Guinea goods may be used in the manufacture; and
- (b) until used, imported and Papua New Guinea goods shall be kept separate from each other; and
- (c) all operations shall, subject to this Regulation, be conducted in such manner as the Comptroller directs; and
- (d) the manufacturer shall—
 - (i) keep such books and accounts; and
 - (ii) render such returns,as the Comptroller directs; and
- (e) the labelling and marking of the goods manufactured is subject to the approval of the Comptroller; and
- (f) the Collector may make such allowances for waste as he thinks just, subject to the approval of the Comptroller; and
- (g) the goods manufactured are subject to the control of the Customs until—
 - (i) delivery for home consumption; or
 - (ii) exportation.

46. Manufacture for home consumption.

(1) Warehoused goods in a manufacturing warehouse may be utilized for the manufacture for home consumption of any of the following goods:—

- (a) cordials; and
- (b) enamels; and
- (c) insecticide oil; and
- (d) lacquers; and
- (e) paints; and
- (f) thinners for use with enamels and lacquers.

(2) Where the manufactured article would, if imported, be free of duty, it may be delivered for home consumption free of duty.

(3) Where—

- (a) the manufactured article would, if imported, be liable to Customs duty; and

- (b) the amount of the Customs duty that would be payable on the goods used in the manufacture if they were imported, after due allowance for waste, totals less than the amount of the Customs duty that would be payable on the article if it were imported,

the manufactured article may be delivered for home consumption on payment of duty of that first-mentioned amount.

(4) Where the residue of goods left after manufacture would be liable to an amount of Customs duty if it were imported, it may be delivered for home consumption on the payment of that amount.

(5) Where—

- (a) an article is delivered for home consumption free of duty, or on payment of an amount of duty less than the amount that would be payable on the article if it were imported; and
- (b) delivery is subject to a condition that the article will be used for a particular purpose,

the Collector may require the manufacturer to give security—

- (c) that it will be used for that purpose; and
- (d) to produce evidence that it has been so used.

(6) A provision in this section that a manufactured article or residue may be delivered for home consumption, either on payment of duty or free of duty, does not, where the article or residue is liable to duty under the *Excise Tariff Act* or any other law, enable the article or residue to be delivered for home consumption by virtue of this section only.

47. Manufacture for export.

(1) Warehoused goods in a manufacturing warehouse may be utilized for the manufacture for export of the following goods:—

- (a) cigarettes; and
- (b) cigars; and
- (c) cordials; and
- (d) enamels; and
- (e) insecticide oil; and
- (f) lacquers; and
- (g) paints; and
- (h) paper and paper pulp; and
- (i) plywood and veneers from logs, stumps and flitches; and
- (j) preserved fruit; and
- (k) thinners for use with enamels and lacquers; and
- (l) tobacco.

(2) The following special provisions apply to the manufacture for export of tobacco, cigars, cigarettes and snuff:—

- (a) the warehouse where the manufacture is carried on shall be licensed as a factory under the *Excise Act*; and

- (b) an entry of the leaf tobacco shall be made specifying—
 - (i) that it is for the manufacture of tobacco, cigars, cigarettes or snuff, for export; and
 - (ii) the name of the factory where the manufacture is to be carried on; and
- (c) before the entry is passed, security shall be given to the satisfaction of the Collector that all tobacco, cigars, cigarettes and snuff manufactured from the leaf tobacco will be exported; and
- (d) after the entry has been passed, the leaf tobacco shall immediately be conveyed—
 - (i) in a licensed carriage; or
 - (ii) under the personal supervision of an officer, to the factory specified in the entry; and
- (e) subject to Subsection (3), the leaf tobacco shall—
 - (i) be kept at the factory separate from all other leaf tobacco; and
 - (ii) be separately manufactured into tobacco, cigars, cigarettes or snuff, and all stems, refuse, clippings or waste arising from the manufacture shall be kept separate from all other stems, refuse, clippings or waste; and
- (f) all stems, refuse, clippings, and waste arising from the manufacture shall be weighed by an officer and then destroyed in such manner as the Collector directs; and
- (g) there shall be affixed to all vessels, trays, and machinery—
 - (i) used in the manufacture; or
 - (ii) on which the leaf tobacco is placed while undergoing manufacture, a notice containing the words "Under Customs Control. For Export Only"; and
- (h) all tobacco manufactured from the leaf tobacco shall be put up in packages of such size and weight as the Comptroller directs; and
- (i) the manufacturer shall mark on each external package of tobacco manufactured from leaf tobacco—
 - (i) his name and address; and
 - (ii) a consecutive number; and
 - (iii) the gross weight of the package; and
 - (iv) the net weight of the contents; and
 - (v) the words "For Export Only"; and
- (j) all cigars and cigarettes manufactured from the leaf tobacco shall be put into boxes of a size approved by the Comptroller, and each box marked with—
 - (i) the factory number; and
 - (ii) the Papua New Guinea number; and
 - (iii) the words "For Export Only"; and
- (k) if any package or box containing tobacco, cigars, cigarettes or snuff manufactured from the leaf tobacco is enclosed in an outer cover—
 - (i) the manufacturer's name and address; and

- (ii) the net weight of the contents; and
 - (iii) the words "For Export Only",
- shall be marked on the cover; and
- (l) all tobacco, cigars, cigarettes and snuff manufactured from the leaf tobacco shall be kept—
 - (i) in a safe store-room approved by the Collector; and
 - (ii) separate from any other tobacco, cigars, cigarettes and snuff; and
 - (m) every door to the store-room referred to in Paragraph (l) shall be provided with a lock supplied, at the expense of the manufacturer, by the Collector, and the key shall be kept by an officer.

(3) Notwithstanding Subsection (2)(l), Papua New Guinea leaf tobacco may be used in conjunction with imported leaf, but in such cases all stems, refuse, clippings, or waste arising from the use of Papua New Guinea leaf shall be kept separate from those arising from the use of the imported leaf.

48. Duty-paid or duty-free goods in warehouses.

- (1) No duty-paid or duty-free goods shall be received into a licensed warehouse without the special authority of the Collector.
- (2) Where goods remain in a warehouse after payment of duty—
 - (a) they remain at the risk of the owner; and
 - (b) the Customs is not liable to any claim in connexion with the goods; and
 - (c) after due notice to the owner, the goods may be removed by the licensee on the order of the Collector.

49. Warehousing of unclaimed dutiable postal articles.

Dutiable postal articles unclaimed within three months may be removed to a Government warehouse and dealt with under Section 35 of the Act.

Division 2.—Government Warehouses.

50. Bond Certificates.

- (1) The owner of goods warehoused in a Government warehouse shall, before any of the goods are cleared, make out and tender to the Collector, a Bond Certificate in Form 50.
- (2) Where he is satisfied as to the correctness of the particulars in the Bond Certificate—
 - (a) the Collector shall sign it and return it to the owner; and
 - (b) the owner shall sign a receipt in Form 51 and hand it to the Collector.
- (3) The owner of the goods in respect of which a Bond Certificate has been issued, may endorse on the Bond Certificate authority for the delivery of the goods to some other person or firm, and further endorsements of a like nature may be made on the Bond Certificate by successive owners of the goods.
- (4) If it is desired to transfer a portion only of the goods in respect of which a Bond Certificate has been issued, the Bond Certificate shall be surrendered to the Collector for cancellation, and fresh Bond Certificates may be issued as required.

(5) Goods for which a Bond Certificate has been issued shall not be delivered from a Government warehouse except—

- (a) on an entry made by the person whose name appears on the Bond Certificate as owner of the goods, or by his duly accredited agent; and
- (b) on production of the Bond Certificate issued in respect of the goods.

51. Rent and charges.

(1) Subject to this section, the prescribed scale of rent and charges for the purposes of Section 72 of the Act is as set out in Schedule 3.

(2) In addition to the charge prescribed by Subsection (1), the importer of any goods shall pay to the Collector, for receipt and delivery of the goods—

- (a) where the Collector pays for the cartage of the goods—a charge equal to the amount of cartage so paid; and
- (b) where the goods, being spirits or other liquids in bulk, are re-gauged or re-weighed—a charge of 25t per vessel containing the goods; and
- (c) where the goods are re-packed, re-examined or, not being spirits or other liquids in bulk, re-weighed—
 - (i) a charge calculated at the rate of 95t per hour or part of an hour during which the services of an officer are required during the re-packing, re-examination or re-weighing; and
 - (ii) a charge equal to the amount of the expenses (if any) of the officer in travelling to and from the warehouse for the purpose.

(3) When goods are re-packed into smaller quantities, no extra charge for receipt and delivery shall be made on account of the re-packing.

(4) Goods not otherwise specified shall be rated according to weight or measurement at the option of the Collector.

(5) Where the importer of goods provides at his own expense the labour for receipt and delivery of the goods, the charge for the receipt and delivery of the goods is 50% of the charge for receipt and delivery specified in Schedule 3.

(6) The minimum charge in respect of rent under this section is 5t.

PART VIII.—SHIPS' AND AIRCRAFT'S STORES.

52. Dutiable stores.

(1) In this section—

“cruise ship” means a ship declared by the Minister, by notice in the National Gazette, to be, during a period or on a voyage specified in the notice, a cruise ship for the purposes of this section, not being a ship—

- (a) engaged in the normal trade in or with Papua New Guinea; or
- (b) required to be licensed under the *Shipping Act 1951* (Adopted); or
- (c) loading or unloading cargo in Papua New Guinea;

“Papua New Guinea aircraft” means a Papua New Guinea aircraft within the meaning of the *Civil Aviation Act*.

(2) The ships' stores to which Section 76 of the Act does not apply are—

- (a) spirituous liquors; and

- (b) tobacco, cigars, cigarettes, tobacco products and snuff; and
- (c) aerated waters; and
- (d) fuel, lubricating oils and paint,

other than such stores used by the passengers or crew, or for the service, of a cruise ship.

(3) The aircraft's stores to which Section 76 of the Act does not apply are all aircraft's stores other than—

- (a) stores for consumption or use in an aircraft that is engaged on an international air service or flight conducted or operated by a person resident in Papua New Guinea; and
- (b) stores included in a class of stores to which an intergovernmental agreement applies for consumption or use in an aircraft that—
 - (i) is included in a class of aircraft to which the intergovernmental agreement applies; and
 - (ii) is engaged on an international air service or flight included in a class of international air services or flights to which the intergovernmental agreement applies,
 conducted or operated by a person included in a class of persons to which the intergovernmental agreement applies; and
- (c) stores on which the Comptroller considers it would be uneconomical to collect duty.

(4) For the purposes of Subsection (3)—

"an intergovernmental agreement" means an agreement, being an agreement to which the State and the government of a country, or the governments of countries other than Papua New Guinea are parties, that provides for the exemption of duties of Customs that would otherwise be payable in Papua New Guinea and in that country or those countries on stores used by aircraft engaged on international air services or flights;

"a person resident in Papua New Guinea" includes—

- (a) a corporation established by an Act of Papua New Guinea; and
- (b) a company incorporated under a law in force in Papua New Guinea, but does not include any other corporation or company.

(5) For the purposes of Subsection (3), an aircraft that—

- (a) is being used for purposes connected with the operation of an international air service; or
- (b) is undergoing testing, maintenance or repairs for the purpose of being used in connexion with the operation of an international air service,

shall be deemed to be engaged on an international air service.

(Replaced by No. 6 of 1976, s. 2.)

53. Taking on board stores.

(1) An application under Section 78(1) of the Act shall be in Form 52.

(2) The master or owner of a ship, and the pilot or owner of an aircraft, shall give a receipt for all ships' stores or aircraft's stores, as the case may be, received on board under a permission granted under Section 78(2) of the Act.

PART IX.—THE DUTIES.

54. Delivery of samples free of duty.

(1) Subject to Section 55, the following samples may be delivered free of duty:—

- (a) wines or spirits in bulk—85.239 ml from each cask irrespective of size, with a maximum of 9.092 l from any one shipment¹; and
- (b) wines or spirits in bottle—subject to Subsection (2), one bottle from each shipment not exceeding 100 cases, and for every additional 100 cases in each shipment one additional bottle, with a maximum of three bottles from any one shipment; and
- (c) ale or stout in bulk—284.131 ml from each cask, with a maximum of 18.184 l from any one shipment²; and
- (d) ale or stout in bottle—subject to Subsection (3) one bottle from each brew, with a maximum of six bottles from any one shipment; and
- (e) tobacco, manufactured—113.398 g for every 10 outside packages irrespective of size, with a maximum of 453.592 g from any one shipment³; and
- (f) tobacco, unmanufactured—113.398 g from each package containing under 50.802 kg net, and an additional 113.398 g for every 50.802 kg in any one package, with a maximum of 453.592 g from any one shipment⁴; and
- (g) cigars and cigarettes—113.398 g from each package of not less than 18.144 kg net, with a maximum of 453.592 g from any one shipment⁵; and

¹Metricated editorially. The original amounts were 3 fl.oz. and 2 gal., respectively.

²Metricated editorially. The original amounts were 1 gill and 4 gal., respectively.

³Metricated editorially. The original amounts were 4 oz. and 1 lb., respectively.

⁴Metricated editorially. The original amounts were 4 oz., 1 cwt., 4 oz., 1 cwt. and 1 lb., respectively.

⁵Metricated editorially. The original amounts were 4 oz., 40 lb. and 1 lb., respectively.

(b) tea in bulk—453.592 g in respect of each line, with a maximum of 11.340 kg in respect of any one shipment¹.

(2) In the case of wines or spirits in bottle, where a shipment consists of less than 10 cases, no samples shall be allowed free of duty.

(3) In the case of ale or stout in bottle, where a shipment consists of less than 10 cases no samples shall be allowed free of duty.

(4) Subject to Subsection (5), the total prescribed allowance for samples for a shipment may, at the option of the importer, be drawn from one package.

(5) Where wines and spirits are imported in bulk, no greater quantity than the prescribed allowance of 85.239 ml² shall be drawn from any one cask of wine or spirits².

(6) Duty shall be paid on any quantities delivered as samples in excess of the quantities prescribed.

(7) No samples shall be delivered free of duty unless drawn.

55. Goods and samples re-imported.

(1) The conditions under which goods the produce of the country may be brought back to the country free of duty are that:—

(a) the Comptroller is satisfied that the re-importation or bringing back of the goods will not unfairly disturb the market for similar goods—

(i) in the country generally; or

(ii) in the place where the goods are proposed to be landed; and

(b) the goods are brought back to the country within two years, or such longer period as the Comptroller allows, from the date of exportation; and

(c) the character of the goods has in no way been altered during the interval between the exportation and their return to the country; and

(d) if—

(i) drawback of duty was paid on the goods or on any dutiable materials used in their manufacture, repayment of the drawback is made; or

(ii) at the time of exportation the goods or certain materials used in their manufacture were subject to duty and that duty was not paid, adjustment is made by payment of an amount equivalent to the duty that would be payable on the same goods if, instead of having been exported they were—

(A) retained in the country; and

(B) entered for home consumption on the date of entry of the re-imported goods for home consumption; and

(e) if an export entry was passed in respect of the goods, the Collector is satisfied that the goods re-imported or brought back to the country are the goods or part of the goods specified in the export entry; and

(f) if an export entry was not passed in respect of the goods, the Collector is satisfied, by statutory declaration or otherwise, that the goods have been re-imported into the country within two years, or such longer period as the Collector allows, from the date of exportation; and

¹Metrical editorially. The original amounts were 1 lb. and 25 lb., respectively.

²Metrical editorially. The original amount was 3 fl. oz.

(g) if free entry is claimed under the *Customs Tariff Act*, the Collector is satisfied that—

- (i) duty has once been paid on the goods; and
- (ii) the conditions of the appropriate Tariff Item have been complied with.

(2) The conditions under which samples of duty-paid goods sent out of the country may be re-imported or brought back to the country free of duty are that:—

- (a) the goods were inspected by an officer before shipment; and
- (b) an export entry in Form 34 was made and passed giving full particulars of the samples intended to be shipped; and
- (c) drawback of duty has not been paid on the samples; and
- (d) the goods are re-imported into the country within one year from the date of their exportation; and
- (e) the goods are, on re-importation—
 - (i) entered as "Returned Samples"; and
 - (ii) verified with the original export entry by an officer.

(3) Where—

- (a) services are performed by an officer under this section during prescribed working hours, the services shall be charged for at the rate of 95 t per hour; and
- (b) work is performed outside the prescribed working hours, the rates charged are as prescribed in Section 4(2).

56. Condensed articles.

For the purposes of Section 94 of the Act, in the calculation of duty the following standards shall be used:—

- (a) concentrated japan of a consistency that by the addition of an equal weight of turpentine produces a japan of ordinary consistency—one part by volume of concentrated japan shall be deemed to be equal to two parts by volume of the japan of ordinary consistency; and
- (b) condensed whole egg—340.957 ml¹ shall be deemed to be equal to 12 eggs; and
- (c) extract of raspberry (non-spirituous)—
 - (i) 453.592 g of dry extract shall be deemed to be equal to 10.607 l of fresh raspberry juice²; and
 - (ii) 453.592 g of liquid extract shall be deemed to be equal to 8.182 l of fresh raspberry juice³; and
- (d) fruit extracts and concentrated fruit juices (non-spirituous)—duty shall be charged—
 - (i) subject to Subparagraph (ii), on the quantity or equivalent of fresh fruit juices into which such fruit extracts and concentrated fruit juices can be converted as shown by chemical analysis; and

¹ Metricated editorially. The original volume was 12 fl. oz.

² Metricated editorially. The original measurements were 1 lb. and 2-1/3 gal., respectively.

³ Metricated editorially. The original measurements were 1 lb. and 1-4/5 gal., respectively.

- (ii) in cases where the manufacturer states a degree of concentration greater than that shown by chemical analysis—in accordance with the degree of concentration stated by the manufacturer; and
- (e) Solcof coffee—one part by weight of Solcof shall be deemed to be equal to three parts by weight of coffee.

57. Valuation of goods subject to ad valorem duty.

(1) Where the Collector has detained any goods and assessed their value, he shall, without delay, forward to the owner of the goods, at his last-known residence or place of business, a written notice of the assessment.

(2) The value assessed by the Collector shall be taken to be the value of the goods for duty, unless within five days or such further period as the Collector thinks necessary after notice of the Collector's assessment was forwarded under Subsection (1) the owner of the goods—

- (a) objects in writing to the assessment; and
- (b) requests that the value be ascertained by experts.

(3) Where, under Subsection (2), the owner objects to the Collector's assessment and requests that the value of the goods be ascertained by experts—

- (a) one expert shall be appointed by the owner and another by the Collector; and
- (b) the Collector shall arrange a meeting of the experts, and shall himself be present at the meeting.

(4) If the expert appointed under Subsection (3) by the owner of the goods fails to attend the meeting arranged under that subsection, the value of the goods as assessed by the Collector shall be taken to be their value for duty.

(5) Where the experts at the meeting agree on the value of the goods, the value so agreed on shall be taken to be the value for duty, except that the value for duty shall not be less than the value arrived at in accordance with Section 96(2) of the Act.

(6) Where the experts at the meeting fail to agree on the value of the goods, they shall appoint a third person, approved by the Collector, to act as umpire, and if they cannot agree on the appointment of an umpire, the Collector shall make the appointment.

(7) The umpire appointed under Subsection (6) shall, within such time as is fixed by the Collector, or as is reasonable, assess the value of the goods and notify the Collector, in writing, of his assessment.

(8) The value of the goods as assessed by the umpire shall be taken to be the value for duty, except that the value for duty shall not be less than the value arrived at in accordance with Section 96(2) of the Act.

(9) When the value of any goods has been decided in accordance with this section, the Collector shall give written notice of the decision to the owner, who shall immediately amend his entry in accordance with the decision.

(10) The experts and umpire appointed for the purpose of this section shall each receive a fee, to be determined by the Collector, of not more than K6.30.

(11) Where the decision is against the owner, he shall pay the costs of the valuation, and otherwise they shall be paid by the Customs.

(12) Each expert and umpire appointed for the purposes of this section shall, before acting under this section, make a declaration in Form 53.

58. Compulsory purchase by the Customs.

(1) When, in the opinion of the Collector, it is expedient for the protection of the revenue to exercise the power of purchase of goods conferred by Section 101 of the Act, he shall serve on the owner of the goods a notice of seizure in Form 54.

(2) All goods seized under Subsection (1) shall be sold by auction or public tender, as the Comptroller directs.

59. Refunds, rebates and remissions of duty.

(1) Subject to Subsection (2), an application for a refund of duty under Section 104 of the Act in respect of—

- (a) goods damaged, pillaged, lost or destroyed; or
- (b) goods invoiced but not received, that are part contents of packages,

shall be made not later than 14 days after the delivery from the control of the Customs of the packages in which the goods were originally packed or were assumed to have been packed.

(2) Where—

- (a) the Collector is satisfied that the information necessary to verify an application referred to in Subsection (1) was ascertained by the Customs while the goods or the packages in which the goods were originally packed, or were assumed to have been packed, were under the control of the Customs; or
- (b) the Collector is satisfied that for some genuine and sufficient reason an application referred to in Subsection (1) was not made within the time prescribed by that subsection, and in his opinion the circumstances are such that it is equitable that the time prescribed should be extended,

the application may be made not later than 12 months after the date on which the duty was paid.

(3) In any case to which the preceding provisions of this section do not apply, an application for a refund of duty under Section 104 of the Act shall be made not later than 12 months after the date on which the duty was paid.

(4) An application for a remission of duty under Section 104 of the Act shall be made before the goods leave the control of the Customs.

(5) Applications for refunds, rebates, or remissions of duty shall—

- (a) be made in writing; and
- (b) be delivered to the Collector at the port where the duty was paid or is payable; and
- (c) state clearly, as far as practicable, the nature and particulars of the claim,

and may be in Form 55 or 56, as the case requires.

(6) Where an application has been made in accordance with Subsection (5), the application shall not be granted until the applicant has given to the Collector, in writing, the particulars required by Form 55 or 56 as the case requires.

(7) Where a claim is made on the ground that goods have been pillaged on the voyage, it shall be accompanied by a declaration in Form 57.

60. Security, etc., for re-export.

(1) The following goods are prescribed for the purposes of Section 107(1) of the Act:—

- (a) travellers' samples; and
- (b) goods imported for the purposes of public exhibition or entertainment, but not including—
 - (i) theatrical costumes, scenery or property; or
 - (ii) cinematograph films, ordinarily used for the purpose of profit; and
- (c) goods (including motor cars and motor cycles) owned by and for the personal use of tourists and temporary residents; and
- (d) wedding presents; and
- (e) goods imported into the country for the purpose—
 - (i) of being repaired or put together; or
 - (ii) subject to the approval of the Collector, of being used—
 - (A) for or in connexion with any industry or commercial enterprise; or
 - (B) for any industrial, commercial or scientific purpose; and
- (f) goods—
 - (i) imported into the country on approval by residents; and
 - (ii) returned to the country of exportation on account of unsuitability.

(2) The following provisions shall be completed in relation to goods in respect of which permission to take delivery has been given under Section 107(1) of the Act:—

- (a) the owner shall make application in Form 58 to the Collector for permission to take delivery of the goods, and set out in the application—
 - (i) a description of the goods; and
 - (ii) the purpose for which they are imported; and
- (b) the goods shall be examined by an officer before delivery; and
- (c) notice of intention to pack for export shall be given to the Collector, and the goods shall be examined by an officer before shipment for export; and
- (d) the goods are exported within 12 months from the date of importation and an export entry in Form 34 is made and passed at time of export.

61. Deposit of duty in case of perishables.

In anticipation of entry, an importer may deposit with the Collector a sum of money to cover the duty on any perishable goods imported in a ship or aircraft.

PART X.—DRAWBACKS.**62. Allowance of drawback.**

(1) Subject to this section, drawback on the full amount of duty paid shall be allowed under Section 108 of the Act on all imported goods (other than opium) that are exported—

- (a) in the original packages in which they were imported; or

- (b) within three years of the date of payment of duty in packages (other than the original packages in which they were imported) packed in the presence of an officer.

(2) Subject to Subsection (4) drawback of duty shall not be allowed on goods that have been used after first importation, other than articles (not being cinematograph films as ordinarily used for the purpose of profit) used temporarily only for the purpose of inspection or exhibition.

(3) In the case of an article manufactured in the country, drawback shall be allowed—

- (a) on the actual quantity of imported material specified in a notice under Subsection (4) used in its manufacture; and
- (b) under the conditions and restrictions set out in the notice; and
- (c) to the extent of the duty paid on original importation.

(4) The Minister may, by notice in the National Gazette, specify materials in respect of which drawback may be allowed under Subsection (3), and the conditions and restrictions under which it may be allowed.

63. Packing of goods subject to drawback.

(1) Where goods to be exported under drawback require to be packed for that purpose—

- (a) the owner shall, at least six working hours before packing, give to the Collector written notice, in Form 59 of his intention to pack; and
- (b) packing shall be done in the presence of an officer.

(2) All goods entered for drawback shall be examined by the proper officer.

(3) Every facility shall be given to the examining officer to enable him—

- (a) to superintend the examination and packing of goods entered for drawback; and
- (b) to take a correct account of the goods.

(4) On the completion of the packing—

- (a) the goods shall be secured to the satisfaction of the proper officer; and
- (b) a distinctive mark or label shall be placed on each package.

(5) When Subsection (4) has been complied with, each package shall—

- (a) be despatched in charge of a licensed carrier into a Customs shed; or
- (b) be delivered to the custody of the export officer for shipment,

and if they are not so dealt with without delay they shall be deposited in a secure room or other place approved by the Collector, under an official lock, or under seal, until removal for shipment.

(6) Should the Collector desire, any goods already packed may be re-opened or re-examined after having been passed by the drawback officer and the unpacking or re-packing shall be conducted by or at the expense of the exporter.

(7) If the exporter is unable to specify the number of packages in the entry at the time of passing, the number may be inserted before the removal of the packages.

64. Entry for drawback.

(1) An export entry shall be made, with the prescribed declaration on one copy of the entry, in Form 60, and a despatch note prepared in Form 61.

(2) The entry shall specify any goods made in the country from imported duty-paid material, and the quantity and value of that material.

(3) The amount of the drawback claimed, or to be claimed, on the goods shall not be included in the value for drawback.

65. Goods under drawback transferred for exportation.

Where goods entered for drawback are transferred to another port for exportation—

- (a) security for exportation of the goods in accordance with the entries passed shall be given by the owner; and
- (b) export entries, in Form 60, and despatch notes, in Form 61, shall be passed; and
- (c) the despatch notes shall be dealt with as prescribed in Section 29(3)-(8); and
- (d) the shipment shall be certified by—
 - (i) the examining officer; and
 - (ii) the officer of the vessel or aircraft that carries the goods to the port or aerodrome of exportation; and
- (e) the goods—
 - (i) shall be entered on the transire as "Under drawback"; and
 - (ii) until exportation are subject to the control of the Customs.

66. Expenses of drawback.

Exporters of goods for drawback shall pay to the Collector—

- (a) an amount for the services of any officer employed on their application—
 - (i) where services are performed by the officer during the prescribed working hours—at the rate of 95 t per hour or part of an hour; and
 - (ii) where services are performed by an officer outside the prescribed working hours—at the rates prescribed by Section 4(2); and
- (b) any expenses incurred on their behalf,

and no debenture shall be passed for payment until the charges and expenses have been paid.

PART XI.—OFFICERS.

67. Seizure of ships, aircraft, etc.

(1) Notice of the seizure of a ship, boat or aircraft, or of goods under Section 126 of the Act shall be in Form 62.

(2) The security to be furnished by the owner of seized goods with a view to their release under Section 127 of the Act shall be in Form 63.

68. Notice to produce documents, etc.

A notice under Section 131(1) of the Act to produce books and documents shall be in Form 64.

69. Official samples.

(1) All samples taken under Section 135 of the Act shall be kept in the custody of the proper officer.

(2) When no longer required by the Customs, the samples shall, on application, be returned to the owner.

(3) If the samples are not taken away by the owner within 14 days after due notice has been given to him, they shall be sent to a Government warehouse and sold.

(4) No unauthorized person shall have access to samples.

(5) Only such samples shall be taken as the circumstances absolutely require, and an officer shall not consume or make use of them in any way otherwise than is necessary for the due performance of his official duties.

PART XII.—SETTLEMENT OF DISPUTES.

70. Determination of disputes as to contraventions.

(1) An inquiry under Section 177 of the Act shall be conducted in the following manner:—

- (a) the defendant shall be given a full opportunity of bringing forward his evidence, and of defending himself; and
- (b) the prosecutor shall make a short statement of his case; and
- (c) the evidence of the witnesses supporting the charge shall be taken; and
- (d) the witnesses may be cross-examined by the defendant and re-examined by the prosecutor; and
- (e) the defendant's witnesses shall give their evidence, and the defendant may himself give evidence; and
- (f) the witnesses may be cross-examined by the prosecutor and re-examined by the defendant; and
- (g) the defendant may address the Comptroller; and
- (h) the prosecutor has the right of reply; and
- (i) the person conducting the inquiry shall, subject to Subsection (2), then give his decision or reserve his decision until some future day and time (which he shall announce).

(2) If—

- (a) the inquiry is conducted by a person acting under powers delegated to him by the Comptroller; and
- (b) those powers extend only to the holding of an inquiry and no further,

the person conducting the inquiry shall, instead of giving or reserving his decision as provided for by Subsection (1)(i), announce that the matter will be reported to the Comptroller, who will give his decision in writing.

(3) At an inquiry under Section 177 of the Act—

- (a) the defendant may be represented by a lawyer or (with the approval of the person conducting the inquiry) by some other person; and
- (b) the person conducting the inquiry—
 - (i) is not bound by any rules as to the admission or rejection of evidence; and
 - (ii) may inform his mind as to any matter in such manner as he thinks just; and

- (iii) may admit as evidence any matter that he thinks to be relevant to the inquiry; and
- (iv) may reject as evidence any matter that he thinks not to be relevant to the inquiry; and
- (c) the examination of witnesses shall be on oath or affirmation.
- (4) A summons to a witness shall be in Form 65.
- (5) An order made by the Comptroller under Section 177 of the Act for the enforcement of any penalty or forfeiture that he has determined has been incurred—
 - (a) may be filed in a District Court; and
 - (b) has effect, and may be enforced, as if it were an order of that Court.
- (6) On the application of an officer of Customs, a justice may issue a warrant of execution for the purpose of the enforcement of an order filed under Subsection (5).
- (7) A warrant of execution may be—
 - (a) in Form 66; or
 - (b) in accordance with any form of warrant of execution or distress (applicable to the circumstances) under any law.
- (8) Any form of warrant of execution or other process, whether provided by this Regulation or by any other law, may be varied according to the circumstances of the case, and no warrant of execution or other process shall be held to be invalid by reason of want of form.

PART XIII.—THE COASTING TRADE.

71. Transires and despatch notes.

- (1) The master of a ship, or the pilot of an aircraft, trading only within the limits of Papua New Guinea—
 - (a) shall take out a transire in Form 38 for each voyage of his ship; or
 - (b) at the discretion of the Collector, may be granted a general transire in Form 67.
- (2) A general transire remains in force for a period of six months from the date of issue.
- (3) Despatch notes shall—
 - (a) be furnished for all goods carried subject to the control of the Customs; and
 - (b) be dealt with in accordance with Section 29(3)-(8).

