

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 105.

*Excise.*¹

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was vested in the Minister for Finance 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;

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

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¹See, also, *Excise (Beer)*.







INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 105.

Excise Act.

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 105.

Excise Act.

Being an Act relating to excise.

PART I.—PRELIMINARY.

1. Interpretation.

In this Act, unless the contrary intention appears—

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

“Collector” means a Collector within the meaning of the *Customs Act*;

“the Comptroller” means the Comptroller of Customs;

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

“dealer” means a dealer in excisable material;

“excisable goods” means goods in respect of which excise duty is payable;

“excisable material” means material declared under Section 3 to be excisable material for the purposes of this Act;

“factory” means the premises on which a manufacturer manufactures excisable goods, and all adjoining premises used in connexion with those premises or the business of the manufacturer;

“licence” means a licence under Section 19;

“licensed” means licensed under this Act;

“licensed factory” means a factory in which a licensed manufacturer is licensed to manufacture excisable goods;

“manufacture”, in relation to excisable goods, includes all processes in the manufacture of the goods;

“National Fiscal Commission” means the National Fiscal Commission established by Section 75 of the Organic Law on Provincial Government; (*Added by No. 42 of 1978, s. 1.*)

“officer” includes all persons employed in the service of the Customs and all other officers of Customs;¹

“permission” means the written permission of the Comptroller;

“producer” means a person who produces excisable material;

“registered” means registered under this Act;

“this Act” includes—

(a) any other Act relating to excise; and

(b) any regulations made under this Act or any such Act.

¹Compare the definition of “officer” in Section 1 of the *Customs Act*.

2. Application.

This Act shall, except to the extent of any inconsistency, be incorporated and read as one with all other Acts relating to excise, other than (except to the extent indicated in them) the *Excise (Beer) Act* and the *Distillation Act*.

3. Declaration of excisable material.

The Head of State, acting on advice, may, by notice in the National Gazette, declare any goods used in the manufacture of excisable goods to be excisable material for the purposes of this Act.

4. Time for compliance with provisions relating to registration and licences.

(1) When any duty of excise is imposed by or under any law in relation to the manufacture of any goods that were previously free of such duties, a period of two months shall be allowed from the commencement of the provision imposing the duty for compliance with the provisions of this Act relating to registration and licences.

(2) During the period referred to in Subsection (1)—

- (a) an unlicensed person who manufactures goods to which that subsection relates shall comply with this Act as if he were licensed; and
- (b) the premises on which he manufactures the goods shall be deemed to be a licensed factory.

PART II.—ADMINISTRATION.**5. General powers of Comptroller.**

(1) Subject to the Minister, the Comptroller is responsible for the administration of this Act and any other Act relating to excise, and has control of excise throughout the country.

(2) In all cases not otherwise provided for in this Act, the Comptroller has any power exercisable by the Customs under this Act and any other Act relating to excise.

6. Delegation.

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

PART III.—EXCISE SECURITIES.**7. Requirement of security.**

(1) The Customs may—

- (a) require and take security for compliance with all Acts relating to excise 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 any 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.

¹ See, also, *Distillation Act*, Section 2; *Excise (Beer) Act*, Section 2.

8. 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 excise security is sufficient for all the purposes of a bond or guarantee under any Act relating to excise, 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 any security, he may require fresh security to be given, and fresh security shall be given accordingly.

(4) An excise security may be cancelled by the Comptroller after the expiration of the period of three years from—

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

9. Effect of securities.

Where an excise security is put in suit by the Comptroller, the production of the security entitles the Comptroller, 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.

PART IV.—PRODUCERS AND DEALERS.**10. Application of Part IV.**

(1) Subject to Subsection (2), nothing in this Part relating to producers or to the production of excisable material applies to a producer who is a native¹ or to the production of material by a native¹.

(2) Notwithstanding Subsection (1), the Head of State, acting on advice, may declare that this Part applies to any native¹.

11. Unauthorized production or dealing.

(1) A person other than a registered producer who produces excisable material is guilty of an offence.

(2) Subject to Subsection (3), a person other than a registered dealer who deals in excisable material is guilty of an offence.

(3) Subsection (2) does not apply in relation to a registered producer who deals only in excisable material of his own production.

¹See pre-Independence Ordinances Interpretation Act 1949-1973, Section 6(1) and Interpretation Act, Section 98(1).

(4) A registered producer who produces excisable material, or a registered dealer who carries on business as a dealer, otherwise than at the premises in respect of which he is registered is guilty of an offence.

(5) A registered producer or registered dealer who, without permission, keeps or stores excisable material at any place other than the premises in respect of which he is registered is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K120.00.

(Amended by No. 18 at 1982, Sched. 2.)

12. Registration of producers.

(1) An application for registration as a producer shall be made to the Comptroller in the prescribed form, and may relate to any one or more separate and distinct premises.

(2) The Comptroller shall—

(a) register in a book to be kept for the purpose—

(i) the name of the producer; and

(ii) the place or places where he produces excisable material; and

(b) give to the producer a certificate of registration in the prescribed form.

13. Registration of dealers.

(1) An application for registration as a dealer shall be made to the Comptroller in the prescribed form, and may relate to any one or more separate and distinct premises.

(2) The Comptroller shall—

(a) register in a book to be kept for the purpose—

(i) the name of the dealer; and

(ii) his place or places of business; and

(b) give to the dealer a certificate of registration in the prescribed form.

14. Registration fees.

No fee is payable for the registration of producers or dealers.

15. Cessation of production or dealing.

(1) When—

(a) a registered producer ceases to produce excisable material; or

(b) a registered dealer ceases to deal in excisable material,

he must immediately give written notice to the Comptroller that he has ceased to do so.

Penalty: Subject to Division IX. 3, a fine not exceeding K200.00.

(2) On receipt of a notice under Subsection (1), and on being satisfied that the person giving the notice has no excisable material in his possession, the Comptroller shall cancel his registration as a producer or dealer, as the case may be.

16. Accounts and returns.

A registered producer or registered dealer, or a person who has been a registered producer or a registered dealer, must keep the prescribed accounts and make the prescribed returns with respect to excisable material—

(a) produced; or

(b) dealt in; or

(c) produced and dealt in,
by him.

Penalty: Subject to Division IX. 3, a fine not exceeding K120.00.
(Amended by No. 18 at 1982, Sched. 2.)

PART V.—MANUFACTURE OF EXCISABLE GOODS.

Division 1.—Licensing of Manufacturers.

17. Unlicensed manufacture.

(1) A person other than a licensed manufacturer who manufactures any excisable goods is guilty of an offence.

(2) A person who manufactures excisable goods otherwise than in accordance with this Act is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K 600.00.
(Amended by No. 18 at 1982, Sched. 2.)

18. Applications for licences.

(1) An application for a licence—

(a) shall be made to the Comptroller; and

(b) shall be in the prescribed form; and

(c) shall be accompanied by the prescribed particulars.

(2) An applicant for a licence—

(a) shall pay to the Comptroller the prescribed annual licence fee; and

(b) shall give to the Comptroller an excise security in accordance with the prescribed scale, for compliance with this Act; and

(c) shall give to the Comptroller the prescribed drawings and particulars.

19. Grant of licences.

(1) Licences to manufacture may be granted by the Comptroller who may license manufacture—

(a) without limitation; or

(b) subject to any specified limitation.

(2) If the Comptroller is satisfied with the security given under Section 18(2)(b), he may grant to an applicant a licence in the prescribed form.

(3) If an application for a licence is refused, the licence fee shall be refunded to the applicant.

20. Period of licence.

Unless previously cancelled, a licence remains in force until 31 December after the grant of the licence or any renewal of the licence.

21. Renewal of licences.

(1) Subject to Subsection (2), a licence may be renewed by the Comptroller—

(a) on application made before the expiry of the licence; and

(b) on payment of the prescribed licence fee.

(2) In exceptional circumstances, the Comptroller may extend for a period not exceeding seven days the time within which an application for the renewal of a licence and the payment of the licence fee may be made.

(3) When a licence is renewed, the liability of the subscribers to the security given in respect of the original licence remains in force for the period of the renewal, unless notice of termination on the part of the subscribers is given.

22. Transfer of licences.

A licence may be transferred with the written consent of the Comptroller and on security being given by the transferee.

23. Fresh securities.

The Comptroller may at any time require a licensed manufacturer to give fresh security, and if fresh security is not given accordingly the licence may be cancelled under Section 26.

24. Surrender of licence for larger licence.

(1) A licence may be surrendered for a larger licence.

(2) Where a licence is surrendered under Subsection (1), the licensee shall receive credit against the licence fee for the larger licence for a proportionate part of the fee paid for the lesser licence.

25. General duties of licensed manufacturers.

(1) A licensed manufacturer who—

(a) manufactures any excisable goods at a place other than his licensed factory; or

(b) manufactures in his factory a greater quantity of excisable goods than that allowed by his licence; or

(c) except with the written permission of the Comptroller, sells by retail excisable goods—

(i) in his factory; or

(ii) at a place within 45.72 m¹ from his factory,

is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K600.00.

(2) A licensed manufacturer is responsible for—

(a) the safe custody of all excisable material and excisable goods in his factory; and

(b) the observance of this Act within his factory.

(Amended by No. 18 at 1982, Sched. 2.)

26. Cancellation of licences.

A licence may be cancelled by the Comptroller by notice in the National Gazette—

(a) if the licensee is convicted of an offence against this Act; or

(b) if any fresh security required under Section 23 is not given.

¹Metricated editorially. The original distance was 50 yds.

27. Reduced duty on goods for manufacture.

Excisable goods and goods liable to duties of Customs that are for use in the manufacture of excisable goods may, in prescribed cases and subject to the prescribed conditions, be delivered free of duty or subject to such lower duty as in prescribed.

*Division 2.—Excise Supervision, etc.***28. Supervision by officers.**

(1) For the protection of the public revenue, the manufacture of excisable goods is subject to the right of supervision by officers.

(2) A licensed manufacturer who fails—

(a) to provide all reasonable facilities for enabling officers to exercise their powers under this Act; or

(b) to provide in connexion with his factory, if required by the Comptroller—

(i) reasonable office accommodation; and

(ii) reasonable board and lodging, for the supervising officer,

is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K300.00.

(3) A licensed manufacturer who, as required by the Comptroller, provides board and lodging for an officer is entitled to fair remuneration for it at such rates as are agreed on or as are prescribed.

(Amended by No. 18 at 1982, Sched. 2.)

29. Manufacturers' books.

A licensed manufacturer who fails—

(a) to keep the prescribed books and render the prescribed accounts for the information of officers; or

(b) to verify, as prescribed, those books and accounts,

is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K300.00.

(Amended by No. 18 at 1982, Sched. 2.)

30. Directions as to manufacturing process.

(1) The Comptroller may give written directions to a licensed manufacturer directing—

(a) in what parts of the factory any process in the manufacture is to be carried on; and

(b) in what parts of the factory—

(i) excisable materials and other things used in the manufacture; and

(ii) excisable goods manufactured,
are respectively to be kept.

(2) A manufacturer who fails to comply with a direction under Subsection (1) is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K300.00.

(Amended by No. 18 at 1982, Sched. 2.)

31. Provision of weights and scales, etc.

A manufacturer who fails to provide, at his own expense—

- (a) sufficient lights; and
- (b) correct weights and scales; and
- (c) all labour,

necessary for—

- (d) weighing excisable material received into, and excisable goods manufactured in, his factory; and
- (e) taking stock of all excisable material and excisable goods in his factory,

is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K300.00.

(Amended by No. 18 at 1982, Sched. 2.)

Division 3.—Special Provisions Relating to Tobacco.

32. Interpretation of Division 3.

A person shall not be deemed, for the purposes of this Division, to manufacture tobacco merely because he cures tobacco leaf as stripped from the plant so as to convert it into leaf tobacco.

33. Factory numbers.

The Comptroller shall allot to each licensed manufacturer of tobacco a factory number for his factory.

34. Packaging.

(1) Tobacco and snuff manufactured in a licensed factory shall be put up in packages of the prescribed weights and sizes.

Penalty: Subject to Division IX. 3, a fine not exceeding K60.00.

(2) Before any package containing manufactured tobacco, snuff, cigars or cigarettes is removed from a licensed factory, the manufacturer must mark the package, and any packages contained in it, in the prescribed manner—

- (a) in distinct characters; and
- (b) by a method approved by the Comptroller.

Penalty: Subject to Division IX. 3, a fine not exceeding K300.00.

(Amended by No. 18 at 1982, Sched. 2.)

35. Receipt of manufactured tobacco into factory.

(1) A person who receives manufactured tobacco into a licensed factory otherwise than—

- (a) for renovation; or
- (b) for cutting; or
- (c) for any other prescribed purpose,

and by authority, is guilty of an offence.

(2) Manufactured tobacco received into a licensed factory must—

- (a) be dealt with in the prescribed manner; and

(b) be treated separately, and be kept separate, from tobacco manufactured in the factory.

Penalty: Subject to Division IX. 3, a fine not exceeding K120.00.

(Amended by No. 18 at 1982, Sched. 2.)

36. Disposal of waste tobacco.

Notwithstanding Section 40(1), stalks, refuse, clipping or waste arising from the manufacture of tobacco in a licensed factory may be removed, as prescribed, from the factory for destruction in the prescribed manner.

37. Moisture content of tobacco.

(1) A licensed manufacturer who has in his factory any manufactured tobacco containing more than 30% by weight of moisture is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K300.00.

(2) For the purposes of Subsection (1), manufactured tobacco that on being dried at a temperature of 100°C is decreased in weight by more than 30% shall be deemed to have contained more than 30% by weight of moisture.

