

No. 32 of 1998.

Departure Tax (Budget Provisions 1999) Act 1998.

Certified on : 17.12.98

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1998.

Departure Tax (Budget Provisions 1999) Act 1998.

ARRANGEMENT OF SECTION.

New Section 5AA.

“5AA. STATUTORY GARNISHEE.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1998.

AN ACT

entitled

Departure Tax (Budget Provisions 1999) Act 1998,

Being an Act to amend the *Departure Tax Act* (Chapter 387),

MADE by the National Parliament to come into operation on 1 January 1999.

NEW SECTION 5AA.

The Principal Act is amended by inserting immediately after Section 5 the following new section:-

“5AA. STATUTORY GARNISHEE.

(1) A person who is liable to pay Departure Tax is personally liable for payment of the Departure Tax to the State in the manner provided for under this Act and, upon the Departure Tax becoming due and payable, the amount of Departure Tax -

- (a) shall be deemed to be a debt due to the State; and
- (b) may be sued for and recovered in any court of competent jurisdiction by the Commissioner General in his official name.

“(2) The Commissioner General may at any time, or from time to time, by notice (a copy of which shall be forwarded to the person at his last place of address known to the Commissioner General), require -

- (a) any person by whom any money is due or accruing or may become due to the person liable; or
- (b) any person who holds or may subsequently hold money for or on account of the person liable; or
- (c) any person who holds or may subsequently hold money on account of some person for payment to the person liable; or
- (d) any person having authority from some other person to pay money to the person liable,

to pay to the Commissioner General, either upon the money becoming due or being held or within a time specified in the notice (not being a time before the money becomes due or is held) -

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- (e) so much of the money as is sufficient to pay the money due by the person liable in respect of any fines and costs imposed on him under this Act, or the whole of the money when it is equal to or less than the amount; or
- (f) such payment as is specified in the notice out of each of any payments that the person so notified becomes liable from time to time to make to the person liable, until the amount due by the person liable in respect of any Departure Tax and of any fines and costs under this Act is satisfied, -

and may at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

“(3) A person, who fails to comply with a notice under this section is liable to pay -

- (a) the amount specified in the notice; or
- (b) the amount due or held on behalf of the person liable,

whichever is the lesser amount, and any amount collected under this subsection shall be applied against the debt of the person liable.

“(4) In addition to any amount a person is liable to pay under Subsection (3), a person who fails to comply with a notice under this section is guilty of an offence.

Penalty: A fine of not less than K2,000.00 and not more than K20,000.00.

“(5) A person making a payment in pursuance of this section shall be deemed to have been acting under the authority of the person liable and of all other persons concerned and is, by force of this subsection, indemnified in respect of that payment.

“(6) If the Commissioner General receives a payment in respect of the amount due by the person so notified, he shall forthwith give notice of receipt of the payment to that person.

“(7) In this Section -

“tax” means Departure Tax, penalties and fines and includes a judgement debt and costs in respect of such tax;

“person” includes company, partnership, the State and any public authority constituted by or under any law of Papua New Guinea;

“person liable” means a person specified in this Act as being liable to pay Departure Tax.

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“(8) A notice to be given under this section to the State may be served upon such person as is prescribed and a notice so served shall be deemed to have been served upon the State.”.

I hereby certify that the above is a fair print of the ***Departure Tax (Budget Provisions 1999) Act 1998*** which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the ***Departure Tax (Budget Provisions 1999) Act 1998*** was made by the National Parliament on 24 November 1998.

Speaker of the National Parliament.