72. General transires.

- (1) Before the issue of a general transire, the owner of the ship or aircraft in respect of which the transire is to be issued shall give security in Form 68, in a sum determined by the Collector.
- (2) Where the master of a ship or the pilot of an aircraft has been granted a general transire under this Regulation—
 - (a) he shall keep on board a cargo book, in Form 69, in which is entered—
 - (i) the name or identification of the ship or aircraft and her master or pilot; and
 - (ii) the port or aerodrome to which the ship or aircraft belongs; and

(iii) in regard to each voyage—

- (A) the ports or aerodrome to which the ship or aircraft is bound; and
- (B) a description of all goods shipped under Customs control; and
- (C) the names of shippers and consignees of goods under Customs control; and
- (D) the date of delivery of goods under Customs control at each port or aerodrome of discharge; and
- (E) a list of passengers for each port or aerodrome of call; and
- (F) the times of arrival at and departure from each port or aerodrome of call; and

(b) before departure from any port or aerodrome at which goods under Customs control have been received, he shall—

- (i) enter particulars of the goods in the cargo book; and
- (ii) produce the cargo book to an officer who, if satisfied that it is correct, shall sign the entry; and

(c) on arrival at any port or aerodrome for which goods under Customs control are being carried, he shall—

- (i) deliver to the proper officer the despatch notes relating to the goods; and
- (ii) deliver a copy, in duplicate, of the entries in his cargo book relating to the goods; and

(d) he shall, on demand, produce the cargo book for the inspection of any officer who may take extracts from, or make entries in, the cargo book; and

(e) he shall account, to the satisfaction of the Collector, for all goods subject to the control of the Customs carried by his ship or aircraft.

73. Ordinary transires.

(1) Where the master of a ship or the pilot of an aircraft has not been granted a general transire under this Regulation the following conditions apply :—

(a) he shall, if required by the Collector, give security, in a sum determined by the Collector, to account to the satisfaction of the Collector for all goods subject to the control of the Customs carried by his ship or aircraft; and

(b) before his ship or aircraft departs from any port or aerodrome, he shall make out, in duplicate—

- (i) a transire in Form 38, containing full particulars of all goods subject to the control of the Customs on his ship or aircraft; and
- (ii) a list of the passengers,

and the transire, in duplicate, shall be presented to the Collector, who, if satisfied that it is correct, shall—

- (iii) sign one of the duplicates and return it to the master or pilot, as the case may be; and
- (iv) retain the other; and

- (c) his duplicate of the transire shall be carried on the ship in which the goods specified in the transire are carried; and
- (d) after arrival at any port, he shall immediately report the ship by delivering to the Collector the transire, passenger list, and despatch notes relating to the goods under Customs control to be landed at that port; and
- (e) if required by the Collector, the transire shall be delivered to him in duplicate; and
- (f) where at any port there are no goods under Customs control to be landed, the transire shall be delivered in accordance with this section endorsed with the words "No under-bond goods".

(2) For the purposes of Subsection (1)(b), if goods subject to the control of the Customs are carried for more than one port, separate transires and lists of passengers shall be made out, in duplicate, in respect of each port.

74. Loading and discharging cargo.

Unless otherwise authorized by the Collector, the master of a coasting ship or the pilot of a coasting aircraft shall load and discharge cargo subject to Customs control—

- (a) at a port or aerodrome only; and
- (b) only on the working days and during the working hours of the Customs,

and shall permit an officer to examine the cargo of his ship or any part of it.

75. Transfer of dutiable goods by inland carriage.

(1) Where dutiable goods are transferred by inland carriage, the consignor shall present to the Collector a transire, in duplicate, in Form 70.

(2) One copy of the transire shall be retained by the Collector and the other forwarded by him to the officer at the place of destination of the goods.

PART XIV.—CUSTOMS AGENTS.

76. Interpretation of Part XIV.

In this Part—

"Customs agent" means an agent within the meaning of Part XVII. of the Act, and includes a sub-agent and a head agent within the meaning of Section 78;

"licence" means a licence to act as a Customs agent.

77. Licences.

The Comptroller may, on application in Form 71 or 72, as the case requires, grant to a person a licence in Form 73.

78. Sub-agents and head agents.

(1) Where a licence is granted to a person who is, at the time when the licence is granted to him—

- (a) exclusively in the employ of a licensed Customs agent; or
- (b) exclusively in the employ of a person, firm or company, another of whose employees is a licensed Customs agent; or
- (c) exclusively in the employ of a firm or company, a partner in or a director of which is a licensed Customs agent; or

(d) a partner in a firm of which another partner is a licensed Customs agent; or
(e) a director of a company of which another director is a licensed Customs agent, that person is, for the purposes of this Part, a sub-agent, and the employer, co-employee, partner or co-director, as the case may be, of the sub-agent, or the partner in the firm or director of the company by which the sub-agent is employed, is, for the purposes of this Part, the head agent of the sub-agent.

(2) A licence granted to a sub-agent ceases and determines—

- (a) if the licence of his head agent ceases or is cancelled or is determined; or
- (b) if the grounds on which he is accepted as a sub-agent under this Regulation cease to exist.

79. Cancellation of licence.

(1) The Comptroller may, by order under his hand, cancel a licence.

(2) An order under Subsection (1) shall specify the grounds on which the licence is cancelled.

(3) A copy of the order cancelling a licence shall be—

- (a) delivered to the person whose licence has been cancelled; or
- (b) left at his usual place of abode or business.

(4) A person whose licence has been cancelled may, within one month from the date of cancellation, appeal in writing to the Minister against the cancellation stating the grounds of his appeal.

(5) The Minister shall consider the appeal, and may—

- (a) dismiss it; or
- (b) allow it.

(6) Where an appeal is allowed—

- (a) the order of cancellation shall be deemed to be void; and
- (b) the licence shall be deemed to have remained in full force and effect notwithstanding the order of cancellation.

80. Licence fee.

A Customs agent or a sub-agent shall, on the first working day of the Customs in January and July in each year, pay to the Collector a licence fee at the rate of K50.00 per annum.

81. Security for licence.

(1) Before a licence is granted to any person, security to the satisfaction of the Comptroller, shall be furnished in respect of the person in Form 74 or 75, as the case requires.

(2) The amount of the security to be furnished under Subsection (1) is—

- (a) for a Customs agent other than a sub-agent—K1 000.00; and
- (b) for a sub-agent—K500.00.

82. Payment of duty by Customs agents.

On furnishing a guarantee approved by the Comptroller, a Customs agent may be permitted to pay the duties of Customs on goods entered by him, at or before the closing

time for receipt of cash at the Customs Office on the day when the goods were entered, instead of at the time of making the entry.

83. Unlawfully acting as agent.

(1) A Customs agent, or any person in the employ or acting under the instructions of a Customs agent, must not act as the agent of the owner of any goods unless he is duly authorized by the owner.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K150.00.

(2) Unless he is—

- (a) exclusively in the employment of the owner; or
- (b) a licensed Customs agent,

a person who, at any place declared under Section 184(2) of the Act to be a place to which that subsection applies, acts as the agent of the owner of any goods, is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K300.00.

(Amended by No. 18 of 1982.)

84. Pretending to be Customs agent.

(1) Unless he is the holder of a licence, a person who assumes or uses in connexion with his trade, business, calling or profession any words that would reasonably lead to the belief that it is being carried on under such a licence is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K120.00.

(2) Without limiting Subsection (1), a person who, not being the holder of a licence—

- (a) places, or permits to be placed, on the building in which he carries on his trade, business, calling or profession; or
- (b) uses in any advertisement or sign published or displayed in connexion with his trade, business, calling or profession; or
- (c) uses on any document, as a description of his trade, business, calling or profession; or
- (d) uses as the name or part of the name of any firm or company registered in Papua New Guinea,

the words "Customs Agent" or any words so nearly resembling them as to be likely to deceive, whether alone or in conjunction with other words, is guilty of an offence against that subsection.

(Amended by No. 18 of 1982.)

PART XV.—MISCELLANEOUS.

85. Collector's sales.

(1) Public notice shall be given of all sales on account of the Customs, by advertisement in—

- (a) the local newspapers (if any); and
- (b) the National Gazette,

and by a notice posted in a conspicuous place at the Customs House.

(2) Sales, other than sales of perishable goods or living animals, shall not be held until after two weeks, or such longer period as the Collector determines, from the first notification of the sale.

(3) The conditions of sale for all sales by the Collector are:—

- (a) the goods shall be sold by public auction; and
- (b) no bidding will necessarily be accepted, and the goods may be re-offered until sold at a price satisfactory to the Collector; and
- (c) the Collector reserves to himself the right to refuse the bidding of any person who has not satisfactorily complied with the conditions of previous sales; and
- (d) the highest bidder is the purchaser, but if a dispute arises as to the last or best bidder the lot shall be put up again and resold; and
- (e) the purchase money shall be paid in cash on the acceptance of the bid, and if it is not so paid—
 - (i) the lot may be again offered; and
 - (ii) the person whose bid was accepted is liable to pay to the Collector any loss sustained by reason of his failure to comply with this condition; and
- (f) the goods are sold—
 - (i) subject to duty, unless the Collector otherwise directs; and
 - (ii) free of all charges up to the date of sale; and
 - (iii) with all faults; and
- (g) should there be any discrepancy between the quantity stated in the sale list and the actual quantity available for delivery, the Collector is not bound to deliver more than the quantity available for delivery; and
- (h) the goods shall be removed from the warehouse within seven days after the sale, and if they are not so removed the purchaser is liable for rent and charges on them from the date of the sale up to the date of delivery, at the rates prescribed by Section 51 in respect of goods warehoused in a Government warehouse; and
- (i) all goods remaining in the warehouse after the sale are at the purchaser's risk and expense; and
- (j) if goods referred to in Paragraph (i) are not removed within 14 days after purchase—
 - (i) they may be again offered for sale by the Collector; and
 - (ii) the original purchaser is not entitled to a refund of any moneys paid by him.

86. Receipting of goods.

Where goods are delivered for exportation, transshipment, transfer or removal, the necessary forms accompanying them shall be duly receipted—

- (a) by the Chief Officer of the receiving ship or aircraft; or
- (b) by such other person in the employ of, and authorized by, the owner or agent of the ship or aircraft as is approved by the Collector.

87. Unauthorized alterations, etc., to Customs documents.

(1) In this section, "Customs document" includes any receipt, certificate, account, book, manifest, declaration, entry, invoice, licence, security, notice, permit, debenture, report, authority, consent or other document given, issued, or kept by or produced or delivered to the Customs or an officer of Customs.

(2) A person who, without the authority of the Collector (proof of which is on the person charged), makes any alteration, addition or erasure to or in any Customs document is guilty of an offence.

(3) A person who uses, puts off or has in his possession a Customs document to or in which any alteration, addition or erasure has been made without the authority of the Collector (proof of which is on the person charged) is guilty of an offence.

Penalty: Subject to Sections 163, 164 and 165 of the Act, a fine not exceeding K300.00.

(Amended by No. 18 of 1982.)

88. Forms.

(1) Where a form prescribed by this Regulation contains, by way of note or otherwise, a clear direction or indication of any requirement of the Customs as to—

- (a) the number of copies of the document to be tendered; or
- (b) the nature or form of the information to be furnished to the Customs; or
- (c) any action, either by way of signing a form of declaration or otherwise, to be taken by the person concerned in the transaction in which the document is used, or by his authorized agent; or
- (d) receipts to be signed by officers of ships or aircraft, or other persons, in proof that the goods described in the form have been received for carriage or otherwise,

the requirement so indicated shall be deemed to be prescribed by this Regulation.

(2) The Collector may require copies of any prescribed form to be tendered in addition to the number indicated on the form.

SCHEDULES.

SCHEDULE 1.

PAPUA NEW GUINEA.
Customs Act.

Reg., Sec. 3(5).

Form 1.

PERMIT TO WORK OVERTIME (EXCEPT ON SUNDAYS AND HOLIDAYS).

To the Collector—

Port/Aerodrome* of

I request permission to load, discharge, deliver or receive goods from the ship/aircraft*
(or the ships/aircraft* of the company) before and after Customs hours
when necessary during (state period not exceeding one month)**.

I guarantee to pay the amount of overtime payable under the Customs Act in respect of the Customs supervision of such work.

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I undertake to protect the goods landed, to pay all expense incurred in such protection, and to stack, sort or otherwise deal with any goods landed under this permit as you may require, and on demand to pay the Customs duties due on any goods shown on the Inward Report of the ship or aircraft, and not accounted for to your satisfaction.

Dated 19 .

Owner, Master, Pilot or Agent.

Approved.

Collector.

Dated 19 .

NOTE.—In cases where it is thought necessary, the Collector may require a cash deposit before allowing overtime.

This permit does not authorize working on Sundays or holidays. Special permission is necessary in such cases.

* Strike out whichever is inapplicable.

** To be inserted only when discharge of goods is to take place.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 5(1).

Form 2.

WHARFS: SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

(a) all goods and packages subject to the control of the Customs that at any time during the continuance of this security are landed from or to be shipped on any vessel belonging to or under the control of , or for which is agent, and are on or at any wharf at the port of in Papua New Guinea—

(i) are safely and securely kept on or at the wharf until they—

(A) are moved from the wharf by authority (within the meaning of the *Customs Act*), and in accordance with that Act; or

(B) cease to be subject to the control of the Customs; and

(ii) while on or at the wharf, are dealt with in all respects in accordance with the *Customs Act*, to the satisfaction of the Collector at the port; and

(b) whenever and as often as—

(i) any goods that, according to an invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and

(ii) the goods are not contained in the package when or at any time before it is moved from the wharf by authority (within the meaning of the *Customs Act*),

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it came on or to the wharf,

then this security is discharged.*

For the purpose of this security, "wharf" includes any shed, store, lands or premises—

(a) attached to or adjacent to a wharf; and

(b) used for the storage of goods in connexion with it.

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit)."

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 5(1).

Form 3.

WHARFS: SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

(a) all goods and packages subject to the control of the Customs that at any time during the continuance of this security are on or at the wharf known as Wharf at the port of —

(i) are safely and securely kept on or at the wharf until they—

(A) are moved from the wharf by authority (within the meaning of the *Customs Act*), and in accordance with that Act; or

(B) cease to be subject to the control of the Customs; and

(ii) while on or at the wharf, are dealt with in all respects in accordance with the *Customs Act*, to the satisfaction of the Collector at the port; and

(b) whenever and as often as—

(i) any goods that, according to an invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and

(ii) the goods are not contained in the package when or at any time before it is moved from the wharf by authority (within the meaning of the *Customs Act*),

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it came on or to the wharf,

then this security is discharged.*

For the purpose of this security, "wharf" includes any shed, store, lands or premises—

(a) attached to or adjacent to the wharf; and

(b) used for the storage of goods in connexion with it.

Dated

19 .

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Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).".

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 6(2).

Form 4.

CARRIAGE LICENCE.

Port/Aerodrome* of

has applied to me for a carriage licence under the *Customs Act* for (specify the number of carriages to be licensed) carriage(s), described in the Schedule to this licence, of which he is the owner and in respect of which he has paid the prescribed fee and given the prescribed security.

I license the carriage(s) for the carriage within Papua New Guinea of goods subject to the control of the Customs in the port/aerodrome* of

This licence is subject in all respects to the provisions of the *Customs Act*.

I assign to the carriage the Licence No.

Dated 19 .

Collector.

Annual fee: K

SCHEDULE.

Make.	Engine No.	Chassis No.	Registration No.	Licence No.

* Strike out whichever is inapplicable.

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PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 6(3).

Form 5.

BOAT OR LIGHTER LICENCE.

Port of

has applied to me for a boat/lighter* licence under the *Customs Act* for (specify the number of boats or lighters to be licensed) boat(s)/lighter(s)*, of which he is the owner, and in respect of which he has paid the prescribed fee and has given the prescribed security.

I license the boat/lighter* for the carriage within Papua New Guinea of goods subject to the control of the Customs in the port of

This licence is subject in all respect to the provisions of the *Customs Act*.

I assign to the boat(s)/lighter(s)* the following Licence Number(s) respectively.

Dated 19

Collector.

Annual fee: K

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg. Sec. 8(2).

Form 6.

LICENSED CARRIAGE—SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) each carriage of which of is or becomes the owner, and in respect of which a carriage licence has been or may be applied for or issued under the *Customs Act*, is not at any time during the continuance of this security used in connexion with a contravention of that Act, and
- (b) every provision of the *Customs Act* relating to licensed carriages, or that ought to be complied with in relation to licensed carriages, is at all times during the continuance of this security complied with to the satisfaction of the Collector; and
- (c) all goods and packages subject to the control of the Customs that are at any time on or in any such licensed carriage are safely and securely kept and dealt with in all respects in accordance with the *Customs Act*, to the satisfaction of the Collector; and
- (d) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is delivered from the carriage,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it came on or into the carriage,

then this security is discharged.*

Dated 19

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Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit)."

PAPUA NEW GUINEA.

Customs act.

Reg., Sec. 8(3).

Form 7.

LICENSED BOAT/LIGHTER*—SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) each boat/lighter* of which of is or becomes the owner, and in respect of which a boat/lighter* licence has been or may be applied for or issued under the *Customs Act* is not at any time during the continuance of this security used in connexion with a contravention of that Act; and
- (b) every provision of the *Customs Act* relating to licensed boats/lighters*, or that ought to be complied with in relation to licensed boats/lighters*, is at all times during the continuance of this security complied with to the satisfaction of the Collector; and
- (c) all goods and packages subject to the control of the Customs that are at any time on or in any such licensed boat/lighter* are safely and securely kept and dealt with in all respects in accordance with the *Customs Act*, to the satisfaction of the Collector; and
- (d) whenever and as often as—
 - (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is delivered from the boat/lighter*

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it came on or into the boat/lighter*,

then this security is discharged**.

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* Strike out whichever is inapplicable.

** If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit)."

PAPUA NEW GUINEA.

Customs Act.

Act, Sec. 14(2).

Form 8.

Reg., Sec. 13.

SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K (insert amount, or manner of ascertaining amount, intended to be paid in default of compliance with conditions), subject only to the condition that if (insert the condition of the security) then this security is discharged*.

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers if joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of liability or manner of ascertaining limit)".

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 14(2).

Form 9.

MEMORANDUM OF CASH DEPOSIT UNDER CUSTOMS ACT SECTION 13 PENDING PRODUCTION OF EVIDENCE UNDER CUSTOMS ACT SECTION 133.

Re packages of marked and numbered as shown in the margin and invoiced on by imported by agent ex by Entry No. dated

As required in writing by the Collector at dated 19 , the sum of K is deposited with the Collector as security for the protection of the revenue of the State in respect of the abovementioned goods.

The condition of the security is that if, before the expiration of the period stated in this memorandum, proof is produced to and to the satisfaction of the Collector that the goods are properly described, valued or rated for duty in the entry, then the deposit shall be returned to the depositor, but otherwise—

- (a) the Collector shall assess the value for duty of the goods and the amount of duty payable, in respect of them, and shall demand from the owner of the goods payment of the duty so assessed (or such portion of the duty as has not been paid); and
- (b) if the sum so demanded—
 - (i) is paid to the Collector as duty in respect of the goods, then the deposit shall be returned to the depositor; or
 - (ii) if the sum so demanded is not paid to the Collector as duty within 28 days from the date of the demand, then the Collector shall—
 - (A) on the 29th day from the date of the demand pay on behalf of the owner of the goods, out of and to the extent of the sum so deposited, the sum so demanded as duty; and
 - (B) return to the depositor the balance (if any) then remaining of the deposit.

It is further agreed that the owner of any goods, or his agent, may, if he thinks fit, at any time during the period of 28 days allowed under Paragraph (b)(ii), write on the entry for the goods (or on a post entry or other document relating to the goods delivered to the Collector before the expiration

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of that period for incorporation with and to form part of the entry), the words, statement and signature necessary to constitute the payment of duty in the manner and on that day as payment under protest within the meaning of Section 176 of the *Customs Act*.

It is further agreed that—

- (a) for the purpose of this memorandum the expression "period stated in this memorandum" means a period of six calendar months commencing on the date of this memorandum or such further period as the Collector in writing allows; and
- (b) if the amount demanded as duty payable in respect of the goods exceeds the amount of the deposit, the payment of the sum deposited, as duty, does not prejudice or affect any right of the Collector to recover from the owner of the goods the sum by which the amount so demanded as the duty payable in respect of the goods exceeds the amount of the deposit.

Dated 19 .

(Signature.)

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 18.

Form 10.

SHIP'S REPORT INWARDS.

(In triplicate.)

Report of the registry) of tons gross and ship of tons net, with a crew of (port or country of citizens of Papua New Guinea and foreigners, besides a citizen of Papua New Guinea/foreigner* as master for this present voyage, from with stores as and passengers as per lists attached.

MANIFEST OF CARGO.

No. of line.	Place where laden.	Marks and Nos.	No. of packages.	Description of goods.	Shippers.	Consignees.

Station where ship lying:

Agent's name and address:

I declare that—

- (a) this entry is a just report of the ship and of her lading; and
- (b) the particulars specified are true; and
- (c) bulk has not been broken or goods delivered out of the ship since her departure from , the last place of lading, except at (stating where, if anywhere).

Declared before me

19 .

Collector.

NOTE.—The cargo for each port must be separately shown, distinguishing each port of destination. Every line specified on a bill of lading shall be separately set out in the manifest. Goods of various marks and numbers for different importers shall not be shown in one line.

* Strike out whichever is inapplicable.

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Customs Act.

Reg., Secs. 18, 31, 33, 34.

Form 11.

(Front of form.)

GENERAL DECLARATION (AIRCRAFT).

(Outward/Inward.)

Owner or Operator:

Flight No.

Aircraft:

Point of Clearance:

(Registration marks and nationality.)

(Place and country.)

For entry at

Dated

19 .

(Place and country.)

ITINERARY OF AIRCRAFT.

Airport.	Departure date.	Airport.	Departure date.

No. of Manifests attached—

Passenger:

Cargo:

No. of Air Waybills or Consignment

Notes attached:

Illness (other than airsickness)

that has occurred aboard this

aircraft during flight:

Details of last disinsectization

or sanitary treatment:

(Method, place, date and time)

Animals, birds, insects, bacterial

cultures or viruses on board:

CREW MANIFEST.

Name in full.	Address.	Age.	Sex.	Nationality.	Crew member's certificate or passport number, country of issue and date.

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I declare that all statements and particulars contained in this declaration and the attached manifests/air waybills/consignment notes/stores list* are complete and contain to the best of my knowledge and belief an exact and true account of all—

Crew	{	embarked on	the above aircraft.
Passengers		disembarked from	
Cargo		laden on	
Stores		unladen from	

Aircraft Commander.

Declared before me 19 .

(Signature of Witness.)

(Back of Form.)

PASSENGER MANIFEST.

Name in full.	Address.	From.	To.	Age.	Sex.	Nation- ality.	Pass- port No.	No. of bags.	Owner- operators use only.

CARGO MANIFEST.

Air waybill/ consignment note No. (if any).	Marks and Nos. on packages.	No. of packages and des- cription of contents.	From.	To.	Consignee.	Gross weight.

1. Passenger Manifests and Cargo Manifests may be attached. If they are not attached, the full information required in the above manifests must be furnished, if required by the law and regulations of the country in which this document is filed.

2. If copies of air waybills or consignment notes are attached, their numbers must be entered on an attached Cargo Manifest if it is furnished; otherwise, they must be entered in the column provided in the above Cargo Manifest.

3. If the airline or operator consolidates a shipment with other shipments, or encloses the goods in other wrappers or containers, either separately or with other goods, the changes in packing, marks and numbers must be clearly stated in the air waybill or consignment note.

4. This declaration and attached manifests/air waybills* should not bear erasures or corrections except those approved by the proper public authorities concerned, nor contain interlineations or several listings on the same line. As many extra sheets may be added as necessary.

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NOTE—Before departure the aircraft commander or authorized agent shall deliver to the public authorities concerned four copies of this declaration, one to be signed and returned to the aircraft commander, constituting his outward clearance.

On arrival, the aircraft commander or authorized agent shall deliver to the public authorities concerned five copies of this declaration.

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 18(2).

Form 12.

MANIFEST AMENDMENT.

To the Collector at

I request permission to amend the Inward Report of the ship/aircraft* from
reported 19 , by adding the following goods. My reason for
making this request is that

Master/Pilot/Owner/Agent.

Dated 19 .

Number of additional lines.	Marks.	No. of Packages and description of goods.	Consignee.

Noted.

Approved.

Clearing Clerk.

Collector.

Dated 19 .

Dated 19 .

* Strike out whichever is inapplicable.

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PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 18(6).

Form 13.

CONSUMPTION LIST.

Stores consumed in Papua New Guinea ports and in Papua New Guinea waters/between Papua New Guinea aerodromes* on which duty has not been paid.

Ship/Aircraft* . Voyage

	Product or manufacture of Papua New Guinea.	Other.
(Items to be detailed.)		

Other dutiable articles:

Barber's stock:

I declare the particulars shown on this Consumption List to be a true and accurate statement of stores consumed in Papua New Guinea ports and in Papua New Guinea waters/between Papua New Guinea aerodromes* on which duty has not been paid.

Master or Pilot.

Declared before me 19 .

Collector.

NOTE—The master in the case of a ship or the pilot, in the case of an aircraft, will be held responsible for the accuracy of the Consumption List at every port/aerodrome*.

The checking of stores by an officer of Customs does not relieve the master or pilot of responsibility in the matter.

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 20(1).

Form 14.

SIGHT ENTRY.

(In triplicate.)

Papua New Guinea.

Port/Aerodrome* of

Ship/Aircraft* from Reported Station.
Owners per Agent.

No. on manifest.	Marks and Nos.	Number of packages.	Description of packages and goods.	No. and date of perfect entry.

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I declare that I am (the Agent authorized by) the owner of the abovementioned goods, and that—

- (a) I have no invoice or other information in my possession or that I can immediately procure that will enable me to make a complete entry of such goods.
- (b) the genuine invoice now produced does not give sufficient information from which the goods can be properly entered.

NOTE.—Clause (a) or Clause (b) to be struck out as the case requires. Both the declarant and the Collector should initial the alteration.

Owner.

Agent.

Declared before me

19 .

Collector.

RESULT OF EXAMINATION OF SIGHT.

Marks and Nos.	No. of packages.	Description of packages and goods.	Country of origin.	Quantity or weight.	Value.	10%	Value for duty.	Rate of duty.
					K	K	K	K

I certify that the particulars appearing above my signature are correct as to descriptions, weights, quantities and numbers.

Dated

19 .

(Signature).

DECLARATION AS TO GOODS ENTERED ON SIGHT.

I declare—

1. That I am (the Agent authorized by) the owner of the goods.
2. That to the best of my knowledge and belief the description and particulars of the goods as stated in this entry are true and correct in every respect.
3. That to the best of my knowledge and belief no goods are contained in any package specified in this entry, other than as appears in the entry.
4. That nothing on my part or to my knowledge and on the part of any person has been done, concealed or suppressed by which the State may be defrauded of any duty due on the goods.
5. As to the goods mentioned in this entry that—
 - (a) are subject to ad valorem duties; or
 - (b) are subject to ad valorem or fixed duties, whichever rate returns the higher duty; or
 - (c) are subject to both fixed and ad valorem duties,

I further declare that to the best of my knowledge and belief the value for duty of the goods as stated in this entry is correct and represents the value for duty of the goods calculated according to Section 96 of the *Customs Act*.

Owner or Agent.

Declared before me

19 .

Collector.

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In connexion with this entry Form ** is tendered, and the particulars shown in it agree with those shown in this entry, and are covered by the above declaration.

Owner or Agent.

Dated 19 .

* Strike out whichever is inapplicable.

** In perfecting the sight, Form 15 of 16 must be used.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 21.

Form 15.

IMPORT ENTRY.

(In triplicate.)

No. on manifest.	Marks and Nos.	No. of packages.	Description of packages and goods.	Country of origin.	Quantity or weight.	Value.	10 %	Value for duty.	Rate of duty.	Duty.
						K	K	K	K	K

Total number of packages (in words):

Total amount of duty paid (in words):

DECLARATION.

I declare—

1. That I am (the Agent authorized by) the owner of the goods.
2. That to the best of my knowledge and belief the description and particulars of the goods as stated in this entry are true and correct in every respect.
3. That to the best of my knowledge and belief no goods are contained in any package specified in this entry other than as appears in the entry.
4. That nothing on my part or to my knowledge on the part of any person has been done, concealed or suppressed by which the State may be defrauded of any duty due.
5. That I enter the goods as of the value and of the description and quantities stated in this entry, and for home consumption.
6. As to the goods mentioned in this entry that are subject—
 - (a) to ad valorem duties; or
 - (b) ad valorem or fixed duties, whichever rate returns the higher duty; or
 - (c) to both fixed and ad valorem duties,

I further declare—

- (d) that to the best of my knowledge and belief the value for duty of the goods as stated in this entry is correct and represents the value for duty of the goods calculated according to Section 96 of the Customs Act; and

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******(e) that to the best of my knowledge and belief the invoice now produced is the genuine invoice, within the meaning of Section 97 of the *Customs Act*, and is the only invoice of the goods received or expected to be received by me or to my knowledge by any person.

Owner or Agent.

Declared before me

19

Collector.

* Strike out whichever is inapplicable.

****** Omit when sight entry made and Collector satisfied genuine invoice cannot be produced.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 22(1).

Form 16.

IMPORTS—WAREHOUSING ENTRY.

(In triplicate.)

Port/Aerodrome*

Ship/Aircraft*

from

Reported

Station

Dated

19

Owner(s)

per

Agent.

No. on manifest.	Marks and Nos.	No. of packages.	Description of packages and goods.	Country of origin.	Quantity or weight.	Value.	10%	Value for duty.	Rate of duty.	Bond Mark.
						K	K	K	K	

Total number of packages (*in words*):

To be warehoused at

warehouse.

NOTE.—The declaration required on Form 15 must be used, the declaration being printed on the back of the entry and the word "warehousing" being substituted for "home consumption."

* Strike out whichever is inapplicable.

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PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 22(2).

Form 17.

CART-NOTE.

(In triplicate.)

No.

Wharf or Station.

Forwarded the specified goods below from the ship/aircraft*
reported to be delivered to the locker at

from
warehouse.

Time of despatch of goods:

Examining Officer.

Dated 19 .

Bond mark and No.		No. of packages.	Description of goods.

Total number of packages (*in words*):

Received the above-mentioned goods.

Driver of Licensed Carriage No.

Dated 19 .

Time of receipt.

Goods received:

a.m./p.m.* 19 .

Locker.

*Strike out whichever is inapplicable.

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PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 23(1).

Form 18.

TRANSHIPMENT ENTRY.

(In quadruplicate.)

Under Customs Control.

Port/Aerodrome*

Ship/Aircraft*

from

Reported

Station

To be transhipped UNDER CUSTOMS CONTROL per

for

Dated

19

Owner(s)

per

Agent.

No. on manifest.	Marks.	Nos.	Description of goods.	Country of origin.	Quantity and/or* value.

Goods shipped.

Customs Officer.

Dated

19

Received the above-mentioned goods.

Chief Officer.

Dated

19

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 23(2).

Form 19.

TRANSHIPMENT (SINGLE TRANSACTION): SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

(a) all the goods and packages specified in the Schedule and in respect of which transhipment entry dated has been made by or on behalf of at in Papua New Guinea are—

(i) duly dealt with in accordance in all respects with the transhipment entry and with the *Customs Act*, to the satisfaction of the Collector; and

(ii) safely and securely kept until shipped in accordance with the transhipment entry; and

(b) whenever and as often as—

(i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and

(ii) the goods are not contained in the package when or at any time before it is shipped in accordance with the transshipment entry,
the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the transshipment entry was made,
then this security is discharged.*

SCHEDULE.

Dated	19	
Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).".

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 24(2)(f).

Form 20.

SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that—

- (a) where the goods specified below entered at the port/aerodrome* of by or on behalf of are entered for home consumption "under security" or "subject to security" under a Departmental By-law and duties of Customs are payable or provided to be paid under the *Customs Tariff Act*, then, if the subscribers pay the duty within seven days after written demand by the Collector, or—
- (i) at all times keep, use, deal with and dispose of the goods solely for the purpose stated in the entry and in accordance with the By-law; and
 - (ii) keep and, when so required by an officer, produce for inspection accounts and records of the goods properly written up in such form and containing such particulars as the Collector requires; and
 - (iii) when so required by an officer, produce for inspection the goods and any article in connexion with the manufacture of which the goods have been used or account for the goods or any such articles to the satisfaction of the Collector; and
 - (iv) produce to and to the satisfaction of the Collector, within six months from the date of the entry or such further time as the Collector in writing allows, evidence that the goods have been used, kept, dealt with or disposed of in accordance with the By-law and the entry; and
 - (v) in the event of an alteration in the name or address or ownership or control of the business of , or if ceases to carry on business, give to the Collector written notice of the fact within seven days after the date on which the alteration or cessation takes place; and
- (b) if every obligation, provision and condition contained in or imposed by the *Customs Act* or the entry, and applicable to the goods, is at all times duly observed, performed and complied with to the satisfaction of the Collector,

then this security is discharged.

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GOODS.

Entered by:
Port/Aerodrome*:
Ex Ship/Aircraft*:
Warrant and date:
Marks and numbers:

Description of goods.	Weight or quantity.	Invoice value and origin.
Dated 19		
Names and addresses of subscribers.	Signatures of subscribers.	Signatures of witnesses.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 24(2)(f).

Form 21.

SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that—

- (a) where goods entered or to be entered at the port/aerodrome* of by or on behalf of during the period of years from the date of commencement of this security are entered for home consumption "under security" or "subject to security" under a Departmental By-law and duties of Customs were or are payable or provided to be paid under the *Customs Tariff Act*, then, if the subscribers pay the duty within seven days after written demand by the Collector, or—
- (i) at all times keep, use, deal with and dispose of the goods solely for the purpose stated in the entry and in accordance with the By-law; and
 - (ii) keep, and when so required by an officer, produce for inspection accounts and records of the goods properly written up in such form and containing such particulars as the Collector requires; and
 - (iii) when so required by an officer, produce for inspection the goods and any articles in connexion with the manufacture of which the goods have been used or account for the goods or any such articles to the satisfaction of the Collector; and
 - (iv) produce to and to the satisfaction of the Collector, within six months from the date of the entry or such further time as the Collector in writing allows, evidence that the goods have been kept, used, dealt with or disposed of in accordance with the By-law and the entry; and
 - (v) in the event of an alteration in the name or address or ownership or control of the business of , or if ceases to carry on business,

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give to the Collector written notice of the fact within seven days after the date on which the alteration or cessation takes place; and

(b) if every obligation, provision and condition contained in or imposed by the *Customs Act*, or the entry, and applicable to the goods, is at all times duly observed, performed and complied with to the satisfaction of the Collector,

then this security is discharged.

It is agreed that this security shall be deemed to have commenced on

19 .

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures of witnesses.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 25(1).

Form 22.

CART, BOAT OR LIGHTER NOTE FOR GOODS TRANSHIPPED OR TRANSFERRED UNDER TRANSIT PERMIT.

(In triplicate).

Port/Aerodrome* of

Wharf or Station.

Forwarded from the ship/aircraft*

reported

19 , to the

ship/aircraft*

, the undermentioned goods by licensed lighter, boat or carriage

No.

Examining Officer.

Dated 19 .

Entry of permit No.	Marks.	No. and description of packages and goods.	By whom received.

Total packages (in words):

Received the goods specified above for delivery to the Examining Officer at

Lighterman (or Driver of Carriage).

Dated 19 . Time

Goods received.

Examining Officer.

Dated 19 . Time

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA. <i>Customs Act.</i> Reg., Sec. 27. Form 23. CART-NOTE. No. _____ Wharf or Station. _____ 19 ____ Forwarded to Government warehouse under <i>Customs Act</i> , Section 35, the following goods ex from _____ Reported			PAPUA NEW GUINEA. <i>Customs Act.</i> Reg., Sec. 27. Form 23. CART-NOTE. No. _____ Wharf or Station. _____ 19 ____ Received into Government warehouse under <i>Customs Act</i> , Section 35, the following goods, landed ex _____ from _____ Reported			PAPUA NEW GUINEA. <i>Customs Act.</i> Reg., Sec. 27. Form 23. CART-NOTE. No. _____ Wharf or Station. _____ 19 ____ Received into Government warehouse under <i>Customs Act</i> , Section 35, the following goods, landed ex _____ from _____ Reported		
Import marks and Nos.	No. of packages.	Description of goods.	Import marks and Nos.	No. of packages.	Description of goods.	Import marks and Nos.	No. of packages.	Description of goods.
Total packages (<i>in words</i>): Time of despatch: _____			Total packages (<i>in words</i>): Time of despatch: _____			Total packages (<i>in words</i>): Time of despatch: _____		
Customs Officer. Dated _____ 19 ____ Received the abovementioned goods for delivery to the Customs Officer at the Government warehouse. Driver, Licensed Carriage No. _____ Dated _____ 19 ____ Time: _____			Customs Officer. Dated _____ 19 ____ Driver, Licensed Carriage No. _____ Dated _____ 19 ____			Locker. Dated _____ 19 ____ Time of receipt _____ Driver, Licensed Carriage No. _____ Dated _____ 19 ____ NOTE. —The form to be receipted and returned to the Examining Officer for attachment to the ship's papers.		

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PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 28.

Form 24.

COLLECTOR'S PERMIT TO DISCHARGE SHIP/AIRCRAFT* BEFORE ENTRY.

Port/Aerodrome* of

To the Collector.

I/We* request permission to unship goods included in the cargo of the ship/aircraft*
from (or the cargoes of the following ships/aircraft*—

during the month of) before the inward report of the ship/aircraft* or the passing of
Customs entries.

I/We* undertake—

- (a) to protect all goods landed under this permit; and
- (b) to pay all expenses incurred in protecting and storing the goods; and
- (c) that all goods shall be safely kept until they cease to be subject to the control of the
Customs; and
- (d) to pay on demand an amount equivalent to the Customs duty on any goods shown on the
inward report of the ship/aircraft* and not accounted for or delivered to your satisfaction.

Master, Pilot, Owner or Agent.

Wharf/Aerodrome*:

Approved.

Collector.

Dated 19 .

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 29(1)(a).

Form 25.

TRANSIT PERMIT.

(In duplicate.)

(Authority to unship imported goods for transfer, coastwise or inland.)

UNDER CUSTOMS CONTROL.

Port/Aerodrome* of

Permission is requested to unship the undermentioned imported goods for transfer per
to the port/aerodrome* of in Papua New Guinea ex the from
Reported Station.

Security No.

Dated 19 .

Owner or Agent.

Approved.

Dated 19 .

Collector.

To the Examining Officer at

Station.

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No. on manifest or transire.	Marks and Nos.	No. and description of packages.	Description of goods.	Form 31 No.

Shipped goods specified above per

Customs Officer.

Dated 19 .
Received.

Chief Officer.

Dated 19 .

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 29(1)(a).

Form 26.

TRANSIT PERMIT.

(In duplicate.)

(Authority to unship imported goods for transfer, coastwise or inland.)

UNDER CUSTOMS CONTROL.

Port/Aerodrome* of

Permission is requested to unship the undermentioned imported goods for transfer per vessel/aircraft* to be subsequently named to the port/aerodrome* of in Papua New Guinea ex from reported

Security No.

Dated 19 .

Owner or Agent.

Approved.

Collector.

Dated 19 .

To the Examining Officer at

Station.

No. of manifest or transire.	Marks and Nos.	No. and description of packages.	Description of goods.	No. of packages forwarded per date 19 .	No. of packages forwarded per date 19 .	No. of packages forwarded per date 19 .	Form 31 No.

Customs

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Shipped the goods per

Collector.

Dated 19 .

Received the goods shipped per

Chief Officer.

Dated 19 .

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 29(1)(b).

Form 27.

TRANSIT PERMIT (SINGLE TRANSACTION): SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) all the goods and packages specified in the Schedule, and for the unshipping and transfer of which to the port/aerodrome* of transit permit dated has been issued to at in Papua New Guinea, are—

- (i) duly dealt with in accordance in all respects with the transit permit and with the *Customs Act*, to the satisfaction of the Collector; and
- (ii) within a reasonable time duly transferred to and delivered at the port/aerodrome* and until so delivered are at all times safely and securely kept; and

- (b) whenever and as often as—

- (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
- (ii) the goods are not contained in the package when or at any time before it is delivered at the port/aerodrome*,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time it was unshipped under the transit permit,

then this security is discharged.**

SCHEDULE.

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*Strike out whichever is inapplicable.

**If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example— "The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit.)."

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 29(1)(b).

Form 28.

TRANSIT PERMIT (PERIOD): SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) all goods and packages for the unshipping and transfer of which a transit permit is at any time before 19 issued to at in Papua New Guinea are—

- (i) duly dealt with in accordance in all respects with the transit permit and with the *Customs Act*, to the satisfaction of the Collector; and
(ii) within a reasonable time duly transferred to and delivered at the port/aerodrome* to which they are to be so transferred and until so delivered are at all times safely and securely kept; and

- (b) whenever and as often as—

- (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and

- (ii) the goods are not contained in the package when or at any time before it is delivered at the port/aerodrome* to which it is to be so transferred,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the package was unshipped under the transit permit,

then this security is discharged**.

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*Strike out whichever is inapplicable.

**If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).".

PAPUA NEW GUINEA.

Customs Act.

Reg., Secs. 23(2), 29(1)(b), 43(4), 44(3).

Form 29.

GENERAL SHIPPING: SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) whenever and as often as of , whether as owner or as agent for the owner, and whether personally or by agent, during the period ending on 19 —

- (i) makes an entry for the exportation, transhipment, removal coastwise or inland or removal locally to a warehouse of any goods or packages subject to the control of the Customs; or

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- (ii) obtains a transit permit for any such goods,
all those goods and packages are dealt with in all respects in accordance with the entry made or the permit obtained for the goods and in accordance with the *Customs Act*, to the satisfaction of the Collector; and
- (b) all such goods and packages are at all times safely and securely kept until exported, shipped or delivered in accordance with the entry made or the permit obtained for the goods; and
- (c) whenever and as often as—
- (i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and
 - (ii) the goods are not contained in the package when or at any time before it is exported, shipped or delivered in accordance with the entry made or permit obtained for the goods,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the entry was made or the permit was obtained,

then this security is discharged*.

Dated 19

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only," or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit)."

PAPUA NEW GUINEA.

Customs Act.

Reg., Secs. 23(2), 29(1)(b), 43(4), 44(3).

Form 30.

GENERAL SHIPPING: SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) whenever and as often as of , whether as owner or as agent for the owner, and whether personally or by agent—
- (i) makes an entry for the exportation, transhipment, removal coastwise or inland or removal locally to a warehouse of any goods or packages subject to the control of the Customs; or
 - (ii) obtains a transit permit for any such goods,
all those goods and packages are dealt with in all respects in accordance with the entry made or permit obtained for the goods and in accordance with the *Customs Act*, to the satisfaction of the Collector; and
- (b) all the goods and packages are at all times safely and securely kept until exported, shipped or delivered in accordance with the entry made or permit obtained for the goods; and

(c) whenever and as often as—

(i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and

(ii) the goods are not contained in the package when or at any time before it is exported, shipped or delivered in accordance with the entry made or permit obtained for the goods,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the entry was made or the permit was obtained,

then this security is discharged*.

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).".

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 29(3).

Form 31.

DESPATCH NOTE FOR IMPORTED GOODS UNSHIPED AND TRANSFERRED
COASTWISE OR INLAND UNDER CUSTOMS CONTROL.

Port/Aerodrome* of

Transferred under transit permit No. of 19 .

Ex from to the for

No. on manifest or transire.	Marks and Nos.	No. and description of packages.	Description of goods.	How accounted for at destination.

Owner or Agent.

To Examining Officer at Station.

Collector.

Dated 19 .

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Port/Aerodrome* of Departure.		Port/Aerodrome* of Destination.	
Delivery to Licensed Carriage No.		Goods received and accounted for as above	
Dated	19 .	Dated	19 .
Received	Examining Officer.		Customs Officer.
Dated	19 .		
Shipped as above	Chief Officer.		
Dated	19 .		
	Customs Officer.		

NOTE.—Despatch Notes must be presented to Examining Officers before goods are placed on board.

This form to be completed by officer at destination, and one copy returned without delay to the Collector at port of despatch.

Where quantities or weights of goods dutiable at fixed rates have been determined or invoices of ad valorem goods have been examined at port of despatch, full particulars for purposes of entry and collection of duty must be given under heading "Description of goods".

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 30.

Form 32.

STIFFENING PERMIT.

Port of

For the purpose of stiffening the ship before the discharge of the whole of the inward cargo, the following goods:—

Master, Owner or Agent.

Approved.

Collector.

Dated 19 .

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Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 31(a).

Form 33.

ENTRY OF SHIP OUTWARDS.

Port of

Ship's name.	Port or country of registry.	Net registered tonnage.	Master's name.	Agent's name.	Port of destination.

Probable date of sailing:

Now lying at:

Master, Owner or Agent.

Dated

19

PAPUA NEW GUINEA.

Customs Act.

Reg., Secs. 32, 55(2)(b), 60(2)(d).

Form 34.

EXPORT ENTRY.

Exporter (name and address):

Warrant No.

Customs Regulation Section 32, Exports (Control and Valuation) Act.

Foreign Exchange Regulation

Port of lodgement export licence No.

Consignee (name and address):

Exported under Bank of Papua New Guinea

*1. General Authority.

*2. Specific Authority No.

Bank in Papua New Guinea to which currency proceeds will be sold or credited:

Branch:

*Strike out whichever is inapplicable.

Customs

Ch. No. 101

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 33(a).

Form 35.

SHIP'S OUTWARD MANIFEST.

(In duplicate.)

Papua New Guinea. Port of
Manifest of the Ship of (port or country of registry) of tons gross, tons
net, with a crew of citizens of Papua New Guinea and foreigners, besides , a
citizen of Papua New Guinea/foreigner* as master, and bound for

Marks.	No. of packages.	Description of goods.	Export entry No.	Shippers.	Consignees.

Stores as per statements attached.

I declare that the above particulars, together with the statements attached, constitute a true account of all goods and stores shipped, or intended to be shipped, on board the abovementioned ship, and that they are correct in all particulars.

Master, Owner or Agent.

Declared before me

19 .

Collector.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 34(1).

Form 36.

APPLICATION FOR CLEARANCE AND GUARANTEE TO PAY DUTY.

To the Collector,

Port/Aerodrome* of

A clearance for the ship/aircraft* which reported inwards at
on and which is bound for is requested, and in
consideration of clearance payment is guaranteed by the owner/agent* (not being the
master or pilot) of duty on all goods included in the inward report of the ship/aircraft* that are not
produced to the officer, unless the goods are accounted for to your satisfaction.

Owner (not being master or pilot) or Agent.

*Strike out whichever is inapplicable.

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Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 34(2).

Form 37.

CLEARANCE.

To whom it may concern: Port/Aerodrome* of

These are to certify that _____, a citizen of Papua New Guinea/foreigner*, the master/pilot* of the ship/aircraft* _____ registered tons net, navigated with a crew of citizens of Papua New Guinea and _____ foreigners, built and bound for _____, and having on board cargo and stores as per statements attached, has here entered and cleared his ship according to law.

Given under my hand, at the Customs House, at the Port/Aerodrome* of _____, in Papua New Guinea.

Collector.

Dated _____ 19 ____

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 35(1), 71(1)(a).

Form 38.

TRANSIRE.

Inwards

Outwards

Port/Aerodrome* of

Ship/Aircraft* _____ with a crew of _____ citizens of Papua New Guinea and foreigners, the master being a citizen of Papua New Guinea/foreigner*, of tonnage net.

{ For
From

Owners.

Marks.	Nos.	No. of packages.	Description of goods.	Produce.

I declare that the particulars above stated are true and correct.

Master, Pilot, Owner or Agent.

Declared before me _____ 19 ____

Collector.

*Strike out whichever is inapplicable.

Customs

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PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 36.

Form 39.

LANDING CERTIFICATE.

The goods specified below were landed at _____ on _____ 19 ____ per _____

Marks and Nos.	No. of packages	Description of goods.

Declared

19 ____

Customs Officer.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 37.

Form 40.

LICENSED WAREHOUSES: SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K _____, subject only to the condition that if—

(a) the provisions of the *Customs Act* are at all times during the continuance of this security complied with to the satisfaction of the Collector—

(i) in respect of the (*insert class of warehouse*) warehouse situate at _____ and known as _____; and

(ii) in respect of all goods and packages subject to the control of the Customs at any time in or at the warehouse; and

(iii) by _____, of _____, as licensee of the warehouse; and

(b) all goods and packages subject to the control of the Customs at any time in or at the warehouse are at all times safely and securely kept in the warehouse until moved by authority (within the meaning of the *Customs Act*) and in accordance with that Act; and

(c) whenever and as often as—

(i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and

(ii) the goods are not contained in the package when or at any time before it is moved from the warehouse,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when it was received into or at the warehouse,

then this security is discharged*.

Dated

19 ____

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Customs

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).".

PAPUA NEW GUINEA.

Customs Act.

Reg., Secs. 40(7), 41(1).

Form 41.

REQUISITION TO RE-GAUGE OR RE-PACK SPIRITS AND WINES.

Port/Aerodome* of

Warehoused at

I/We* request permission to re-gauge/re-pack* for home consumption/exportation/removal* the following goods, warehoused on 19 .

Dated

19 .

Owner

per

Agent.

Bond mark and No.	Decription of cask.	Description of goods.	Original quantity bonded.	Original strength.	Obscuration.	Actual strength.

Approved.

Collector.

Dated

19 .

*Strike out whichever is inapplicable.

NOTE.—The following information is to be shown on the back of the requisition form and to be inserted by a Customs Officer:—

I have re-gauged the cask(s) as follows:—

Bond mark.	No.	Bung.	Wet.	Full.	Ullage.	Temp.	Ind.	Strength.			Actual strgth.	Loss in litres.
								O.P.	U.P.	Obs.		

Customs

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In cases of excessive loss, the following particulars are to be furnished:—

No.	Original proof litres.	Period in bond.	Proof litres on re-gauge.	Condition of cask.	Loss in proof litres.	Percentage allowance.	Loss in excess of allowance.

I have re-packed the cask(s) into:—

Bond mark.	No.	Description of package.	Bung.	Wet.	Full.	Ullage.	Total loss or gain on re-packing.

Dated

19

Locker.

PAPUA NEW GUINEA.

Customs Act.

Reg., Secs. 40(7), 41(1).

Form 42.

REQUISITION TO RE-PACK OR RE-WEIGH (FIXED RATES).

Port/Aerodrome* of
Warehoused at

I/We* request permission to re-pack/re-weigh* for home consumption/export* the following goods, warehoused on 19

Dated

19

Owner

per

Agent.

Bond mark.	No.	Number and description of package.	Description of goods.	Original net quantity bonded.	Original tare.

Approved.

Dated

19

Collector.

*Strike out whichever is inapplicable.

Ch. No. 101

Customs

NOTE.—The following information is to be shown on the back of the requisition form and to be inserted by the Customs Officer:—

I have re-weighed the package(s) as follows:—

Bond mark.	No.	Number of packages.	Weight per package.			Total net loss (weight).
			Gross.	Tare.	Net.	

I have divided and re-packed the package(s) into:—

Bond mark.	No.	Number of packages.	Weight per package.	Net weight.

Locker.

Dated 19 .

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 40(7), 41(1).

Form 43.

REQUISITION TO RE-PACK (AD VALOREM RATES).

Port/Aerodrome* of

Warehoused at

I/We* request permission to re-pack for home consumption/exportation/removal* the following goods, warehoused on 19 .

Dated 19 .

Owner per Agent.

Bond mark.	No.	Description of goods.	Value for duty.

Approved.

Collector.

Dated 19 .

*Strike out whichever is inapplicable.

Customs

Ch. No. 101

NOTE.—The following information is to be shown on the back of the requisition form and to be inserted by the Customs Officer:—

I have re-packed the within described package(s) as under:—

Bond mark.	No.	Number of packages.	Description of goods.	Value for duty.

Locker.

Dated 19 .

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 42(1).

Form 44.

ENTRY EX WAREHOUSE FOR HOME CONSUMPTION.

(In triplicate.)

Port/Aerodrome* of No.

Cleared from warehouse.

Dated 19 .

Owner per Agent.

Bond mark.	Description of goods.	Country of origin.	Quantity or weight.	Value.	10%.	Rate of duty.	Amount of duty.	Item No.
				K	K		K	

Total number of packages (*in words*):

Total amount of duty (*in words*):

Dated 19 .

Collector.

*Strike out whichever is inapplicable.

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Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Secs. 43(1), 44(1).

Form 45.

ENTRY FOR EXPORTATION OR FOR REMOVAL, COASTWISE OR INLAND, FROM A
WAREHOUSE.

(In quintuplicate.)

Port/Aerodrome* of

From warehouse.

Per ship/aircraft* for

Owner per Agent.

Bond mark.	No.	Description of goods.	Country of origin.	Quantity or weight.	Value, including 10%.

Dated 19 .

Collector.

NOTE—The following information is to be shown on the back of the form, and to be inserted by the Customs Officer, and receipts and certificate of shipping and forwarding signed by the proper person.

Re-gauged or re-weighed and delivered the goods specified below to the at
am/pm 19 .

Bond mark.	No.	Bung.	Wet.	Full.	Ullage.	Temp.	Ind.	Strength.			Actual strgth.	Loss in litres.
								O.P.	U.P.	Obs.		

Customs

Ch. No. 101

I have re-weighed the goods as follows:—

Bond mark.	No.	Number of packages.	Weight per package.			Total net weight.	Loss.
			Gross.	Tare.	Net.		

Locker.

Dated 19 .
Received the abovementioned goods.

Chief Officer of Ship/Aircraft*.

Dated 19 .
or
The abovementioned goods shipped (or) forwarded by

Examining Officer.

Dated 19 .
* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 43(2), 44(2).

Form 46.

CART-NOTE GOODS EX WAREHOUSE.

No. _____ Bond. Received in good order and condition the undermentioned goods for delivery to the Examining Officer at _____			No. _____ Bond. To the Examining Officer at Wharf/Aerodrome. Please receive per Licensed (insert "Carriage" or "Boat" or "Lighter") No. _____ the goods specified below. Time of despatch of goods: _____ Locker. Dated 19 .		
Bond mark.	No.	Description of goods.	Bond mark.	No.	Description of goods.
Driver. Licensed (insert "Carriage", "Boat" or "Lighter") No.: _____ Dated 19 . Time of receipt of goods by driver: _____			Received _____ Examining Officer. Dated 19 . Time of receipt: _____		

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Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 43(4), 44(3).

Form 47.

REMOVAL FROM WAREHOUSE (SINGLE TRANSACTION): SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) all the goods and packages specified in the schedule to this security, and in respect of which an entry dated 19 has been made by or on behalf of , at in Papua New Guinea, for exportation or removal from a warehouse to , are—

(i) duly dealt with in accordance in all respects with that entry and with the *Customs Act*, to the satisfaction of the Collector; and

(ii) safely and securely kept until shipped or delivered in accordance with the entry; and

- (b) whenever and as often as—

(i) any goods that, according to any invoice or other commercial document received by an owner (within the meaning of the *Customs Act*) of any such package, were or should have been contained in the package; and

(ii) the goods are not contained in the package when or at any time before it is shipped or delivered in accordance with the entry,

the subscribers prove to the satisfaction of the Collector that the goods were not in fact contained in the package at the time when the entry was made,

then this security is discharged*.

Dated 19 .

SCHEDULE.

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit)."

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 44(1).

Form 48.

ENTRY EX WAREHOUSE—LOCAL REMOVAL.

(In quadruplicate.)

Port/Aerodrome* of No.
From warehouse to warehouse
Per licensed carriage No.
Dated 19 .
Owner per Agent.

Customs

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Bond mark.	No.	Description of goods.	Quantity or weight.	Value, including 10%.

NOTE—The following information is to be shown on back of form and is to be inserted by the Customs Officer:—

LOCAL REMOVAL.

Re-gauged or re-weighed and forwarded the undermentioned goods to the Locker at warehouse, at am/pm on 19 .

Locker.

Dated 19 .

RE-GAUGING.

Bond mark.	No.	Bung.	Wet.	Full.	Ullage.	Temp.	Ind.	Strength.			Actual strgth.	Loss in litres.
								O.P.	U.P.	Obs.		

RE-WEIGHING.

Bond mark.	No.	No. of packages.	Weight per package.			Total net weight.	Loss.
			Gross.	Tare.	Net.		

Received the goods specified above.

Locker.

Dated 19 . Time:

* Strike out whichever is inapplicable.

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Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 44(5).

Form 49.

**DESPATCH NOTE FOR GOODS EX WAREHOUSE, INCLUDING EXCISABLE GOODS
TRANSFERRED UNDER CUSTOMS CONTROL.**

(In duplicate.)

Port/Aerodrome* of

Ex warehouse, to the for

Bond mark and No.	No. and nature of packages.	Descrip- tion of goods.	Quantities, weights, values, etc.	Rates of duty payable.	How accounted for at destination.

Owner per Agent.

To Examining Officer at Station.

Collector.

Dated 19 .

Port/Aerodrome* of departure.	Port/Aerodrome* of destination.
Delivered to licensed carriage No. Locker. Dated 19 . Shipped as above.	Goods received and accounted for as above.
Customs Officer. Dated 19 . Received.	Customs Officer.
Chief Officer. Dated 19 .	Dated 19 .

Owner per Agent.

To Examining Officer at Station.

Collector.

This form must be presented to the Examining Officer before the goods are placed on board.

To be completed by officer at destination, and one copy returned without delay to Collector at port or aerodrome of despatch.

NOTE.—Where goods are the subject of re-gauging or re-weighing the information indicated on back of form is to be inserted by the Customs Officer :—

Re-gauged or re-weighed and forwarded the undermentioned goods—

Customs

Ch. No. 101

RE-GAUGE.

Bond mark.	No.	Bung.	Wet.	Full.	Ullage.	Temp.	Ind.	Strength.			Actual strgth.	Rate of duty.
								O.P.	U.P.	Obs.		

Total quantity:

RE-WEIGH.

Bond mark.	No.	No. of packages	Weight per package.	Ner weight.	Rate of duty payable.

Locker.

Dated 19 .

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 50(1).

Form 50.

BOND CERTIFICATE.

Ex from
Warehoused 19 .

Bond mark and No.	Description of goods.	Rate of rent payable.	Contents as per register.

NOTE.—Goods for which a Bond Certificate has been issued shall not be delivered from the warehouse except on an entry made by the person whose name appears on the Bond Certificate as owner of the goods, or by his duly appointed agent.

This Bond Certificate must be delivered up before the delivery of the goods specified in it. No duplicate will be issued under any circumstances.

Dated 19 .

Collector.

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Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 50(2).

Form 51.

RECEIPT FOR BOND CERTIFICATE.

Ex from . Warehoused 19 .

Bond mark and No.	Description of goods.	Rate of rent payable.	Contents as per register.

I acknowledge the receipt of Bond Certificate No. , and accept it as a correct account of the goods described in it.

Dated 19 .
Owner.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 53(1)

Form 52.

APPLICATION FOR PERMISSION TO TAKE ON BOARD SHIPS' OR AIRCRAFT'S STORES.

Port/Aerodrome* of

Required for the ship/aircraft* on a voyage from to

I apply for permission to take on board the ships'/aircraft's* stores listed in Columns 1 and 3 below.

The quantities of the stores of the description for which permission is sought that are at present on board are listed in Column 2 below.

Column 1. Description of goods.	Column 2. Quantity at present on board.	Column 3. Quantity desired to be shipped.

Dated 19 .
Approved. Master, Pilot, Owner or Agent.

Collector.

Dated 19 .

*Strike out whichever is inapplicable.

Customs

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PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 57(12).

Form 53.

DECLARATION BY VALUER.

Port/Aerodrome* of

I, _____, solemnly and sincerely declare that I will diligently and faithfully examine and inspect the goods submitted for valuation, namely:—

which goods have been detained by the Collector for undervaluation, and that I will truly adjudge, to the best of my knowledge and ability, the true value of the goods under the *Customs Act*.

Valuer.

Declared before me 19 .

Collector.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 58(1).

Form 54.

NOTICE OF SEIZURE UNDER SECTION 101 OF THE CUSTOMS ACT.

Port/Aerodrome* of

To

Imported from

Entered 19 .

By Entry No.

(Insert marks and description of goods).

Dated 19 .

*Strike out whichever is inapplicable.

Take notice that in accordance with the provisions of Section 101 of the *Customs Act* the goods described in the margin of this notice have been seized, as, in my opinion, they are undervalued for duty.

Collector.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 59(5), (6).

Form 55.

APPLICATION FOR REFUND OF DUTY.

Departmental

Departmental

Registration

Consecutive

No.

No.

Port/Aerodrome* of

Application is made for refund of duty on account of the following goods ex from reported

Date.	Entry No.	Amount of duty paid.	Description of goods.	Quantity or value.
		K		
		Amount of refund claimed.		
		K		

For the reason that—

Dated 19 .

Owner of Agent.

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Customs

To the Examining Officer for report.	I have examined the above goods (or particulars) and report that
Dated Collector, 19 .	Dated Examining Officer. 19 .

Claim examined and found correct.

Application approved. The sum of K to be refunded.

Collector.

Dated 19 .

Owner Agent (if any) empowered to collect under standing or special authority.

Address to which it is desired that cheque be forwarded:

Name

Postal address

No. of standing authority

Received the above-mentioned sum of K

Owner or Agent.

Dated 19 .

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 59(5), (6).

Form 56.

APPLICATION FOR REMISSION OF DUTY.

Departmental

Registration

No.

Port/Aerodrome* of

Application for remission of duty is made on account of the following goods ex from reported

Marks and Nos.	Nos. of packages and description of goods.	Amount of duty involved.

Reason for application:

Dated 19 .

Owner or Agent.

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To the _____ for report.

Collector.

Dated _____ 19 .

The Collector,

I beg to report that

Dated _____ 19 .

Goods may be destroyed.

Collector.

Dated _____ 19 .

Destroyed in my presence by

Dated _____ 19 .

Remission approved.

Collector.

Dated _____ 19 .

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 59(7).

Form 57.

DECLARATION AS TO PILLAGE OF GOODS.

Port/Aerodrome* of

Whereas the following packages consigned to _____ ex the ship/aircraft*
from _____ reported on _____ 19 were landed in bad
order, and, on examination were found to have been pillaged to the following extent:—

Now I, _____ of _____, do solemnly and sincerely declare—

(1) That the goods stated to have been pillaged were to the best of my knowledge and belief not landed, and have not come within Papua New Guinea, but were pillaged before or on the voyage.

(2) That my claim for refund or remission of duty is a fair and just one.

(3) That the quantities and values specified are correctly stated for the goods actually short.

(4) That nothing on my part or, to my knowledge or information, on the part of any other person or persons has been done, permitted, concealed, suppressed or suffered by which the State may be defrauded of the duty or any part of the duty lawfully due on those goods.

Owner or Agent.

Declared before me _____ 19 .

Collector.

*Strike out whichever is inapplicable.

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Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 60(2)(a).

Form 58.

MEMORANDUM OF DEPOSIT OF DUTY UNDER SECTION 107 OF THE CUSTOMS ACT.

(In duplicate.)

Port/Aerodrome* of

I request permission to deposit, under Section 107 of the *Customs Act*, the full duty on and to take delivery of the following goods, which are**

Ship/Aircraft* from

Reported Station.

Owner per Agent.

No. on mani- fest.	Marks and Nos.	Descrip- tion of goods.	Country of origin.	Quantity or weight.	Value for duty.	Rate of duty.	Amount of duty deposited.

I declare—

(1) That I am (the agent duly authorized by) the owner of the goods contained in the packages specified in this entry.