(Amended by No. 18 at 1982, Sched. 2.)

PART VI.—PAYMENT OF DUTY, REMOVAL OF EXCISABLE GOODS FROM FACTORIES AND EXCISE CONTROL.

38. Customs control.

(1) Until delivery for home consumption or exportation, whichever first happens, all excisable goods manufactured are subject to the control of the Customs.

(2) A person who moves, alters or interferes with goods to which Subsection (1) applies, except by authority and in accordance with this Act, is guilty of an offence.

Penalty: Subject to Division IX. 3 a fine not exceeding K600.00.

(Amended by No. 18 at 1982, Sched. 2.)

39. Payment of duty.

(1) The manufacturer of any excisable goods, or where the owner of any excisable goods enters them for home consumption, the owner of the goods must pay to the Comptroller, in accordance with this Act, the excise duty on the goods.

Penalty: Subject to Division IX. 3, a fine not exceeding K60.00.

(2) The excise duty on any excisable goods shall be paid—

(a) at the rate in force when the goods are entered for home consumption; and

(b) before the entry for home consumption is passed.

(Amended by No. 18 at 1982, Sched. 2.)

40. Removal of excisable goods.

(1) Except as provided in Section 36, a person who removes or causes or permits to be removed, excisable goods from a licensed factory without an entry made and passed authorizing their removal is guilty of an offence.

Penalty: Subject to Division IX.3, a fine not exceeding K600.00.

(2) Excisable goods must be removed from a licensed factory only in packages of such sizes and marked in such manner as is prescribed.

Penalty: Subject to Division IX.3, a fine not exceeding K60.00.

(3) Entries—

(a) may be made by the manufacturer and passed by an officer; and

(b) may authorize the removal of excisable goods for—

- (i) home consumption; or
- (ii) removal to an approved place; or
- (iii) exportation.

(Amended by No. 18 at 1982, Sched. 2.)

41. Transfer of partly-manufactured goods from factory to factory.

Partly-manufactured excisable goods may, by authority and subject to the prescribed conditions, be transferred from one licensed factory to another for the purpose of completing the manufacture.

42. Safe custody of excisable goods.

(1) Where a person who has, or has been entrusted with, the possession, custody or control of any excisable goods that are subject to the control of the Customs—

- (a) fails to keep them safely; or
- (b) when so requested by a Collector—does not account for them to the satisfaction of the Collector,

he shall, on written demand by the Comptroller, pay to the State an amount equal to the amount of the excise duty that, in the opinion of the Comptroller would have been payable on the goods if they had been entered for home consumption on the day on which the Comptroller made the demand.

(2) An amount payable under Subsection (1) is a debt due to the State, and may be recovered in a court of competent jurisdiction by proceedings in the name of the Comptroller.

(3) In proceedings under Subsection (2), a statement or averment in the claim or declaration of the Comptroller is evidence of the matter or matters so stated or averred.

(4) This section does not affect the liability of a person arising under or by virtue of—

- (a) any other provision of this Act; or
- (b) a security given under this Act.

PART VII.—REMISSIONS, REFUNDS AND DRAWBACKS.

Division 1.—Remissions and Refunds.

43. Remissions and refunds.

Remissions and refunds of excise duty may be allowed—

- (a) in respect of excisable goods generally or in respect of the goods included in a class of excisable goods; and
- (b) in such circumstances, and subject to such conditions and restrictions (if any), as are prescribed, being circumstances, conditions and restrictions that relate to excisable good generally or to goods included in a class of excisable goods.

Division 2.—Drawbacks.

44. Allowance of drawbacks.

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

45. 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, or on which the excise duty paid did not amount to K2.00¹.

46. 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.

47. Drawback debentures.

(1) For the purpose of claiming drawback, a drawback debenture shall be presented to the Comptroller who shall, as soon as the goods have been exported, cause the debenture to be passed for payment.

(2) The person claiming drawback on any goods shall make a declaration on the debenture that—

(a) the goods—

- (i) have been exported; and
- (ii) have not been re-landed; and
- (iii) are not intended to be re-landed; and

(b) he was, at the time of shipping, entitled to the drawback.

(3) The name of the person claiming the drawback shall be stated in the debenture, and his receipt on the debenture (countersigned by the holder of the debenture if it has been transferred) is a sufficient discharge for the drawback.

(4) A drawback debenture shall not be paid, except with the consent of the Comptroller, unless it is presented for payment within one year from the date of the shipment of the goods for export.

(5) The Comptroller may prohibit the payment in whole or in part of a drawback debenture, but such a prohibition does not deprive the person entitled to the drawback of any remedy he may have for it.

PART VIII.—OFFICERS OF EXCISE.*Division 1.—Powers of Officers²***48. Access to factory and manufacturer's books.**

An officer—

- (a) shall be allowed complete access at all times to every part of a licensed factory; and
- (b) may examine, take account of and note all vessels, utensils, excisable goods and excisable materials in the factory; and
- (c) may examine and take copies of, or extracts from all books and accounts required to be kept by the manufacturer under Section 29 in relation to—
 - (i) the factory; or
 - (ii) the making or sale of excisable goods.

¹But see Excise Regulation, Section 54(2).

²And see Constitution, Subdivision III.3.C and Sections 44 and 53.

49. Entry and search of premises.

- (1) An officer may, at any time between sunrise and sunset, enter and search—
- (a) the premises of any producer, or dealer, or any person who sells excisable goods; or
 - (b) any land on which excisable material is produced; or
 - (c) any premises on or in which he has reasonable cause to suspect that—
 - (i) excisable goods are made; or
 - (ii) excisable goods on which excise duty has not been paid are kept or stored.

(2) An officer who has with him a writ of assistance or a Customs warrant under the *Customs Act* may—

- (a) at any time during the day or night, enter into and search any house, premises or place; and
- (b) break open the house, premises or place and search any depository, chest, trunk or package in which any excisable goods may be or are supposed to be; and
- (c) take with him and have the assistance of—
 - (i) any other officer; or
 - (ii) any member of the Police Force; or
 - (iii) such other assistants as he thinks necessary.

50. Stopping and search of vehicles and boats.

(1) An officer may, on reasonable suspicion, stop and search any vehicle or boat for the purpose of ascertaining whether any excisable goods on which excise duty has not been paid are in or on it.

(2) When required under Subsection (1) by an officer to do so, the driver of a vehicle or the person in charge of a boat must stop the vehicle or boat and permit an officer to search it.

Penalty: Subject to Division IX.3, a fine not exceeding K300.00.

(Amended by No. 18 at 1982, Sched. 2.)

51. Examination of goods and sealing of goods and plant.

- (1) An officer may—
- (a) open packages and examine, weigh, mark and seal any excisable goods subject to the control of the Customs; and
 - (b) lock up, seal, mark or fasten any plant in a licensed factory.

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

(3) A person who, except by authority, opens, alters, breaks or erases a fastening, lock, mark or seal placed by an officer on any goods or any plant in a factory is guilty of an offence.

Penalty: Subject to Division IX.3, a fine not exceeding K300.00.

(Amended by No. 18 at 1982, Sched. 2.)

52. Seizure of goods.

(1) An officer may seize any forfeited goods or any goods that he has reasonable cause to believe are forfeited.

(2) An officer making a seizure under any Act relating to excise may call on any person present to assist him.

(3) A person who fails to give assistance when called on under Subsection (2) to do so is guilty of an offence.

Penalty: Subject to Division IX.3, a fine not exceeding K120.00.

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

(Amended by No. 18 at 1982, Sched. 2.)

53. Notice of seizure.

(1) When any goods have been seized as forfeited, the seizing officer shall give written notice of the seizure and the cause of it to the owner of the goods (unless the 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) All goods seized—

(a) shall be deemed to be condemned; and

(b) may be sold by the Comptroller, unless the person from whom the goods were seized or the owner gives, within one month of the date of seizure, written notice to the Comptroller that he claims them.

(3) If any of the goods seized are of a perishable nature or are live animals they may be immediately sold by the Comptroller.

54. Return of seized goods on security.

The Comptroller may authorize any goods seized to be delivered to the claimant on his giving security to pay their value in case of their condemnation.

55. Requirement by Comptroller of legal proceedings for return.

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

(a) retain possession of the goods without taking any proceedings for their condemnation; and

(b) by notice under his hand, require the claimant to take proceedings against him for the recovery of the goods.

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

56. Disposal of forfeited goods.

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

57. Arrest by officers¹.

(1) An officer, or a member of the Police Force, may arrest without warrant any person whom he has reasonable cause to believe to be guilty of—

- (a) unlawfully manufacturing any excisable goods; or
- (b) unlawfully receiving, carrying, conveying or having on his premises, in his custody or under his control any excisable goods; or
- (c) being found without lawful excuse on any premises where excisable goods are being illegally manufactured.

(2) An officer arresting a person shall, as soon as practicable after the arrest, give him a written statement of the reason for his arrest.

(3) Every 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.

58. Detention and search of persons².

(1) If an officer, or a member of the Police Force, has reasonable cause to suspect that any person is unlawfully carrying any goods subject to the control of the Customs, or has any such goods secreted about him, he may detain and, subject to Subsections (2) and (3), search the suspected person.

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

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

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

59. Deficiency in stock or duty paid.

(1) An officer may at any time check the stock of material of any producer or dealer, and if any deficiency is found that cannot be accounted for to the satisfaction of the Comptroller, the producer or dealer must pay duty on the amount of material found to be deficient as if it has been manufactured into excisable goods.

(2) If, when an officer takes stock, in relation to a licensed factory, of excisable goods manufactured and excisable material, it appears to the officer that excise duty has not been paid on the full quantity of excisable goods on which it should have been paid, the manufacturer must immediately pay to the Comptroller the amount of deficiency, unless the deficiency is accounted for to his satisfaction.

(3) For the purpose of calculating the quantity of excisable goods that have been produced in a licensed factory, scales may be prescribed showing—

- (a) the quantity of excisable goods that shall be deemed to have been produced from a given quantity of material; and

¹See, also, Constitution, Section 42.

²But see Constitution, Sections 42 and 44.

- (b) the quantity of fully-manufactured excisable goods that shall be deemed to have been produced from a given quantity of partly-manufactured excisable goods.

Penalty: Subject to Division IX.3, a fine not exceeding K60.00.

(Amended by No. 18 at 1982, Sched. 2.)

60. Supply of samples.

(1) Samples—

- (a) of material; and
 (b) of partly manufactured excisable goods; and
 (c) of excisable goods subject to the control of the Customs,

may, for any purpose thought necessary by the Comptroller, be taken, utilized and disposed of by an officer in the prescribed manner.

(2) An officer may purchase samples of excisable goods from any person who is the owner of, or is in possession of, excisable goods.

(3) A person who is the owner of, or is in possession of, any excisable goods and refuses to deliver to an officer samples of the excisable goods on tender of a reasonable price for them is guilty of an offence.

Penalty: Subject to Division IX.3, a fine not exceeding K120.00.

(Amended by No. 18 at 1982, Sched. 2.)

Division 2.—Protection to Officers.

61. 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 goods seized under this Act, or any proceeds of any such goods, and at the same time reasonable cause for the seizure is found, the finding bars proceedings against any person concerned in the seizure.

62. Notice of proceedings against officers.

(1) Subject to Subsection (4), proceedings shall not be commenced against an officer for any thing done in execution of his office, or by reason of his office, until one month after written notice is delivered to him, or left at his usual place of abode, by the plaintiff or 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, and the court may give leave to amend the notice as it thinks just.

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

(5) Leave under Subsection (4) may be given on such terms as the Judge thinks just.

63. Evidence in proceedings on notice.

In any proceedings taken on notice under Section 62(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.

64. Tender of amends.

(1) An officer to whom notice has been given under Section 62(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, the defendant may plead the offer in defence, either 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.

65. Proceedings generally.

Subject to Section 66, proceedings of a kind referred to in Section 62(1) 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 give any special matter in evidence.

66. Proceedings in case of proposed tariff¹.

(1) In this section, "tariff" includes an excise duty.

(2) Subject to Subsection (3), 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 end of the meeting of the Parliament in which the tariff or tariff alteration is proposed.

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

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

PART IX.—PENAL PROVISIONS.**Division 1.—Forfeitures.****67. Forfeited goods.**

The following things are forfeit to the State:—

- (a) all excisable goods manufactured, or partly manufactured, by a person who is not a licensed manufacturer; and
- (b) all excisable material found on any premises where the manufacture of excisable goods is unlawfully carried on; and

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

- (c) all goods that—
 - (i) are used, or capable of being used, in or in connexion with the manufacture of excisable goods; and
 - (ii) are found on any premises where the manufacture of excisable goods is unlawfully carried on; and
- (d) all excisable goods subject to the control of the Customs that are moved, altered or interfered with otherwise than by the authority of, and in accordance with, this Act; and
- (e) all ships, boats, vehicles and animals conveying, or having packed in or on them, any forfeited goods; and
- (f) all animals and harness used in drawing any vehicle to which Paragraph (e) relates; and
- (g) all packages in which forfeited goods are contained.

68. Condemnation on certain convictions.

Where the commission of an offence causes the forfeiture of 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.—General Offences.

69. Prevention of seizures.

If two or more persons are assembled for the purpose of preventing the seizure of, or rescuing after seizure, any forfeited goods, each of them is guilty of an offence.

Penalty: Subject to Division IX. 3, imprisonment for a term not exceeding five years.

