

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Departure Tax Regulation 1980

MADE under the *Departure Tax Act 1980*.

1. INTERPRETATION.

In this Regulation—

“**carrier**” means a carrier prescribed under Section 2;

¹“**Departure Tax stamp**” means a Departure Tax stamp approved by the Minister under Section 5(2)(a).

“**Post PNG**” means Post PNG Limited, a company incorporated under the *Companies Act 1997*.

2. PRESCRIBED CARRIER.

For the purposes of Section 2(1)(b) of the Act, Air Niugini is a prescribed carrier.

3. PRESCRIBED PERSONS.

(1) For the purposes of this section—

(a) the expressions “head of diplomatic mission”, “member of diplomatic staff” and “member of administrative and technical staff” have the same meanings as in the *Diplomatic and Consular Privileges and Immunities Act 1975*; and

(b) the expressions “Secretary-General”, “Assistant Secretary-General”, “executive head of a United Nations Specialized Agency”, “United Nations Specialized Agency” and “members of United Nations” have the same meanings as in the *United Nations and Specialized Agencies (Privileges and Immunities) Act 1975*.

(2) The following are prescribed persons for the purposes of Section 3(f) of the Act:—

(a) the Head of State, the Head of Government, a Minister and an official of an overseas country visiting Papua New Guinea at the invitation of the State;

(b) the head of a diplomatic mission and members of his family;

(c) a member of the diplomatic staff, or of the administrative and technical staff of a diplomatic mission and members of his family;

(d) the Secretary-General and an Assistant Secretary-General of the United Nations;

(e) the executive head of a United Nations Specialized Agency;

¹ Section 1 (definition of “Departure Tax stamp”) inserted by *Departure Tax (Amendment) Regulation 1990* (No. 19 of 1990), s1.

- (f) a representative of the members of the United Nations when travelling to or departing from—
 - (i) a principal or subsidiary organ of the United Nations; or
 - (ii) a conference convened by the United Nations.

4. CONTINUOUS JOURNEY.

The limit of time in respect of which a journey may be broken for the purposes of Section 4(2)(a) of the Act is three days.

5. AUTHORIZATION OF AGENT, ETC.

²(1) Post PNG is authorized to act as agent for the State for the collection of the Departure Tax payable by passengers under Section 2(1)(a) of the Act.

(2) The Minister may enter into an agreement with Post PNG for the purposes of providing for—

- (a) the authorization to Post PNG to make, or cause to be made, adhesive stamps to be known as Departure Tax stamps of a design approved by the Minister and indicating the amount or amounts of Departure Tax payable under the Act; and
- (b) the authorization to Post PNG to collect Departure Tax by selling Departure Tax stamps to intending passengers; and
- (c) the payment by the 21 day of the month succeeding the month in which the Departure Tax was collected by Post PNG to the Commissioner General of the amount of Departure Tax collected less all or any agreed costs for the collection of the Departure Tax; and
- (d) the authorization of Post PNG to charge late payment penalty at the rate of 20% per annum on payments due under Paragraph (c) and received by him after the due date; and
- (e) the review from time to time of the agreed costs of collection of the Departure Tax; and
- (f) Post PNG not to increase deductions from the Departure Tax collected without the prior agreement of the Commissioner General; and
- (g) access at all times by the Commissioner General or an officer authorized by him to the premises of and all records of Post PNG for any of the purposes of ensuring protection of the revenue, and to have like access to examine and review accounting, internal audit and security methods procedures and controls of the Corporation; and
- (h) the provision by Post PNG to the Commissioner General at the end of each financial year of a reconciliation of total sales for the year to total payments made by Post PNG.

² Section 5 replaced by *Departure Tax (Amendment) Regulation* 1990 (No. 19 of 1990), s2; replaced by *Departure Tax (Budget Provisions) Regulation* 1993 (No. 14 of 1993).

6. COLLECTION AND PAYMENT OF DEPARTURE TAX.

³(1) Where a passenger, referred to in Section 2(1)(a) of the Act, has correctly been charged Departure Tax and payment of the tax is shown on the ticket as required by Section 5(3) of the Act, that shall be *prima facie* evidence that the tax has been paid.

(2) Where a ticket does not show, as required by Section 5(3) of the Act, that the correct amount of Departure Tax has been paid, this shall be deemed evidence that the Departure Tax has not been paid, or has not been paid correctly and Departure Tax shall be payable as provided in Subsection (3).

(3) Where the passenger, referred to in Section 2(1)(a) of the Act, has not been charged, or has not been charged correctly, the Departure Tax by the carrier under Section 5(3) of the Act, Departure Tax is payable as follows—

- (a) the passenger shall affix one or more Departure Tax Stamps, for the amount of the tax or the amount of any shortfall, to the cover of the relevant airline ticket;
- (b) the passenger shall present that Departure Tax Stamp and ticket to an officer authorized for that purpose;
- (c) the officer to whom a Departure Tax Stamp is presented under Paragraph (b) shall cancel the stamp.

7⁴. RECEIPTS [REPEALED]

SCHEDULE [REPEALED]

³ Section 6 replaced by *Departure Tax (Amendment) Regulation* 1990 (No. 19 of 1990), s4; replaced by *Departure Tax (Amendment) Regulation* 1998 (No. 8 of 1998).

⁴ Section 7 repealed by *Departure Tax (Amendment) Regulation* 1990 (No. 19 of 1990), s5.