(2) That I entered those goods as of the value and description and quantities specified.

(3) That nothing on my part or to my knowledge on the part of any person has been done, concealed or suppressed, by which the State may be defrauded of any part of the duty due on the goods.

(4) That, to the best of my knowledge and belief, no goods the particulars of which are not accurately set out in the entry are contained in any package specified in this entry.

(5) That the goods will be exported under Customs supervision within six months from
19 .

Declared before me

19 .

Owner or Agent.

Deposit may be accepted.

Collector.

Dated

19 .

Collector.

Examined on importation.

Examining Officer,

Dated

19 .

Examined and shipped for export per

Examining Officer,

Dated

19 .

*Strike out whichever is inapplicable.

**State whether the goods are—

(1) Bona fide travellers' samples.

(2) Goods imported for the purpose of public exhibition or entertainment.

(3) Goods the personal property of bona fide tourists.

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- (4) Goods the personal property of bona fide temporary residents.
- (5) Wedding presents.
- (6) Goods imported into Papua New Guinea for the purpose of being repaired or put together or for other industrial purposes.
- (7) Goods imported into Papua New Guinea on approval.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 63(1)(a).

Form 59.

NOTICE OF INTENTION TO PACK.

Port/Aerodrome* of

I give notice that I intend to pack the following goods for exportation under drawback at am/pm on 19 , and request the attendance of an Officer of Customs for the purpose of supervision:—

Import ship/ aircraft*.	Full description of goods as per original invoice.	Duty was paid on		Rate.	Country of origin.	Import entry.	
		Value plus 10%	Quantity or weight.			No.	Date.

K deposit lodged in payment of the Officer's service.

Dated 19 .

Exporter.

I certify that the goods above described have been packed under my supervision and placed under seal and have been entered by for drawback per Export Entry No. dated 19 .

Customs Officer.

Dated 19 .

NOTE—If the exporter cannot specify the number of packages in the entry at the time of passing, the number may be inserted before the removal of the packages.

*Strike out whichever is inapplicable.

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PAPUA NEW GUINEA.

Customs Act.

Reg., Secs. 64(1), 65(b).

Form 60.

EXPORTS FOR DRAWBACK.

(In triplicate.)

Port/Aerodrome* of

Station

In the for

Owner

per

Agent.

Marks and Nos.	Descrip- tion of goods.	Quan- tity or weight.	Coun- try of origin.	Original import value plus 10%.	Rate of duty.	Date of import- ation of dutiable material and entry No.	Amount of drawback claimed.
				K			K

I declare—

(1) That I am (the agent duly authorized by) the owner of the goods specified in this entry.

(2) That the goods were imported as described, or have been manufactured in Papua New Guinea from imported material in the quantities set out, in the entry.

(3) That the sum of K , now claimed for drawback on the goods, was paid as duty on the entry of the imported goods.

(4) That the particulars now furnished are true.

(5) That the goods are worth in the home market the amount of the drawback claimed.

Owner or Agent.

Declared before me

19 .

Collector.

*Strike out whichever is inapplicable.

Customs

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PAPUA NEW GUINEA.

Customs Act.

Reg., Secs. 64(1), 65(b).

Form 61.

DRAWBACK DESPATCH NOTE.

(In triplicate.)

Port/Aerodrome* of

To the Examining Officer at

Receive for shipment under drawback on board the
for export to

ship/aircraft*

Dated 19 .

Owner per Agent.

Marks and Nos.	Particulars of goods.	Quantity, weight or value.

Goods shipped.

Customs Officer.

Dated 19 .

Goods received on board.

Chief Officer.

Dated 19 .

NOTE.—(1) The despatch note must be presented to the Examining Officer at the wharf or aerodrome when the goods are tendered for shipment, and at the Customs House before clearance of the ship or aircraft, otherwise drawback will not be allowed.

(2) When drawback goods are for export via another port or aerodrome in Papua New Guinea, this form should be forwarded with the transire and at the port or aerodrome of transshipment be endorsed by the officer with the number and date of the transshipment entry there passed, the name of the ship or aircraft in which the goods were exported, and the date of shipment. The form should then be returned to the Collector at the port or aerodrome where the drawback is claimed.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 67(1).

Form 62.

NOTICE OF SEIZURE UNDER SECTION 126 OF THE CUSTOMS ACT.

Port/Aerodrome* of

To (insert name of master, pilot or owner of the ship, boat, aircraft or goods seized.)

Take notice that (insert particulars of the ship, boat, aircraft or goods seized) has this day been seized as forfeited to the State on account of a contravention of the *Customs Act*, namely, that (insert particulars of offence).

Dated 19 .

Collector.

Extract from *Customs Act*, Section 126.

"(2) (Any) ship, boat, aircraft or goods seized—

- (a) shall be deemed to be condemned; and
- (b) may be sold by the Collector, unless the person from whom it or they were seized, or the owner gives, within one month after the date of seizure, written notice to the Collector at the nearest port that he claims it or them.

"(3) If any goods seized are of a perishable nature or are live animals they may be sold by the Collector without delay."

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 67(2).

Form 63.

SEIZED GOODS—SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) in connexion with the importation of ^{ex} ^{from} ^{reported} 19 , contained in ^{cases} marked and referred to in Entry No. of 19 , a prosecution is instituted in respect of an offence under the *Customs Act*, in respect of the importation, entry, description or otherwise in connexion with the goods, or any of them; and
- (b) the prosecution does not result in a conviction of any person of an offence that would have effect, if the goods had been retained, as a condemnation of the goods in respect of which the offence was committed,

or if no such prosecution is instituted and—

- (c) the claimant—
 - (i) is required by notice under Section 129 of the *Customs Act* to enter an action against the Collector for the recovery of all the goods; and
 - (ii) does so within four months of the service of the notice; and
 - (iii) after instituting the action proceeds to trial without unreasonable delay; and
 - (iv) succeeds in the action in recovering the goods; or
- (d) a dispute arises between an Officer and any person with reference to a contravention of the *Customs Act* in respect of the goods or any portion of the goods, or their importation, entry, description or otherwise, and the Collector having, with the written consent of the person, and in the exercise of, or purporting to be in the exercise of, the power conferred by Section 177 of the *Customs Act*, inquired into and determined the dispute, does not impose forfeiture of the goods, or any portion of the goods,

then this security is discharged.*

Dated

19 .

Customs

Ch. No. 101

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

*If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (*insert name of subscriber*) is limited to (*state amount of limit of liability or manner of ascertaining limit*)."

Value of goods, viz.:—Original cost price of goods plus 33½%.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 68.

Form 64.

NOTICE TO PRODUCE DOCUMENTS, ETC.

Whereas information in writing has been given on oath that goods have been unlawfully imported, undervalued or entered or illegally dealt with by you on 19 (or that it is intended by you to unlawfully import, undervalue, enter or illegally deal with goods):

or

Whereas certain goods, to wit imported by you at the port/aerodrome* of
by ship/aircraft* on 19 have been seized (or
detained) by an Officer of Customs:

Now, I, a Collector of Customs, by virtue of the powers conferred on me by Section 131 of the *Customs Act* require you to produce and hand over to , an Officer of Customs duly authorized by me to receive them, all books and documents relating to the goods and relating to all other goods imported by you at any time within the period of five years immediately preceding this request:

And I further require you to produce for the inspection of an Officer of Customs duly authorized by me for the purpose or such other Officer as I may authorize for the purpose, and allow him to make copies of or take extracts from all books or documents in which any entry or memorandum appears in any way relating to any such goods.

Dated 19 .

Collector.

*Strike out whichever is inapplicable.

Ch. No. 101

Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 70(4).

Form 65.

SUMMONS TO WITNESS.

In the matter of a dispute between _____ an Officer of Customs and

I require you to attend at the Customs House at _____ on _____ 19____,
at _____ am/pm, to give evidence in the matter of the above dispute on behalf of the
, and then and there to have and produce _____ and all other books,
papers, writings and other documents relating to the dispute that may be in your custody, possession
or power.

In default of your attendance you will be liable to a penalty of K100.00 under the *Customs Act*.

Dated _____ 19____.

Comptroller.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 70(7).

Form 66.

WARRANT OF EXECUTION.

To

Whereas by an order dated _____ 19____, made under Part XV. of the *Customs Act*,
by _____, a penalty of K _____ was imposed on _____ of _____;

And whereas that order has been filed in the District Court at _____;

And whereas it was ordered that the penalty be enforced by the levy of execution against the goods and
chattels of _____, unless the penalty is sooner paid:

And whereas the penalty has not been paid:

Now this is to command you—

(a) to take the goods and chattels of _____ without delay; and

(b) if within _____ days after taking them the penalty, together with the
reasonable charges of taking and keeping the goods and chattels, is not paid, to sell them
and pay the money arising by the sale to _____ at _____,

and if no goods and chattels can be found that you certify accordingly to me or some other magistrate.

Given under my hand at _____ on _____ 19____.

Magistrate.

Customs

Ch. No. 101

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 71(1)(b).

Form 67.

GENERAL TRANSIRE.

Port/Aerodrome* of

Name of vessel/Identification of aircraft.*	Net registered tonnage.	Port of registry.	Master/Pilot.*	Owner.

Security No.

This is to certify that on 19 I granted to the of the above-mentioned ship/aircraft*, this general transire to be in force for six calendar months from this date, and to be held according to the terms of the *Customs Act*, and subject particularly to the conditions prescribed by Sections 71, 72 and 74 of the *Customs Regulation*.

Dated 19

Collector.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 72(1).

Form 68.

GENERAL TRANSIRE—SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if—

- (a) the master/pilot* in respect of which a general transire under the *Customs Regulation* is to be issued, dating from 19 , complies, during the currency of that transire, or of any transire or transires that are issued after the date of this security in continuation of or substitution for the transire of 19 , with Sections 71, 72 and 74 of the *Customs Regulation*; and

(b) the master/pilot* in all other respects complies with the provisions of the *Customs Act*, then this security is discharged**.

Dated 19

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* Strike out whichever is inapplicable.

** If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).".

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Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 72(2)(a).

Form 69.

CARGO BOOK.

Name of Ship/Aircraft*:

Master/Pilot*:

Voyage No.

from

to

PARTICULARS OF GOODS SHIPPED UNDER CUSTOMS CONTRACT.

Port of loading and times of arrival and departure.	Number of line.	Marks and Nos.	Description of goods.	Name of shipper.	Name of consignee.	No. of despatch note.	Port of destination.	Signature of officer at port of loading.	Date of delivery of goods.	Remarks.

Declaration, to be made by the master, pilot, owner or agent on the duplicate copy delivered to the Officer, in accordance with Section 72 of the *Customs Regulation*—

I declare that the particulars above stated are true and correct.

Master, Pilot, Owner or Agent.

Declared before me

19

Collector.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 75(1).

Form 70.

TRANSIRE—TRANSFER OF DUTIABLE GOODS BY INLAND CARRIAGE.

(In duplicate.)

Place
For

No. of line.	Marks.	Nos.	Nos. of packages.	Description of goods.

I declare that the particulars above stated are true and correct.

Owner or Agent.

Declared before me

19

Collector.

Despatch Note No.

Customs

Ch. No. 101

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 77.

Form 71.

APPLICATION FOR CUSTOMS AGENT'S LICENCE.

Port/Aerodrome* of

I (*insert name in full, place of residence and occupation*) apply to be granted a licence to act as a Customs agent under Section 184 of the *Customs Act*.

I submit the names of _____ of _____ and _____ of _____ as sureties for the sum of K _____ (*or of* _____ a Guarantee Society, *or a deposit of cash, as the case may be*) for the faithful and honest conduct of myself, and of each sub-agent (if any) of whom I may for the time being be the head agent, and for the due fulfilment of the obligations of myself, and of each sub-agent (if any), as a Customs agent under the *Customs Act*.

Dated 19 .

(*Signature of Applicant.*)

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 77.

Form 72.

APPLICATION FOR A CUSTOMS AGENT'S LICENCE BY A PERSON WHO WISHES TO BE ACCEPTED AS A SUB-AGENT.

Port/Aerodrome* of

I (*insert name in full, place of residence and occupation*) apply to be granted a licence to act as a Customs agent under Section 184 of the *Customs Act*.

I desire to be accepted as a sub-agent on the following ground :—

I am ** { exclusively in the employ of
a partner in the firm of
a director of

The Customs agent who, if a licence is granted to me, will for the purposes of the *Customs Act* be my head agent is

Dated 19 .

(*Signature of Applicant.*)

*Strike out whichever is inapplicable.

**Use the form of words applicable to the case, completed, as the case requires, by the insertion of the name of the employer, firm, or company. Strike out the words that are inapplicable.

Ch. No. 101

Customs

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 77.

Form 73.

CUSTOMS AGENT'S LICENCE.

of

is licensed under Section 184 of the *Customs Act*, to act as a Customs agent at any port or aerodrome in Papua New Guinea where a Customs agent's licence is necessary for transacting business relating to the Customs.

Dated 19 .

Collector.

This licence is accepted by me.

Customs Agent.

Dated 19 .

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 81.

Form 74.

CUSTOMS AGENT: SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if who is an applicant for a licence under that Act to act as a Customs agent at any port or aerodrome in Papua New Guinea where a licence is necessary—

- (a) faithfully and honestly performs, so long as he is licensed to act as a Customs agent, his duties as a Customs agent to the satisfaction of the Comptroller; and
- (b) pays, at the time and in the manner set out in any guarantee furnished by or in respect of him under the *Customs Act*, the duties of Customs payable on any goods delivered from the control of the Customs before the duty is paid on the goods because of any such guarantee,

then this security is discharged.*

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).".

Customs

Ch. No. 101

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 81.

Form 75.

**CUSTOMS AGENT: SECURITY TO THE CUSTOMS WHERE SECURITY COVERS HEAD
AGENT AND SUB-AGENT.**

By this security the subscribers are, under the *Customs Act*, bound to the Independent State of Papua New Guinea in the sum of K , subject only to the condition that if who is an applicant for a licence under that Act to act as a Customs agent at any port in Papua New Guinea where a licence is necessary, and every person who is for the time being a sub-agent of the applicant—

- (a) faithfully and honestly performs, so long as the applicant or any such sub-agent is licensed to act as a Customs agent, his duties of a Customs agent to the satisfaction of the Comptroller; and
- (b) pays, at the time and in the manner set out in any guarantee furnished by or in respect of them or any of them under the *Customs Act*, the duties of Customs payable on any goods delivered from the control of the Customs before the duty is paid on the goods because of any such guarantee,

then this security is discharged.*

Dated 19 .

Names and description of subscribers.	Signatures of subscribers.	Signatures and addresses of witnesses.

* If liability is not intended to be joint and several and for the full amount, state here what is intended, as, for example—"The liability of the subscribers is joint only.", or "The liability of (insert name of subscriber) is limited to (state amount of limit of liability or manner of ascertaining limit).".

SCHEDULE 2.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 40(1).

PERMITTED RE-PACKING IN WAREHOUSES.

Spirits, into cases or demijohns	9.092 l (reputed) ¹
Spirits, into bulk	22.730 l (reputed) ²
Perfumed spirits	2.273 l ³
Wine, into cases or demijohns	9.092 l ¹
Wine, into bulk	63.645 l ⁴
Beer, into cases	9.092 l ¹
Beer, into bulk	81.830 l ⁵
Essences	2.273 l ³
Tobacco, cut, in tins	4.536 kg ⁶
Tobacco, manufactured (other than cut, in tins)	1 caddy
Tobacco, unmanufactured	9.072 kg net ⁷
Cigars	4.536 kg net ⁸
Cigarettes	4.536 kg net ⁸
Albumen, dry	9.072 kg net ⁷
Cocoa or Chicory	4.536 kg net ⁸
Coffee	9.072 kg net ⁷
Dried fruits	12.701 kg net ⁹
Saccharin	454 g net ⁹

SCHEDULE 3.

PAPUA NEW GUINEA.

Customs Act.

Reg., Sec. 51.

CHARGES FOR GOODS IN GOVERNMENT WAREHOUSES.

Item No.	Article.	Receipt and delivery.	Rent per week.
		K	K
1.	Drugs (including medicinal opium)—per package	0.10	0.10
2.	Dutiable postal articles—		
	(a) per package	0.04	
	(b) for each 1.361 kg net ¹⁰ weight or part thereof—		0.04
	and where, in the opinion of the Collector, the goods are of such value as to require special precautions for safety, the rent prescribed by Item 3 of this scale shall be levied.		
3.	Goods of such value as, in the opinion of the Collector, require special precautions for safety—		
	(a) not exceeding K200.00 in value	0.30	0.45

¹ Metricated editorially. The original volume was 2 gal.² Metricated editorially. The original volume was 5 gal.³ Metricated editorially. The original volume was 1 gal.⁴ Metricated editorially. The original volume was 14 gal.⁵ Metricated editorially. The original volume was 18 gal.⁶ Metricated editorially. The original weight was 10 lbs.⁷ Metricated editorially. The original weight was 20 lbs.⁸ Metricated editorially. The original weight was 28 lbs.⁹ Metricated editorially. The original weight was 1 lb.¹⁰ Metricated editorially. The original weight was 3 lbs.

CHARGES FOR GOODS IN GOVERNMENT WAREHOUSES—*Continued.*

Item No.	Article.	Receipt and delivery.	Rent per week.
		K	K
	(b) for every additional K200.00 in value or part of K200.00	0.30	0.45
4.	Goods, heavy—machinery, metals and manufactures of metals, not being goods covered by any other item of this scale, per 1.016 t ¹ —		
	(a) in packages over 508.023 kg each in weight and not exceeding 1.016 t ²	2.25	0.22
	(b) in packages over 1.016 t each in weight but not exceeding 2.032 t ³	3.45	0.22
	(c) in packages exceeding 2.032 t ⁴	7.50	0.30
5.	Motor cars—		
	(a) for each 1.016 t ¹ or part thereof	2.00	
	(b) for each 1.133 m ³ ⁵ or measurement of less than 1.133 m ³ ⁵		0.25
6.	Single packages and small consignments or portions of consignments, per aggregate of packages—		
	(a) one or more packages of the same import mark or consignment, aggregating not more than 0.057m ³ in volume or 50.802kg in weight ⁶	0.45 including receipt and delivery and 2 weeks' rent; after that 0.05 per week rent.	
	(b) one or more packages of same import mark or consignment, aggregating not more than 0.057m ³ in volume or 50.802 kg in weight, but not more than 0.283 m ³ in volume or 254.012 kg in weight ⁷	0.75 including receipt and delivery and 2 weeks' rent; after that 0.05 per week rent.	
	(c) one or more packages of same import mark or consignment, aggregating not more than 0.283 ⁸ in volume or 254.012 kg by weight but not more than 0.566 m ³ in volume or 508.023 kg by weight ⁹	0.90	
7.	Spirits; spirituous liquors; wine; ale, beer and the like; in bulk—per package	0.45	0.15
8.	Spirits; spirituous liquors; wine; ale, beer and the like; in bottles or tins—per package	0.30	0.05
9.	Timber, for each 100 superficial feet or measurement of less than 100 superficial feet ⁹	0.15	0.05

¹ Metricated editorially. The original reference was to the ton.² Metricated editorially. The original weights were 10 cwt. and 1 ton, respectively.³ Metricated editorially. The original weights were 1 ton and 2 tons, respectively.⁴ Metricated editorially. The original weight was 2 tons.⁵ Metricated editorially. The original measurement was 40 cu. ft.⁶ Metricated editorially. The original figures were 2cu. ft. and 1 cwt., respectively.⁷ Metricated editorially. The original figures were 2 cu. ft. and 1 cwt., 10 cu. ft. and 5 cwt., respectively.⁸ Metricated editorially. The original figures were 10 cu. ft., 5 cwt., 20 cu. ft. and 10 cwt., respectively.⁹ No attempt was made to metricate this item editorially.

CHARGES FOR GOODS IN GOVERNMENT WAREHOUSES—*Continued.*

Item No.	Article.	Receipt and delivery.	Rent per week.
		K	K
10.	Tobacco—manufactured (including “Trade”)—		
	(a) per package not exceeding 136.078kg net ¹	0.38	0.05
	(b) per package exceeding 136.078kg net ¹	0.45	0.08
	(c) unmanufactured—per 50.802kg net ² or any part thereof	0.15	0.02
	(d) cigars and cigarettes—per package	0.60	0.08
11.	Unspecified goods—over 0.566m ³ in volume or 508.023kg in weight, per 1.016t of weight, or 1.133m ³ of volume (fractional parts to be charged in proportion) ³ .	1.05	0.30

¹ Metricated editorially. The original weight was 300 lbs.² Metricated editorially. The original weight was 1 cwt.³ Metricated editorially. The original figures were 20 cu. ft. 10 cwt., “per ton” and 40 cu. ft., respectively.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER No. 101.

Customs (Prohibited Exports) Regulation.

ARRANGEMENT OF SECTIONS.

PART I.—PRELIMINARY.

1. Effect.

PART II.—PROHIBITIONS AND RESTRICTIONS GENERALLY.

2. Exportation of certain goods.

PART III.—SPECIAL PROVISIONS RELATING TO COFFEE.

3. Interpretation of Part III.—

“coffee”

“the Committee”.

4. Coffee Export Committee.

5. General restrictions on export.

6. Exemption from Section 5.

7. Compliance with the International Coffee Agreement.

SCHEDULE.—Conditions for Export of Certain Goods.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Customs (Prohibited Exports) Regulation.

MADE under the *Customs Act*.

PART 1.—PRELIMINARY.

1. Effect.

The provisions of this Regulation are in addition to, and do not derogate the operation of any other law relating to the exportation of goods.

PART II.—PROHIBITIONS AND RESTRICTIONS GENERALLY.

2. Exportation of Certain Goods.

The exportation of the goods specified in the second column of the Schedule is prohibited—

- (a) in a case where the words "Permission of" followed by the name or description of one or more persons or a body appear in the third column of that Schedule opposite to the description of those goods—unless the prior written permission of that person or of one of those persons, or of that body, as the case may be, is obtained for exportation; and
- (b) in a case where conditions or requirements are set out in the third column of that Schedule opposite to the description of those goods—unless the conditions or requirements are complied with.

PART III.—SPECIAL PROVISIONS RELATING TO COFFEE.

3. Interpretation of Part III.

In this Part, unless the contrary intention appears—

"coffee" includes raw, roasted or partly roasted coffee and any admixture or thing the main constituent of which is coffee;

"the Committee" means the Coffee Export Committee established by Section 4.

4. Coffee Export Committee.

(1) A Coffee Export Committee is hereby established.

(2) The Committee shall consist of—

- (a) an officer of the Public Service, who shall be the Chairman; and
- (b) two persons other than officers of the Public Service, who shall be representatives of coffee growers.

(3) The members of the Committee shall be appointed by the Head of State, acting on advice, by notice in the National Gazette.

5. General Restrictions on Export.

(1) Coffee shall not be exported to a place other than Australia without the permission of the Committee.

(2) Subject to Subsections (3) and (4) coffee shall not be exported unless at the time of export the exporter produces to the Collector a statement verified by statutory declaration showing—

(a) details of all coffee exported by him during the preceding 12 months, and the place to which it was exported; and

(b) details of—

(i) all forward contracts for the export of coffee not then executed; and

(ii) the places to which it is to be exported under them.

(3) Subsection (2)(a) applies—

(a) to the first consignment of coffee by an exporter from the country; and

(b) in other cases, when required by the Collector.

(4) Subsection (2)(b) applies when required by the Collector.

6. Exemption from Section 5.

(1) The Committee may exempt a person from all or any of the requirements of Section 5—

(a) in respect of a specified consignment of coffee; or

(b) in respect of the export of coffee during such period as is specified in the exemption,

either absolutely or subject to such conditions as are specified in the exemption.

(2) The Collector may exempt a consignment of coffee from all or any of the provisions of Section 5(2), either absolutely or subject to such conditions as are specified in the exemption.

(3) Section 5 does not apply to or in relation to a consignment of coffee not exceeding 1 t in weight.

7.—Compliance with the International Coffee Agreement.

Coffee shall not be exported to a place other than Australia unless a certificate of origin prescribed by the *Coffee Industry Act* has been issued in respect of it by a Collector, and—

(a) in the case of coffee exported to a country other than a country listed in Annex B to the International Coffee Agreement, unless—

(i) a Collector has affixed to the original of the certificate current Coffee Export Stamps issued by the International Coffee Organization the total denomination of which corresponds to the net weight of the equivalent in green coffee of the coffee covered by the certificate (disregarding any excess over the last whole multiple of 25 kg); and

(ii) the stamps have been cancelled by a Collector; and

(b) in the case of coffee exported to a country listed in Annex B to the International Coffee Agreement, unless the words "New Market" have been clearly marked in large red letters on the certificate.

SCHEDULE.

Reg., Sec. 2.

CONDITIONS FOR EXPORT OF CERTAIN GOODS.

Item No.	Description of goods.	Nature of conditions, etc., or name of person to give permission.
1.	Bark and bark products	Permission of the Minister. ¹
2.	Breeding cattle of the following description :— (a) entire male and entire female of the species <i>Bos taurus</i> and <i>Bos indicus</i> ; or (b) any interspecific hybrids of those cattle	Permission of the Minister. ²
3.	Charcoal from wood other than coconut shells	Permission of the Minister. ¹
4.	Copal gum	Permission of the Minister. ¹
5.	Fauna (other than animal products of the pastoral or fishing industries)	Permission of the Minister. ²
6.	Ferrous and non-ferrous metals	Permission of the Comptroller.
7.	Flora (other than plant products of the agricultural fishing or forestry industries)	Permission of the Minister. ³
8.	Fossil materials	Permission of the Minister. ⁴
9.	Geological specimens	Permission of the Minister. ⁴
10.	Goods for export to Southern Rhodesia	Permission of the Minister. ⁵
11.	Goods or property acquired from the Commonwealth Disposals Commission, whether directly or indirectly	Permission of the Collector.
12.	Goods or property acquired from the Treasury Disposals Commission, whether directly or indirectly	Permission of the Collector.
13.	Human skeletons or any part of a human skeleton	1. The exportation shall be made by the accredited representative of an officially recognized scientific institution. 2. Permission of the Head of State, acting on advice.
14.	Pearl-shell oysters, living, including <i>Pinctada maxima</i> (gold or silver lipped oyster)	Permission of the Minister. ¹
15.	Pearl shell <i>Pinctada maxima</i> , commonly known as "golden edge", "gold lip" or "silver lip"	Permission of the Minister. ¹
16.	Rattan	Permission of the Minister. ¹
17.	Rice that has been imported from New South Wales	Permission of the Minister. ⁵
18.	Sago starch	Permission of the Minister. ¹
19.	Sandalwood	Permission of the Minister. ¹

¹ As at the effective date, the reference was to the Minister for Natural Resources (Forests and Fisheries).² As at the effective date, the reference was to the Minister for Agriculture.³ As at the effective date, the reference was to the Minister for Agriculture and the Minister for Natural Resources (Forests and Fisheries), severally.⁴ As at the effective date, the reference was to the Minister for Mines and Energy.⁵ As at the effective date, the reference was to the Minister for Commerce.

Item No.	Description of goods.	Nature of Conditions, etc., or name of person to give permission.
20.	Timber of any of the following description:— (a) logs; and (b) poles; and (c) piles; and (d) round timber; and (e) pulp wood; and (f) wood chip; and (g) flitches; and (h) baulks; and (i) squares; and (j) sleepers; and (k) rough sawn timber; and (l) dressed timber; and (m) machined timber; and (n) turned timber; and (o) parquetry floor components; and (p) furniture components.	Permission of the Minister. ¹

¹ As at the effective date, the reference was to the Minister for Natural Resources (Forests and Fisheries).

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Customs (Prohibited Imports) Regulation.

ARRANGEMENT OF SECTIONS.

PART I.—IMPORTATION GENERALLY.

1. Interpretation of Part I.—
"drug import licence"
"poppy straw"
"restricted drug".

2. Effect.
3. Restriction on importation.

PART II.—IMPORTATION OF DRUGS.

4. Restriction on importation of drugs.

PART III.—IMPORTATION OF RICE.

5. Interpretation of Part III.—
"brewer's rice"
"broken kernel"
"broken rice"
"brown rice"
"pre-packed rice meal"
"rice of import standard"
"vitamin-enriched white rice"
"white rice".

6. Restriction on importation of rice.

PART IV.—IMPORTATION OF FILMS.

Division 1.—General.

7. Interpretation of Part IV.—
"advertising matter"
"the Appeal Censor"
"the Chief Censor"
"the Committee"
"Deputy Censor"
"film"
"licence"
"slide".

8. Appointment of Chief Censor and Deputy Censors.
9. The Film Censorship Committee.
10. Delegation.
11. Exercise of powers, etc., of Censorship Committee.

Division 2.—Importation of Films, Slides and Advertising Matter.

12. Restriction on importation of films, etc.
13. Applications for licences for films.
14. Applications for permission to import slides, etc.

15. Grant of licences and permissions.
16. Release of films, slides, etc., from Customs control.
17. Form of licences and permissions.
18. Notice of refusal to grant licence or permission.
19. Reconstruction of films.
20. Screening of films and exhibition of slides.
21. Examination before censorship.
22. Rejected films, etc.
23. Acceptance of Australian Standards.

Division 3.—Appeals.

24. Appeal to the Appeal Censor.
25. Manner of making appeal.
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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Customs (Prohibited Imports) Regulation.

MADE under the *Customs Act*.

PART I.—IMPORTATION GENERALLY.

1. Interpretation of Part I.

In this Part, unless the contrary intention appears—

“drug import licence” means a licence granted under Section 4 (2) for the importation of restricted drugs;

“poppy straw” means any part (other than the seeds) of the opium poppy (*Papaver somniferum*);

“restricted drug” means a drug the importation of which is prohibited unless the requirements of Section 4 are complied with.

2. Effect.

The provisions of this Part are in addition to, and not in derogation of, the operation of any other law relating to the importation of goods.

3. Restriction on importation.

The importation of any goods specified in the second column of Schedule 2 is prohibited—

- (a) in the case where the words “Prohibited absolutely” appear in the third column opposite to the description of the goods—absolutely; and
- (b) in a case where the words “Subject to Section 4” appear in the third column of the Schedule opposite to the description of the goods—unless the requirements of Section 4 are complied with; and
- (c) in the case where the words “Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g))” appear in the third column of that Schedule opposite to the description of the goods—is prohibited unless the requirements of Section 4 (other than Section 4(5)(d), (e), (f) and (g) are complied with; and
- (d) in the case where the words “Permission of”, followed by the name or description of one or more persons or a body, appear in the third column of the Schedule opposite to the description of the goods—unless the prior written permission of that person or of one of those persons, or of that body, as the case may be, is obtained for importation; and
- (e) in a case where conditions or requirements are set out in the third column of the Schedule opposite to the description of those goods—unless the conditions or requirements are complied with.

PART II.—IMPORTATION OF DRUGS.

4. Restriction on importation of drugs.

(1) In this section, "drug", when described in terms of a plant, includes the plant or part of the plant.

(2) The importation of a restricted drug is prohibited—

(a) unless the person importing it has been granted a licence in Form 1 that—

(i) is in force at the time of importation; and

(ii) has been granted for its importation; and

(b) unless the Comptroller gives his prior written permission for each importation of it.

(3) The Comptroller may grant a drug import licence to—

(a) a medical practitioner, veterinary surgeon, dentist or pharmacist; or

(b) a person who proves to the satisfaction of the Comptroller that—

(i) he is a fit and proper person to be allowed to import restricted drugs;
or

(ii) in a case where he is seeking to import one or more restricted drugs—he is a fit and proper person to be allowed to import it or them;
or

(iii) in a case where he is seeking to import those drugs or one or more restricted drugs in a particular form—that he is a fit and proper person to be allowed to import it or them in that form,

and who makes written application to the Comptroller.