70. Unlawful possession of excisable goods or material.

(1) A person other than a licensed manufacturer who, otherwise than by authority, has in his possession, custody or control, any manufactured or partly-manufactured excisable goods on which excise duty has not been paid is guilty of an offence.

(2) A person other than a registered producer, registered dealer or licensed manufacturer who keeps or stores any excisable material, otherwise than by authority, is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K300.00.

(Amended by No. 18 at 1982, Sched. 2.)

71. Unlawful conveyance of excisable goods.

(1) A person who unlawfully conveys any excisable goods on which excise duty has not been paid is guilty of an offence.

(2) A person in charge of a ship, boat or aircraft who—

(a) uses it; or

(b) knowingly permits it to be used,

in the unlawful carriage of any excisable goods on which excise duty has not been paid, is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K600.00.

(Amended by No. 18 at 1982, Sched. 2.)

72. Miscellaneous offences.

A person who—

- (a) sells, otherwise than by authority, any excisable goods that have been unlawfully removed from a licensed factory; or
- (b) buys any excisable material from a person who is not a registered producer, registered dealer or licensed manufacturer; or
- (c) sells any excisable material to a person who is not a registered dealer or a licensed manufacturer; or
- (d) evades any excise duty that is payable; or
- (e) obtains any drawback that is not payable; or
- (f) obtains a refund of excise duty that is not payable; or
- (g) makes an entry that is false in any particular; or
- (h) makes in a declaration or document produced to an officer a statement that is untrue in any particular; or
- (i) produces or delivers to an officer a declaration or document containing a statement that is untrue in any particular; or
- (j) sells or offers for sale any goods on the pretence that the goods are excisable goods on which excise duty has not been paid,

is guilty of an offence.

Penalty: Subject to Division IX. 3, a fine not exceeding K600.00.

(Amended by No. 18 at 1982, Sched. 2.)

73. Bribery of officers, undue influence, etc.

A person who—

- (a) gives or procures to be given, or offers or promises to give or to procure to be given, a 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: Subject to Division IX. 3, imprisonment for a term not exceeding five years.

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

Penalty: Subject to Division IX. 3, imprisonment for a term not exceeding five years.

75. Rescuing seized goods, etc.

A person who—

- (a) rescues any goods that have been seized; or
- (b) destroys any goods, or any 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: Subject to Division IX. 3, imprisonment for a term not exceeding five years.

76. Collusion and similar offences by officers.

An officer who—

- (a) makes a collusive seizure; or
- (b) delivers up, or makes an agreement to deliver up or not to seize, any goods liable to forfeiture; or
- (c) conspires or connives with any person—
 - (i) to neglect his duty; or
 - (ii) to do any act by which any Act relating to excise may be evaded,

is guilty of an offence.

Penalty: Subject to Division IX. 3, imprisonment for a term not exceeding five years.

Division 3.—Penalties.

77. Penalties in addition to forfeitures.

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

78. Minimum fines.

The minimum penalty for an offence against this Act that is punishable by a fine is 5% of the maximum fine that may be imposed under this Act for the offence.

79. 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 penalty for the offence is three times that value.

(2) A person may be charged at the same time 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 of that intent the maximum penalty is twice that which is otherwise provided for the offence.

80. 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 had previously been convicted of a similar offence against this Act, the court may, instead of or in addition to imposing a fine, impose a penalty 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 penalty.

PART X.—EXCISE PROSECUTIONS.

81. Interpretation of Part X.

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

- (a) the recovery of a penalty under any Act relating to excise; or
- (b) the condemnation of any goods seized as forfeit.

82. Institution of prosecutions.

(1) An excise 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 K600.00 or the excess is abandoned—in the name of a Collector.

(2) Where an excise 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 sent by the Comptroller; and
- (b) to authorize an officer to institute any excise 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 at 1982, Sched. 2.)

83. Commencement of prosecutions.

An excise prosecution may be brought within five years after the cause of the prosecution.

84. Protection to witnesses.

(1) A witness on behalf of the Comptroller or an officer in an excise prosecution shall not be compelled to disclose—

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

(2) In an excise prosecution an officer appearing as a witness shall not be compelled to produce any reports—

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

85. Averments.

(1) In an excise prosecution, the averment of the prosecutor or plaintiff contained in the information, complaint, declaration or claim is prima facie evidence of the matter or matters averred.

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

- (a) evidence in support or rebuttal of the matter averred or of any other matter is given by witnesses; or
- (b) the matter averred is a mixed question of law and fact,

but in a case to which Paragraph (b) applies the averment is prima facie evidence of the fact only.

(3) Any evidence given by witnesses 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) This section does not lessen or affect any onus of proof otherwise falling on the defendant.

86. Levy of penalty on goods.

Where a pecuniary penalty adjudged against a person is unpaid, the Comptroller 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.

87. Effect of imprisonment¹.

A person shall not be twice imprisoned on the same conviction, but 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 otherwise than by imprisonment of the person convicted.

88. Costs.

In an excise prosecution—

- (a) the court may award costs against any party or claimant; and
- (b) all provisions relating to recovery of penalties (except commitment to goal) extend to the recovery of any costs adjudged to be paid.

PART XI.—DISPUTES AS TO DUTY.**89. Deposit of duty.**

(1) Subject to Subsection (4), 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,

the owner of the goods may deposit with the Comptroller the amount of duty demanded.

(2) When a deposit is made in accordance with Subsection (1)—

- (a) on making a proper entry the owner of the goods is entitled to delivery of the goods; and

¹See, also, Constitution, Section 37.

(b) the amount of the deposit shall be deemed to be the amount of the proper duty unless the contrary is determined in proceedings brought under Subsection (3).

(3) Within six months after making the deposit, the owner of the goods may bring proceedings against the Comptroller in any court of competent jurisdiction for the recovery of the whole or part of the amount of the deposit, in which case any excess of the deposit over the proper duty as determined in the proceedings shall be refunded by the Comptroller to the owner, plus interest at the rate of 5% per annum.

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

PART XII.—SETTLEMENT OF DISPUTES BY THE COMPTROLLER.

90. Disputes as to contraventions of Act.

(1) If a dispute arises between an officer and a person concerning a contravention of this Act, the Comptroller may, with the consent of that 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 in an inquiry under this section 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: A fine not exceeding K120.00.

(4) 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.

(5) An order under Subsection (4) shall be immediately published in the National Gazette, and a copy of the order shall be delivered to the person concerned.

(6) An order under Subsection (4) is final,¹ and may be enforced in the same way as an order of a court of summary jurisdiction.

(Amended by No. 18 at 1982, Sched. 2.)

91. 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 Comptroller may, at the request of the parties, determine the matter.

(2) In a case to which Subsection (1) applies, the Comptroller may inform his mind on the matter in such manner as he thinks proper, and his decision is final¹.

¹But see Constitution, Section 155.

PART XIII.—MISCELLANEOUS.

92. Alteration of certain agreements in cases of alteration of duty.

(1) If after an agreement is made for the sale or delivery, duty-paid, of any excisable 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, this section applies 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.

93. Recovery of excise duty.

Excise 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 Comptroller.

94. Rebates of excise duty.

If any rebate is allowed in respect of excise duty, the allowance shall be made and duty shall be paid in the prescribed manner.

94A. Provincial excise.

(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 excise goods are provincial excise goods; and

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

(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 excise collected on provincial excise goods sold by retail sale in the province.

(4) The Minister shall not make a payment in accordance with Subsection (3) to a provincial government in respect of provincial excise 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. 42 of 1978, s. 2.)

¹See *Provisional Collection of Taxes Act*.

95. Declarations.

A declaration for the purposes of this Act may be made before a justice, a Commissioner of Declarations or an officer.

96. 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 excise.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 105.

Excise Regulation.

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Excise

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 105.

Excise Regulation.

MADE under the *Excise Act.*

PART I.—EXCISE SECURITIES.

1. Form of security.

The prescribed form of security referred to in Section 8(2) of the Act is a security in Form 1.

2. Deposits by way of security, etc.

(1) A subscriber to an excise 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) If the Collector obtains a judgement against the subscriber in a suit on the excise 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.

(3) 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.

(4) 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.

(5) Any portion of a deposit appropriated under this section is the property of the State.

(6) When an excise 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.

(7) 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.

(8) 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 II.—PRODUCERS AND DEALERS.

3. Registration of producers.

(1) An application for registration as a producer under Section 12(1) of the Act shall be in Form 2.

(2) A certificate of registration as a producer under Section 12(2)(b) of the Act shall be in Form 3.

4. Registration of dealers.

An application for registration as a dealer under Section 13(1) of the Act shall be in Form 4.

(2) A certificate of registration as a dealer under Section 13(2)(b) of the Act shall be in Form 5.

PART III.—MANUFACTURE OF EXCISABLE GOODS.

5. Licences to manufacture.

(1) An application for a licence under Section 18(1)(b) of the Act shall be in Form 6.

(2) A licence under Section 19(2) of the Act shall be in Form 7.

(3) The scale of amounts of security to be given under Section 18(2)(b) of the Act by applicants for licences is as set out in Schedule 2.

PART IV.—TOBACCO.

Division 1.—Producers, Dealers and Manufacturers.

6. Books to be kept by producers.

(1) Every producer of tobacco leaf shall keep an account in Form 8 of—

- (a) the number of hectares on which he grows tobacco; and
- (b) the quantity of tobacco leaf harvested; and
- (c) the quantity of tobacco leaf cured; and
- (d) all sales of tobacco leaf.

(2) On or immediately after the 31 December in each year, a producer of tobacco leaf shall—

- (a) total up the entries in his book; and
- (b) show the balance of tobacco leaf (if any) on hand.

(3) The producer shall carry forward to the next year any balance shown in accordance with Subsection (2)(b).

7. Returns by producers.

Every producer of tobacco leaf shall, not later than 15 January in each year, furnish to the Collector a return in Form 9, verified by declaration, with respect to his operations during the 12 months ended on the preceding 31 December.

8. Books to be kept by dealers.

(1) Every dealer in tobacco leaf shall keep an account, in Form 10, of all tobacco leaf purchased and sold by him, distinguishing between tobacco leaf grown in the country and imported tobacco leaf.

(2) At the end of each quarter, a dealer in tobacco leaf shall—

- (a) total up the entries in his book; and
- (b) show the balance of tobacco leaf (if any) on hand.

(3) The dealer shall carry forward to the next quarter any balance shown in accordance with Subsection (2)(b).

9. Returns by dealers.

Every dealer in tobacco leaf shall, not later than 15 January, 15 April, 15 July and 15 October in each year, furnish to the Collector a return in Form 11, verified by declaration, with respect to his operations during the immediately preceding quarter of the year.

10. Applications for licences.

The drawings and particulars to accompany applications for licences to manufacture tobacco, cigars, cigarettes and snuff are as follows:—

- (a) a plan and section elevation of the factory buildings; and
- (b) the name and situation of the factory; and
- (c) the material of which the factory is constructed; and
- (d) the number of flats or storeys in the building or buildings; and
- (e) the number of rooms in each storey, and for what purpose each room or storey is intended to be used; and
- (f) the number and position, with relation to the principal building of a factory, of any detached buildings used, or to be used, as part of the factory, together with the number of rooms in them; and
- (g) such other particulars as the Collector requires.

11. Security of factories and official visits.

Every factory—

- (a) shall be secured in a manner and by such fastenings as are approved by the Collector; and
- (b) shall be opened and visited at such times and in the presence of such officers as the Collector directs.

12. Store-rooms for manufactured tobacco, etc.

(1) For the purposes of this section, tobacco, cigars, cigarettes and snuff shall be deemed to be manufactured when plugged, cut or packed in the manner in which they are normally sold by the manufacturer for home consumption or export.

(2) When directed by the Collector to do so, every manufacturer shall provide a secure store-room in his factory, and all tobacco, cigars, cigarettes or snuff manufactured in his factory shall be stored in it immediately after they are manufactured.

(3) Every door of a store referred to in Subsection (2) shall be provided with—

- (a) an approved lock, provided by the manufacturer, the key of which shall be kept by him; and
- (b) a lock supplied by the Collector at the expense of the manufacturer, the key of which shall be kept by an officer,

so that both the keys are required to open the door.

13. Manufacturers' books.

(1) Every manufacturer shall keep, in a form approved by the Collector, a book in which he shall enter daily—

- (a) the weight of all tobacco leaf received into the factory, distinguishing tobacco leaf grown in the country from imported tobacco leaf; and
- (b) the weight of all tobacco, cigars, cigarettes or snuff made in the factory; and
- (c) the weight of all tobacco, cigars, cigarettes or snuff removed from the factory; and
- (d) the amount of refuse, waste and clippings arising from the operations in the factory, distinguishing tobacco leaf grown in the country from imported tobacco leaf; and
- (e) the amount of duty paid.

(2) Every manufacturer shall keep in his factory, in a form approved by the Collector, a delivery book in which he shall enter daily the following particulars in relation to all tobacco, cigars, cigarettes and snuff removed from his factory:—

- (a) the date of removal; and
- (b) the weight of tobacco or snuff removed; and
- (c) the number of cigars or cigarettes removed; and
- (d) the names and addresses of the persons to whom the tobacco, cigars, cigarettes or snuff are delivered.

14. Returns by manufacturers.

(1) Every manufacturer shall furnish to the Collector a return, verified by a declaration in Form 12, showing—

- (a) the weight of all tobacco leaf received into his factory, distinguishing tobacco leaf grown in the country from imported tobacco leaf; and
- (b) the weight of all tobacco leaf used in manufacturing tobacco, cigars, cigarettes or snuff; and
- (c) the weight of all tobacco, cigars, cigarettes or snuff manufactured in the factory; and
- (d) the weight of all tobacco, cigars, cigarettes and snuff removed from the factory; and
- (e) the weight of tobacco, cigars, cigarettes and snuff in the factory at the close of the day up to which the return is made; and

(f) the weight of tobacco, cigars, cigarettes and snuff in the course of manufacture at the close of the day up to which the return is made.

