



No. 37 of 1993.

Customs (Penalties) Act 1993.

Certified on : 17.12.93

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1993.

Customs (Penalties) Act 1993.

ARRANGEMENT OF SECTIONS.

1. Amendments to *Customs Act* (Chapter 101).
2. Amendments to *Excise Act* (Chapter 105).
3. Amendments to *Excise (Beer) Act* (Chapter 106).
4. Amendments to *Export (Control and Valuation) Act* (Chapter 108).
5. Amendments to *Distillation Act* (Chapter 305).
6. Amendments to *Customs Duty (Rebate) Act* (Chapter 390).

SCHEDULES.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1993.

AN ACT

entitled

Customs (Penalties) Act 1993.

Being an Act to amend various Acts relating to Customs and Excise Duties by increasing the penalties for offences against provisions of those Acts,

MADE by the National Parliament.

1. **AMENDMENTS TO *CUSTOMS ACT* (CHAPTER 101).**
The penalties for offences against the provisions of the *Customs Act* (Chapter 101) are amended in accordance with Schedule 1.
2. **AMENDMENTS TO *EXCISE ACT* (CHAPTER 105).**
The penalties for offences against the provisions of the *Excise Act* (Chapter 105) are amended in accordance with Schedule 2.
3. **AMENDMENTS TO *EXCISE (BEER) ACT* (CHAPTER 106).**
The penalties for offences against provisions in the *Excise (Beer) Act* (Chapter 106) are amended in accordance with Schedule 3.
4. **AMENDMENTS TO *EXPORT (CONTROL AND VALUATION) ACT* (CHAPTER 108).**
The penalties for offences against provisions in the *Export (Control and Valuation) Act* (Chapter 108) are amended in accordance with Schedule 4.
5. **AMENDMENTS TO *DISTILLATION ACT* (CHAPTER 305).**
The penalties for offences against provisions in the *Distillation Act* (Chapter 305) are amended in accordance with Schedule 5.
6. **AMENDMENTS TO *CUSTOMS DUTY (REBATE) ACT* (CHAPTER 390).**
The penalties for offences against provisions of the *Customs Duty (Rebate) Act* (Chapter 390) are amended in accordance with Schedule 6.

Customs (Penalties)

SCHEDULES.

Customs Penalties.

SCHEDULE 1 - CUSTOMS ACT (CHAPTER 101).

Sec. 1

| <u>Section in Customs Act</u> | <u>Amendment.</u> |
|-----------------------------------------------------------------------------------|----------------------------------------------------|
| 182 | Repeal "K50.00" and replace with "K100.00". |
| 34, 38(1), 42(1), 161, 188(1), 192(2) | Repeal "K150.00" and replace with "K300.00". |
| 9, 10(3), 28, 29, 31(2), 32(1), 45, 55(1), 114(2), 124, 138(2), 158, 177(3) | Repeal "K300.00" and replace with "K500.00". |
| 19(6), 152(2), 177(4) | Repeal "K600.00" and replace with "K1,000.00". |
| 11, 21, 26(2), 48, 50, 51, 55(2), 118(2), 123(1) | Repeal "K750.00" and replace with "K1,500.00". |
| 27, 30, 32(2), 36, 37(2), 41, 43(1), 44, 47(1), 49(2), 69(1), 121(3), 123(3), 180 | Repeal "K1,500.00" and replace with "K3,000.00". |
| 16(3), 23, 25, 131(1), 149(1), 150, 153, 159, 160(5)(b), 167(1)(b) | Repeal "K3,000.00" and replace with "K5,000.00". |
| 145(2) | Repeal "K30,000.00" and replace with "K50,000.00". |
| 160(3) | Repeal "K6,000.00" and replace with "K10,000.00". |
| 160(2) | Repeal "K12,000.00" and replace with "K20,000.00". |

SCHEDULE 2 - EXCISE ACT (CHAPTER 105).