(4) A drug import licence may authorize—

(a) the importation of all restricted drugs, or of one or more restricted drugs; or

(b) the importation of restricted drugs or of one or more restricted drugs in a particular form only.

(5) A drug import licence is subject to the following conditions:—

(a) the licensee shall not dispose of a restricted drug, or a substance or mixture in the preparation of which a restricted drug has been used, except—

(i) for use for medical or scientific purposes; and

(ii) after the licensee has satisfied himself that it will be so used; and

(b) the licensee shall not dispose of a restricted drug, or a substance or mixture in the preparation of which a restricted drug has been used, except to a person approved by the Comptroller; and

(c) the licensee shall keep all restricted drugs, and all substances and mixtures in the preparation of which a restricted drug has been used, in safe custody until he disposes of them; and

(d) the licensee shall record in a book kept by him for that purpose—

(i) the quantity of each restricted drug, and each substance and mixture in the preparation of which a restricted drug has been used, and the name and address of the person from whom he obtained the drug, substance or mixture; and

- (ii) the quantity of each restricted drug, and each substance or mixture in the preparation of which a restricted drug has been used, supplied by him to another person, and the name and address of that person; and
- (iii) the quantity of each restricted drug used by him in the manufacture of substances or mixtures, the quantity of each restricted drug lost, destroyed, evaporated or wasted in such manufacture and the quantity and nature of the substances and mixtures; and
- (e) the licensee shall ensure that the books kept by him—
 - (i) are in an up-to-date condition; and
 - (ii) are an accurate record of all matters required by this Part to be recorded; and
- (f) the licensee shall retain the books kept by him under this section until the Comptroller approves of their destruction; and
- (g) the licensee shall, when required by the Comptroller, produce promptly for examination—
 - (i) the books kept under this section; and
 - (ii) all restricted drugs, and all substances and mixtures in the preparation of which a restricted drug has been used, that are in his possession.
- (6) Unless sooner determined, a drug import licence remains in force for a period of one year from the date of grant.
- (7) Where the Minister is of opinion that a condition specified in Subsection (5) has not been complied with, he shall forward to the licensee a notice in Form 2.
- (8) Where the licensee does not show cause, within 14 days of receipt of a notice under Subsection (7), why the licence specified in that notice should not be revoked, the Comptroller shall revoke the licence.

PART III.—IMPORTATION OF RICE.

5. Interpretation of Part III.

In this Part, unless the contrary intention appears—

- “brewer's rice” means the grain of *Oryza sativa* processed as a brewing adjunct, in the same manner as that in which the grain is processed for edible purposes, by removing from the kernel the outer husk, the bran layers and the germ;
- “broken kernel” means a particle of rice consisting of less than half of a grain;
- “broken rice” means rice which contains more than 60% of broken kernel;
- “brown rice” means rice of import standard that consists of the grain of *Oryza sativa* obtained by removing the hulls only from first-class paddy rice that has been properly matured and dried;
- “pre-packed rice meal” means a rice meal that—
 - (a) is imported in a package containing not more than 1kg of white rice; and
 - (b) contains other ingredients that in the opinion of the Comptroller are sufficient to constitute a complete meal;
- “rice of import standard” means rice that—

(a) is free of hulls, dirt, dust, straw, musty or mouldy grain or foreign seeds; and

(b) contains not more than—

(i) 20% of broken kernel; and

(ii) 3% of red grains; and

(iii) 14.5% of moisture content;

“vitamin-enriched white rice” means white rice enriched by a process that gives the Vitamin B complex obtained in brown rice so that there is a Thiamin content of not less than 300 micrograms per 100g of rice;

“white rice” means rice of import standard that consists of the grain of *Oryza sativa* obtained by removing all the bran coat and germ from brown rice or undermilled rice.

6. Restriction on importation of rice.

(1) Subject to Subsection (2), the importation of rice other than—

(a) broken rice; or

(b) glutinous rice; or

(c) as a pre-packed rice meal; or

(d) brewer's rice in respect of which the Comptroller has given his prior written permission for importation,

is prohibited.

(2) The importation of—

(a) brown rice; or

(b) vitamin-enriched white rice,

is prohibited unless prior written permission for importation has been given—

(c) by the Minister; or

(d) by the Assistant Secretary, Trade Policy, or the Principal Trade Officer¹.

(3) Permission under Subsections (1) and (2) ceases to have effect—

(a) where only one date is specified for that purpose in the written form of permission—on that date; or

(b) where more than one date is so specified—on each date, in relation to the part of the goods to which the date relates.

PART IV.—IMPORTATION OF FILMS.

Division 1.—General.

7. Interpretation of Part IV.

In this Part, unless the contrary intention appears—

“advertising matter” means posters, photographs, sketches, programs and other matter intended for use in connection with the exhibition of a film or slide;

“the Appeal Censor” means the Appeal Censor appointed under this Part²;

¹ Position as at 30 April 1975.

² No appointment appears to have been made under this Part. An Appeal Censor is, however, provided for by Section 30, and it seems that the reference was probably intended to be to that officer.

"the Chief Censor" means the Chief Censor appointed under Section 8(1)(a);
 "the Committee" means the Film Censorship Committee established by Section 9;
 "Deputy Censor" means a Deputy Censor appointed under Section 8(1)(b);
 "film" means—

(a) a cinematograph film, and includes a positive or negative of a cinematograph film; or

(b) a video tape or a video disc.

(Amended by No. 39 of 1981.)

"licence" means a licence under Section 15;

"slide" means a glass or film slide intended for projection as a still picture by lantern or other type of projector, and includes a series of still pictures included in a single strip of glass or film.

8. Appointment of Chief Censor and Deputy Censors.

(1) For the purposes of this Part there shall be—

(a) a Chief Censor; and

(b) such number of Deputy Censors as the Head of State, acting on advice, thinks necessary,

appointed by the Head of State, acting on advice, by notice in the National Gazette.

(2) The Chief Censor and the Deputy Censors hold office until removed from office by the Head of State, acting on advice.

9. The Film Censorship Committee.

(1) A Film Censorship Committee is hereby established.

(2) The Committee shall consist of—

(a) the Chief Censor, or a Deputy Censor to whom the Chief Censor has delegated, under Section 10, his power to act as a member of the Committee; and

(b) seven members of whom at least two shall be women.

(3) The members of the Committee referred to in Subsection (2)(b) shall be appointed by the Head of State, acting on advice, by notice in the National Gazette.

(4) The members of the Committee referred to in Subsection (2)(b) hold office for such respective periods, not exceeding three years, as are determined by the Head of State, acting on advice, and are eligible for re-appointment.

(5) A member of the Committee may, by written notice to the Head of State, resign from the Committee.

10. Delegation.

The Chief Censor may, by writing under his hand, delegate to a Deputy Censor all or any of his powers, duties and functions under this Part.

11. Exercise of powers, etc., of Censorship Committee.

(1) The Committee has such powers as are conferred on it by this Part.

(2) No act or proceeding of the Committee, and no act done by any person acting as Chief Censor or a Deputy Censor, is invalidated by reason of a defect in the appointment of a member of the Committee or of the Chief Censor or Deputy Censor.

(3) The quorum for a meeting of the Committee is three members including the Chief Censor or a Deputy Censor referred to in Section 9(2)(a).

(4) Where the members of the Committee dealing with a matter under this Part are divided in opinion—

- (a) the decision of the majority prevails; or
- (b) if the members are equally divided in opinion, the Chief Censor, or if he is represented by a delegate under Section 10, his delegate, has a casting as well as a deliberative vote.

Division 2.—Importation of Films, Slides and Advertising Matter.

12. Restriction on importation of films, etc.

(1) The importation of a film is prohibited unless a licence has been issued in respect of it.

(2) The importation of a slide or advertising matter is prohibited unless permission for its importation has been granted, under Section 15, by the Chief Censor.

13. Applications for licences for films.

(1) An application for a licence shall be made by the importer in Form 3, and shall be lodged with the Chief Censor.

(2) The importer shall forward with an application under Subsection (1) a synopsis of the story depicted by the film.

(3) Where an application is made for a licence to import a film that contains dialogue or captions in a foreign language, the importer shall, if required by the Chief Censor, lodge a translation fee—

- (a) in the case of a 35 mm film—of 40 t for each 304.8 m or part of 304.8 m of film¹; or
- (b) in the case of a 16 mm film—of 40 t for each 121.92 m or part of 121.92 m of film²; or
- (c) in any other case—of 40 t for each 60.96 m or part of 60.96 m of film³.

14. Applications for permission to import slides, etc.

(1) An application for permission to import a slide or advertising matter shall be made by the importer in Form 4, and shall be lodged with the Chief Censor or a Deputy Censor.

(2) An importer of a slide or advertising matter shall lodge with the Chief Censor a copy of the slide or advertising matter.

(3) The Chief Censor may, if he thinks fit, pass, amend or reject the slide or advertising matter.

(4) Permission for delivery of a slide or advertising matter from the control of the Customs may be granted on the following conditions :—

- (a) that the slide or advertising matter shall not be used in any form other than the form in which it was passed; and
- (b) that the slide or advertising matter shall be used without any addition or comment unless the written consent of the Chief Censor to the addition or comment has first been obtained.

¹Metrical editorially. The original measurement was 1 000 ft.

²Metrical editorially. The original measurement was 400 ft.

³Metrical editorially. The original measurement was 200 ft.

15. Grant of licences and permissions.

(1) Where a film has been screened or a slide or advertising matter has been examined by the Chief Censor in accordance with this Part—

(a) if he is satisfied that the film or the slide or advertising matter, as the case may be—

- (i) is not blasphemous, indecent or obscene; or
- (ii) is unlikely to be injurious to morality, or to encourage or incite to crime; or
- (iii) is not likely to be offensive to the people of Papua New Guinea or to a friendly nation; or
- (iv) does not depict any matter the exhibition of which is undesirable in the public interest,

he may issue a licence or give permission for the importation of the slide or advertising matter, as the case requires; and

(b) if he is not satisfied that the film, slide or advertising matter, as the case may be, can be imported without offending any of the criteria prescribed by Paragraph (a)(i), (ii), (iii) or (iv), he shall call a meeting of the Committee and the Committee shall decide whether—

- (i) a licence should be issued for the importation of the film; or
- (ii) permission should be granted for the importation of the slide or advertising matter,

in its original form or in a modified form, and if the Committee approves the issue of a licence or the granting of permission the Chief Censor shall issue a licence or grant permission subject to the modifications (if any) required by the Committee.

(2) A licence under Subsection (1) shall be granted—

- (a) for general exhibition—in which case the film shall be marked with the letters "GE"; or
- (b) as not recommended for viewing by children—in which case the film shall be marked with the letters "NRFC"; or
- (c) as suitable for viewing by mature audiences only—in which case the film shall be marked with the letter "M"; or
- (d) for restricted audiences, so that children between the ages of six and 18 years of age are precluded from the audience—in which case the film shall be marked with the letter "R".

16. Release of films, slides, etc., from Customs control.

(1) Subject to this Part, a film shall not be delivered from the control of the Comptroller until it has been licensed in accordance with this Division.

(2) Subject to this Part, a slide or advertising matter shall not be delivered from the control of the Comptroller until permission has been granted, in accordance with this Division, for its importation.

17. Form of licences and permissions.

(1) A licence shall be in Form 5, and shall state—

- (a) whether the film is—

- (i) for general exhibition; or
- (ii) not recommended for viewing by children; or
- (iii) suitable for viewing by mature audiences only; or
- (iv) for restricted audiences; and

(b) details of any matter eliminated from the film.

(2) Where permission is granted under this Division for the importation of a slide or advertising matter, the Chief Censor shall issue to the importer a certificate in Form 6 specifying the particulars of the slide or advertising matter approved for importation.

18. Notice of refusal to grant licence or permission.

Where an application for a licence or permission for the importation of a slide or advertising matter is refused, the Chief Censor shall cause a notice in Form 7 to be given to the importer.

19. Reconstruction of films.

(1) Where—

- (a) an application for a licence has been refused; or
- (b) the Appeal Censor has not, on an appeal under this Part, directed the Chief Censor to issue a licence for a film,

the importer may apply for permission to reconstruct the film.

(2) An application for permission to reconstruct a film shall be made within 14 days, or within such further time as the Chief Censor in any particular case allows, after the date of the notice of the refusal of the application for a licence or the date of the decision of the Appeal Censor, as the case may be, and shall be accompanied by details of—

- (a) the grounds on which the importer claims that reconstruction should be permitted; and
- (b) the proposed alterations, deletions or additions to the film.

(3) The Chief Censor may approve or not approve of a plan for the reconstruction of a film, or may alter or amend the plan as he thinks fit.

(4) The Chief Censor may, on application by the importer, approve a licence if the film is reconstructed in accordance with the plan as approved, or as altered or amended, by the Chief Censor.

(5) For the purpose of enabling a film to be reconstructed, the Chief Censor may grant permission for the film to be removed to a specified place, on the following conditions:—

- (a) that the film shall not be screened before any person other than the importer and four bona fide representatives of the importer; and
- (b) that the film as reconstructed shall, within 14 days after its removal from the control of the Customs, be returned to the control of Customs at the place from which it was removed; and
- (c) that all matter eliminated from the film in the reconstruction of the film shall be properly tagged, described and forwarded to the Chief Censor.

(6) The importer shall, when forwarding matter eliminated from a film to the Chief Censor, forward one positive print of the eliminated matter, which shall be filed by the Chief Censor and dealt with in such manner as the Chief Censor directs.

(7) If—

- (a) a positive film has been printed in the country from a negative film; and
- (b) part of the film is eliminated in the course of the reconstruction of the film, the part eliminated shall be forwarded to the Chief Censor and dealt with in such manner as the Chief Censor directs.

(8) Matter eliminated from a film in the course of the reconstruction of the film shall, unless it is exported within 28 days after it is forwarded to the Chief Censor, be destroyed under the supervision of the Customs.

20. Screening of films and exhibition of slides.

(1) A film shall be screened, and a slide shall be exhibited, as and when required by the Chief Censor.

(2) A screening or exhibition under Subsection (1) shall be carried out at the risk of the importer.

(3) The Chief Censor may, at the request of the importer and on the payment of a fee of 25t for each reel of film, approve the screening of a film at such place, at such time, and subject to such conditions, as the Chief Censor thinks proper.

(4) At a screening of a film, the importer, not more than four bona fide representatives of the importer and any other persons approved by the Chief Censor are entitled to be present.

21. Examination before censorship.

(1) Subject to Subsection (2) the Chief Censor may grant to an importer, who has applied for a licence, approval to remove the film to a specified place in a sealed container or package for the purpose of—

- (a) waxing; or
- (b) inspecting; or
- (c) repairing; or
- (d) making alterations to, or deletions from,

the film, or if the film is a negative film—printing a positive film from it, subject to the importer depositing with the Chief Censor the amount of duty payable on the film.

(2) An approval under Subsection (1) is subject to the following conditions:—

- (a) that the importer shall not remove the film unless he has given at least 24 hours' notice to the Chief Censor of the address of the place to which the film is to be removed; and
- (b) that the film shall, within 24 hours or such further period as the Chief Censor in any particular case allows, be delivered to the place referred to in Paragraph (a); and
- (c) that the film shall be treated, repaired or altered, or if it is a negative shall be printed, under the supervision of an officer within 48 hours, or such further time as the Chief Censor in any particular case allows, after the film is delivered to that place; and
- (d) that, if the film is a negative film or a soft positive film, not more than one positive film shall be printed from it; and
- (e) that the film or a part of the film shall not otherwise be printed, reproduced or copied; and

- (f) that no person other than the importer and not more than four of his bona fide representatives shall be present at any screening of the film while it is removed under this subsection; and
- (g) that the film and, if a negative film has been delivered, the negative film and the resultant positive film shall be returned to the place from which the film was removed or to the office of the Chief Censor, within 10 days after the removal of the film by the importer under this subsection; and
- (h) that all matter eliminated from the film shall be properly tagged and described and shall be returned with the film.

(3) If the Chief Censor has not granted approval under Subsection (1), the importer may, on payment of the fee prescribed by Section 20, arrange for the film to be screened at a place approved by the Chief Censor and may make, under the supervision of the Chief Censor or an officer authorized by the Chief Censor, such alterations or eliminations as the importer thinks fit.

22. Rejected films, etc.

Where a licence for the registration of a film is not issued, or permission for the importation of a slide or advertising matter is not granted, under this Division, the importer shall export the film, slide or advertising matter, or destroy it under the supervision of a Customs officer, within 28 days—

- (a) after the date on which the licence or permission for the importation of the slide or advertising matter was refused; or
- (b) if an appeal is made against the decision of the Chief Censor and the decision is confirmed—after the date of the decision of the Appeal Censor.

23. Acceptance of Australian Standards.

Notwithstanding any other provision of this Part, where a film or slide or advertising matter has been registered or passed under the Customs (Cinematograph Films) Regulations of Australia, as in force from time to time, the Chief Censor may—

- (a) in the case of a film—issue a licence for it in accordance with Section 15(2)(a), (b), (c) or (d); or
- (b) in the case of a slide or advertising matter—grant permission for the importation of it.

Division 3.—Appeals.

24. Appeal to the Appeal Censor.

An appeal lies to the Appeal Censor from a decision under this Part by the Chief Censor or by the Committee.

25. Manner of making appeal.

- (1) An appeal may be made by lodging with the Appeal Censor a notice of appeal in Form 8, and a deposit of K6.30.
- (2) A notice of appeal shall be lodged within 14 days after the date of the decision objected to, or within such further time as the Appeal Censor allows.

26. Hearing of appeal.

(1) The Appeal Censor shall fix a time and place for the hearing of an appeal, and shall cause not less than 24 hours' notice of the time and place fixed to be given to the appellant.

(2) The Appeal Censor may require the film, slide or advertising matter the subject of the appeal to be screened or exhibited before him.

(3) A screening or exhibition under Subsection (2) is at the risk of the appellant.

(4) The appellant has the right to be present at the screening or exhibition of a film, slide or advertising matter under this section.

27. Decision on appeal.

(1) On the hearing of an appeal, the Appeal Censor—

(a) may disallow the appeal; or

(b) may allow the appeal in whole or in part and direct the Chief Censor to grant the permission sought by the appellant.

(2) The Chief Censor shall give effect to a decision of the Appeal Censor under this Division.

(3) If, in the opinion of the Appeal Censor, the appeal is completely or substantially upheld, the deposit lodged with the appeal shall be returned to the appellant.

(4) A decision of the Appeal Censor on appeal is final¹.

Division 4.—Enforcement.

28. Compliance with Part IV.

Notwithstanding anything in this Part, an imported film, slide or advertising matter is and remains a prohibited import except in so far as it is kept and exhibited solely in accordance with this Part and with the conditions (if any) imposed by or under this Part.

PART V.—ITEM 97 GOODS.

29. Interpretation of Part V.

In this Part, unless the contrary intention appears—

"the Appeal Censor" means the Appeal Censor appointed by Section 30;

"the Board" means the Censorship Board established by Section 31;

"the Chairman" means the Chairman of the Board;

"goods to which this Part applies" means goods that fall within one or more of the descriptions in Item 97;

"Item 97" means Item 97 of Schedule 2.

30. The Appeal Censor.

The Head of State, acting on advice, is the Appeal Censor.

¹ But see Constitution, Section 155.

31. The Censorship Board.

- (1) A Censorship Board is hereby established.
- (2) The Board shall consist of—
 - (a) a Chairman; and
 - (b) not less than four other members,

appointed by the Head of the State, acting on advice, by notice in the National Gazette.

(3) The members of the Board hold office for such respective periods, not exceeding three years, as are determined by the Head of State, acting on advice, and are eligible for re-appointment.

(4) A member of the Board may be removed from office by the Head of State, acting on advice, for misbehaviour or incapacity or may tender his resignation by written notice to the Head of State.

32. Functions of the Board.

The Comptroller may refer any goods to the Board and the Board shall determine whether, in the opinion of the Board, the goods are goods to which this Part applies.

33. Proceedings of the Board.

(1) A meeting of the Board is not required for the purposes of Section 32, and the members may separately consider, and form their respective opinions on, the matter.

(2) The opinion of the majority of the members of the Board shall be taken to be the opinion of the Board.

(3) Subject to Subsection (4), the Chairman shall ascertain, and shall, on behalf of the Board, report to the Comptroller, the decision of the Board.

(4) Where the decision of the Board is that any goods referred to it are goods to which this Part applies, the report under Subsection (3) shall indicate—

- (a) which description or descriptions in Item 97 is or are, in its opinion, appropriate to the goods; and
- (b) a statement indicating why the goods fall within that description or those descriptions.

34. Notice to importer.

Where after a decision by the Board under Section 33 with respect to any goods the goods are treated by the Customs as prohibited imports under Item 97, the Comptroller shall forward to the importer a copy of the decision of the Board.

35. Proceedings on review.

(1) Within one month after the date of service of a notice under Section 34, the importer, or, where the goods consist of printed matter, the importer, publisher or author, may, by written notice served on the Comptroller, request that the goods be submitted to the Appeal Censor for review.

(2) On receipt of a notice under Subsection (1), the Comptroller shall submit the goods concerned to the Appeal Censor.

(3) A request under Subsection (1) may be accompanied by a statement of the grounds on which it is claimed that the goods are not goods to which this Part applies.

(4) The Appeal Censor shall—

- (a) review any goods submitted under Subsection (1); and
- (b) determine whether, in his opinion, the goods are goods to which this Part applies.

36. Indemnity.

No proceedings shall be brought or maintained against a person who is, or has been, a member of the Board or the Appeal Censor in respect of any act or omission in connexion with his duties under this Part.

SCHEDULES.

SCHEDULE 1.

PAPUA NEW GUINEA.

Customs Act.

Customs (Prohibited Imports) Regulation.

Reg., Sec. 4(2).

Form 1.

DRUG IMPORT LICENCE.

Licence No.

Subject to the *Customs (Prohibited Imports) Regulation*, of is licensed for a period of one year from (*insert date of grant*) to import all restricted drugs (or the following restricted drugs:—)

(where the licence does not relate to all restricted drugs specify the relevant drugs)

and those drugs (or certain of those drugs), as specified in the Schedule to this licence, may be imported only in the form specified in that Schedule opposite to the description of each drug*.

SCHEDULE.*

Description of Drug*.

Form of Drug*.

Dated

19 .

Comptroller of Customs.

*Strike out if inapplicable.

Ch. No. 101

Customs

PAPUA NEW GUINEA.

Customs Act.

Customs (Prohibited Imports) Regulation..

Reg., Sec. 4(7).

Form 2.

NOTICE TO LICENSEE.

To: (name of licensee).

I am of opinion that you have failed to comply with a condition of the *Customs (Prohibited Imports) Regulation*, namely that (insert a short statement of the circumstances allegedly constituting a breach or breaches of the Regulation).

You are required to show cause to me within 14 days of receipt of this notice why Drug Import Licence No. _____, granted to you on 19____, should not be revoked.

Dated 19____.

Comptroller of Customs.

PAPUA NEW GUINEA.

Customs Act.

Customs (Prohibited Imports) Regulation.

Reg., Sec. 13(1).

Form 3.

APPLICATION FOR LICENCE TO IMPORT A FILM.

To the Chief Censor,

I, _____, of _____ apply for a licence under Part IV. of the *Customs (Prohibited Imports) Regulation* to import the film specified in the Schedule to this application.

Dated 19____.

(Signature of Importer.)

SCHEDULE.

- (a) Title of film:
- (b) Name of producer:
- (c) Country in which produced:
- (d) Total length of film in metres:
- (e) Approximate date of arrival in Papua New Guinea:
- (f) Name of carrying ship or airline:
- (g) Approximate date passed by Chief Censor, Sydney:
- (h) Australian censorship classification:

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PAPUA NEW GUINEA.

Customs Act.

Customs (Prohibited Imports) Regulations.

Reg., Sec. 14(1).

Form 4.

APPLICATION FOR PERMISSION TO IMPORT A SLIDE OR ADVERTISING MATTER.

To the Chief Censor,

I, _____ of _____, apply for permission to import the slide/advertising matter* described in the Schedule to this application.

Dated _____ 19 ____.

(Signature of Importer).

SCHEDULE.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Customs (Prohibited Imports) Regulation

Reg., Sec. 17.

Form 5.

LICENCE FOR FILMS.

Subject to Part IV. of the *Customs (Prohibited Imports) Regulation*, _____ of _____, is licensed to import the film (insert particulars of the film the subject of the licence)—

for general exhibition (GE); or

not recommended for viewing by children (NRFC); or

suitable for viewing by mature audiences only (M); or

for restricted audiences, so that children between the ages of 6 to 18 years of age are precluded from the audience (R),

on condition that the matter specified in the Schedule to this licence is eliminated.

SCHEDULE.

Dated _____ 19 ____.

Chief Censor.

PAPUA NEW GUINEA.

Customs Act.

Customs (Prohibited Imports) Regulation.

Reg., Sec. 17(2).

Form 6.

CERTIFICATE IN RESPECT OF SLIDES/ADVERTISING MATTER*.

Subject to Part IV. of the *Customs (Prohibited Imports) Regulation*, _____ of _____ is granted permission to import (insert particulars of the slide or advertising matter for which permission is granted) on condition that the matter specified in the Schedule to this certificate is eliminated.

SCHEDULE.

Dated _____ 19 ____.

Chief Censor.

Ch. No. 101

Customs

PAPUA NEW GUINEA.

Customs Act.

Customs (Prohibited Imports) Regulation.

Reg., Secs. 15(1), 18.

Form 7.

NOTICE OF REFUSAL.

I certify that the Censorship Committee/Chief Censor* has refused—

* to issue a licence to import the film (*insert particulars of the film for which a licence is refused*);

or

* to grant permission or to import (*insert particulars of the slide or advertising matter for which permission has been refused*)

to , of , the person seeking to import the film/slide/advertising matter* described in this notice, for the following reasons:—

(*insert the reasons for refusal*).

Dated

19 .

Chief Censor.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act.

Customs (Prohibited Imports) Regulation.

Reg., Sec. 25(1).

Form 8.

NOTICE OF APPEAL.

To the Appeal Censor,

I, of , appeal against the following decision under Part IV. of the *Customs (Prohibited Imports) Regulation*:—(*insert particulars of the decision from which the appeal is brought*).

The grounds on which this appeal is brought are as follows:—

I lodge with this notice the sum of K6.30 by way of deposit.

Dated

19 .

(*Signature of Appellant*).

SCHEDULE 2.

Reg., Sec. 3.

PROHIBITIONS AND RESTRICTIONS.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
1.	Acetorphine (M. 183)	Subject to Section 4.
2.	Acetyldihydrocodeine, except in preparations containing not more than 100 mg of the drug per dosage unit and with a concentration of not more than 2.5% in undivided preparations	Subject to Section 4.
3.	Acetylmethadol	Subject to Section 4.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
4.	Advertising matter relating to any goods the importation of which is prohibited absolutely	Prohibited absolutely.
5.	Aircraft, airframes and aircraft engines	Permission of the Controller of Civil Aviation.
6.	Allobarbitol	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
7.	Allylprodine	Subject to Section 4.
8.	Alphacetylmethadol	Subject to Section 4.
9.	Alphameprodine	Subject to Section 4.
10.	Alphamethadol	Subject to Section 4.
11.	Alphaprodine	Subject to Section 4.
12.	Amfecloral	Subject to Section 4.
13.	Amfepramone	Subject to Section 4 (other than Section 4(5)(d), (e), (f), and (g)).
14.	Amobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f), and (g)).
15.	Amphetamine except when the base is supplied for inhalation and is absorbed on an inert solid material	Subject to Section 4.
16.	Aniteridine	Subject to Section 4.
16A.	Animal fodder (<i>Added by No. 16 of 1977.</i>)	Permission of the Minister.
17.	Animals of all kinds and semen of animals	Permission of the Minister ¹ .
18.	Aprobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f), and (g)).
19.	Bags and sacks, second-hand	1. Permission of the Minister ¹ . 2. Evidence of fumigation or cleansing to the satisfaction of the Minister ¹ .
20.	Bank notes, counterfeit, and all articles that, not being bank notes, so nearly resemble bank notes as to be likely to deceive	Prohibited absolutely.
21.	Barbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f), and (g)).
21AA.	Batteries (<i>Added by No. 6 of 1985.</i>)	The goods— (a) in the case of batteries or battery products of sizes D(R.20), C(R14) and AA(Z6), shall not, for a period of 42 months commencing on 1 June 1985, being the date on which the <i>Customs (Prohibited Imports) (Batteries) Regulation 1985</i> came into force, be imported into Papua New Guinea; and (b) in any other case, may be imported with permission of the Minister responsible for trade and industry matters and subject to the conditions and restrictions imposed by that Minister.

¹As at the effective date, the reference was to the Minister for Agriculture.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
21A.	Beef, prime cuts of (<i>Added by No. 28 of 1982.</i>)	Imported into the Morobe, Madang or Milne Bay Provinces for a period of 6 months on and from 10 February 1983. This prohibition to be reviewed three months after its introduction.
22.	Benzethidine	Subject to Section 4.
23.	Benzylmorphine	Subject to Section 4.
24.	Betacetylmethadol	Subject to Section 4.
25.	Betameprodine	Subject to Section 4.
26.	Betamethadol	Subject to Section 4.
27.	Betaprodine	Subject to Section 4.
28.	Bezitrانide	Subject to Section 4.
29.	Birds of all kinds other than birds the importation of which is prohibited absolutely	Permission of the Minister ¹ .
30.	Blankets or rugs, second-hand	1. Permission of the Minister ² or a person authorized by him. 2. Evidence of fumigation or cleansing to the satisfaction of the Minister ² .

¹As at the effective date, the reference was to the Minister for Agriculture.

²As at the effective date, the reference was to the Minister for Health.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
31.	Brallobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
32.	Bufotenine	Subject to Section 4.
33.	Bunamiodyl	Subject to Section 4.
34.	Butabarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
35.	Butalbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
36.	Butallylonal	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
37.	Butobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
38.	Cannabis; Cannabis resin and extracts and tinctures of Cannabis; flowering or fruiting tops of a plant of the genus <i>Cannabis</i> , by whatever name the tops are called, from which the resin has not been extracted; the leaves of a plant of the genus <i>Cannabis</i> ; seeds of a plant of the genus <i>Cannabis</i> ; plants of the genus <i>Cannabis</i>	Subject to Section 4.
39.	Chlorphentermine	Subject to Section 4.
40.	Clonitazene	Subject to Section 4.
41.	Cocoa leaf	Subject to Section 4.
42.	Cocaine except in preparations containing not more than 0.1 % of cocaine	Subject to Section 4.
43.	Codeine except in preparations containing not more than 2.5% of codeine	Subject to Section 4.
44.	Codoxime (dihydrocodeinone—6-carboxymethyloxime)	Subject to Section 4.
45.	Coin, counterfeit, including—	Prohibited absolutely.
	(a) coin that is not genuine but that resembles or is apparently intended to resemble or pass for genuine coin; and	
	(b) genuine coin that has been prepared or altered so as to resemble or be apparently intended to resemble or pass for a coin of a higher denomination; and	
	(c) genuine coin that has been clipped or filed, or the size or weight of which has otherwise been diminished, and that has been prepared or altered so as to conceal the clipping, filing or diminution, whether or not—	
	(i) the coin is in a fit state to be used, dealt with or acted on as if it were genuine; and	
	(ii) the process of preparation or alteration is complete	

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
46.	Copies of copyright works that— (a) are made out of the country; and (b) if made in the country would infringe copyright, and as to which the owner of the copyright has, by himself or his agent, given to the Comptroller— (c) evidence of the existence of the copyright and of his ownership of the copyright; and (d) a written notice stating that he wishes that the copies should not be imported into the country	Prohibited absolutely.
47.	Cultures, living, of bacteria, fungi, mycoplasmas, viruses and other micro-organisms	1. Permission of the Minister ¹ . 2. The conditions and restrictions imposed by the Minister ¹ in any particular case.
48.	Cyclobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
49.	Cyclopentobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f), and (g)).
50.	Desomorphine	Subject to Section 4.
51.	Dexamphetamine	Subject to Section 4.
52.	Dextromoramide	Subject to Section 4.
53.	Dextropropoxyphene except in preparations containing not more than 100 mg of the drug per dosage unit and with a concentration of not more than 2.5% in undivided preparations	Subject to section 4.
54.	Diacetylnalorphine	Subject to Section 4.
55.	Diampromide	Subject to Section 4.
56.	Diethylaminophenobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
57.	Diethylpropion	Subject to Section 4.
58.	Diethylthiambutene	Subject to Section 4.
59.	Dihydrocodeine except in preparations containing not more than 2.5% of dihydrocodeine	Subject to Section 4.
60.	Dihydrohydroxymorphinone (Oxymorphone)	Subject to Section 4.
61.	Dihydromorphine	Subject to Section 4.
62.	Dimenoxadol	Subject to Section 4.
63.	Dimepheptanol	Subject to Section 4.
64.	Dimethylthiambutene	Subject to Section 4.
65.	Dimethyltryptamine	Subject to Section 4.
66.	Dioxaphetyl butyrate	Subject to Section 4.
67.	Diphenoxylate except in preparations containing not more than 2.5mg of diphenoxylate calculated as the base and not less than 25 micrograms of atropine sulphate per dosage unit	Subject to Section 4.
68.	Dipianone	Subject to Section 4.