(2) In factories where a supervising officer is stationed the returns under Subsection (1) shall be made up to the close of the last day of the months of March, June, September and December in each year.

(3) In factories where a supervising officer is not stationed the returns under Subsection (1) shall be made up to the close of the last day of each month.

(4) Returns under Subsection (1) shall be made up and sent to the Collector immediately after the close of the day up to which they are made.

15. Stock checks.

At every factory where a supervising officer is not permanently stationed, the Collector shall cause the stocks to be checked periodically.

16. Removal of goods.

(1) Every manufacturer at whose factory a supervising officer is not permanently stationed shall give at least 24 hours' written notice to the Collector when he wishes to remove tobacco, cigars, cigarettes or snuff.

(2) Before any manufactured tobacco is removed from a factory without payment of duty, the manufacturer shall give security in a sum equal to twice the amount of the excise duty payable on the tobacco.

Division 2.—Tobacco, Snuff, Cigars and Cigarettes.

17. Uncut tobacco.

(1) Subject to Subsection (2), tobacco other than cut tobacco manufactured in a factory shall be put up in packages each containing at least 2.268 kg net¹.

(2) In special cases, the Comptroller may permit the tobacco or snuff to be put up in packages containing less than 2.268 kg net¹.

(3) Where permission is granted under Subsection (2), the manufacturer shall mark each package—

(a) with—

(i) the name of the manufacturer and the address of the manufacturer, including the words "Papua New Guinea"; or

(ii) the factory number and the letters "PNG" and—

(A) the words 'Made in Papua New Guinea'; or

(B) words approved by the Comptroller indicating that the goods have been made in Papua New Guinea; and

(b) the net weight of the contents when packed; and

(c) any additional marking approved by the Comptroller; and

(d) when required by the Comptroller—a consecutive number.

¹ Metricated editorially. The original weight was 5 lb.

(4) The manufacturer shall mark each plug or piece of manufactured tobacco contained in the package with—

- (a) the name of the manufacturer and the address of the manufacturer, including the words "Papua New Guinea"; or
- (b) the factory number and letters "PNG" and—
 - (i) the words "Made in Papua New Guinea"; or
 - (ii) words approved by the Comptroller indicating that the goods have been made in Papua New Guinea.

(5) In marking the factory number and the letters "PNG"—

- (a) the letters "PNG" shall be placed directly above the factory number and within a triangle, diamond or circle; and
- (b) each letter and figure shall be not less than—
 - (i) 12.7 mm¹ high for packages; and
 - (ii) 1.588 mm² high for plugs and pieces.

18. Cut tobacco or snuff.

Cut tobacco or snuff manufactured in a factory may be packed in small tins or packets each containing not less than 24.81 g³ net weight, and the tins or packets may be put in outer containers each containing not less than 907.18 g⁴ net weight.

19. Marking of tins, etc., of cut tobacco and snuff.

(1) The manufacturer shall mark small tins or packets containing cut tobacco or snuff, and the immediate outer packages containing them—

- (a) with—
 - (i) the name of the manufacturer and his address, including the words "Papua New Guinea"; or
 - (ii) the factory number and the letters "PNG" and—
 - (A) the words "Made in Papua New Guinea"; or
 - (B) words approved by the Comptroller, indicating that the goods have been made in Papua New Guinea; and

(b) the net weight of the contents when packed; and

(c) any additional markings approved by the Comptroller.

(2) The marking of the net weight—

(a) shall be applied in a prominent position; and

(b) shall appear in conjunction with other markings.

(3) Packages containing cut tobacco in bulk shall be marked as prescribed by Subsection (1) and in addition shall be marked with the gross weight, and, when required by the Comptroller, a consecutive number.

(4) In marking the factory number and the letters "PNG"—

- (a) the letters "PNG" shall be placed directly above the factory number and within a triangle, diamond or circle; and

¹Metricated editorially. The original height was $\frac{1}{2}$ in.

²Metricated editorially. The original height was $\frac{1}{16}$ in.

³Metricated editorially. The original weight was $\frac{1}{2}$ oz.

⁴Metricated editorially. The original weight was 2 lb.

- (b) each letter and figure shall be not less than—
- (i) 12.7 mm¹ high in the case of packages; and
 - (ii) 1.588 mm² high in the case of small tins and packets.

20. Cigars.

- (1) Cigars—
 - (a) may be put up in packages containing such number as the Comptroller approves; and
 - (b) may be removed from the factory in parcels of not less than 25.
- (2) The manufacturer shall mark small packets and boxes containing cigars—
 - (a) with—
 - (i) the name of the manufacturer and the address of the manufacturer, including the words "Papua New Guinea"; or
 - (ii) the factory number and the letters "PNG" and—
 - (A) the words "Made in Papua New Guinea"; or
 - (B) words approved by the Comptroller indicating that the goods have been made in Papua New Guinea; and
 - (b) with the number of cigars contained in the packet or box; and
 - (c) with the brand or make of cigar; and
 - (d) with any additional markings approved by the Comptroller.
- (3) The immediate outer packages containing small packets or boxes of cigars shall be marked—
 - (a) as prescribed in Subsection (2); and
 - (b) with the number of cigars contained in the packages.
- (4) In marking the factory number and the letters "PNG"—
 - (a) the letters "PNG" shall be placed directly above the factory number and within a triangle, diamond or circle; and
 - (b) each letter and figure shall be not less than—
 - (i) 12.7 mm¹ high in the case of immediate outer packages; and
 - (ii) 3.175 mm³ high in the case of small packets and boxes.
- (5) If before being packed in packages of the prescribed size cigars are put up in small quantities in paper, cardboard or other wrappers—
 - (a) the factory number and the letters "PNG" shall be marked on each wrapper; and
 - (b) the letters "PNG" shall be placed directly above the factory number, and within a triangle or diamond; and
 - (c) each letter and figure shall be not less than 6.35 mm⁴ high.

¹ Metricated editorially. The original height was $\frac{1}{2}$ in.

² Metricated editorially. The original height was $\frac{1}{16}$ in.

³ Metricated editorially. The original height was $\frac{1}{4}$ in.

⁴ Metricated editorially. The original height was $\frac{1}{4}$ in.

21. Cigarettes.**(1) Cigarettes—**

(a) may be put up in packages containing such number as the Comptroller approves; and

(b) may be removed from the factory in parcels of not less than 250.

(2) The manufacturer shall mark small tins, packets or boxes containing cigarettes—**(a) with—**

(i) the name of the manufacturer and the address of the manufacturer, including the words "Papua New Guinea"; or

(ii) the factory number and the letters "PNG" and—

(A) the words "Made in Papua New Guinea"; or

(B) words approved by the Comptroller indicating that the goods have been made in Papua New Guinea; and

(b) with the brand or make of cigarette; and

(c) with any additional markings approved by the Comptroller.

(3) The immediate outer packages containing small tins, packets or boxes of cigarettes shall be marked—

(a) as prescribed in Subsection (2); and

(b) with the number of cigarettes contained in the packages.

(4) In marking the factory number and the letters "PNG"—

(a) the letters "PNG" shall be placed directly above the factory number and within a triangle, diamond or circle; and

(b) each letter and figure shall not be less than—

(i) 12.7 mm¹ high in the case of the immediate outer package; and

(ii) 1.588 mm² high in the case of small tins, packets or boxes.

22. Marking of outside packages.**(1) The manufacturer shall mark every outside package that contains small packages of manufactured tobacco, cut tobacco, cigars, cigarettes or snuff—****(a) with—**

(i) the name of the manufacturer and the address of the manufacturer, including the words "Papua New Guinea"; or

(ii) the factory number and the letters "PNG" and—

(A) the words "Made in Papua New Guinea"; or

(B) words approved by the Comptroller indicating that the goods have been made in Papua New Guinea; and

(b) with the gross weight of the package; and

(c) with any additional markings approved by the Comptroller; and

(d) when required by the Comptroller—a consecutive number.

¹ Metricated editorially. The original height was $\frac{1}{2}$ in.

² Metricated editorially. The original height was $\frac{1}{16}$ in.

- (2) In marking the factory number and the letters "PNG"—
- (a) the letters "PNG" shall be placed directly above the factory number and within a triangle, diamond or circle; and
 - (b) each letter and figure shall not be less than 12.7 mm¹ high.

Division 3.—Receipt of Imported Duty-paid Manufactured Tobacco in Factories for Making Cigarettes.

23. Receipt of tobacco in factory.

Imported manufactured tobacco on which Customs duty has been paid, may, subject to this Regulation, be received into a factory for the purpose of being manufactured into cigarettes.

24. Permit for receipt of tobacco.

(1) The Comptroller may, on written application by any manufacturer, grant a permit in Form 13 authorizing the receipt in a factory of imported duty-paid manufactured tobacco for the manufacture of cigarettes.

(2) A permit under Subsection (1) is authority for the receipt of tobacco in the factory, in accordance with its terms.

Division 4.—Calculation of Quantity of Tobacco, etc., Produced.

25. Calculation of quantity.

(1) The full quantity of plug tobacco, cut tobacco, cigars or cigarettes produced in a factory shall, subject to Section 27, be calculated as follows:—

- (a) 100 parts by weight of tobacco leaf made into plug tobacco shall be deemed to produce 110 parts by weight of plug tobacco; and
- (b) 100 parts by weight of tobacco leaf made into cut tobacco for pipe smoking without first being made into plug tobacco shall be deemed to produce 106 parts by weight of cut tobacco; and
- (c) 100 parts by weight of tobacco leaf made into tobacco cut fine for cigarettes shall be deemed to produce 103 parts by weight of tobacco cut fine for cigarettes; and
- (d) 100 parts by weight of tobacco leaf made into cigars shall be deemed to produce 90 parts by weight of cigars; and
- (e) 100 parts by weight of tobacco leaf made into cigarettes shall be deemed to produce 104 parts by weight of cigarettes; and
- (f) 100 parts by weight of tobacco cut fine for cigarettes, or cut plug tobacco, received into a factory and made into cigarettes shall be deemed to produce 101 parts by weight of cigarettes.

(2) The references in Subsection (1) to weights of tobacco leaf are references to net weight, exclusive of stems and refuse.

26. Factories with multiple uses of leaf tobacco.

In a factory where plug tobacco, cut tobacco, cigars and cigarettes or any two or more of those articles are made, all leaf tobacco received into the factory shall, unless the contrary

¹ Metricated editorially. The original height was $\frac{1}{2}$ in.

is shown by the manufacturer, be deemed to have been made into the article made in the factory that is, at the time, subject to the highest rate of duty.

27. Saving of general liability to duty.

This Regulation does not relieve any manufacturer from the liability to pay excise duty on the full quantity of excisable goods produced by him.

Division 5.—Tobacco Used for Horticultural or Other Purposes.

28. Delivery for use for agricultural, etc., purposes.

(1) Tobacco leaf grown in the country or tobacco manufactured in the country may, on application in Form 14, be delivered—

- (a) for making sheep-wash; or
- (b) for any agricultural or horticultural purpose,

when treated in the manner prescribed by the succeeding provisions of this Division.

(2) An application under Subsection (1) may be approved or disapproved by the Collector.

29. Treatment.

(1) If an application under Section 28 is approved, the tobacco leaf or manufactured tobacco shall be dealt with in accordance with Schedule 3.

(2) The treatment prescribed by Schedule 3 shall be conducted in the presence and to the satisfaction of an officer, and where it is necessary for an officer to attend specially for the purpose the applicant shall pay to the Collector the sum of K0.95 per hour for the officer's services.

(3) When the treatment prescribed by Schedule 3 is complete, the officer shall certify accordingly on the application.

30. Destruction, etc., of tobacco leaf by producers and dealers.

(1) Producers and dealers may apply for permission to destroy tobacco leaf grown in the country and stored on their premises.

(2) If an application under Subsection (1) is approved, the leaf shall be dealt with in accordance with Schedule 3.

(3) Approval may be given to producers and dealers in remote areas to destroy tobacco leaf grown in the country by—

- (a) using it to make an aqueous spraying extract; and
- (b) subsequently disposing of any residue by burning or such other means as the Collector approves.

(4) The Collector may authorize the destruction of tobacco leaf under this section without the supervision of an officer, subject to—

- (a) the furnishing of a statutory declaration by the producer or dealer; or
- (b) such other evidence as is acceptable to the Collector, that the leaf has been destroyed in a prescribed manner.

31. Remission of duty.

The excise duty on manufactured tobacco in a factory treated in accordance with this Division shall be remitted.

*Division 6.—Transfer of Tobacco Leaf Between Factories.***32. Transfer.**

Tobacco leaf may be transferred from the factory of any manufacturer of tobacco, cigars or cigarettes to the factory of another such manufacturer.

33. Entry of transfer.

Where any tobacco leaf is transferred in accordance with Section 32—

- (a) the manufacturer transferring the leaf shall enter the quantity transferred in his book; and
- (b) the manufacturer receiving the leaf shall enter the quantity received in his book.

34. Issue of cart-note or account.

(1) The manufacturer transferring any tobacco leaf in accordance with Section 32 shall issue to the manufacturer receiving it a cart-note or account showing the quantity transferred.

(2) A cart-note or account issued under Subsection (1) shall be produced at any time on request by an officer.

