No. 23 of 2022.

Customs Tariff (P'nyang LNG Project)(Amendment) Act 2022.

Certified on: 3 0 MAY 2022



No. **23** of 2022.

Customs Tariff (P'nyang LNG Project)(Amendment) Act 2022.

ARRANGEMENT OF SECTION.

New Section 9D.

"9D. EXEMPTION FOR P'NYANG LNG PROJECT.".



No.

of 2022.

AN ACT

entitled

Customs Tariff (P'nyang LNG Project)(Amendment) Act 2022,

Being an Act to amend the Customs Tariff Act 1990,

MADE by the National Parliament.

NEW SECTION 9D.

The Principal Act is amended by inserting immediately after Section 9C the following new section:

"9D. EXEMPTION FOR P'NYANG LNG PROJECT.

(1) In this section -

"Operations Delegate" has the meaning given to it in the P'nyang LNG Gas Agreement;

"P'nyang LNG Gas Agreement" means the P'nyang LNG Project Gas Agreement dated 22 February 2022 between the Independent State of Papua New Guinea and each of Esso PNG P'nyang Limited, Ampolex (Papua New Guinea) Limited, Oil Search Limited, Oil Search (PNG) Limited and Merlin Petroleum Company, as amended, novated or replaced from time to time;

"Project Entity" has the meaning given to it in the P'nyang LNG Gas Agreement;

"resource operations" has the same meaning as defined in the *Goods* and Services Tax Act 2003;

"resource company" has the meaning as defined in the *Goods and* Services Tax Act 2003;

(2) Notwithstanding any other provision of this Act or the *Customs Tariff Act* 1990, customs duty does not apply to goods, other than cars, imported by any person solely for or in respect of the construction of facilities to be used in the carrying out, or to support the carrying out, of the resource operations of a resource company that is a Project Entity or Operations Delegate.

Customs Tariff (P'nyang LNG Project)(Amendment)

(3) To the extent that the provisions of this Act or the *Customs Tariff Act* 1990 conflicts with the terms of the P'nyang LNG Gas Agreement, the terms of the P'nyang LNG Gas Agreement shall take precedence over the provisions of this Act or the *Customs Tariff Act* 1990.".

I hereby certify that the above is a fair print of the *Customs Tariff (P'nyang LNG Project)* (Amendment) Act 2022, which has been made by the National Parliament.

Clerk of the National Parliament.

3 0 MAY 2022

I hereby certify that the *Customs Tariff (P'nyang LNG Project)(Amendment) Act* 2022, was made by the National Parliament on 21 April 2022.

Speaker of the National Parliament.

3 0 MAY 2022