¹As at the effective date the reference was to the Minister for Health.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
69.	Drugs containing the chemical substances Oxyphenisatin acetate, Diacetyldiphenolisatin and Triacetyldiphenolisatin	Prohibited absolutely.
70.	Drugs of whatever kind (other than a drug or form of a drug the importation of which is prohibited absolutely) that are, or are likely to be, productive, or are capable of being converted into substances that are, or are likely to be, productive, of ill-effects substantially of the same character or nature as, or analogous to, those produced by a drug specified or referred to elsewhere in this Schedule as being a drug to which Section 4 applies	Subject to Section 4.
71.	Ecgonine	Subject to Section 4.
72.	Eggs (<i>Replaced by No. 7 of 1984</i>)	The goods shall not for a period of three years commencing on and from 1 May 1984, the date of commencement of this amendment, be imported into Papua New Guinea except— (a) for retail sale in Bougainville, Central, East New Britain, Gulf, Manus, Milne Bay, New Ireland, Northern, Western and West New Britain Provinces and the National Capital District; and (b) the importation for the purposes of Paragraph (a)— (i) is permitted by; and (ii) complies with the conditions and restrictions imposed by, the Minister responsible for foreign affairs and trade matters.
73.	Enallylpropymal	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
74.	Ethallorbarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f), and (g)).
75.	Ethchlorvynol	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
76.	Ethinamate	Subject to Section 4 (other than Section 4(5)(d), (e), (f), and (g)).
77.	Ethylmethylthiambutene	Subject to Section 4.
78.	Ethylmorphine except in preparation with a concentration of 2.5% or less	Subject to Section 4.
79.	Etonitazene	Subject to Section 4.
80.	Etorphine (M.99)	Subject to Section 4.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
81.	Etoxeridine	Subject to Section 4.
82.	Fentanyl	Subject to Section 4.
83.	Films	Subject to Part III.
84.	Firearms or weapons of a lethal nature from which any shot, bullet or other missile can be discharged, or any part of any such firearm or weapon, or the ammunition for use with any such firearm or weapon	Permission of the Commissioner of Police.
85.	Fireworks	Permission of the Minister.
86.	Fish, living, and the spawn of fish	Permission of the Director of Agriculture.
86A.	Flour, milled white (<i>Added by No. 16 of 1977.</i>)	Permission of the Minister.
86B.	Fruit and vegetables, unprocessed (<i>Added by No. 12 of 1983.</i>)	The goods shall not be imported into Papua New Guinea for retail sale in Morobe Province, Madang Province and the National Capital District except where— (a) the importer, on presentation of documentary evidence or on statutory declaration to the Comptroller of Customs, satisfies the Minister that he has purchased locally produced unprocessed fruit and vegetables; and (b) the Minister has granted permission for the importation of the goods in such proportion to the amount of locally produced unprocessed fruit and vegetables purchased as the Minister determines.
87.	Furethidine	Subject to Section 4.
88.	Glutethimide	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
89.	Goods distributed by the person or persons trading under the name "Lucky Boy" registered under <i>The Business Names Act</i> of 1962 of the State of Queensland, as amended	Prohibited absolutely.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
90.	<i>(Repealed by No. 27 and 30 of 1981.)</i>	
91.	Goods imported in a ship or aircraft that is not lawfully registered	Prohibited absolutely.
92.	Goods manufactured by a manufacturer who employs prison labour, which goods are of a like character to— (a) any goods, manufactured by the manufacturer, that are manufactured wholly or in part by prison labour; or (b) any goods, manufactured by the manufacturer, that are made wholly or in part within or in connexion with a prison, gaol or penitentiary	Prohibited absolutely.
93.	Goods manufactured or produced wholly or in part by prison labour or that have been made within or in connexion with a prison, gaol or penitentiary	Prohibited absolutely.
94.	Goods on or in connexion with which there is a false suggestion or a warranty, guarantee or concern as to their production or quality, by any person, public official, government or country	Prohibited absolutely.
95.	Goods the description of which includes the word "Anzac", or bearing the word "Anzac", or a word so nearly resembling the word "Anzac" as to be likely to deceive	Prohibited absolutely.
96.	Goods that, in the opinion of the Minister ¹ , are of a dangerous character and a menace to the community	Permission of the Minister ¹ .
97.	Goods (other than films) which, whether of their own nature or having regard to any literary or other work or matter that is embodied, recorded or reproduced in, or can be reproduced from, them— (a) are blasphemous, indecent or obscene; or (b) unduly emphasize matters of sex, horror, violence or crime; or (c) are likely to encourage depravity, and advertising matter relating to such goods	Subject to Part IV.
98.	Hair dyes comprised of substances or preparations containing phenylene diamine, toluene diamine or any other aromatic amine for use as hair dyes in quantities in excess of 227.304 ml for liquid preparations and 56.699 g for other preparations ³	Permission of the Minister ² or a person authorized by him.
99.	<i>Hair relaxa takeda</i> (whether under that name or any other name)	The importer must satisfy the Comptroller that— (a) the importer bona fide carries on the trade of a hairdresser; and (b) the preparation is for use, and is used, by or under the supervision of the importer in the business of a hairdresser; and

¹As at the effective date, the reference was to the Minister for Commerce.

²As at the effective date, the reference was to the Minister for Health.

³Metricated editorially. The original amount was 8 fl. oz. and 2 oz. respectively.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
		(c) the importer is a person approved by the Director of Public Health in writing as being qualified to use the preparation.
100.	Heptabarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
101.	Heptane derivatives having addictive properties and not specified or referred to elsewhere in this Schedule	Subject to Section 4.
102.	Heptobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
103.	Heroin (Diacetylmorphine)	Subject to Section 4.
104.	Hexethal	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
104A.	Honey (<i>Added by No. 6 of 1984.</i>)	The goods shall not for a period of three years commencing 1 May 1984, the date of commencement of this amendment be imported into Papua New Guinea.
105.	Hydrocodone (dihydrocodeinone)	Subject to Section 4.
106.	Hydromorphenol (14-hydroxydihydromorphine)	Subject to Section 4.
107.	Hydromorphone (dihydromorphinone)	Subject to Section 4.
108.	Hydroxyamphetamine	Subject to Section 4.
109.	Hydroxypethidine	Subject to Section 4.
110.	Isomethadone	Subject to Section 4.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
111.	Ketobemidone	Subject to Section 4.
112.	Knives that incorporate a lever or stud that, when pressed, operates a spring that causes the knife to spring open and to lock automatically in the open position	Prohibited absolutely.
112A.	Laundry soap (<i>Added by No. 3 of 1985.</i>)	The goods shall not be imported into Papua New Guinea except where— (a) the importer, on presentation of documentary evidence or on statutory declaration to the Comptroller of Customs, satisfies the Minister that he has purchased locally produced laundry soap; and (b) the Minister has granted permission for the importation of the goods in such proportion to the amount of locally produced laundry soap purchased as the Minister determines.
113.	Levomethorphan	Subject to Section 4.
114.	Levomoramide	Subject to Section 4.
115.	Levophenacetylmorphan	Subject to Section 4.
116.	Levorphanol	Subject to Section 4.
117.	Linen, second-hand, intended to be used for bandages	1. Permission of the Minister ¹ or a person authorized by him. 2. Evidence of fumigation or cleansing to the satisfaction of the Minister ¹ or a person authorized by him.
118.	Literature commonly known as chain letters (whether or not described as or purporting to be chain letters) and advertising material relating to chain letter schemes	Prohibited absolutely.
119.	Literature that advocates— (a) the overthrow by force or violence of the established government of Papua New Guinea, Australia, a State of Australia, any other civilized country or a state or similar division of any other civilized country; or (b) the overthrow by force or violence of all forms of law; or (c) the abolition of organized government; or (d) the assassination of public officials; or (e) the unlawful destruction of property	Head of State, acting on advice.
120.	Literature that indicates an intention or advocates the undertaking of an enterprise to carry out an intention— (a) to bring the Queen and Head of State into hatred or contempt; or	Permission of the Minister ² .

¹As at the effective date, the reference was to the Minister for Health.

²As at the effective date, the reference was to the Minister for Commerce.

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Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
(b)	to incite disaffection against the Government or Constitution of Papua New Guinea or against the National Parliament; or	
(c)	to incite disaffection against—	
	(i) the Queen; or	
	(ii) the Government or Constitution of the United Kingdom; or	
	(iii) either House of the Parliament of the United Kingdom; or	
(d)	to incite disaffection against—	
	(i) the Government or Constitution of any of the Queen's dominions; or	
	(ii) either House of the Parliament, or of one of the Parliaments, of one of those dominions; or	

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
	(e) to incite disaffection against the connexion of the Queen's dominions under the Crown; or	
	(f) to incite any person to attempt to procure the alteration, otherwise than by lawful means, of any matter in Papua New Guinea established by the law of Papua New Guinea; or	
	(g) to promote feelings of ill-will and hostility between different classes of persons so as to endanger the peace, order or good government of Papua New Guinea	
121.	Lysergic Acid	Subject to Section 4.
122.	Lysergic Acid Diethylamide	Subject to Section 4.
123.	Margarine and similar butter substitutes	The packages in which the goods are imported must be distinctly branded with the name of the goods.
124.	Matches and vestas containing—	Prohibited absolutely.
	(a) the substance known as white phosphorus; or	
	(b) the substance known as yellow phosphorus	
125.	Meprobamate	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
126.	Mescaline	Subject to Section 4.
127.	Metazocine	Subject to Section 4.
128.	Methadone	Subject to Section 4.
129.	Methadone-Intermediate	Subject to Section 4.
130.	Methaqualone	Subject to Section 4.
131.	Metharbitone	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
132.	Methylated spirit or ethyl alcohol	Permission of the Comptroller.
133.	Methyldesorphine	Subject to Section 4.
134.	Methyldihydromorphine	Subject to Section 4.
135.	Methylphenidate	Subject to Section 4.
136.	Methylphenobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
137.	1-Methyl-4-Phenylpiperidine-4-Carboxylic Acid	Subject to Section 4.
138.	Methypylon	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
139.	Metopon (5-methyldihydromorphinone)	Subject to Section 4.
140.	Moramide-Intermediate	Subject to Section 4.
141.	Morpheridine	Subject to Section 4.
142.	Morphinan	Subject to Section 4.
143.	Morphine, except in a solution or dilution in an inert substance containing 0.2% or less of morphine calculated as anhydrous morphine	Subject to Section 4.
144.	Morphine derivatives not specified or otherwise referred to elsewhere in this Schedule	Subject to Section 4.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
145.	Morphine methobromide and other pentavalent nitrogen morphine derivatives	Subject to Section 4.
146.	Morphine-N-Oxide	Subject to Section 4.
147.	Morphine substitutes not specified or otherwise referred to elsewhere in this Schedule	Subject to Section 4.
148.	Myrophine	Subject to Section 4.
149.	Narcobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
150.	Nealbarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
151.	Nicocodine	Subject to Section 4.
152.	Nicodicodine	Subject to Section 4.
153.	Nicomorphine	Subject to Section 4.
154.	Noracymethadol	Subject to Section 4.
155.	Norlevorphanol	Subject to Section 4.
156.	Normethadone	Subject to Section 4.
157.	Normorphine (demethylmorphine)	Subject to Section 4.
158.	Norpipanone	Subject to Section 4.
159.	Opium in the following forms :— (a) medicinal opium (that is, opium in any form, whether mixed with a neutral substance or not, that has undergone the processes necessary to adapt it for medicinal use); and (b) opium tinctures and extracts containing more than 0.2% of anhydrous morphine; and (c) raw opium, including non-medicinal, powdered and granulated forms of raw opium	Subject to Section 4.
160.	Opium poppy (<i>Papaver somniferum</i>) seeds	Permission of the Comptroller.
161.	Opium prepared for smoking, including dross and any other form of charred opium	Prohibited absolutely.
162.	Oxycodone	Subject to Section 4.
163.	Oxymorphine	Subject to Section 4.
164.	Parrots, parakeets or other birds of the family known as <i>Psittacidae</i>	Prohibited absolutely.
164A.	Peanut butter, salted and roasted shell peanuts (Added by No. 19 of 1983)	The goods shall not for a period of 12 months commencing on and from 23 February 1984, being the date of commencement of this amendment, be imported into Papua New Guinea for retail sale in Morobe Province, Madang Province, East Sepik Province and West Sepik Province except— (a) with the permission of the Minister responsible for foreign affairs and trade matters; and (b) under the conditions and restrictions imposed by that Minister.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
165.	Pentazocine	Subject to Section 4.
166.	Pentobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
167.	Pethidine	Subject to Section 4.
168.	Pethidine-Intermediate-A	Subject to Section 4.
169.	Pethidine-Intermediate-B	Subject to Section 4.
170.	Pethidine-Intermediate-C	Subject to Section 4.
171.	Phenadoxone	Subject to Section 4.
172.	Phenamprodine	Subject to Section 4.
173.	Phenazocine	Subject to Section 4.
174.	Phendimetrazine	Subject to Section 4.
175.	Phenmetrazine	Subject to Section 4.

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
201.	Racemoramide	Subject to Section 4.
202.	Racemorphan	Subject to Section 4.
203.	Radioactive substances or irradiating apparatus	Permission of the Minister ¹ or a person authorized by him.
204.	Rags and second-hand articles of clothing (other than second-hand clothing imported for personal wear from Australia or New Zealand)	1. Permission of the Minister ¹ . 2. Evidence of fumigation or cleansing to the satisfaction of the Minister ¹ or a person authorized by him.
204A.	Rice, being brown rice, vitamin-enriched white rice, broken rice, glutinous rice, as a pre-packed rice meal or brower's rice. (<i>Added by No. 7 of 1985.</i>)	The importer must satisfy the Comptroller that the goods comply with— (a) health control measures as prescribed by the Minister responsible for health matters; and (b) quality control measures as prescribed by the Minister responsible for primary industry matters.
205.	Secobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
206.	Silencers for use with firearms	Prohibited absolutely.
207.	Spa-(-)-1-Dimethylamine-1, 2 diphenylethane	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
208.	Spa-alpha-phenyl-N, N-dimethylphenethylamine	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
209.	Spirits (other than gin, Geneva, Holland's Schnapps or liqueurs)	1. The importer shall produce to the Collector a declaration in a form approved by the Head of State, acting on advice. 2. The Collector is satisfied that the spirits have been matured by storage in wood for not less than two years: in the case of blended spirits of different ages the age of the youngest spirit shall be deemed to be the age of the whole. 3. The goods— (a) must, subject to the Paragraph (b), be imported in packages containing not less than the following quantities:— (i) spirits in cases (not being perfumed or medicinal)—9.092l (reputed) ² ; and

¹As at the effective date, the reference was to the Minister for Health.

²Metricated editorially. The original amount was 2 gal. (reputed).

Customs

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Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
		<p>(ii) spirits in bulk— 22.730l (reputed)¹; and</p> <p>(b) may be imported in quantities less than those prescribed by Paragraph (a) where—</p> <p>(i) the duty is paid promptly on importation; and</p>

¹Metricated editorially. The original amount was 2 gal. (reputed).

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
		(ii) the Collector is satisfied that the goods—
		(A) are samples only; or
		(B) are intended for private use only by the importer; or
		(C) are for medicinal use only; or
		(D) are surplus ships' stores.
210.	Spirobarbital	Subject to Section 4 (other than Section 4(5) (d), (e), (f) and (g)).
210A.	Sugar and substances which may be substituted for sucrose (Added by No. 9 of 1982)	1. Permission of the Minister. 2. The conditions and restrictions imposed by the Minister.
211.	Tea	The goods must comply with the following standards:—
		(a) the tea shall not be—
		(i) exhausted; or
		(ii) adulterated with spurious leaf or exhausted leaves; or
		(iii) unfit for human use; or
		(iv) unwholesome; and
		(b) the tea shall have a soluble extract of not less than 30% by weight, calculated on a moisture-free basis; and
		(c) the total ash shall not be more than 8%; and
		(d) the soluble ash shall not be less than 3% calculated on a moisture-free basis.
212.	Tear gas and similar substances	1. Permission of the Commissioner of Police. 2. The goods must be for use by the Government.
213.	Tetrabarbital	Subject to Section 4 (other than Section 4(5) (d), (e), (f) and (g)).
214.	Thalidomide, officially described as a-Phthalimidogularimide, and any preparations and admixtures of it	Prohibited absolutely.
215.	Thebacon	Subject to Section 4.
216.	Thebaine	Subject to Section 4.
217.	Thioamobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).

Item No.	Description of goods.	Nature of prohibition or conditions, etc., or name of person to give permission.
218.	Thiobarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).
219.	Tobacco, cigars and cigarettes	<p>The goods—</p> <p>(a) must subject to Paragraph (b), be imported in packages containing not less than the following quantities:—</p> <p>(i) tobacco— 4.536kg net¹; and</p> <p>(ii) cigars—4.536kg net¹; or</p> <p>(iii) cigarettes— 2.268kg net²; or</p> <p>(b) may be imported in quantities less than those prescribed by Paragraph (a) when—</p> <p>(i) the duty is paid promptly on importation; and</p> <p>(ii) the Collector is satisfied that the goods—</p> <p>(A) are samples only; or</p> <p>(B) are intended for private use only by the importer; or</p> <p>(C) are surplus ships' stores.</p>
220.	Trimeperidine	Subject to Section 4.
221.	Vaccine, living or killed	<p>1. Permission of the Minister³.</p> <p>2. The conditions and restrictions imposed by the Minister³ in any particular case.</p>
222.	Vinbarbital	Subject to Section 4 (other than Section 4(5)(d), (e), (f) and (g)).

¹Metricated editorially. The original weight was 10 lbs. net.

²Metricated editorially. The original weight was 5 lbs. net.

³As at the effective date, the reference was to the Minister for Health.

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER No. 101.

Customs (Prohibition of Trade with South Africa) Regulation.

ARRANGEMENT OF SECTIONS.

1. Prohibition of trade with South Africa.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

***Customs (Prohibition of Trade with South Africa)
Regulation.***

MADE under the *Customs Act*.

1. Prohibition of trade with South Africa.

The—

- (a) importation of goods the origin of which is the Republic of South Africa; and
- (b) exportation of goods to, or the destination of which is, the Republic of South Africa,

is prohibited.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Export (Desiccated Coconut) Regulation.

ARRANGEMENT OF SECTIONS.

PART I.—PRELIMINARY.

1. Interpretation—
 - "approved for export stamp"
 - "the Director"
 - "officer"
 - "registered brand"
 - "registered factory".
2. Application.
3. Appointment of officers.
4. Delegation.

PART II.—GENERAL PROVISIONS AS TO EXPORTATION OF
DESICCATED COCONUT.

5. General restrictions on export.

PART III.—TRADE DESCRIPTIONS.

6. Requirement of trade description.
7. Nature of trade description.
8. Interference with trade descriptions.

PART IV.—SUPERVISION, INSPECTION AND EXAMINATION.

9. Registering of factories.
10. Restrictions on registration.
11. Sale or lease of registered factories.
12. Inspection, etc.
13. Standards for desiccated coconut.
14. Factory and processing.
15. Temperature records.
16. Notice of intention to export and declaration.
17. Approved for export stamp.
18. Export permits and certificates as to examination.
19. Re-examination.

PART V.—REGISTRATION OF BRANDS.

20. Register of brands.
21. Application for registration.
22. Registration as trade mark.
23. Registration number.
24. Assignments and transmissions of trade marks to be notified.
25. Cancellation of brand where no longer registered as a trade mark.

PART VI.—MISCELLANEOUS.

26. Obstruction.

SCHEDULE.

FORM 1.—Application for Registration of Premises as a Registered Factory.

FORM 2.—Certificate of Registration of Premises as a Registered Factory.

FORM 3.—Notice of Intention to Export Desiccated Coconut.

FORM 4.—Export Permit.

FORM 5.—Certificate as to Condition of Desiccated Coconut.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Export (Desiccated Coconut) Regulation.

MADE under the *Customs Act* and the *Commerce (Trade Descriptions) Act*.

PART I.—PRELIMINARY.

1. Interpretation.

In this Regulation, unless the contrary intention appears—

- "approved for export stamp" means a stamp in a form approved by the Director;
- "the Director" means the Director of Public Health;
- "officer" means an officer of the Public Service appointed under Section 3;
- "registered brand" means a brand registered under Part V.;
- "registered factory" means a factory registered under Section 9.

2. Application.

This Regulation does not apply to or in relation to desiccated coconut that—

- (a) is not intended for human consumption; and
- (b) is exported in packages clearly marked "Not for Human Consumption."

3. Appointment of officers.

The Director may, by notice in the National Gazette, appoint officers of the Public Service to be officers for the purposes of this Regulation.

4. Delegation.

The Director may, by writing under his hand, delegate to a medical officer of the Public Service all or any of his powers and functions under this Regulation (except this power of delegation).

PART II.—GENERAL PROVISIONS AS TO EXPORTATION OF DESICCATED COCONUT.

5. General restrictions on export.

(1) The exportation of desiccated coconut is prohibited unless—

- (a) the Director is satisfied that the desiccated coconut has been processed and packed in a registered factory; and
- (b) the exporter has obtained an export permit in accordance with this Regulation in respect of the desiccated coconut; and
- (c) the approved for export stamp has been applied to the container of the desiccated coconut; and
- (d) the provisions of this Regulation and of the *Pure Food Act* and the regulations made under that Act, have been complied with.

(2) Subsection (1) does not apply to desiccated coconut in respect of which the Director certifies that for the purpose of experiment or testing, or on account of exceptional circumstances, it is desirable that that subsection should not apply, and such

desiccated coconut may be exported subject to such conditions and restrictions as the Director thinks proper.

PART III.—TRADE DESCRIPTIONS.

6. Requirement of trade description.

Subject to this Regulation, the exportation of desiccated coconut is prohibited unless there is applied to the desiccated coconut a trade description in accordance with this Regulation.

7. Nature of trade description.

(1) The trade description to be applied to desiccated coconut—

- (a) shall be in the form of a principal label or brand affixed to the containers of the desiccated coconut in a prominent position and in a conspicuous and reasonably permanent manner; and
- (b) shall contain, in prominent and legible characters, the words "Desiccated Coconut", together with the words "Papua New Guinea"; and
- (c) may include, in addition, the name of the part of the country in which the desiccated coconut was processed; and
- (d) shall, subject to Subsections (2) and (3), include one, and may include both, of the following particulars—
 - (i) the name of the processor or exporter; and
 - (ii) the registered brand of the processor or exporter, and
- (e) shall specify the net weight of the desiccated coconut.

(2) The Director may, subject to such conditions as he thinks proper, permit the consignee's brand to be included in the trade description instead of the registered brand of the processor or exporter.

(3) Where the producer or processor is not the exporter, the trade description shall include the name of the producer or the processor, or the registered brand of the producer or processor, unless the exporter sets out in the notice of intention to export the name and address of the producer or the processor.

8. Interference with trade descriptions.

A person who, except by the authority of an officer, removes, alters or interferes with a trade description applied to desiccated coconut that has been inspected by an officer is guilty of an offence.

PART IV.—SUPERVISION, INSPECTION AND EXAMINATION.

9. Registering of factories.

(1) A person who is the owner or occupier of premises used for the processing of desiccated coconut may apply to the Director, in Form 1, for the registration of the premises as a registered factory.

(2) Where the Director is satisfied that the premises the subject of an application under Subsection (1) are constructed, equipped and operated in an efficient and hygienic manner, and are in conformity with this Regulation, he may, subject to such conditions and restrictions as he thinks proper, register them as a factory and shall issue to the applicant a certificate of registration in Form 2.

(3) The certificate of registration shall specify the conditions and restrictions under which the registration is granted.

(4) Unless sooner cancelled, a certificate of registration expires at the end of the period of 12 months after the date on which it was issued, but may, on written application in Form 1, be renewed from time to time.

10. Restrictions on registration.

The Director shall not register or renew the registration of a factory unless he is satisfied that—

- (a) the premises and the proposed process are in accordance with this Regulation; and
- (b) the proposed process will produce from the factory desiccated coconut that will conform with the standards of desiccated coconut prescribed by this Regulation.

11. Sale or lease of registered factories.

If a registered factory is leased or sold, the lessee or transferee shall not, without the approval of the Director, use the premises for the processing of desiccated coconut for export.

12. Inspection, etc.

(1) The Director or a medical officer of the Public Service or Health Inspector authorized for the purpose by the Director—

- (a) shall inspect a factory immediately before its registration or the renewal of its registration; and
- (b) may at any time, and shall at least six times during the currency of a registration or a renewal of a registration and so that no more than three months is allowed to elapse between successive inspections, inspect it; and
- (c) shall, if it is found that it or the processing or desiccated coconut produced is not in accordance with this Regulation, cancel immediately or, if in his opinion the matter is one that can quickly and simply be rectified, suspend the registration.

(2) Where a registration is suspended under Subsection (1)—

- (a) the suspension shall not be lifted until a further inspection under that subsection has shown that the factory, the processing and desiccated coconut produced are in accordance with this Regulation; and
- (b) the period of suspension shall be taken into consideration for the purpose of calculating the date of expiry of the registration.

13. Standards for desiccated coconut.

Desiccated coconut for export—

- (a) shall be the clean, sound, wholesome product of the meat of sound, mature, ungerminated coconuts; and
- (b) shall have, when fresh, a moisture content not exceeding 4%; and
- (c) shall have an oil content of not less than 65%; and
- (d) shall be free from rancidity; and

- (e) shall not contain peelings, shell, skin, dirt or other impurities; and
- (f) shall not contain any pathogenic organisms.

14. Factory and processing.

(1) A factory shall—

- (a) be so constructed that all rooms or places where—
 - (i) coconut meat or desiccated coconut is stored or kept; or
 - (ii) the cartons or other containers in which the desiccated coconut is to be contained are stored or kept,are insect-proof and vermin-proof; and
- (b) be provided with toilet and sanitary facilities, to the satisfaction of the Director, so constructed as to obviate the risk of the contamination of air, water or surface soil or of the spreading of any infection by insects or vermin; and
- (c) be provided with a plentiful supply of running water that complies with Subsection (2).

(2) All water used for any purpose in the factory shall be water that has been—

- (a) obtained from a source approved in writing for the purpose by the Director; or
- (b) distilled, boiled or otherwise treated by a process that has been approved for the purpose by the Director,

and shall—

- (c) contain not more than 100 micro-organisms in 1cm^3 , no pathogenic micro-organisms, no poisonous chemical constituents, and no sediment; and
- (d) be colourless; and
- (e) have been so kept between its collection or sterilization and its use as to preserve it from contamination.

(3) The floor of the factory shall be swept at least twice each day on which the factory is in use, and all husks, droppings or other refuse shall immediately be removed from the factory and burnt.

(4) All surfaces on which coconut meat or desiccated coconut is placed before packaging shall—

- (a) be completely covered by polyvinyl plastic or other impervious material approved by the Director for the purpose, which shall be turned down around all edges for a distance of not less than 25.4mm^1 ; and
- (b) be washed clean at least twice per day.

(5) Coconut meat or desiccated coconut shall not be deposited on a floor, and any such deposit shall be kept—

- (a) at least 0.610m^2 clear of the floor so that there is a clear space between the floor and the underside of the staging or support on which the deposit is kept; or
- (b) so that the staging or support is supported by a rat-proof wall.

¹ Metricated editorially. The original distance was 1 in.

² Metricated editorially. The original distance was 2 ft.

(6) The desiccation process shall include a sterilization process of a type approved by the Director such as to ensure the destruction of all pathogenic organisms.

(7) Before the sterilization process, the coconut meat or desiccated coconut shall be handled as little as possible.

(8) After the sterilization process, the coconut meat shall not be handled in any way, but a mechanical device or a scoop of a type, and constructed of an impervious material, approved by the Director shall be used.

(9) Coconut meat or desiccated coconut that—

(a) has passed through the desiccation process; and

(b) has subsequently—

(i) come into contact with any part of the human body; or

(ii) been exposed to the danger of infection,

shall not be mixed with other desiccated coconut or packed or sold until it has been re-sterilized.

15. Temperature records.

(1) The desiccating machine and, where a separate sterilizing device is used, the sterilizing device, shall be fitted with recording thermometers, to the satisfaction of the Director, such that complete records are kept of the temperature at which the coconut meat or desiccated coconut is treated.

(2) The Director or an officer authorized by him for the purpose may at any time inspect any records kept under Subsection (1).

16. Notice of intention to export and declaration.

(1) A person who intends to export desiccated coconut shall, at least three clear working days before the proposed date of shipment, furnish to the Director a notice and declaration in Form 3.

(2) A person who makes a false or misleading statement in a declaration furnished under Subsection (1) is guilty of an offence.

Penalty: A fine not exceeding K300.00.

(3) In any proceedings for an offence against Subsection (2), a certificate signed by the Director, certifying that the declaration—

(a) was furnished under Subsection (1); and

(b) was made by the person by whom it purports to have been made,

is prima facie evidence of the matters so certified.

(4) Judicial notice shall be taken of the signature to a certificate under Subsection (3), and of the fact that the person whose signature it purports to bear holds, or has held at the time when the certificate was made, the office of the Director.

(Amended by No. 20 of 1982.)

17. Approved for export stamp.

Where an officer is satisfied that any desiccated coconut has been prepared or processed and packed in a sealed container in accordance with this Regulation, he shall apply the approved for export stamp to the container.

18. Export permits and certificates as to examination.

(1) When an officer has examined any desiccated coconut and—

- (a) the desiccated coconut is marked in accordance with this Regulation; and
- (b) the officer is satisfied that the conditions and restrictions applicable under this Regulation in respect of the desiccated coconut have been complied with,

he shall issue to the exporter an export permit in Form 4.

(2) When the desiccated coconut is brought to a wharf for shipment, the exporter shall deliver the export permit to the officer on duty at the ship by which the desiccated coconut is to be exported.

(3) When the officer is satisfied that the desiccated coconut has been shipped in accordance with this Regulation, he shall issue to the exporter a certificate of the condition of the desiccated coconut in Form 5.

19. Re-examination.

(1) If an officer has reasonable cause to think that, since the examination of any desiccated coconut, the condition of the desiccated coconut has changed, he may re-examine the desiccated coconut and if, having regard to the condition of the desiccated coconut as disclosed by the re-examination, he is satisfied that—

- (a) the containers are not marked in accordance with this Regulation; or
- (b) a condition or restriction applicable under this Regulation has not been complied with,

he may cancel the export permit issued in respect of the desiccated coconut.