35. Returns as to transferred leaf.

Where any tobacco leaf is transferred in accordance with Section 32—

- (a) a manufacturer transferring the leaf shall endorse on his monthly or quarterly return a statement in Form 15 showing—
 - (i) the date of each transfer; and
 - (ii) the quantity of tobacco leaf transferred; and
 - (iii) the name of the manufacturer receiving it; and
- (b) the manufacturer receiving the leaf shall endorse on his monthly or quarterly return a statement in Form 16 showing—
 - (i) the date of each receipt; and
 - (ii) the quantity of tobacco leaf received; and
 - (iii) the name of the manufacturer by whom it was transferred.

*Division 7.—Renovation, Cutting and Repacking of Manufactured Tobacco.***36. Authority to remove manufactured tobacco for renovating, etc.**

(1) A person who wishes to have manufactured tobacco removed to a factory for the purposes of—

- (a) renovating; or
- (b) cutting (other than for cutting fine suitable for the manufacture of cigarettes);
or
- (c) re-packing,

shall lodge with the Collector an application in Form 17.

(2) The Collector may authorize the delivery of the tobacco, which may then be removed direct to a factory under the supervision of an officer.

(3) The approval of the Collector is the authority for the manufactured tobacco to be received into the factory.

37. Security of removed tobacco.

(1) Manufactured tobacco removed in accordance with this Division from a Customs warehouse and received into a factory shall be under control of an officer and under Government lock—

- (a) whilst it is being renovated, cut or re-packed; and
- (b) until it is removed from the factory.

(2) Where duty-paid manufactured tobacco is received in accordance with this Division into a factory where no officer is permanently stationed, the Collector may, in his discretion, permit any operations, except the weighing into and delivery from the factory, to be conducted without the supervision of an officer.

38. Weighing.

All duty-paid manufactured tobacco and all manufactured tobacco removed in accordance with this Division from a Customs warehouse shall be weighed into a factory in the presence of an officer, who shall mark the weights on the application.

39. Marking, etc.

Without the approval of the Collector—

- (a) no fresh labels or tags may be affixed to any manufactured tobacco renovated, cut or re-packed; and
- (b) no tins or packages bearing any description shall be used for the re-packing of the tobacco.

40. Delivery from factory.

Delivery in accordance with this Division of manufactured tobacco from the factory—

- (a) shall be made immediately after the completion of the renovating, cutting or re-packing; and
- (b) shall take place in the presence of an officer.

41. Removal of unused packages, etc.

All tins, boxes, packages, labels or tags brought into a factory in connexion with the renovating, cutting or re-packing of manufactured tobacco, and remaining unused, shall be removed from the factory at the same time as the tobacco that has been renovated, cut or re-packed.

42. Refuse, clippings and waste.

(1) Refuse, clippings or waste arising in connexion with the renovating, cutting or re-packing of duty-paid manufactured tobacco shall be removed from the factory at the same time as the manufactured tobacco that has been renovated, cut or re-packed.

(2) Refuse, clippings or waste arising in connexion with the renovating, cutting or re-packing of manufactured tobacco removed from a Customs warehouse shall be destroyed in the same manner as other refuse, clippings or waste is destroyed in a factory.

43. Manufacturer's book.

The manufacturer into whose factory manufactured tobacco is received for the purpose of renovating, cutting or re-packing—

- (a) shall keep a book in Form 18; and
- (b) shall enter in it the prescribed particulars.

44. Services of officers.

(1) If—

- (a) duty-paid manufactured tobacco, or tobacco removed from a Customs warehouse, is received in accordance with this Division into a factory where an officer is permanently stationed; and
- (b) the quantity is such as to require, in the opinion of the Collector, the services of an extra officer,

the applicant shall pay for the service.

(2) When the services of an officer are required under this Division, a charge of K0.95 per hour or part of an hour is payable.

Division 8.—Removal and Destruction, etc., of Stalks, Waste, etc.

45. Notice of intended destruction, etc.

A manufacturer who intends to destroy any stalks, refuse, clippings or waste arising from the manufacture of tobacco, cigars and cigarettes in a factory—

- (a) shall give to the Collector written notice of his intention; and
- (b) shall not begin the destruction of the stalks, refuse, clippings or waste until the expiration of 48 hours after the giving of the notice.

46. Method of destruction, etc.

(1) Stalks, refuse, clippings or waste arising from the manufacture of tobacco, cigars and cigarettes in a factory may be dealt with in accordance with Schedule 3.

(2) All stalks, refuse, clippings or waste intended to be destroyed in accordance with this section shall be weighed in the presence of an officer.

47. Removal for destruction.

(1) Subject to this section, stalks, refuse, clippings and waste may be removed from a factory to a place approved by the Collector, for destruction.

(2) Before approving of a place under Subsection (1), the Collector may require the owner of the place to give security that all stalks, refuse, clippings and waste intended for destruction will be received, stored and destroyed in the place in accordance with this Regulation.

(3) The Collector may require the owner of a place approved under Subsection (1) to keep records showing the quantities of all stalks, refuse, clippings and waste received and destroyed.

(4) Records kept under Subsection (3)—

- (a) shall be kept up to date; and
- (b) shall be available at all times for inspection by an officer.

48. Destruction of stalks, etc., arising out of manufacture of locally produced leaf.

Stalks, refuse, clippings or waste arising from the manufacture of tobacco leaf grown in the country shall, when directed by the Collector, be destroyed in accordance with Section 47 and Schedule 3.

49. Services of officers.

Where, in the opinion of the Collector, it is necessary for an officer to attend specially for the purpose of supervising the destruction of stalks, refuse, clippings or waste, the manufacturer shall pay for the officer's services at the rate of K0.95 per hour.

50. Refunds of Customs duty.

A claim for a refund of Customs duty in respect of all stalks, refuse, clippings or waste arising from operations in any tobacco, cigar or cigarette factory in connexion with tobacco leaf on which duty was paid on importation shall be in Form 19.

PART V.—AERATED AND MINERAL WATERS.**51. Registers to be kept by manufacturers.**

(1) Every manufacturer of aerated and mineral waters shall keep, in a form approved by the Comptroller, a register in which he shall cause to be entered—

(a) at least once each week, the weight or volume, as the case may be, of all material received into his factory; and

(b) at least once each day—

(i) the weight or volume, as the case may be, of all material used in the manufacture of aerated and mineral waters in his factory; and

(ii) the volume of aerated and mineral waters produced in his factory; and

(iii) the volume of aerated and mineral waters removed from his factory; and

(iv) the amount of excise duty paid on that day, together with the number of the official receipt received in relation to the payment.

(2) The manufacturer shall at least once each day—

(a) examine the entries made in the register kept under Subsection (1); and

(b) sign his name opposite each entry made on that day.

PART VI.—REFUNDS, REMISSIONS AND DRAWBACKS OF EXCISE DUTY.**52. Refunds of duty.**

(1) Where—

(a) excisable goods have, while subject to the control of the Customs, been damaged, pillaged, lost or destroyed; or

(b) excisable goods—

(i) have become unfit for human consumption; or

(ii) are, for some other reason, not worth the amount of excise duty payable on them,

and have been destroyed under supervision—

(iii) as prescribed; or

(iv) in such manner as the Comptroller directs; or

(c) excise duty has been paid through manifest error of fact or patent misconception of the law,

a refund or remission, as the case requires, of the excise duty payable on them shall, subject to this Regulation, be made.

(2) An application for refund or remission of excise duty shall—

(a) be in Form 20; and

(b) state clearly and as far as practicable full particulars of the claim; and

(c) subject to Subsection (3), in the case of an application for refund of excise duty—be made not later than 14 days after the date on which duty was paid; and

(d) in the case of an application for remission of excise duty—be made while the goods are under control of the Customs.

(3) Notwithstanding Subsection (2)(c)—

(a) when the Collector is satisfied that the information necessary to verify the application 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—an application referred to in that paragraph may be made not later than 28 days after the date on which the duty was paid; or

(b) when the circumstances are such that, in the opinion of the Collector, it is equitable that the time prescribed in that paragraph should be extended—an application referred to in that paragraph may be made not later than three months after the date on which duty was paid.

53. Refund or remission made in error.

Where any excise duty has been erroneously remitted or refunded, the person to whom the refund or remission has been granted shall, on demand by the Collector, pay to the Collector the amount erroneously remitted or refunded.

54. Drawbacks.

(1) Drawback of the full amount of the excise duty paid may be allowed on the export of the following excisable goods, namely:—

(a) tobacco; and

(b) cigarettes; and

(c) cigars; and

(d) snuff; and

(e) beer.

(2) Several items of drawback, though each less than K2.00¹, may, if they total K2.00¹, be included and allowed in one claim or debenture.

(3) The provisions of the *Customs Regulation* relating to drawbacks, shall, with necessary modifications, apply to goods exported under drawback under this Regulation.

¹ But see *Excise Act*, Section 45.

PART VII.—RETURNS AND DECLARATIONS.

55. Returns of excisable goods.

Every manufacturer of excisable goods (whether or not licensed under any Act relating to excise) shall, on written demand by the Collector, furnish a written return setting out—

- (a) the quantity of each kind of such goods on which the excise duty has not been paid that was in his custody or possession or belonged to him on any day specified in the demand; and
- (b) the place where the goods then were,

and shall verify the return by a declaration in Form 21.

56. Questions relating to excisable goods.

Every manufacturer of excisable goods (whether or not licensed under any Act relating to excise), and the manager or person in charge of any factory or premises where any such goods were manufactured, shall, when required by the Collector or an officer authorized by the Collector, truly answer, to the best of his knowledge, information and belief, all questions asked by the Collector or officer relating to any of the goods manufactured by the manufacturer.

57. Production of books relating to excisable goods.

Every manufacturer of any excisable goods (whether or not licensed under any Act relating to excise) shall, when required by the Collector, produce to the Collector, or to an officer nominated by the Collector, all books and accounts—

- (a) in his possession, custody, or control; and
- (b) containing entries relating to such goods manufactured by him,

and the Collector or officer nominated by him may inspect and take copies of or extracts from any such books or accounts.

58. Excise declarations.

(1) A declaration required by any regulation under any Act relating to excise to be made by a manufacturer, dealer or producer may be made—

- (a) by the manufacturer, dealer or producer himself; or
- (b) by a person appointed by him, in writing, to make the declaration on his behalf.

(2) An appointment under Subsection (1)(b) shall—

- (a) be in Form 22; and
- (b) be filed with the Collector.

(3) The Collector may refuse to accept any declaration made by an appointee until the appointment has been filed under Subsection (2)(b).

(4) Where a declaration is made by a person appointed to make it on behalf of any manufacturer, dealer or producer—

- (a) it shall be held to have been made with the consent of the manufacturer, dealer or producer; and
- (b) the manufacturer, dealer or producer is liable to all pecuniary penalties in respect of the declaration to the same extent as if he had made it himself; and

(c) Paragraph (a) does not relieve the person who made the declaration from liability.

59. Excise declarations by agents.

(1) A form containing a declaration may be signed by a duly authorized agent in cases where the principal is legally incapable of making a declaration.

(2) An officer may—

(a) require from any agent the production of his written authority from the principal for whom he claims to act; and

(b) in default of the production of the authority—refuse to recognize the agency.

(3) A declaration made by an agent under this section shall be held to have been made with the knowledge and consent of the principal.

(4) In any prosecution in respect of a declaration made by an agent the principal is liable to the pecuniary punishment provided by the Act or this Regulation as if the declaration had been made by him.

(5) An authority under this section may be in Form 23.

PART VIII.—INQUIRIES, ETC., UNDER PART XII. OF THE ACT.

60. Form of consent.

A written consent of a person to the settlement of a dispute by the Comptroller shall be in Form 24.

61. Form of summons to witness.

A summons to a witness shall be in Form 25.

62. Rules as to conduct of inquiries¹.

(1) The provisions of this section apply to and in relation to the conduct of inquiries under Part XII. of the Act.

(2) The defendant shall be given a full opportunity of bringing forward his evidence and of defending himself.

(3) The defendant may be represented by a lawyer or (with the approval of the person conducting the inquiry) by some other person.

(4) The prosecutor shall make a short statement of his case.

(5) The evidence of the of the witnesses supporting the charge shall be taken, and the witnesses may be cross-examined by the defendant, and re-examined by the prosecutor.

(6) The defendant's witnesses shall then give their evidence and the defendant may himself give evidence, and the witnesses may be cross-examined by the prosecutor and re-examined by the defendant.

(7) The defendant, or the person appearing for him, may then address the person conducting the inquiry, and the prosecutor has the right of reply.

(8) The person conducting the inquiry shall then—

(a) give his decision; or

¹ And see Constitution, Division III.4 and Section 37.

(b) reserve his decision until a future day and time which he shall announce, or if the inquiry is conducted by a person acting under powers delegated to him by the Comptroller, and the powers extend only to the holding of an inquiry and no further, he shall announce that the matter will be reported to the Comptroller, who will give his decision in writing.

(9) The person conducting an inquiry—

- (a) shall not have regard to legal forms or solemnities; and
- (b) shall direct himself by the best evidence procurable or laid before him (whether it be such evidence as the law would require or admit in other cases or not); and
- (c) may reject any evidence that he thinks irrelevant.

(10) All examinations shall be on oath.

(11) The person conducting the inquiry may call for, or require the production of, any evidence or witness that he thinks necessary.

63. Filing of order.

(1) An order made by the Comptroller under Part XII. of the Act for the enforcement of a penalty or forfeiture that he has determined has been incurred may be filed in any court, and on being so filed the order has effect as if it were an order of the court.