Sec. 3

| <u>Section in Excise Act</u> | <u>Amendment</u> |
|---------------------------------|---------------------------------------------|
| 11, 16, 35, 52(3), 60(3), 90(3) | Repeal "K120.00" and replace with "K200.00" |
| 15(1) | Repeal "K200.00" and replace with "K400.00" |

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SCHEDULE 2 - EXCISE ACT (CHAPTER 105). (Cont...d)

| <u>Section in Excise Act</u> | <u>Amendment</u> |
|---------------------------------------------------------|-----------------------------------------------|
| 17, 25(1), 38(2), 40(1), 71(2), 72, 82(1)(b) | Repeal "K600.00" and replace with "K1,000.00" |
| 28(2), 29, 30(2), 31, 34(2), 37(1), 50(2), 51(3), 70(2) | Repeal "K300.00" and replace with "K500.00" |
| 34(1), 39(1), 40(2), 59 | Repeal "K60.00" and replace with "K100.00" |

SCHEDULE 3 - EXCISE (BEER) ACT (CHAPTER 106)

Sec.6

| <u>Section in Excise (Beer) Act</u> | <u>Amendment</u> |
|----------------------------------------|-----------------------------------------------|
| 19 | Repeal "K100.00" and replace with "K200.00" |
| 3, 10(1), 17(4), 18, 24, 36, 38, 39(2) | Repeal "K600.00" and replace with "K1,000.00" |
| 12(2) and 29(2) | Repeal "K120.00" and replace with "K200.00" |
| 13, 20, 33, 35 | Repeal "K300.00" and replace with "K500.00" |
| 15, 31, 32 | Repeal "K60.00" and replace with "K100.00" |
| 22 | Repeal "K150.00" and replace with "K300.00" |
| 37 | Repeal "K30.00" and replace with "K50.00". |

SCHEDULE 4 - EXPORTS (CONTROL AND VALUATION) ACT (CHAPTER 108).

Sec.5

| <u>Section in Exports (Control and Valuation) Act</u> | <u>Amendment</u> |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| 6(1), 15(3), 16 | Repeal "K1,500.00" and replace with "K3,000.00" |
| 13 and 18 | Repeal "K300.00" and replace with "K500.00". |
| 10(3) | Repeal "K30,000.00" and replace with "K50,000.00" and "Repeal "K3,000.00" and replace with "K5,000.00" |
| 13 | Repeal "K30.00" and replace with "K50.00". |

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SCHEDULE 5 - DISTILLATION ACT (CHAPTER 305).

Sec.6

| <u>Section in Distillation Act</u> | <u>Amendment</u> |
|-----------------------------------------------------------------------------------|--------------------------------------------------|
| 36(2), 41(3) | Repeal "K120.00" and replace with "K200.00". |
| 17(2), 43 | Repeal "K300.00" and replace with "K500.00". |
| 3, 18, 19, 20, 21, 23, 24, 25, 26, 27, 28, 30, 33, 40(2), 42(2), 46 and 47. | Repeal "K600.00" and replace with "K1,000.00". |
| 6(2), 22, 29(1), 45 | Repeal "K3,000.00" and replace with "K5,000.00". |

SCHEDULE 6 - CUSTOMS DUTY (REBATE) ACT (CHAPTER 390).

Sec.7

| <u>Section in the Customs Duty (Rebate) Act</u> | <u>Amendment</u> |
|-------------------------------------------------|---------------------------------------------------|
| 7 | Repeal "K500.00" and replace with "K1,000.00". |
| 4 | Repeal "K600.00" and replace with "K1,000.00". |
| 6 | Repeal "K5,000.00" and replace with "K10,000.00". |

I hereby certify that the above is a fair print of the *Customs (Penalties) Act 1993* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Customs (Penalties) Act 1993* was made by the National Parliament on 25 November 1993.

Acting Speaker of the National Parliament.