(2) Where an export permit has been cancelled under Subsection (1), the exporter must, if so required by an officer, immediately surrender the permit to the officer.

Penalty: A fine not exceeding K300.00.

(Amended by No. 20 of 1982.)

PART V.—REGISTRATION OF BRANDS.**20. Register of brands.**

(1) Subject to Section 22, the Director may register a brand as a brand that may be included in the trade description of any desiccated coconut.

(2) The Director shall keep a register of brands registered under Subsection (1).

21. Application for registration.

An application for the registration of a brand shall be accompanied by seven copies of the brand.

22. Registration as trade mark.

A brand shall not be registered under Section 20 unless—

- (a) it is registered as a trade mark under the *Trade Marks Act 1905* of Australia, as in force from time to time; and
- (b) the applicant is the registered proprietor of the trade mark.

23. Registration number.

The Director shall allot a number in respect of each registered brand, and that number shall be applied to desiccated coconut in conjunction with the brand.

24. Assignments and transmissions of trade marks to be notified.

Where a trade mark that is registered as a brand under this Regulation is assigned or transmitted, the assignee or transmittee shall give notice of the assignment or transmission to the Director.

25. Cancellation of brand where no longer registered as a trade mark.

Where a trade mark that is registered as a brand under this Regulation ceases to be registered as a trade mark, the Director shall cancel the registration of the brand.

PART VI.—MISCELLANEOUS.**26. Obstruction.**

A person who in any way, directly or indirectly, hinders or obstructs an officer in the exercise of his powers or the performance of his duties under this Regulation is guilty of an offence.

Penalty: A fine not exceeding K600.00 or imprisonment for a term not exceeding six months.

(Amended by No. 20 of 1982.)

SCHEDULE.

PAPUA NEW GUINEA.**Customs Act: Commerce (Trade Descriptions) Act.****Export (Desiccated Coconut) Regulation.**

Reg., Sec. 9(1).

Form 1.

APPLICATION FOR REGISTRATION OF PREMISES AS A REGISTERED FACTORY.

No.

To the Director of Public Health.

I/we* (full name of applicant) of (address) apply under the Exports (Desiccated Coconut) Regulation for the registration of the (name and description of premises) situated at _____ as a registered factory and I/we* declare—

(i) that I am/we are* the owner(s)/occupier(s)* of the premises; and

(ii) that the premises are constructed, equipped and operated in an efficient and hygienic manner and in accordance with the Export (Desiccated Coconut) Regulation.

Dated

19

(Signature(s) of Applicant(s).)

* Strike out whichever is inapplicable.

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Customs

PAPUA NEW GUINEA.

*Customs Act: Commerce (Trade Descriptions) Act.
Export (Desiccated Coconut) Regulation.*

Reg., Sec. 9(2).

Form 2.

CERTIFICATE OF REGISTRATION OF PREMISES AS A REGISTERED FACTORY.

Certificate No.

I certify that subject to the conditions indicated below the premises situated at _____ have been registered in the name of _____ as a registered factory under the *Export (Desiccated Coconut) Regulation*.

This certificate is granted subject to the conditions that operations will be conducted in accordance with the requirements prescribed by or under the *Customs Act* and the *Commerce (Trade Descriptions) Act*, and that the registration will be liable to be cancelled in the event of a contravention of the *Export (Desiccated Coconut) Regulation* or other applicable regulations in force for the time being and to the special conditions set out below.

SPECIAL CONDITIONS.

This certificate will remain in force until 19 .

Dated 19 .

Director of Public Health.

PAPUA NEW GUINEA.

*Customs Act: Commerce (Trade Descriptions) Act.
Export (Desiccated Coconut) Regulation.*

Reg., Sec. 16(1).

Form 3.

NOTICE OF INTENTION TO EXPORT DESICCATED COCONUT.

To the Director of Public Health.

Port of

Notice is given that I/we* intend to export desiccated coconut as set out below.

The desiccated coconut may be inspected at _____ on _____

I declare—

- (i) that I am the owner/agent duly authorized by (*insert name of owner*) the owner* of the desiccated coconut specified below; and
- (ii) that the conditions and restrictions applicable in respect of the desiccated coconut under the *Export (Desiccated Coconut) Regulation* have been complied with; and
- (iii) that the desiccated coconut is marked in the prescribed manner with the prescribed trade description.

STATEMENT OF DESICCATED COCONUT TO BE EXPORTED.

Brands.	Number of packages.	Size, weight of measure and number of cartons.	Export ship.	Destination.	Date of sailing.

(Signature of Owner or Agent.)

(Business address.)

(Witness to signature of owner or agent.)

Customs

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I certify that—

- (i) the desiccated coconut referred to above is marked in the prescribed manner with the prescribed trade description; and
- (ii) I am satisfied that the conditions and restrictions applicable in respect of the desiccated coconut under the *Export (Desiccated Coconut) Regulation* have been complied with.

Dated 19 .

Inspecting Officer.

* Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act: Commerce (Trade Descriptions) Act.
Export (Desiccated Coconut) Regulation.

Reg., Sec. 18(1).

Form 4.

EXPORT PERMIT.

Wharf

Port of

The desiccated coconut, to be shipped per is marked in the prescribed manner with the prescribed trade description and the conditions and restrictions applicable in respect of the desiccated coconut under the *Export (Desiccated Coconut) Regulation* have been complied with :—

Marks.	Exporter.	Quantity.

Officer appointed under the Regulation.

Dated 19 .

Shipped the above desiccated coconut.

Officer of Customs.

Dated 19 .

PAPUA NEW GUINEA.

Customs Act: Commerce (Trade Descriptions) Act.
Export (Desiccated Coconut) Regulation.

Reg., Sec. 18(3).

Form 5.

CERTIFICATE AS TO CONDITION OF DESICCATED COCONUT.

This is to certify that of , branded and shipped per to on 19 , have been packed in an export establishment in compliance with the provisions of the *Export (Desiccated Coconut) Regulation* and that the desiccated coconut is free from contamination and fit for human consumption.

Dated 19 .

Officer appointed under the Regulation.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER No. 101.

Export (Fish) Regulation.

ARRANGMENT OF SECTIONS.

PART I.—PRELIMINARY.

1. Interpretation—
 - "analyst"
 - "appointed place"
 - "approved"
 - "approved for export stamp"
 - "containers"
 - "cooked fish"
 - "the Director"
 - "export establishment"
 - "fish"
 - "frozen fish"
 - "grader"
 - "officer"
 - "registered brand"
 - "tuna".

2. Application.

3. Delegation.

PART II.—GENERAL PROVISIONS AS TO EXPORTATION OF FISH.

4. General restrictions on export.
5. Graders.

PART III.—TRADE DESCRIPTIONS.

6. Requirement of trade description.
7. Nature of trade description,
8. Interference with trade descriptions.

PART IV.—SUPERVISION, INSPECTION AND EXAMINATION.

9. Registration of export establishments and appointed places.
10. Sale or lease of export establishment or appointed place.
11. Freezing chambers, etc., in export establishments.
12. Storage chambers, etc., in appointed places.
13. Place of examination.
14. Notice of intention to move frozen fish.
15. Transfer of frozen fish from export establishment, etc.
16. Shipping of frozen fish.
17. Notice of intention to export, and declaration.
18. Approved for export stamp.
19. Export permits and certificates as to examination.
20. Re-examination.
21. Loading of frozen fish.

PART V.—REGISTRATION OF BRANDS.

- 22. Register of brands.
- 23. Application for registration.
- 24. Registration as trade mark.
- 25. Registration numbers.
- 26. Assignments and transmissions of trade marks.
- 27. Cancellation of brand.

PART VI.—ANALYSES.

- 28. Analysts.
- 29. Certificate of analyst.
- 30. Fees for certificates.

PART VII.—MISCELLANEOUS.

- 31. Fees for officers' services.

SCHEDULES.

SCHEDULE 1.

FORM 1.—Application for Registration of Premises as an Export Establishment or as an Appointed Place.

FORM 2.—Certificate of Registration of Premises as Export Establishment/Appointed Place.

FORM 3.—Notice of Intention to Move Frozen Fish.

FORM 4.—Notice of Intention to Export Fish.

FORM 5.—Export Permit.

FORM 6.—Certificate as to Condition of Fish.

SCHEDULE 2.—Conditions for Export of Fish.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Export (Fish) Regulation.

MADE under the *Customs Act* and the *Commerce (Trade Descriptions) Act*.

PART I.—PRELIMINARY.

1. Interpretation.

In this Regulation, unless the contrary intention appears—

"analyst" means a person appointed to be an analyst—

(a) under Section 28; or

(b) for the purposes of the *Customs Act*;

"appointed place" means premises registered under Section 9 as an appointed place;

"approved" means approved by the Director;

"approved for export stamp" means a stamp in an approved form;

"containers" means all the principal coverings in which fish is contained;

"cooked fish" means fish that has been subjected to an approved heat treatment;

"the Director" means the Director of Agriculture, Stock and Fisheries;

"export establishment" means premises registered under Section 9 as an export establishment;

"fish" means fish (including *crustacea*, oysters, other shell fish and all forms of marine animal life other than whales), other than beche-de-mer, whether fresh, frozen, canned, dried, cooked or processed in any way, or parts of any such fish, intended for export;

"frozen fish" means raw, cooked or processed fish that has been refrigerated;

"grader" means a person appointed under Section 5 to be a grader;

"officer" means an officer of Customs;

"registered brand" means a brand registered under Part V.;

"tuna"¹ means—

(a) albacore (*Germo alalunga*); and

(b) southern bluefin tuna (*Thunnus maccoyii*); and

(c) northern bluefin tuna (*Thunnus thynnus*); and

(d) yellowfin tuna (*Neothunnus macropterus*); and

(e) skipjack or striped tuna (*Katsuwonus pelamis*).

2. Application.

This Regulation does not apply to ships' stores brought to or shipped in Papua New Guinea.

¹ Compare the definition "tuna" in Section 1 of the *Tuna Resources Management Act*.

3. Delegation.

The Director may, by writing under his hand, delegate to an officer of the Public Service all or any of his powers or functions under this Regulation (except this power of delegation).

PART II.—GENERAL PROVISIONS AS TO EXPORTATION OF FISH.**4. General restrictions on export.**

(1) The exportation of fish is prohibited unless—

- (a) the Director is satisfied that the fish has been prepared or processed in an export establishment; and
- (b) the conditions and restrictions (if any) specified in the second column of Schedule 2 in relation to the name or description of the fish have been complied with; and
- (c) the exporter has obtained an export permit in accordance with this Regulation in respect of the fish; and
- (d) the approved for export stamp has been applied to the fish or the container of the fish; and
- (e) the provisions of this Regulation have been complied with.

(2) Subsection (1)(b) does not apply to fish in respect of which the Director certifies that, for the purposes of experiment, or on account of exceptional circumstances, it is desirable that that paragraph should not apply.

5. Graders.

(1) The Director may appoint a person to be a grader for an export establishment.

(2) A grader must ensure that fish is graded, prepared or processed and packed in the export establishment in accordance with this Regulation.

Penalty: A fine not exceeding K100.00.

PART III.—TRADE DESCRIPTIONS.**6. Requirement of trade description.**

(1) Subject to this Regulation, the exportation of fish is prohibited unless there is applied to the fish a trade description in accordance with this Regulation.

(2) Subsection (1) applies to fish that are imported into the country and are not held in bond, unless the Director is satisfied that the fish are not the produce of Papua New Guinea.

7. Nature of trade description.

(1) The trade description to be applied to fish shall be in accordance with this section and with the provisions (if any) specified in the third column of Schedule 2 opposite to the name or description of the fish.

(2) The trade description—

- (a) shall be in the form of a principal label or brand affixed to the fish, or to the containers of the fish, in a prominent position and in a conspicuous and reasonably permanent manner; and

- (b) shall contain, in prominent and legible characters, a true description of the fish, together with the words "Papua New Guinea"; and
 - (c) may include, in addition, the name of the part of the country in which the fish was produced, prepared or processed; and
 - (d) shall, subject to Subsections (3) and (4), include one, and may include both, of the following particulars—
 - (i) the name of the producer, processor or exporter; and
 - (ii) the registered brand of the producer, processor or exporter; and
 - (e) shall, subject to Subsection (5), specify the net weight of the fish.
- (3) The Director may, subject to such conditions as he thinks proper, permit the consignee's brand to be included in the trade description instead of the registered brand of the producer, processor or exporter.
- (4) Where the producer or processor is not the exporter, the trade description shall include the name of the producer or the processor, or the registered brand of the producer or processor, unless the exporter sets out in the notice of intention to export the name and address of the producer or the processor.
- (5) In the case of frozen fish, the actual weight in a container shall be in excess of the marked net weight by not less than 2.5% of the marked net weight.
- (6) Except in the case of frozen fish, each immediate container of fish shall have embossed on it the letters "Ex".
- (7) The trade description to be applied to fish in pursuance of this Regulation shall have relation to the condition of the fish as at the time of shipment.

8. Interference with trade descriptions.

A person who, except by the authority of an officer, removes, alters or interferes with a trade description marked on or applied to fish that have been inspected by an officer is guilty of an offence.

PART IV.—SUPERVISION, INSPECTION AND EXAMINATION.

9. Registration of export establishments and appointed places.

- (1) A person who is the owner or occupier of premises used for the preparation, processing or storage, or for the examination, of fish may apply to the Director in Form 1, for the registration of the premises as an export establishment or as an appointed place, as the case may be.
- (2) Where the Director is satisfied that the premises the subject of an application under Subsection (1) are constructed, equipped and operated in an efficient and hygienic manner, and are in conformity with this Regulation, he—
 - (a) may, subject to such conditions and restrictions as he thinks proper, register them as an export establishment or as an appointed place, as the case may be; and
 - (b) shall issue to the applicant a certificate of registration in accordance with Form 2.
- (3) The certificate of registration shall specify—
 - (a) all operations that may be conducted in the premises to which it refers; and
 - (b) the conditions and restrictions under which the registration is granted.

(4) Unless sooner cancelled, a certificate of registration expires on 30 June next following the date on which it was issued, but may, on written application in Form 1, be renewed from time to time.

(5) Where the Director is satisfied that—

- (a) a breach of the conditions or restrictions, subject to which an export establishment or appointed place has been registered, has been committed; or
- (b) an offence against this Regulation has been committed in or in connexion with an export establishment or appointed place,

he may cancel the registration of the establishment or place.

10. Sale or lease of export establishment or appointed place.

If an export establishment or appointed place is leased or sold, the lessee or transferee shall not, without the approval of the Director, use the premises for any of the operations specified in the certificate of registration.

11. Freezing chambers, etc., in export establishments.

An export establishment in which frozen fish is prepared, processed or stored shall—

(a) contain a chamber—

- (i) where cooked fish is being prepared in the establishment—capable of reducing the temperature of the fish to -12°C ; or
- (ii) where fish, other than cooked fish, is being prepared in the establishment—capable of reducing the temperature of the fish to -7°C within 10 hours after the fish has been placed in the chamber; and

(b) contain—

- (i) where cooked fish is being stored in the establishment—at least one chamber capable of maintaining the fish at a reasonably constant temperature not exceeding -12°C ; or
- (ii) where fish, other than cooked fish, is being stored in the establishment—at least one chamber (separate from the chamber referred to in Subparagraph (i)) capable of maintaining the fish at a reasonably constant temperature not exceeding -15°C ; and
- (c) have approved instruments for measuring temperatures in each chamber; and
- (d) maintain a log of temperatures of each chamber recorded at intervals of not more than eight hours; and
- (e) have the floors and walls of the packing rooms solidly constructed to a height of not less than 1.8 m of brick, masonry, concrete or other approved material rendered impervious and washable, all corners being well rounded out; and
- (f) have a satisfactory supply of suitable running water under pressure; and
- (g) be equipped only with approved tables, benches, troughs, trays and other equipment that is or are capable of being sterilized.

12. Storage chambers, etc., in appointed places.

An appointed place in which frozen fish are examined shall—

(a) contain at least one chamber—

- (i) where cooked fish is examined in the place—capable of maintaining the fish at a reasonably constant temperature not exceeding -12°C ; or

(ii) where fish, other than cooked fish, is examined in the place—capable of maintaining the fish at a reasonably constant temperature not exceeding -15°C ; and

- (b) have approved instruments for measuring temperatures in each chamber; and
- (c) maintain a log of temperatures of each chamber recorded at intervals of not more than eight hours; and
- (d) be situated at or adjacent to a port from which shipment from the country commences; and
- (e) provide suitable private facilities for examination by officers.

13. Place of examination.

(1) Subject to this Regulation, fish shall be sent to an appointed place in sufficient time before shipment to enable an officer to examine it.

(2) The Director may, in exceptional cases, permit the examination of fish to be made at a place other than an appointed place.

14. Notice of intention to move frozen fish.

A person who intends to move frozen fish from an export establishment to another export establishment or to an appointed place shall, at least two clear working days before the day on which he intends to move the fish, lodge with an officer a notice, in duplicate, in Form 3.

15. Transfer of frozen fish from export establishment, etc.

Whenever frozen fish is moved from an export establishment to another export establishment or to an appointed place, or from an appointed place to a vessel for shipment from the country—

- (a) transportation facilities shall be such that the temperature of the fish shall not rise—
 - (i) in the case of cooked fish—above -5°C .; and
 - (ii) in the case of fish other than cooked fish—above -8°C .; and
- (b) the fish shall be accompanied by a certificate, signed by the grader at the export establishment where the goods were packed, that the fish has been prepared or processed and packed in accordance with this Regulation.

16. Shipping of frozen fish.

Frozen fish shall not be shipped in a vessel unless—

- (a) the vessel is equipped to hold the fish at a temperature not exceeding -12°C .; and
- (b) the refrigerated hold has been adequately pre-cooled before loading.

17. Notice of intention to export, and declaration.

(1) A person who intends to export fish shall, at least three clear working days before the proposed date of shipment, furnish to the Director a notice and declaration in Form 4.

(2) A person who makes a false or misleading statement in a declaration furnished under Subsection (1) is guilty of an offence.

Penalty: A fine not exceeding K300.00.

(3) In any proceedings for an offence against Subsection (2), a certificate signed by the Director, certifying that the declaration—

(a) was furnished under Subsection (1); and

(b) was made by the person by whom it purports to have been made,
is prima facie evidence of the matters so certified.

(4) Judicial notice shall be taken of the signature to a certificate under Subsection (3), and of the fact that the person whose signature it purports to bear holds, or held at the time when the certificate was made, the office of the Director.

(Amended by No. 21 of 1982.)

18. Approved for export stamp.

Where an officer or grader is satisfied that any fish has been prepared or processed and packed in accordance with this Regulation, he shall apply the approved for export stamp to it or to the container of it.

19. Export permits and certificates as to examination.

(1) When an officer has examined any fish and—

(a) the fish is marked in accordance with this Regulation; and

(b) the officer is satisfied that the conditions and restrictions applicable under this Regulation in respect of the fish have been complied with,

he shall issue to the exporter an export permit in Form 5.

(2) When the fish is brought to a wharf for shipment, the exporter shall deliver the export permit to the officer on duty at the ship by which the fish is to be exported.

(3) When the officer is satisfied that the fish has been shipped in accordance with this Regulation, he shall issue to the exporter a certificate of the condition of the fish in Form 6.

20. Re-examination.

(1) If an officer has reasonable cause to think that, since the examination of any fish, the condition of the fish has changed, he may re-examine the fish, and if, having regard to the condition of the fish as disclosed by the re-examination, he is satisfied that—

(a) the containers are not marked in accordance with this Regulation; or

(b) a condition or restriction applicable under this Regulation has not been complied with,

he may cancel the export permit issued in respect of the fish.

(2) Where an export permit has been cancelled under Subsection (1), the exporter must, if so required by an officer, immediately surrender the permit to the officer.

Penalty: A fine not exceeding K300.00.

(Amended by No. 21 of 1982.)

21. Loading of frozen fish.

Frozen fish shall be loaded into an overseas vessel under the supervision of an officer.

PART V.—REGISTRATION OF BRANDS.

22. Register of brands.

(1) Subject to Section 24, the Director may register a brand as a brand that may be included in the trade description of fish.

(2) The Director shall keep a register of brands registered under Subsection (1).

23. Application for registration.

An application for the registration of a brand shall be accompanied by seven copies of the brand.

24. Registration as trade mark.

A brand shall not be registered under Section 22 unless—

- (a) it is registered as a trade mark under the *Trade Marks Act* 1905 of Australia, as in force from time to time; and
- (b) the applicant is the registered proprietor of the trade mark.

25. Registration numbers.

The Director shall allot a number in respect of each registered brand, and that number shall be applied to fish in conjunction with the brand.

26. Assignments and transmissions of trade marks.

Where a trade mark that is registered as a brand under this Regulation is assigned or transmitted, the assignee or transmittee shall give notice of the assignment or transmission to the Director.

27. Cancellation of brand.

Where a trade mark that is registered as a brand under this Regulation ceases to be registered as a trade mark, the Director shall cancel the registration of the brand.

PART VI.—ANALYSES.**28. Analysts.**

The Head of State, acting on advice, may appoint qualified persons to be analysts for the purposes of this Regulation.

29. Certificate of analyst.

A certificate given by an analyst of the result of an analysis is prima facie proof of the facts stated in it.

30. Fees for certificates.

A copy of a certificate of analysis relating to fish may be supplied by the Director to the exporter of fish—

- (a) where the analysis is made by an officer for the purposes of the Government—on payment of the sum of 25t; and
- (b) where the analysis is made at the request of the exporter who wishes to obtain the certificate—on payment of the sum of K1.05.

PART VII.—MISCELLANEOUS.**31. Fees for officers' services.**

(1) Where, at the request of an exporter, the services of an officer are made available to the exporter for the purposes of this Regulation before or after official hours or on a Sunday or holiday, the exporter shall, except as provided by Subsection (3), be charged for those services a fee at the rate of K1.25 per hour or part of an hour.

(2) The time in respect of which a fee shall be charged under Subsection (1) shall include the time reasonably occupied by an officer in proceeding to and returning from the place where his attendance is required.

(3) Where an officer is required to proceed on duty away from his ordinary station, the rate of charge under this Regulation to be made in respect of his services is as fixed by the Director.

(4) For the purposes of this Regulation, "holiday" means a day observed as a holiday under Section 122 of the *Public Service Act*.

SCHEDULES.

SCHEDULE 1.

PAPUA NEW GUINEA.

Customs Act: Commerce (Trade Descriptions) Act.

Export (Fish) Regulation.

Reg., Sec. 9(1).

Form 1.

APPLICATION FOR REGISTRATION OF PREMISES AS AN EXPORT ESTABLISHMENT OR AS AN APPOINTED PLACE.

To the Director of Agriculture, Stock and Fisheries.

I/We* (full name of applicant) of (address) apply under the *Export (Fish) Regulation* for the registration of the (name and description of premises) situated at _____ as an export establishment/appointed place* for the (operation to be conducted), and I/we* declare that—

(a) I am/we are* the owner(s)/occupier(s)* of the above premises; and

(b) the premises are constructed, equipped and operated in an efficient and hygienic manner.

Dated

19 .

(Signature(s) of Applicant(s).)

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act: Commerce (Trade Descriptions) Act.

Export (Fish) Regulation.

Reg., Sec. 9(2).

Form 2.

CERTIFICATE OF REGISTRATION OF PREMISES AS EXPORT ESTABLISHMENT/APPOINTED PLACE*.

Certificate No.

I certify, that subject to the conditions indicated below, the premises situated at _____ have been registered in the name of _____ as an export establishment/appointed place* in which the following operations may be conducted:—

and that the code number of the Export Establishment is _____

This certificate is granted subject to the conditions that operations will be conducted in accordance with the requirements prescribed by or under the *Customs Act* and the *Commerce (Trade Descriptions) Act*, and that the registration will be liable to be cancelled in the event of a contravention of the *Export (Fish) Regulation* or other applicable regulations.

Customs

Ch. No. 101

This certificate will remain in force until 30 June, 19 .

Dated 19 .

Director of Agriculture, Stock and Fisheries.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act: Commerce (Trade Descriptions) Act.

Export (Fish) Regulation.

Reg., Sec. 14.

Form 3.

NOTICE OF INTENTION TO MOVE FROZEN FISH.

To the Director of Agriculture, Stock and Fisheries.

Port of

Notice is given that I/we* intend to move the frozen fish specified below from
to per (indicate transport arrangements) on 19 .

Kind of fish.	Packages numbered.	Total packages.

(Signature(s) of Applicant(s).)

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Customs Act: Commerce (Trade Descriptions) Act.

Export (Fish) Regulation.

Reg., Sec. 17(1).

Form 4.

NOTICE OF INTENTION TO EXPORT FISH.

To the Director of Agriculture, Stock and Fisheries.

Port of

Notice is given that I/we* intend to export fish as set out below.

The fish has been delivered to the appointed place at , and may be inspected on
19 .

I declare that—

- (a) I am the owner/agent duly authorized by (name of owner) owner* of the fish specified below; and
- (b) the conditions and restrictions applicable in respect of the fish under the *Export (Fish) Regulation* have been complied with; and
- (c) the fish is marked in the prescribed manner with the prescribed trade description.

STATEMENT OF FISH TO BE EXPORTED.

Fish.	Brands.	Number of packages.	Size, weight of measure and number of cartons.	Export ship.	Destination.	Date of sailing.

(Signature of Owner/Agent.)*

(Business address:)

(Witness to signature of owner/agent.)*

CERTIFICATE OF INSPECTING OFFICER.

I certify that—

- (a) the fish referred to above is marked in the prescribed manner with the prescribed trade description; and
- (b) I am satisfied that the conditions and restrictions applicable in respect of the fish under the *Export (Fish) Regulation* have been complied with.

Dated 19 .

Inspecting Officer.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

*Customs Act: Commerce (Trade Descriptions) Act.**Export (Fish) Regulation.*

Reg., Sec. 19(1).

Form 5.

EXPORT PERMIT.

Port of

Date 19 .

To the Officer of Customs,

Wharf.

The under-mentioned fish, to be shipped per , is marked in the prescribed manner with the prescribed trade description, and the conditions and restrictions applicable in respect of the fish under the *Export (Fish) Regulation* have been complied with:—

Customs

Ch. No. 101

Marks.	Exporter.	Character of fish.	Quantity.

Dated 19 . Officer of Customs.

Shipped the above fish.

Dated 19 . Officer of Customs.

PAPUA NEW GUINEA.

Customs Act: Commerce (Trade Descriptions) Act.

Export (Fish) Regulation.

Reg., Sec. 19(3).

Form 6.

CERTIFICATE AS TO CONDITION OF FISH.

This is to certify that of , branded and shipped per to on 19 , have been packed in an export establishment in compliance with the *Export (Fish) Regulation*, and that the fish is fit for human consumption.

Dated 19 . Officer of Customs.

SCHEDULE 2.

CONDITIONS FOR EXPORT OF FISH.

Reg., Sec. 4(1)(b).

Name or description of fish.	Conditions and restrictions to be complied with.	Provisions relating to trade descriptions.
1. Crayfish tails—frozen.	<p>1. Crayfish tails—</p> <p>(a) shall be clean and devoid of foreign matter; and</p> <p>(b) shall not be soft-shelled or from a female in berry; and</p> <p>(c) shall have the intestine completely removed; and</p> <p>(d) shall be individually wrapped in cellophane or other approved moisture-proof wrapping material that completely covers all flesh exposed from the shell; and</p> <p>(e) shall be packed in containers that contain a net weight of not more than 14 kg of crayfish.</p>	<p>1. The trade description on the containers shall include—</p> <p>(a) the letters "WT" or "PK", according to whether the flesh is white or pink; and</p> <p>(b) the words "Rock Lobster" in bold letters of equal size, and the words "Produce of Papua New Guinea"; and</p> <p>(c) the grade; and</p> <p>(d) the serial numbers of respective containers, running consecutively from the beginning of each calendar year.</p>

Name or description of fish.	Conditions and restrictions to be complied with.	Provisions relating to trade description.
	<p>2.(1) Containers containing a net weight of 9, 11.25 or 13.5 kg shall be used, and a uniform sized box shall be used by each packer.</p> <p>(2) Containers shall be clean, new, attractive in appearance and not likely to have any deleterious effect on the contents.</p> <p>(3) Each container shall be wire-bound or strapped with suitable wire or strapping.</p> <p>(4) Each container shall not be more than 125 mm across its narrowest internal dimension.</p> <p>3. Only one variety of crayfish tails shall be packed in each container.</p> <p>4. Crayfish tails shall be so packed as to be uniform in size and colour in each container and shall be graded in sizes as follows :—</p> <p><i>Grade. Net weight of each crayfish tail.</i></p> <p>Midger Under 170 g</p> <p>Small (S) Not less than 170g and not more than 255g</p> <p>Medium (M) Not less than 255g and not more than 340g</p> <p>Large (L) Not less than 340g and not more than 455g</p> <p>Jumbo (J) Over 455 g.</p> <p>5. Crayfish tails shall have been processed from crayfish that—</p> <p>(a) have been killed by an approved method; and</p> <p>(b) following the removal of all intestinal parts, including the anus, have been vigorously washed individually in running water under pressure.</p> <p>6. Crayfish tails shall—</p> <p>(a) be placed under refrigeration, fully prepared for freezing, within a period of two hours from the time of killing; and</p> <p>(b) be reduced in temperature to not more than -7° C within a period of 12 hours from the time of killing; and</p> <p>(c) immediately afterwards be transferred to a refrigeration chamber the temperature of which shall be held at not more than -15° C constant.</p>	<p><i>Note.</i>—For the purposes of Paragraph (c) the following abbreviations may be used :—</p> <p><i>Grade. Abbreviation.</i></p> <p>Small S</p> <p>Medium M</p> <p>Large L</p> <p>Jumbo J.</p> <p>2. Any printing on cellophane or other wrappers touching the flesh shall be in ink or colouration which has been certified as being harmless.</p>

Name or description of fish.	Conditions and restrictions to be complied with.	Provisions relating to trade description.
2. Crayfish (uncooked)—frozen.	<p>1. Crayfish—</p> <p>(a) shall be clean and devoid of foreign matter; and</p> <p>(b) shall not be soft-shelled or a female in berry; and</p> <p>(c) shall be packed in containers which contain a net weight of not more than 25 kg of crayfish.</p> <p>2. (1) Containers shall be clean, new, attractive in appearance and not likely to impart a taint to the contents.</p> <p>(2) Each container shall be wire-bound or strapped with suitable wire or strapping.</p> <p>3. Only one variety of crayfish shall be packed in any one container.</p> <p>4. Crayfish shall be so packed as to be uniform in size and colour in each container.</p> <p>5. Crayfish shall have been processed from crayfish that—</p> <p>(a) have been killed by an approved method; and</p> <p>(b) have been vigorously washed individually in running water under pressure.</p> <p>6. Crayfish shall individually—</p> <p>(a) be placed under refrigeration, fully prepared for freezing, within a period of two hours from the time of killing; and</p> <p>(b) be reduced in temperature to not more than -7°C within a period of 12 hours from the time of killing; and</p> <p>(c) immediately afterwards be transferred to a refrigeration chamber the temperature of which shall be held at not more than -15°C constant.</p>	<p>The trade description on the containers shall include—</p> <p>(a) the letters "WT" or "PK", according to whether the flesh is white or pink; and</p> <p>(b) the words "Rock Lobster" in bold letters of equal size, and the words "Produce of Papua New Guinea"; and</p> <p>(c) the serial numbers of the respective containers, running consecutively from the beginning of each calendar year.</p>
3. Crayfish (cooked)—frozen.	<p>1. Crayfish—</p> <p>(a) shall be clean and devoid of foreign matter; and</p> <p>(b) shall not be soft-shelled or a female in berry; and</p> <p>(c) shall be packed in containers that contain a net weight of not more than 25kg of crayfish.</p>	<p>The trade description on the container shall include—</p> <p>(a) the letters "WT" or "PK" according to whether the flesh is White or Pink; and</p> <p>(b) the words "Rock Lobster" in bold letters of equal size, and the words "Produce of Papua New Guinea"; and</p>

Name or description of fish.	Conditions and restrictions to be complied with.	Provisions relating to trade description.
	<p>2. (1) Containers shall be clean, new, attractive in appearance and not likely to impart a taint to the contents.</p> <p>(2) Each container shall be wire-bound or strapped with suitable wire or strapping.</p> <p>3. Only one variety of crayfish shall be packed in each container.</p> <p>4. Crayfish shall be so packed as to be uniform in size and colour in each container.</p> <p>5. Crayfish shall have been processed from crayfish that—</p> <p>(a) have been killed by an approved method; and</p> <p>(b) following cooking but before packing, have been vigorously washed individually in running water under pressure.</p> <p>6. Crayfish shall—</p> <p>(a) be placed under refrigeration, fully prepared for freezing, within a period of two hours from the time of cooking; and</p> <p>(b) be reduced in temperature to not more than -12°C and be afterwards held in a refrigeration chamber the temperature of which is held at not more than -12°C constant.</p>	<p>(c) the serial numbers of the respective containers, running consecutively from the beginning of each calendar year.</p>
4. Tuna (frozen) in round.	The fish shall be frozen as soon as possible after catching, and shall be held at a temperature not exceeding -15°C .	
5. Tuna (canned).	<p>1. Only the light-coloured meat of the tuna shall be used.</p> <p>2. Each can shall contain cooked meat, which shall—</p> <p>(a) reasonably fill the can; and</p> <p>(b) be free from all dark meat; and</p> <p>(c) be packed in an approved vegetable oil; and</p> <p>(d) consist of—</p> <p>(i) in the case of solid pack fancy canned tuna—solid pieces not exceeding three in number; or</p> <p>(ii) in the case of solid pack standard canned tuna—solid pieces not exceeding six in number; or</p>	<p>The trade description on the containers shall include—</p> <p>(a) the words "IN (<i>specify variety</i>) OIL"; and</p> <p>(b) the words "WHITE MEAT" if the contents are derived from Albacore, or the words "LIGHT MEAT" if the contents are derived from bluefin, yellowfin or striped tuna; and</p> <p>(c) in the case of—</p> <p>(i) solid pack fancy canned tuna, the words "FANCY PACK"</p>

Name or description of fish.	Conditions and restrictions to be complied with.	Provisions relating to trade description.
6. Fish other than fish specifically mentioned in this Schedule.	<p>(iii) in the case of grated or shredded canned tuna—small uniform pieces produced in such form by mechanical means; or</p> <p>(iv) in the case of flaked canned tuna—small pieces not used in packing solid packs.</p> <p>1. The fish shall, in the opinion of an officer—</p> <p>(a) be sound, wholesome and not in an abnormal condition; and</p> <p>(b) be reasonably uniform in size and colour; and</p> <p>(c) be contained in new containers that are suitable in respect of size, nature, durability and cleanliness; and</p> <p>(d) not be likely to arrive at their destination in a deteriorated condition.</p> <p>2. Only one variety of fish shall be packed in each container.</p> <p>3. The fish shall, in the opinion of an officer, have been processed from fish that have been treated and prepared in an approved manner.</p>	<p>TUNA"; or</p> <p>(ii) solid pack standard canned tuna, the words "SOLID PACK TUNA"; or</p> <p>(iii) grated or shredded canned tuna, the words "GRATED TUNA" or "SHREDDED TUNA" as the case may be; or</p> <p>(iv) flaked canned tuna, the words "FLAKED TUNA", "TUNA FLAKES" or "BITE SIZE TUNA".</p> <p>1. The trade description shall include the name of the variety of fish.</p> <p>2. Any pictorial representation included in the trade description shall be that of the variety of fish in the container.</p>

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101.