(2) Subject to this Regulation, all laws relating to the enforcement of orders of courts of summary jurisdiction shall, to the extent to which they are applicable, apply—

- (a) to all matters relating or incidental to, or in connexion with, the enforcement of the penalty or forfeiture specified in an order under Subsection (1); and
- (b) to any process for enforcement of the penalty or forfeiture.

(3) On the application of an officer, a magistrate may issue—

- (a) a warrant of execution; or
- (b) a warrant of commitment; or
- (c) any other process applicable for the purpose of the enforcement of an order filed under Subsection (1).¹

64. Warrants of execution, warrants of commitment, etc.

(1) A warrant of execution shall be—

- (a) in Form 26; or
- (b) in any form of warrant of execution or distress under the *District Courts Act 1963* (Adopted) that is applicable to the circumstances.

(2) A warrant of commitment may be—

- (a) in Form 27; or
- (b) in any form of warrant of commitment under the *District Courts Act 1963* (Adopted) that is applicable to the circumstances.

(3) A form of warrant of execution, warrant of commitment or other process referred to in Subsection (1) or (2) may be varied according to the circumstances of the case, and no such warrant or process is invalid by reason of want of form.

¹ But see Constitution, Section 42.

PART IX.—WORKING DAYS AND HOURS.

65. Interpretation of Part IX.

In this Part, "public holiday" means a holiday declared by or under the *Public Service Act*.

66. Working days and hours.

- (1) For the purposes of this section, a public holiday is not a working day.
- (2) Subject to Section 67, business relating to excise shall be conducted only on the working days, and during the working hours, prescribed by this section.
- (3) Subject to Subsection (4), the working days and hours are—
 - (a) in places where the ordinary 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.
- (4) The Comptroller may direct that the working days at any factory are Monday to Friday (but not including any public holiday).
- (5) Where the Comptroller gives a direction under Subsection (4), the working hours at the factory shall be such hours worked from Monday to Friday, in equal periods, as he specifies, but the working hours—
 - (a) shall not exceed $36\frac{3}{4}$ hours per week; and
 - (b) shall not commence before 7.45 a.m. on any day.

67. Overtime.

The Collector may permit work to be performed outside the prescribed working hours or days subject to the conditions (if any) as he approves in each case or class of cases.

68. Overtime rates and charges.

- (1) 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).
- (2) The charge under Subsection (1) shall be calculated from the hour from which the attendance of the officer is necessary and shall include—
 - (a) a charge in respect of the time reasonably occupied by an officer in proceeding to and from the place where his attendance is required at the rate specified in Subsection (1); and
 - (b) the cost of conveyance of the officer where his attendance is required at a factory.
- (3) Except where otherwise prescribed, a manufacturer at whose factory the services of an officer are required shall, if called on by the Collector to do so, pay for those services at the rate per hour or part of an hour during which the officer is engaged at the factory together with the cost of conveyance of the officer to and from the factory calculated in accordance with the rates specified in this section.

(Replaced by No. 29 of 1981, s. 1 and 2.)

PART X.—FEES.

69. Scale of fees.

The fees for licences to manufacture tobacco, cigars, cigarettes and snuff are as set out in Schedule 4.

PART XI.—MISCELLANEOUS.

70. Labels on excisable goods.

No label shall be placed on excisable goods unless it has been approved by the Collector.

71. Carriage of excisable goods.

All excisable goods subject to the control of the Customs shall be conveyed only in carriages, boats, or lighters licensed under the *Customs Act*.

72. Authorities to prosecute.

An authority by the Comptroller to prosecute under the Act shall be in Form 28.

73. Notices of seizure.

A notice under Section 53 of the Act of seizure under Section 52 of the Act shall be in Form 29.

74. Entries.

(1) An entry for home consumption of—

(a) excisable goods other than aerated waters and mineral waters—shall be in Form 30; and

(b) aerated waters and mineral waters—shall be in Form 31.

(2) An entry for the removal of excisable goods from a Customs warehouse, coastwise or inland, shall be in Form 32.

(3) An entry for the removal of excisable goods to a Customs warehouse or a factory shall be in Form 33.

(4) An entry for exportation of excisable goods shall be in Form 34.

(5) A dispatch note for excisable goods transferred under Customs control shall be in Form 35.

(6) A delivery order for export or removal shall be in Form 36.

75. Advice notes.

Excisable goods forwarded from a factory under bond shall be accompanied by an advice note in Form 37.

76. Improper use of certain words in connexion with manufacture.

(1) A person (not being a person licensed to manufacture under the Act) must not assume or use in connexion with his business a word or mark that would reasonably lead to the belief that he is a person licensed to manufacture under the Act.

(2) Without limiting the generality of Subsection (1), a person (not being a person licensed to manufacture under the Act) who places, or causes or permits to be placed, on any goods or on the packets, cases or containers in which the goods are packed—

(a) a factory number and the letters "PNG" furnished by the Comptroller to a manufacturer under Section 33 of the Act; or

(b) a mark, design or numbers so nearly resembling a factory number and the letters "PNG", whether alone or in conjunction with other words, designs or marks, as to be likely to deceive,

is guilty of an offence against that subsection.

77. Disposal of forfeited goods.

(1) Forfeited goods that, in the opinion of the Collector, have no commercial value shall be destroyed as the Collector directs.

(2) Forfeited goods possessing commercial value shall be sold by auction or by public tender as the Comptroller directs.

SCHEDULES.

SCHEDULE 1.

PAPUA NEW GUINEA.

Excise Act.

Act, Sec. 8(2).

Form 1.

Reg., Sec. 1.

SECURITY TO THE CUSTOMS.

By this security the subscribers are, under the Excise Act, bound to the Independent State of Papua New Guinea in the sum of (insert amount or mode of ascertaining amount intended to be paid in default of compliance with condition), subject only to the condition that if (insert the condition of the security) then this security is discharged.

Dated 19 .

Names and descriptions of subscribers:	Signatures of subscribers.	Signatures and addresses of witnesses.

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PAPUA NEW GUINEA.

Excise Act.

Act, Sec. 12(1).

Form 2.

Reg., Sec. 3(1).

APPLICATION FOR REGISTRATION AS PRODUCER.

To the Comptroller of Customs.

I apply for registration as a producer of *(set out kind of material)* under the *Excise Act*.

Full name:

Address:

Occupation:

Place and description of area on which material is to be produced:

Dated 19 .

Witness:

(Signature of Producer.)

PAPUA NEW GUINEA.

Excise Act.

Act, Sec. 12(2).

Form 3.

Reg., Sec. 3(2).

CERTIFICATE OF REGISTRATION OF PRODUCER.

I certify that _____, of *(address)*, *(occupation)*, has, under the *Excise Act*, this day been registered as a producer of *(set out kind of material)* at *(set out place and description of area on which material is to be produced)*.

This Certificate of Registration will remain in force until cancelled.

Dated 19 .

Comptroller of Customs.

PAPUA NEW GUINEA.

Excise Act.

Act, Sec. 13(1).

Form 4.

Reg., Sec. 4(1).

APPLICATION FOR REGISTRATION AS DEALER.

I apply for registration as a dealer in *(set out kind of material)* under the *Excise Act*.

Full name:

Address:

Occupation:

Situation of premises on which business is to be carried on:

Dated 19 .

Witness:

(Signature of Dealer.)

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Excise Act.

Act, Sec. 13(2).

Form 5.

Reg., Sec. 4(2).

CERTIFICATE OF REGISTRATION AS DEALER.

I certify that _____, of (address), (occupation), has this day been registered under the *Excise Act* as a dealer in (set out kind of material) in the premises (describe premises sufficiently to identify them).

This Certificate of Registration will remain in force until cancelled.

Dated _____ 19 .

Comptroller of Customs.

PAPUA NEW GUINEA

Excise Act.

Act, Sec. 18(1)(b).

Form 6.

Reg., Sec. 5(1).

APPLICATION FOR LICENCE TO MANUFACTURE.

I apply for a licence to manufacture (set out kind or kinds of excisable goods to be manufactured) in the factory described in the drawings and particulars furnished with this application.

The aggregate quantity of those excisable goods proposed to be manufactured in any one year will not exceed _____

Name in full:

Address:

Occupation:

Situation of premises:

Dated _____ 19 .

Witness:

(Signature of Applicant.)

PAPUA NEW GUINEA.

Excise Act.

Act, Sec. 19(2).

Form 7.

Reg., Sec. 5(2).

MANUFACTURER'S LICENCE.

_____, of (state place of residence), (occupation), is licensed, under the *Excise Act*, to manufacture (set out kind of excisable article and add in quantities not exceeding in any one year or in any quantity) in the factory situated at (give name of place or town and street), drawings and particulars of which have been furnished to me as prescribed.

This Licence commences on _____ 19 _____, and will, unless cancelled, continue in force until 31 December 19 _____, but may be renewed in accordance with Section 21 of the Act.

Dated _____ 19 .

Comptroller of Customs.

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Excise

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 6(1).

Form 8.

TOBACCO LEAF PRODUCER'S BOOK.

Name of Producer: Place: Registration No.

Dates	Area on which leaf is grown.	Quantity of cured tobacco leaf produced.	Date.	Quantity of cured tobacco leaf removed.		To whom delivered.	
				Pack-ages.	kg.	Name.	Address.
	ha						

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 7.

Form 9.

TOBACCO PRODUCER'S RETURN FOR 12 MONTHS ENDED 31 DECEMBER 19 .

Name of Producer: Surname (*block letters*) Given names

Postal address:

The total area from which tobacco leaf was harvested by me during the 12 months ended 31 December 19 was ha situated at

Cured leaf :—

(a) On hand at 1 January 19 , as shown on my last return:

Obtained from crop harvested between 1 January 19 and 31 December 19 :

Return as unsaleable or for any other reason (*give particulars on separate sheet*):

Total:

(b) Total quantity removed between 1 January 19 and 31 December 19 , including leaf rehandled, as shown below:

Leaf destroyed (*quote authority and method of destruction*):

Balance on hand on farm on 31 December 19 :

Total:

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The difference of _____ between the total of (a) and (b) is accounted for as follows*:-

DETAILS OF LEAF REMOVED SHOWING PARTICULARS OF EACH CONSIGNMENT.

Date.	Quantity.	Name and address of dealer or manufacturer to whom sold or delivered.
	kg	
<hr/>		
Total:		

The area that I have planted or propose to plant with tobacco that will be harvested during 19 _____ is _____ ha situated at _____

I declare that this return is a true statement of the particulars mentioned in it for the 12 months ended 31 December 19 _____

(Signature of Producer.)

Declared at _____, 19 _____

Before me _____ (Signature of Person before whom Declaration was made.)

* Omit if totals agree.

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 8(1).

Form 10.

TOBACCO LEAF DEALER'S BOOK.

Name of Dealer: _____

Place: _____

Date.	Tobacco leaf bought.			Date.	Tobacco leaf sold.				
	Papua New Guinea.	Imported.	From whom bought.		Papua New Guinea.	Imported.	To whom sold.	Address of buyer.	
	kg.	kg.			Pack-ages.	kg.	Pack-ages.	kg.	

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PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 9.

Form 11.

TOBACCO LEAF DEALER'S RETURN.

Name of Dealer:

Place:

Quantity of leaf tobacco bought.		From whom.	Quantity of leaf tobacco sold.				To whom.	Quantity of leaf tobacco in hand.	
Papua New Guinea.	Imported.		Papua New Guinea.	Imported.	Pack-ages.	kg.		Pack-ages.	kg.
kg.	kg.		Pack-ages.	kg.	Pack-ages.	kg.		kg.	kg.

I, _____, declare that the above return contains a true statement of the particulars mentioned in it for the quarter ended 19__.

Declared _____ 19__

(Signature of Declarant.)

Before me

(Signature of Person before whom Declaration was made.)

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 14(1).

Form 12.

DECLARATION VERIFYING RETURN BY TOBACCO MANUFACTURER.

I declare that the foregoing entries relating to the quarter ended 19__ are true and correct in every particular, and that no matter or thing required to be stated has been omitted.

(Signature of Manufacturer.)

Declared _____ 19__

Before me

(Justice of the Peace or Commissioner for Affidavits or Declarations or Officer.)

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PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 24(1).

Form 13.

PERMIT AUTHORIZING RECEIPT OF IMPORTED DUTY-PAID MANUFACTURED TOBACCO IN FACTORY FOR MANUFACTURE OF CIGARETTES.

, of , is authorized to take from the premises of situated at of imported duty-paid manufactured tobacco marked , and to receive it into his factory situated at , for the manufacture of cigarettes, subject to the following conditions:—

- (1) The manufactured tobacco shall be used only for the manufacture of cigarettes and in accordance with the *Excise Act* and the regulations from time to time in force under it.
- (2) Excise duty shall be paid on the cigarettes manufactured from the duty-paid tobacco.
- (3) Any waste arising from the manufacture of the imported duty-paid tobacco into cigarettes shall be kept separate and distinct from all other leaf or manufactured tobacco in the factory.

Dated 19 .

Collector of Customs.

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 28(1).

Form 14.

APPLICATION FOR DELIVERY OF TOBACCO LEAF GROWN IN PAPUA NEW GUINEA OR TOBACCO MANUFACTURED IN PAPUA NEW GUINEA FOR AGRICULTURAL, HORTICULTURAL OR SHEEP-WASH PURPOSES.

To the Collector of Customs,

I (or We), , request permission to mix with weight of tobacco leaf grown in Papua New Guinea (or tobacco manufactured in Papua New Guinea), now stored in to be afterwards used at for the purpose of

Dated 19 .