Customs.

SUBSIDIARY LEGISLATION.

1. Act, Section 2—Narcotic drugs.

The following goods and—

- (a) each isomer of any of them when the existence of the isomer is possible within the specific chemical designation; and
- (b) each ester or ether of any of them when the existence of the ester or ether is possible; and
- (c) each salt of any of them, or of any such isomer, ester or ether whenever the existence of the salt is possible:—

Item.	Goods.
1.	Acetorphine (being the proposed international non-proprietary name for the substance M.183)
2.	Acetyldihydrocodeine
3.	Acetylmethadol (3-acetoxy-6-dimethylamino-4,4-diphenylheptane)
4.	Allyprodine (3-allyl-1-methyl-4-phenyl-4-propionoxypiperidine)
5.	Alphacetylmethadol (alpha-3-acetoxy-6-dimethylamino-4,4-diphenylheptane)
6.	Alphameprodine (alpha-3-ethyl-1-methyl-4-phenyl-4-propionoxypiperidine)
7.	Alphamethadol (alpha-6-dimethylamino-4,4-diphenyl-3-heptanol)
8.	Alphaprodine (alpha-1,3-dimethyl-4-phenyl-4-propionoxypiperidine)
9.	Anileridine (1- <i>para</i> -aminophenethyl-4-phenylpiperidine-4-carboxylic acid ethyl ester)
10.	Benzethidine (1-(2-benzyloxyethyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester)
11.	Benzylmorphine (3-benzylmorphine)
12.	Betacetylmethadol (beta-3-acetoxy-6-dimethylamino-4,4-diphenylheptane)
13.	Betameprodine (beta-3-ethyl-1-methyl-4-phenyl-4-propionoxypiperidine)
14.	Betamethadol (beta-6-dimethylamino-4,4-diphenyl-3-heptanol)
15.	Betaprodine (beta-1,3-dimethyl-4-phenyl-4-propionoxypiperidine)
16.	Cannabis and Cannabis Resin and Extracts and Tinctures of Cannabis
17.	Clonitazene (2- <i>para</i> -chlorbenzyl-1-diethylaminoethyl-5-nitrobenzimidazole)
18.	Coca Leaf
19.	Cocaine (methyl ester of benzoylecgonine)
20.	Codeine (3-methylmorphine)
21.	Concentrate of Poppy Straw (the material arising when poppy straw has entered into a process for the concentration of its alkaloids, when such material is made available in trade)
22.	Cyprenorphine (being the proposed international non-proprietary name for the substance M.285)
23.	Desomorphine (dihydrodeoxymorphine)
24.	Dextromoramide ((+)-4-(2-methyl-4-oxo-3,3-diphenyl-4-(1-pyrrolidinyl) butyl) morpholine)
25.	Diampromide (N-((2-methylphenethylamino) propyl)propionanilide)
26.	Diethylthiambutene (3-diethylamino-1,1-di-(2'-thienyl)-1-butene)
27.	Dihydrocodeine
28.	Dihydromorphine
29.	Dimenoxadol (2-dimethylaminoethyl-1 ethoxyl,1-diphenylacetate)

Item.	Goods.
30.	Dimepheptanol (6-dimethylamino-4,4-diphenyl-3-heptanol)
31.	Dimethylthiambutene (3-dimethylamino-1,1-di-(2'-thienyl)-1-butene)
32.	Dioxapheryl Butyrate (ethyl 4-morpholino-2,2-diphenylbutyrate)
33.	Diphenoxylate (1-(3-cyano-3,3-diphenylpropyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester)
34.	Dipipanone (4,4-diphenyl-6-piperidine-3-heptanone)
35.	Ecgonine, its esters and derivatives which are convertible to ecgonine and cocaine
36.	Ethylmethylthiambutene (3-ethylmethylamino-1, 1-di(2'-thienyl)-1-butene)
37.	Ethylmorphine (3-ethylmorphine)
38.	Etonitazene (1-diethylaminoethyl-2- <i>para</i> -ethoxybenzyl-5-nitrobenzimidazole)
39.	Etorphine (being the proposed international non-proprietary name for the substance M.99)
40.	Etixeridine (1-(2-(2-hydroxyethoxy) ethyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester)
41.	Fentanyl (1-phenethyl-4-N-propionylanilino-piperidine)
42.	Furethidine (1-(2-tetrahydrofurfuryloxyethyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester)
43.	Heroin (diacetylmorphine)
44.	Hydrocodone (dihydrocodeinone)
45.	Hydromorphenol (14-hydroxydihydromorphine)
46.	Hydromorphone (dihydromorphinone)
47.	Hydroxypethidine (4- <i>meta</i> -hydroxyphenyl-1-methylpiperidine-4-carboxylic acid ethyl ester)
48.	Isomethadone (6-dimethylamino-5-methyl-4,4-diphenyl-3-hexanone)
49.	Ketobemidone (4- <i>meta</i> -hydroxyphenyl-1-methyl-4-propionylpiperidine)
50.	Levomethorphan ((-)-3-methoxy-N-methylmorphinan) (but not including Dextromethorphan (+)-3-methoxy-N-methylmorphinan)
51.	Levomoramide ((-)-4-(2-methyl-4-oxo-3,3-diphenyl-4-(1-pyrrolidinyl) butyl) morpholine)
52.	Levophenacilmorphan ((-)-3-hydroxy-N-phenacilmorphinan)
53.	Levorphanol ((-)-3-hydroxy-N-methylmorphinan) (but not including dextrorphan (+)-3-Hydroxy-N-methylmorphinan)
54.	Metazocine (2-hydroxy-2,5,9-trimethyl-6,7-benzomorphan)
55.	Methadone (6-dimethylamino-4,4-diphenyl-3-heptanone)
56.	Methadone-intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)
57.	Methyldesorphine (6-methyl-delta 6-deoxymorphine)
58.	Methyldihydromorphine (6-methyldihydromorphine)
59.	1-Methyl-4-phenylpiperidine-4-carboxylic acid
60.	Metopon (5-methyldihydromorphinone)
61.	Moramide-intermediate (2-methyl-3-morpholino-1,1-diphenylpropane-carboxylic acid)
62.	Morpheridine (1-(2-morpholinoethyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester)
63.	Morphine
64.	Morphine Methobromide and other pentavalent nitrogen morphine derivatives
65.	Morphine-N-oxide
66.	Myrophine (myristylbenzylmorphine)
67.	Nicocodine (6-nicotinylcodeine)
68.	Nicomorphine (3,6-dinicotinylmorphine)
69.	Noracymethadol ((±)-alpha-3-acetoxy-6-methylamino-4,4-diphenylheptane)
70.	Norcodeine (N-demethylcodeine)
71.	Norlevorphanol ((-)-3-hydroxymorphinan)
72.	Normethadone (6-dimethylamino-4,4-diphenyl-3-hexanone)
73.	Normorphine (demethylmorphine)
74.	Norpipanone (4,4-diphenyl-6-piperidine-3-hexanone)
75.	Opium
76.	Oxycodone (14-hydroxydihydrocodeinone)
77.	Oxymorphone (14-hydroxydihydromorphinone)
78.	Pethidine (1-methyl-4 phenylpiperidine-4-carboxylic acid ethyl ester)
79.	Pethidine-intermediate-A(4-cyano-1-methyl-4-phenylpiperidine)
80.	Pethidine-intermediate-B(4-phenylpiperidine-4-carboxylic acid ethyl ester)
81.	Pethidine-intermediate-C(1-methyl-4-phenylpiperidine-4-carboxylic acid)
82.	Phenadoxone (6-morpholino-4,4-diphenyl-3-heptanone)
83.	Phenampromide (N-(1-methyl-2-piperidininoethyl) propionanilide)

Item.	Goods.
84.	Phenazocine (2'-hydroxy-5,9-dimethyl-2-phenethyl-6,7-benzomorphan)
85.	Phenomorphane (3-hydroxy-N-phenethylmorphinan)
86.	Phenoperidine (1-(3-hydroxy-3-phenylpropyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester)
87.	Pholcodine (morpholinylethylmorphine)
88.	Piminodine (4-phenyl-1-(3-phenylaminopropyl) piperidine-4-carboxylic acid ethyl ester)
89.	Piritramide (being the proposed international non-proprietary name for the substance 1-(3-cyano-3,3-diphenylpropyl)-4-(1-piperidino) piperidine-4-carboxylic acid amide)
90.	Proheptazine (1,3-dimethyl-4-phenyl-4-propionoxazacycloheptane)
91.	Propidine (1-methyl-4-phenylpiperidine-4-carboxylic acid isopropyl ester)
92.	Racemorphan ((±)-3-methoxy-N-methylmorphinan)
93.	Racemoramide ((±)-4-(2-methyl-4-oxo-3,3-diphenyl-4-(1-pyrrolidinyl) butyl) morpholine)
94.	Racemorphan ((±)-3-hydroxy-N-methylmorphinan)
95.	Thebaine (acetyldihydrocodeinone)
96.	Thebaine
97.	Trimeperidine (1,2,5-trimethyl-4-phenyl-4-propionoxy-piperidine)

2. Act, Section 4—Ex officio appointments of officers of Customs.

Assistant District Officer, Buin, Bougainville Province (position as at 28 March 1956).

Postmaster, Bulolo, Morobe Province (position as at 17 December 1962).

Postmaster, Goroka, Eastern Highlands Province (position as at 17 December 1962).

Postmaster, Mount Hagen, Western Highlands Province (position as at 17 December 1962).

Postmaster, Popondetta, Northern Province (position as at 21 July 1965).

Postmaster, Sohano, Bougainville Province (position as at 17 December 1962).

Postmaster, Wau, Morobe Province (position as at 17 December 1962).

3. Act, Section 7(1)(a)—Boarding stations.

Kavieng Harbour, New Ireland Province, the part of, situated to the north of a straight line bearing true 117° from the northernmost point on Nago Island to Nissel Entrance Beacon and to the south of a line bearing true east and west from East Reef Light and being not less than a distance of 182.88 m¹ from any wharf or jetty (description as at 10 June 1938): for boarding of ships.

Kieta Harbour, Bougainville Province, the part of, situated to the south of a straight line bearing true east from the flagstaff at the District Office in the Town of Kieta and to the west of a straight line bearing true north from the southern shore of Kieta Harbour to the westernmost point on Bakawari Island and being not less than 182.88 m¹ from any wharf or jetty (description as at 10 June 1938): for boarding of ships.

Lorengau, Port of, Manus Province, the part of, situated not more than 0.8 km² from Rara Island (description as at 23 February 1939): for boarding of ships and aircraft.

¹ Metricated editorially. The original distance was 600 ft.

² Metricated editorially. The original distance was $\frac{1}{2}$ mile.

Madang Aerodrome, Madang Province, the part of, more particularly described in Customs Proclamation No. 40 dated 4 October 1939 made under the *Customs Act 1921* of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. p. 1914: for boarding of aircraft.

Madang Harbour, Madang Province, the part of, situated to the south-west of a straight line bearing true 124° from the easternmost point on Beliao Island to the south-westernmost point on Graget (or Ragetta) Island and to the north-west of a straight line bearing true 233° from the said south-westernmost point on Graget (or Ragetta) Island to a point on the mainland and being not less than a distance of 182.88 m¹ from any wharf or jetty (description as at 10 June 1938): for boarding of ships.

Rabaul Aerodrome No. 2 (Lakunai), East New Britain Province, the part of, more particularly described in Customs Proclamation No. 38 dated 17 April 1939 made under the *Customs Act 1921* of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. p. 1913: for boarding of aircraft.

Rabaul Aerodrome (Vunakanau), East New Britain Province, the part of, more particularly described in Customs Proclamation No. 33 dated 23 February 1939 made under the *Customs Act 1921* of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. p. 1912: for boarding of aircraft.

Simpson Harbour, East New Britain Province, part of, more particularly described in Customs Proclamation No. 23 dated 3 June 1938 made under the *Customs Act 1921* of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. p. 1908: purpose unspecified.

Wau Aerodrome, Morobe Province, land situated at, more particularly described in Customs Proclamation No. 32 dated 23 February 1939 made under the *Customs Act 1921* of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. p. 1911: for boarding of aircraft.

4. Act, Section 7(1)(b)—Ports.

Anewa Bay, Bougainville Province, more particularly described in notice dated 23 January 1970 and published in *Territory of Papua and New Guinea Government Gazette* No. 7 of 5 February 1970, p. 108.

Daru, Island of, Western Province, and New Guinea, Island of, strait and channel between: purpose unspecified.

Kavieng², New Ireland Province—

Southern boundary—a line drawn from the beacon on Cape Siwusat to the southern extremity of Nago Island.

Eastern and northern boundaries—that line carried on to the northward along the outside edge of Nusalik Islands, Nusa Island and thence to N. Cape western side of harbour—bounded from coastline from N. Cape to Siwusat (description as at 29 October 1927).

¹ Metricated editorially. The original distance was 600 ft.

² Originally declared under the name "Kavieng".

Kieta, Bougainville Province—on the north side, bounded by a line taken from Marowa Head to the north-eastern extremity of Bakawari Island and to the south east by a line from Puanaga Head south-east extremity of Bakawari Island (description as at 29 October 1927).

Lae, Morobe Province—area more particularly described in Schedule A to proclamation dated 10 June 1946 made under the *Customs Act* 1921 of the former Territory of New Guinea published in *Territory of Papua-New Guinea Government Gazette* No. 19 of 21 June 1946, p. 53.

Lorengau, Manus Province—area bounded by a line bearing due west from the northernmost point of Rara Island to the mainland of Manus Island and a line bearing true $110^{\circ} 30'$ from the northernmost point of Rara Island to the mainland of Manus Island (description as at 23 February 1939): for purpose of the clearance of ships for parts beyond the sea.

Madang, Madang Province—

Eastern limit—a line taken from Cape Jantzen (northern point of entrance) to light tower at southern extremity of entrance.

Northern limit—a line from the northern point of Beliao Island extending east magnetic to the western point of Gragat Island.

Western and southern limits—bounded by the coastline.

(Descriptions as at 29 October 1927).

Port Moresby, National Capital District and Central Province—the area contained within lines drawn from Beacon "A" to the nearest foreshore and from Beacon "A" to the "Tide Datum Point" referred to in a chart of the port of Port Moresby issued by Her Majesty's Board of Admiralty, "No. 2126", entitled "Port Moresby" (description as at 20 September 1888): for purpose of loading and unloading of goods from all ships and vessels according to law.

Rabaul, East New Britain Province—the area westward of a line from Praed Point to Raluana Point (description as at 29 October 1927).

Samarai, Milne Bay Province—the area contained within a radius of 0.8 km^1 from a point equidistant between the Islands of Eboma (Middle I) and Samarai (Dinner I) (description as at 20 September 1888): for purpose of the loading and unloading of goods from all ships and vessels according to law.

Wewak, East Sepik Province—area commencing at Wewak Point and bounded thence on the north-east by a straight line south-easterly to Mission Point thence generally on the south-west and north-west by highwater mark of the shore of Wewak Harbour generally north-westerly and north-easterly to the point of commencement (description as at 14 February 1949).

Woodlark Island, Milne Bay Province—area contained within a line drawn from the centre of Simun Point to the centre of Tibataba Point, Murua (description as at 10 July 1923): for purpose of loading and unloading of goods from all ships and vessels.

5. Act, Section 7(1)(c)—Wharfs within ports.

Kavieng, New Ireland Province—area at Bagil more particularly described in Customs Proclamation No. 29 dated 22 November 1938 made under the

¹ Metricated editorially. The original desrance was $\frac{1}{2}$ mile.

Customs Act 1921 of the former Territory of New Guinea and printed in Laws of the Territory of New Guinea 1921-1945 (Annotated), Vol. II. p. 1922.

Lae, Morobe Province—area at Milford Haven in the City of Lae more particularly described in proclamation dated 19 March 1952 and published in *Territory of Papua and New Guinea Government Gazette* No. 18 of 24 March 1952, p. 118.

Madang, Madang Province—area more particularly described in Customs Proclamation No. 30 dated 26 November 1938 made under the *Customs Act 1921 of the former Territory of New Guinea* and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. p. 1923.

Malaguna, East New Britain Province—area known as Burns, Philp and Company Limited's Copra Wharf, more particularly described in Customs Proclamation No. 28 dated 27 October 1938 made under the *Customs Act 1921 of the former Territory of New Guinea* and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. pp. 1921-2: for purpose only of use, with the consent of the Comptroller of Customs, for the discharge of oversea cargoes.

Rabaul, East New Britain Province—area on the shore of Simpson Harbour more particularly described in Customs Proclamation No. 22 dated 3 June 1938 made under the *Customs Act 1921 of the former Territory of New Guinea* and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. pp. 1920-1.

6. Act, Section 7(1)(d)—Aerodromes.

Lae Aerodrome, Morobe Province—area more particularly described in Schedule B to proclamation dated 10 June 1946 made under the *Customs Act 1921 of the former Territory of New Guinea* and published in *Territory of Papua-New Guinea Government Gazette* No. 19 of 21 June 1946, p. 53.

Madang Aerodrome, Madang Province—area more particularly described in Customs Proclamation No. 31 dated 3 January 1939 made under the *Customs Act 1921 of the former Territory of New Guinea* and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. pp. 1928-9: for purposes of the entry and departure of aircraft with passengers and their personal effects and with mails.

Port Moresby, National Capital District—area at Seven Mile, Port Moresby, more particularly described in Proclamation dated 4 November 1941 made under the *Customs Act, 1909 of the former Territory of Papua* and printed in *Laws of the Territory of Papua 1888-1945 (Annotated)*, Vol. II. pp. 1682-3.

Rabaul Aerodrome No. 2 (Lakunai), East New Britain Province—area situated on Crater Peninsula near the Town of Rabaul more particularly described in Customs Proclamation No. 37 dated 4 April 1939 made under the *Customs Act 1921 of the former Territory of New Guinea* and printed in *Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II. pp. 1930-1: for purposes of the entry and departure of aircraft with passengers and their personal effects and with mails.

Rabaul Aerodrome (Vunakanau), East New Britain Province—area situated on the Gazelle Peninsula more particularly described in Customs Proclamation No. 21 dated 12 March 1938 made under the *Customs Act 1921 of the former Territory of New Guinea* and printed in *Laws of the Territory of New Guinea*

1921-1945 (*Annotated*), Vol. II. pp. 1927-8: for purposes of the entry and departure of aircraft with passengers and their personal effects and with mails.

Wau Aerodrome, Morobe Province—area at Wau more particularly described in proclamation dated 9 May 1932 made under the *Customs Act* 1921 of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea* 1921-1945 (*Annotated*), Vol. II. pp. 1924-5: for purposes of the entry and departure of aircraft with passengers and their personal effects and with mails.

Wewak, East Sepik Province—area more particularly described in Customs Proclamation No. 34 dated 23 February 1939 made under the *Customs Act* 1921 of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea* 1921-1945 (*Annotated*), Vol. II. pp. 1929-30: for purposes of the clearance of aircraft for parts beyond the seas.

7. Act, Section 8—Sufferance wharfs and places for examination of goods on landing.

Alexishafen Wharf, Alexishafen, Madang Province (description as at 27 November 1930): sufferance wharf for the examination and landing of goods and the export of copra, shell and trepang.

Port Moresby, National Capital District—

- (a) Customs depot situated on the north-east side of the landing-ground at Kila-Kila Aerodrome (description as at 2 March 1938): place for the examination of luggage;
- (b) north-western entrance of the main shed situated on the shore end of the Government Wharf, Port Moresby (description as at 21 October 1926): place for the examination of luggage.

Rabaul, East New Britain Province, Port of—

- (a) Copra Wharf, wharf known as, situated at Malaguna and owned by Messrs Burns, Philp & Co. Ltd. (description as at 14 April 1928): sufferance wharf.
- (b) Copra Wharf, wharf known as, situated at Malaguna and owned by Messrs Burns, Philp & Co. Ltd., and the sheds contiguous to it (description as at 14 April 1928): place for the examination of goods on landing.
- (c) Copra Wharf, Burns, Philp and Company Limited's, area known as, at Malaguna, more particularly described in notice dated 13 June 1939 made under the *Customs Act* 1921 of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea* 1921-1945 (*Annotated*), Vol. II. p. 1935: sufferance wharf for the export of copra, shell, trepang, cocoa, coffee and rattans.

Samarai, Milne Bay Province—south-western corner of the verandah of the Customs House, Samarai (description as at 28 November 1925): place for the examination of luggage.

8. Act, Section 71(1)—Government warehouses.

Kavieng, New Ireland Province—enclosed portion of the Government Shed (description as at 28 June 1929).

Kieta, Bougainville Province—area more particularly described in notice dated 7 March 1941 made under the *Customs Act* 1921 of the former Territory of New Guinea and printed in *Laws of the Territory of New Guinea* 1921-1945 (*Annotated*), Vol. II. pp. 1959-60.

Lae, Morobe Province—portion of the Main Administration Wharf Shed (description as at 12 March 1953).

Madang, Madang Province—enclosed portion of the Government Wharf Shed (description as at 14 December 1928).

Port Moresby, National Capital District—

(a) building erected at the lower end of Cuthbertson St., near the approach to the Government Wharf (description as at 3 April 1911);

(b) portion of the building known as the "Government Store" at Granville West (description as at 31 December 1892);

(c) store below the Government Offices at Granville West (description as at 25 January 1890);

(d) store erected on the Beach Reserve adjoining the Jetty at Granville West (description as at 15 October 1888).

Rabaul, East New Britain Province—portion of the Main Administration Wharf Shed (description as at 26 May 1938).

Samarai, Milne Bay Province—portion of the building known as the Customs House situated on the foreshore immediately in front of Allotment 4 of Section III. in the surveyed plan of Samarai (description as at 31 December 1892).

Sohano, Bougainville Province—Government Store (description as at 16 November 1951).

Wewak, East Sepik Province—Administration Customs Shed (description as at 16 November 1951).

Woodlark Island, Milne Bay Province—basement of the Customs and Post Offices at Kulumandau (description as at 21 November 1916).

9. Act, Section 184(2)—Places at which limitations on authorized agents apply.

Ports of—

Daru

Kavieng

Kieta

Lae

Lorengau

Madang

Port Moresby

Rabaul

Samarai

Wewak

Woodlark Island

(descriptions as at 15 November 1951).

11. Regulation, Section 62(4)—Materials on which drawback may be allowed.

Bottles, bottle tops and labels used in the bottling in Papua New Guinea of beer brewed within the country, on exportation of the bottled beer and after compliance with the *Customs Regulation* (Drawback Notice No. 3).

Fabrics used in the manufacture of clothing in Papua New Guinea, on exportation of the clothing and after compliance with the *Customs Regulation* (Drawback Notice No. 5).

Gold (raw material), as follows :—

- (a) 18 carats fine, hard white gold; or
- (b) 18 carats fine, soft white gold; or
- (c) 18 carats fine, yellow gold; or
- (d) 9 carats fine, yellow gold,

after compliance with the *Customs Regulation* and subject to following conditions :—

- (e) the metal quality shall not be changed after import; and
- (f) all items shall be stamped with the metal quality on export,

(Drawback Notice No. 6).

Plywood, materials used in connexion with the manufacture of, as follows :—

- (a) kraft wrapping paper, gummed adhesive tape, steel strapping, seals and corner edge protectors used in the packaging of plywood manufactured in Papua New Guinea (Drawback Notice No. 2); and
- (b) phenolic resin and urea-type glue in the manufacture within Papua New Guinea of plywood (Drawback Notice No. 1),

on exportation of the plywood and after compliance with the *Customs Regulation*.

Silver (raw material), after compliance with the *Customs Regulation* and subject to the following conditions—

- (a) the metal quality shall not be changed after import; and
- (b) all items shall be stamped with the metal quality on export,

(Drawback Notice No. 6).

Tobacco leaf—

- (a) used in the manufacture of cigarettes and fine-cut tobacco for export (Drawback Notice No. 7); or
- (b) used in the manufacture of twist tobacco in Papua New Guinea, on exportation of the tobacco and after compliance with the *Customs Regulation* (Drawback Notice No. 4).

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Chapter No. 101.

Customs.

APPENDIX 1.

SOURCE OF THE CUSTOMS ACT.

Previous Legislation.

Customs Act

as amended by—

Customs (Penalties) Act 1982 (No. 18 of 1982)

Customs (Amendment) Act 1983 (No. 41 of 1983)

Torres Strait (Miscellaneous Amendments) Act 1984 (No. 26 of 1984).

APPENDIX 2.

SOURCE OF THE CUSTOMS REGULATION.

Previous Legislation.

Customs Regulations

as amended by—

Customs (Amendment) Regulation (Statutory Instrument No. 18 of 1982).

APPENDIX 3.

SOURCE OF THE CUSTOMS (PROHIBITED EXPORTS) REGULATION.

Part A.—Previous Legislation.

1. *Customs (Prohibited Exports) Regulations* 1973 (Statutory Instrument No. 14 of 1973).

2. *Customs (Prohibited Exports) (Coffee) Regulations* 1963 (Regulations No. 13 of 1963)

as amended by—

Regulations No. 16 of 1963

Statutory Instrument No. 47 of 1967

Part B.—Cross References.

NOTE.—In this table, a reference “Coffee” is a reference to the *Customs (Prohibited Exports) (Coffee) Regulations 1963* set out in Part A.

Section, etc., in Revised Edition.	Previous Reference ¹ .	Section, etc. in Revised Edition.	Previous Reference ¹ .
1	3	5	Coffee 4
2	2	6	Coffee 4A
3	Coffee 2	7	Coffee 3A
4	Coffee 3	Schedule	Schedule

APPENDIX 4.

SOURCE OF THE CUSTOMS (PROHIBITED IMPORTS) REGULATION.

Previous Legislation.

Customs (Prohibited Imports) Regulation

as amended by—

Customs (Prohibited Imports) (Sugar and Sugar Substitutes) Regulation (Statutory Instrument No. 9 of 1982)

Customs (Prohibited Imports) (Beef) Regulation 1982 (Statutory Instrument No. 28 of 1982)

Customs (Prohibited Imports) (Unprocessed Fruits and Vegetables) Regulation 1983 (Statutory Instrument No. 12 of 1983).

Customs (Prohibited Imports) (Peanut Butter and Salted and Roasted Peanuts) Regulation 1983 (Statutory Instrument No. 19 of 1983)

Customs (Prohibited Imports) (Honey) Regulation 1984 (Statutory Instrument No. 6 of 1984)

Customs (Prohibited Imports) (Eggs) Regulation 1984 (Statutory Instrument No. 7 of 1984)

Customs (Prohibited Imports) (Laundry Soap) Regulation 1985 (Statutory Instrument No. 3 of 1985)

Customs (Prohibited Imports) (Batteries) Regulation 1985 (Statutory Instrument No. 6 of 1985)

Customs (Prohibited Imports) (Rice) (Amendment) Regulation 1985 (Statutory Instrument No. 7 of 1985)

¹Unless otherwise indicated, references are to the *Customs (Prohibited Exports) Regulations 1973* set out in Part A.

APPENDIX 5.

SOURCE OF THE EXPORT (DESICCATED COCONUT) REGULATION.

Previous Legislation.

Exports (Desiccated Coconut) Regulations

as amended by—

Export (Desiccated Coconut) (Amendment) Regulation 1982 (Statutory Instrument No. 20 of 1982).

APPENDIX 6.

SOURCE OF THE EXPORT (FISH) REGULATION.

Previous Legislation.

Export (Fish) Regulation

as amended by—

Export (Fish) (Amendment) Regulation 1982 (Statutory Instrument No. 21 of 1982).

APPENDIX 7.

SOURCE OF THE CUSTOMS (PROHIBITION OF TRADE WITH SOUTH AFRICA) REGULATION.

Part A.—Previous Legislation.

Customs (Prohibition of Trade with South Africa) Regulation 1977 (Statutory Instrument No. 19 of 1977).

Part B.—Cross Reference.

Section, etc., in Revised Edition.	Previous Reference ¹ .
1	1

¹Unless otherwise indicated, references are to the Regulations as set out in Part A.