(Signature of Applicant.)

Approved

Collector of Customs.

Dated 19 .

I certify that the above quantity of tobacco leaf grown in Papua New Guinea (or tobacco manufactured in Papua New Guinea) has been weighed and pulverized, and in my presence mixed with and has been delivered to

Officer.

Dated 19 .

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Excise

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 35(a).

Form 15.

TRANSFER OF TOBACCO LEAF.

Date of transfer.	Quantity of tobacco leaf transferred.		Name and address of manufacturer who received tobacco leaf.
	Papua New Guinea.	Imported.	
	kg.	kg.	

(Signature of Manufacturer.)

Dated 19 .

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 35(b).

Form 16.

TRANSFERRED TOBACCO LEAF.

Date when received.	Quantity of tobacco leaf received.		Name and address of manufacturer by whom it was transferred.
	Papua New Guinea.	Imported.	
	kg.	kg.	

(Signature of Manufacturer.)

Dated 19 .

Excise

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PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 36(1).

Form 17.

APPLICATION FOR RENOVATING/CUTTING/REPACKING* TOBACCO.

To the Collector of Customs,

I apply to be allowed to remove from tobacco for the purpose of being at the under-mentioned quantities of tobacco factory situated at

Dated 19 . (Signature of Applicant.)

Approved

Collector of Customs.

Dated 19 .

Quantity of tobacco to be treated.					Quantity delivered after treatment.				
Mark.	No.	Gross weight.	Tare.	Net weight.	Mark.	No.	Gross weight.	Tare.	Net weight.
Total					Refuse Loss in operation				
					TOTAL				

*Strike out whichever is inapplicable.

I certify that the above quantities of tobacco were weighed in my presence on receipt into and delivery from the factory. The refuse after being weighed was removed or destroyed, and the loss in operation is reasonable.

Officer.

Dated 19 .

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Excise

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 43(a).

Form 18.

MANUFACTURER'S BOOK OF TOBACCO RENOVATED, CUT OR REPACKED.

Received.				Delivered.				Total.
Date.	Name of applicant.	Net weight of manufactured tobacco.	State whether to be removed, cut or re-packed.	Date.	Quantity removed.	Loss in operation.	Refuse.	

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 50.

Form 19.

REFUND OF DUTY.

Dr. to

To refund of duty amounting to K _____ on _____ of stalks, refuse, clippings and waste arising from _____ of imported leaf tobacco treated by me in my licensed factory at _____

I declare the above claim to be true and correct.

(Signature of Manufacturer.)

Declared _____ 19 _____

Before me

Justice of the Peace or Commissioner for Affidavits or Declarations or Officer.

I certify that on _____ 19 _____ the above quantity of stalks, refuse, clippings and waste was in my presence and it has been _____

Officer.

Dated _____ 19 _____

I certify that the sum of K _____ is due accordingly.

Examined and found correct.

Checking Officer.

Approved

Comptroller of Customs.

Received on _____, 19 _____, from _____

the sum of K _____

(Signature of Manufacturer.)

(Witness to payment and signature.)

Excise

Ch. No. 105

PAPUA NEW GUINEA

Excise Act.

Reg., Sec. 52(2).

Form 20.

APPLICATION FOR REFUND/REMISSION* OF EXCISE DUTY.

Owner:

Port/Place*:

Ex:

Reported:

Application for refund/remission* of excise duty is made in respect of the goods described below :—

Description of goods.	Quantity.	Marks and Nos.	Tariff item.	Rate of duty.	Amount of duty.

Reason for application is as follows:—

Address to which advice of payment to be forwarded:

Claimant's bank;

Branch:

Agent empowered to collect refund :—

Name:

Address:

Special Authority attached:

Standing Authority No.:

Dated 19 .

(Signature of Claimant.)

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 55.

Form 21.

DECLARATION OF MANUFACTURER TO RETURN OF EXCISABLE GOODS.

I declare that the particulars set out in this return are true, and that nothing has been omitted that ought to have been set out in it.

(Signature of Declarant.)

Declared 19 .

Before me

Justice of the Peace or Commissioner for Affidavits or Declarations or Officer.

Ch. No. 105

Excise

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 58(2).

Form 22.

APPOINTMENT OF PERSON BY MANUFACTURER, BREWER, DISTILLER, DEALER OR PRODUCER TO MAKE DECLARATION ON HIS BEHALF.

To the Collector of Customs,

I (or We), _____, of _____, appoint _____ to make on my (or our) behalf, all declarations required by the regulations for the time being in force under the (*short title of Act*) to be made by me (or us) and I (or we) declare that all declarations made by this appointment shall be taken to have been made with my (or our) knowledge and consent, and that I (or we) shall be liable to all pecuniary penalties in respect of those declarations to the same extent as if I (or we) had made those declarations myself (or ourselves).

Dated _____ 19 ____.

(Signatures of Manufacturers, Brewers, Distillers, Dealers or Producers.)

(Signature of Appointee.)

PAPUA NEW GUINEA

Excise Act.

Reg., Sec. 59(5).

Form 23.

AUTHORITY TO AGENT TO SIGN DECLARATIONS.

To the Collector of Customs,

(*Insert name of principal*) authorizes _____, whose signature appears below, to sign as its agent forms containing declarations prescribed by the *Excise Regulation*.

Dated _____ 19 ____.

In witness the Seal of the (*insert Company, or as the case may be*) was affixed in the presence of

(Signature of Person Authorized.)

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 60.

Form 24.

CONSENT TO SETTLEMENT OF DISPUTE UNDER PART XII. OF THE EXCISE ACT.

To the Comptroller of Customs.

As a dispute has arisen between me (or our firm or our Company) and the Officers of Customs at _____ with reference to an alleged contravention of the *Excise Act* (*shortly set out matter of dispute*), I (or we) consent to your inquiring into and determining the dispute under the provisions of Part XII. of the *Excise Act*.

Dated _____ 19 ____.

(Signatures.)

Excise

Ch. No. 105

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 61.

Form 25.

SUMMONS TO WITNESS.

In the Matter of a Dispute between _____ an Officer of Excise and
Excise Act, Part XII.

I, the Comptroller of Customs, require you to attend at the _____ on
19 _____, at _____ a.m./p.m., to give evidence in the matter of the above
dispute on behalf of _____, and then and there to produce _____ and all other
books, papers, writings and documents relating to the dispute that are in your custody, possession or
power.

In default of your attendance you will be liable to a penalty of K40.00 under the *Excise Act*.

Dated _____

19 _____

Comptroller of Customs.

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 64(1).

Form 26.

WARRANT OF EXECUTION.

To _____

Whereas an order dated _____ 19 _____ by the Comptroller of Customs for the
enforcement of a penalty of K _____ imposed on _____ of
by an order of the Comptroller made under Part XII. of the *Excise Act* and dated
19 _____ has been filed in the _____ Court at _____

And whereas by the first-mentioned order it was ordered that the penalty be enforced by the levy
of execution against the goods and chattels of _____

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.

PAPUA NEW GUINEA

Excise Act.

Reg., Sec. 64(2).

Form 27.

WARRANT OF COMMITMENT.

To _____ and to the Officer-in-Charge of the Corrective Institution/Police Lock-up* at _____

Whereas an order dated _____ 19 _____ by the Comptroller of Customs for the
enforcement of a penalty of K _____ imposed on _____ of
by an order of the Comptroller made under Part XII. of the *Excise Act* and dated
19 _____ has been filed in the _____ Court at _____

And whereas by the first-mentioned order it was ordered that the penalty be enforced by the levy
of execution against the goods and chattels of _____ and in default of a period of
unless the penalty is sooner paid:

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And whereas _____ has not paid the penalty:

And whereas a warrant of execution has been issued against the goods and chattels of _____ and it appears by the return to the warrant that no sufficient goods and chattels of _____ have been found:

Now this is to command you—

(a) _____, to arrest _____, and, unless the penalty is sooner paid, to deliver him into the keeping of the Officer-in-charge of the Corrective Institution/Police Lock-up* at _____ together with this warrant; and

(b) _____ the Officer-in-charge of the Corrective Institution/Police Lock-up* at _____ to receive into your custody in that Corrective Institution/Police Lock-up* and to imprison him there for the period of _____ unless—

(i) the penalty and all costs and charges of the execution and of the commitment and conveying of _____ to the _____ Corrective Institution/Police Lock-up*, amounting to the further sum of K _____, are sooner paid to you; or

(ii) you sooner receive a certificate from the Clerk of the Court at _____ or the Collector of Customs at _____ that the penalty and costs and charges have been paid.

Given under my hand at _____ 19 .

Justice of the Peace.

*Strike out whichever is inapplicable.

PAPUA NEW GUINEA

Excise Act.

Reg., Sec. 72.

Form 28.

AUTHORITY BY COMPTROLLER OF CUSTOMS TO OFFICER TO PROSECUTE FOR OFFENCES AGAINST THE EXCISE ACT.

I, _____, Comptroller of Customs, direct _____, an Officer of Customs, to institute proceedings by the Customs for the recovery of penalties under the *Excise Act* in any court of competent jurisdiction against _____ of _____ and for that purpose to lay, sign, exhibit, make or swear an information, to obtain and execute any warrant on any such information, to summon any person before the court to appear either personally or by a lawyer and to conduct proceedings so instituted and generally to do all such acts and things as are necessary or incidental to the due exercise of this direction.

Dated _____ 19 .

Comptroller of Customs.

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 73.

Form 29.

NOTICE OF SEIZURE.

To (name of owner of goods seized).

(Insert particulars as to goods seized) have this day been seized as forfeited on account of a contravention of the *Excise Act*, namely that (particulars of offence, e.g. the goods have been unlawfully removed from a factory without payment of excise duty).

Dated _____ 19 .

Customs Officer.

Excise

Ch. No. 105

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 74(1)(a).

Form 30.

HOME CONSUMPTION ENTRY.

Place:

Date: 19 .

(Signature of Owner or Agent.)

Ex:

Owner:

Marks.	No. of packages.	Description of goods.	Quantity or weight.	Tariff item	Rate of duty.	Amount of duty.
					TOTAL K	

Total number of packages (in words):

Total amount of duty (in words):

Collector of Customs.

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 74(1)(b).

Form 31.

HOME CONSUMPTION ENTRY—MINERAL AND AERATED WATERS.

Place:

Date: 19 .

Owner:

No. of packages.	Goods.	Litres.	Tariff item.	Value.	Rate of duty.	Duty.
				K t		K t
			Total Value		Total Value	

I declare that the above particulars are true and correct.

(Signature of Owner or Agent.)

Customs Officer.

Ch. No. 105

Excise

**PAPUA NEW GUINEA.
Excise Act.**

Reg., Sec.74(2).

Form 32.

**ENTRY FOR EXPORTATION FOR REMOVAL COASTWISE OR INLAND FROM
WAREHOUSE.**

(In quadruplicate.)

Date: 19 .

From Warehouse Port of per ship for

Bond marks.	No.	Description of goods.	Quantity or weight.	Value.

Collector of Customs.

NOTE.—The information indicated below is to be inserted by the Customs Officer and receipts and certificates of shipping and forwarding signed by the proper persons.

Re-gauged or re-weighed and delivered the under-mentioned goods to the , at a.m./p.m., 19 .

Re-gauge.

Bond mark.	No.	Bung.	Wet.	Full.	Ullage.	Temperature.	Indication.	Strength.			
								O.P.	U.P.	Obs.	Loss in litres.

Re-weigh.

Bond mark.	No.	Number of packages.	Weight per package.			Total net weight.	Loss.
			Gross.	Tare.	Net.		

Locker.

Dated 19 .
Received the above-mentioned goods.
The above-mentioned goods shipped (or forwarded by land).

Examining Officer.

Dated 19 .

Excise

Ch. No. 105

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 74(3).

Form 33.

ENTRY—REMOVAL TO CUSTOMS WAREHOUSE OR TO FACTORY.

Place:

Date: 19 .

to

Ex per ship/licensed carriage No.

/aircraft*

Owner:

(Signature of Owner or Agent.)

Marks.	No.	Description of goods.	Tariff item.	Volume, quantity or weight.

Collector of Customs.

*Strike out whichever is inapplicable.

NOTE.—The details provided for on the back are to be inserted when appropriate and the necessary receipts and certificates signed by the proper persons.

LOCAL REMOVAL.

Re-gauged or re-weighed and forwarded the under-mentioned goods to the Locker at warehouse, 19 .

Re-gauge.

Marks.	Nos.	Bung.	Wet.	Full.	Ullage.	Temperature.	Indication.	Strength.			Loss in litres.
								O.P.	U.P.	Obs.	

Re-weigh.

Marks.	Nos.	No. of packages.	Weight per package.			Total net weight.	Loss
			Gross.	Tare.	Net.		

Locker.

Received the above-mentioned goods—Total quantity:

Locker.

Dated 19 .

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Excise

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 74(4).

Form 34.

ENTRY FOR EXPORTATION BEYOND PAPUA NEW GUINEA OR FOR REMOVAL
COASTWISE OR INLAND FOR EXPORTATION BEYOND PAPUA NEW GUINEA.

Place:

Date: 19 .

Ex per ship/licensed carriage No. /aircraft* to

Owner:

(Signature of Owner or Agent.)

Marks.	Nos.	Description of goods.	Litres, quantity or weight.	Final destination of goods.	Export value in P.N.G. currency.

Collector of Customs.

*Strike out whichever is inapplicable.

I declare—

- (1) that I am (the agent duly authorized by) the owner of the goods included in this entry and contained in the packages referred to in it;
- (2) that I enter the goods as of the value of the description and quantities set out and for exportation or removal coastwise or inland for exportation;
- (3) that the particulars given are in every respect true and correct;
- (4) that to the best of my knowledge and belief no goods, the particulars of which are not accurately set out in this entry, are contained in any package specified in this entry.

Dated 19 .

(Signature of Owner or Agent.)

Declared 19 .

Before me, Collector of Customs.

Re-gauged or re-weighed and delivered the under-mentioned goods to the at
a.m./p.m., 19 .

Re-gauge.

Marks.	No.	Bung.	Wet.	Full.	Ullage.	Tempera- ture.	Indica- tion.	Strength.			Loss in litres.
								O.P.	U.P.	Obs.	

Excise

Ch. No. 105

Re-weigh.

Marks.	No.	No. of packages.	Weight per package.			Total net weight.	Loss.
			Gross.	Tare.	Net.		

Locker.

Dated 19 .
 Received the above-mentioned goods—
 Dated 19 .
 The above-mentioned goods shipped (or forwarded by land)

Examining Officer.

Dated 19 .

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 74(5).

Form 35.

DESPATCH NOTE FOR EXCISABLE GOODS TRANSFERRED UNDER CUSTOMS CONTROL.

(In duplicate.)

Place:

Ex to for

Marks.	No.	Nature of packages.	Description of goods.	Volumes, quantities or weights.	Rate of duty payable.	Endorsements.

Owner per Agent.

To Officer at Station.

Collector of Customs.

Delivered to Licensed Carriage No.			Goods received and accounted for as follows:—
Dated 19 .	Officer.		
Shipped as above.			
Dated 19 .	Officer.		
Received.			
Dated 19 .	Chief Officer.		
			Dated 19 . 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 place of despatch.

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Where goods are the subject of re-gauge, re-weigh or re-count, the following information is to be inserted by the officer concerned:—

Re-gauged, re-weighed or re-counted the under-mentioned goods and forwarded to

Re-gauge.

Marks.	No.	Bung.	Wet.	Full.	Ullage	Temperature.	Indication.	Strength.			Rate of duty.	Remarks.
								O.P.	U.P.	Obs.		

Re-weigh.

Marks.	Package No.	Description of goods.	Weight per package.			Loss or gain.	Rate of duty.	Remarks.
			Gross.	Tare.	Net.			

Re-count.

Mark.	Package No.	Description of goods.	Re-count quantity.	Loss or gain.	Rate of duty.	Remarks.

Officer.

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 74(6).

Form 36.

DELIVERY ORDER—EXPORT OR REMOVAL.

Port of

Dated

19

To the Locker at

Deliver the under-mentioned goods:—

Excise

Ch. No. 105

Marks.	Nos.	Description of packages and goods.	Quantity or value.	By whom removed and to what warehouse.
		Total packages		

Forwarded at a.m./p.m. 19 , per

Locker.

Received the above goods for delivery to the Locker at

Warehouse.

Warehouse Keeper.

PAPUA NEW GUINEA.

Excise Act.

Reg., Sec. 75.

Form 37.

ADVICE NOTE.

Station , Date: 19 .

The following goods have been delivered for conveyance under bond from to
in accordance with Warrant No.

Officer.

Marks and Nos.	No.(s) and kind(s) of packages.	Description of goods.	Signature of officer at destination and date and time of receipt.

Total number of packages (*in words*):

Received the within-mentioned goods for delivery as above.

Time: a.m./p.m. Dated 19 .

Driver.

SCHEDULE 2.

Act, Sec. 18(2)(b).

Reg., Sec. 5(3).

SCALE OF AMOUNTS IN WHICH SECURITY IS TO BE GIVEN BY MANUFACTURER.

For every manufacturer paying a licence fee of—

K	K
10 per annum	400
20 per annum	400
40 per annum	500
100 per annum	800
200 per annum	1 200
300 per annum	1 800
500 per annum	2 500
700 per annum	3 500
1 000 per annum	5 000
1 200 per annum and over	7 500.

SCHEDULE 3.

Reg., Secs 29(1),

30(2), 46(1), 48.

METHODS OF DESTROYING OR DEALING WITH TOBACCO, WASTE ETC., FOR CERTAIN PURPOSES¹.

1. By burning in the presence of an officer.
2. Where the product is to be used for agricultural or horticultural purposes or for any other purpose approved by the Collector, by—
 - (a) reduction to a fine powder so that not more than 5% is retained on a No. 18 mesh, British Standard Sieve, and the whole will pass through a No.10 mesh, British Standard Sieve; or
 - (b) spraying and mixing effectively with phenyle emulsion prepared by dissolving 3 lb of commercial phenyle and 1 oz of red coal tar dye approved by the Collector in 2 gal of water in the proportion of 2 gal of dyed emulsion for each 100 lb of stalks, refuse, clippings and waste; or
 - (c) spraying with any other denaturant approved by the Collector; or
 - (d) chemical treatment necessary for the complete extraction of nicotine,

under the supervision of an officer.

¹ In view of the nature of these measurements, they have not been metricated editorially.

SCHEDULE 4.

Reg., Sec. 69.

SCALE OF FEES FOR LICENCES TO MANUFACTURE.¹

For every factory in which the weight of tobacco, cigars, cigarettes and snuff or any of them proposed to be manufactured in one year, shall in the aggregate—

	K
(a) not exceed 5 000 lb	10
(b) exceed 5 000 lb but not 10 000 lb	20
(c) exceed 10 000 lb but not 20 000 lb	40
(d) exceed 20 000 lb but not 50 000 lb	100
(e) exceed 50 000 lb but not 100 000 lb	200
(f) exceed 100 000 lb but not 200 000 lb	300
(g) exceed 200 000 lb but not 350 000 lb	500
(h) exceed 350 000 lb but not 500 000 lb	700
(i) exceed 500 000 lb but not 1 000 000 lb	1 000
(j) exceed 1 000 000 lb—	
for the first 1 000 000 lb	1 000
for each additional 1 000 000 lb or part of 1 000 000 lb	200.

The fee shall be computed as from 1 January to 31 December, and when by reason of the time of the granting of the licence it will not continue for a full year the amount of fee shall be reduced proportionately.

¹ In view of the nature of this scale, it has not been metricated editorially.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER No. 105.

Excise.

APPENDIXES.

APPENDIX 1.

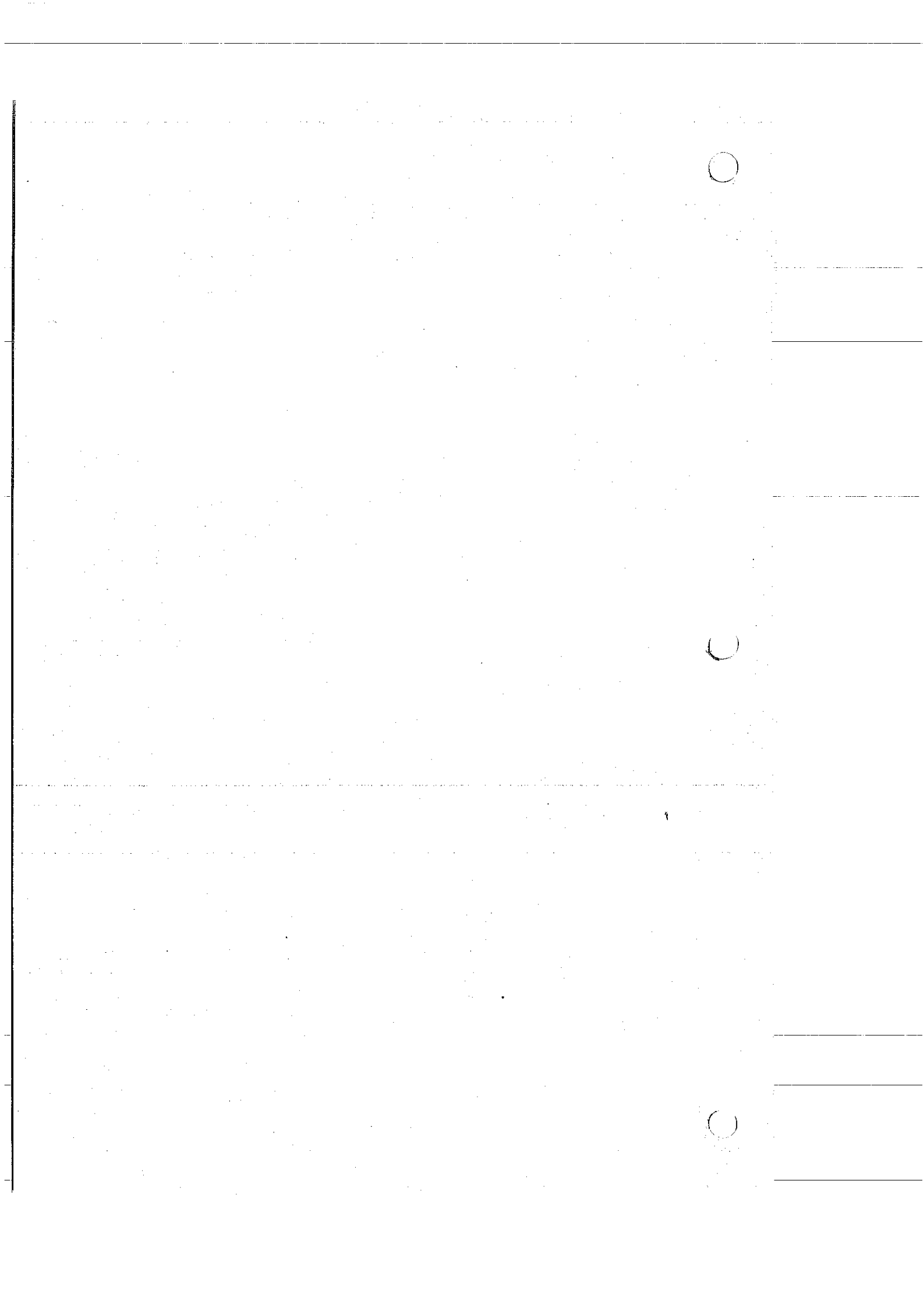
SOURCE OF THE EXCISE ACT.

Previous Legislation.

Excise Act

as amended by—

Customs (Penalties) Act 1982 (No. 18 of 1982).



APPENDIX 2.

SOURCE OF THE EXCISE REGULATION.

Part A.—Previous Legislation.

Excise Regulations 1957 (Regulations No. 34 of 1957)
 as amended by—
 Regulations No. 15 of 1960
 Statutory Instrument No. 14 of 1965
 Statutory Instrument No. 41 of 1967
 Statutory Instrument No. 34 of 1970
 Statutory Instrument No. 63 of 1972
 Statutory Instrument No. 35 of 1973
 Statutory Instrument No. 39 of 1973
 Excise (Amendment) Regulation 1976 (Statutory Instrument No. 8 of 1976)
Excise (Overtime Rates) Regulation 1981 (Statutory Instrument No. 29 of 1981).

Part B.—Cross References.

Section, etc., in Revised Edition.	Previous Reference ¹ .	Section, etc., in Revised Edition.	Previous Reference ¹ .
1	Act, 20 (in part)	26	36
2	106	27	37
3	Act 26 (in part)	28	38,39,40
4	Act 28 (in part)	29	41,42,43
5	Act 36 (in part), Act 38(2), Act 39 (in part)	30	45
		31	44
		32	46
6	4,5,6	33	47,48
7	7	34	49
8	8,9,10	35	50,51
9	11	36	52,53,54
10	12	37	55,56
11	13	38	57
12	14	39	58
13	15,16	40	59
14	17,18,19	41	60
15	20	42	62,63
16	21,22	43	64
17	23	44	61,65
18	24	45	66(1)
19	25	46	66(2) (in part),(3)
20	26,27,28	47	67
21	29,30	48	70
22	31	49	68
23	32	50	69
24	33	51	70A
25	34,35	52	71,72,73

¹Unless otherwise indicated, references are to the regulations set out in Part A.

Part B.—Cross References—*continued.*

Section, etc., in Revised Edition.	Previous Reference.	Section, etc., in Revised Edition.	Previous Reference.
53	74	Form 7	Act,Sch.VII.
54	75,76,77	Form 8	Form 1
55	78	Form 9	Form 2
56	79	Form 10	Form 3
57	80	Form 11	Form 4
58	81-84	Form 12	Form 5
59	85	Form 13	Form 6
60	86	Form 14	Form 7
61	87	Form 15	Form 8
62	88	Form 16	Form 9
63	89	Form 17	Form 10
64	90,91,92	Form 18	Form 11
65	97	Form 19	Form 12
66	93	Form 20	Form 13
67	95	Form 21	Form 14
68	96,98	Form 22	Form 15
69	Act 40 (in part)	Form 23	Form 16
70	99	Form 24	Form 17
71	100	Form 25	Form 18
72	101	Form 26	Form 19
73	102	Form 27	Form 20
74	104	Form 28	Form 21
75	105	Form 29	Form 22
76	107	Form 30	Form 23
77	103	Form 31	Form 23A
Schedules—		Form 32	Form 24
Schedule 1—	Schedule—	Form 33	Form 26
Form 1	Act,Sch.I.	Form 34	Form 25
Form 2	Act,Sch.II.	Form 35	Form 27
Form 3	Act,Sch.III.	Form 36	Form 28
Form 4	Act,Sch.IV.	Form 37	Form 29
Form 5	Act,Sch.V.	Schedule 2	Act,Sch.IX.
Form 6	Act,Sch.VI.	Schedule 3	66(2)(a),(b)
		Schedule 4	Act,Sch.VIII.