



National Gazette

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THE PAPUA NEW GUINEA NATIONAL GAZETTE

The Papua New Guinea *National Gazette* is published sectionally in accordance with the following arrangements set out below.

THE PUBLIC SERVICES ISSUE

The Public Services Issue contains notices concerning vacancies, transfers and promotions within the National Public Service. These issues are published monthly in the first week of each month.

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Special Issues are made on urgent matters as required. They are provided at no extra cost to subscribers.

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SUBSCRIPTIONS

National Gazette	Papua New Guinea K	Asia-Pacific K	Other Zones K
General	47.25	52.00	91.00
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PAYMENTS

Payments for subscription fees or publication of notices, must be payable to:-

The Government Printer,
Government Printing Office,
P.O. Box 1280,
Port Moresby.

NOTICES FOR GAZETTAL

"Notice for insertion" in the General Gazette must be received at the Government Printing Office, P.O. Box 1280, Port Moresby, before 12.00 on Friday, preceding the day of publication.

All notices for whatever source, must have a covering instruction setting out the publication details required. The notice must be an original. Photostat or carbon copies are not accepted.

The notice should be typewritten (double-spaced) and on side of the paper only. Signatures in particular, and proper names must be shown clearly in the text.

Copies submitted not in accordance with these instructions will be returned unpublished.

PROCEDURE FOR GOVERNMENTAL SUBSCRIPTIONS

Departments are advised that to obtain the Gazettes they must send their requests to:—

- (i) The Department of the Public Services Commission, P.O. Wards Strip, Waigani.
(for the Public Services issue); and
- (ii) The Department of the Prime Minister, P.O. Wards Strip, Waigani.
(for the General notices issue).

PUBLISHING OF SPECIAL GAZETTES

Departments authorizing the publication of Special Gazettes are required to pay all printing charges under the instructions from the Manual of Financial Procedures Section 13.3 Sub-section 11.

K. KAIAH,
Government Printer.

Papua New Guinea Institute of Public Administration Act of 1993

**APPOINTMENT OF MEMBERS UNDER SECTION 7(2) PROVISION (G TO M) OF PNGIPA ACT AND
ALTERNATE MEMBERS OF PNGIPA GOVERNING COUNCIL**

I, Peter Peipul, Minister for Public Service, by virtue of the powers conferred by Section 7(2) of the *Papua New Guinea Institute of Public Administration Act of 1993*, and all other powers me enabling, hereby appoint each person specified in Column 3 of the Schedule to be a Council Member appointed under the provision specified in Column 1 of the Schedule.

Hereby appoint each person specified in Column 4 of the Schedule to be the Alternate for the member opposite his name for a period of two years commencing on and from the date of the publication of this Instrument in the *National Gazette*.

SCHEDULE

Column 1 Provisions	Column 2 App. revoked	Column 3 Members App.	Column 4 Alternate Members App.
Section 7(2)(g)	—	George Arua	Kila Ravusiro
Section 7(2)(h)	—	Tau Nana	Raga Maro
Section 7(2)(i)	—	Yala Yatu	David Yaninen
	—	Chris Nkemeh	Kevau Paivu
Section 7(2)(j)	—	Elijah Pokarop	Nene Santo Cruz
Section 7(2)(k)	—	—	—
Section 7(2)(l)	Austin	Jerry Kuhena	—
Section 7(2)(m)	Anis/Gion	Imbi Tagune	Mathew Poiye

Dated this 11th day of January, 1999.

Hon. P. PEIPUL, OBE., MP.,
Minister for Public Service.

Education Act (Chapter 163)**APPOINTMENT OF MEMBERS OF THE NATIONAL CAPITAL DISTRICT EDUCATION BOARD**

I, Muki Taranupi, Minister for Education, Culture and Science, by virtue of the powers conferred by Sections 31, 32 and 33 of the *Education Act* (Chapter 163) and all other powers me enabling, hereby:-

- (a) appoint each person specified in Column 1 of the Schedule as a member of the District Education Board;
- (i) to represent the organisation or office specified in Column 2 of the Schedule opposite the name of that person; and
 - (ii) to hold office for the period specified in Column 3.

SCHEDULE

Column 1 Members	Column 2 Organisation Represented	Column 3 Tenure of office
P. Kuyei	Chairman	Ex-Officio
Fist Assistant Secretary Special Education Services	State	3 years
I. Kila	State	3 years
B. Dindillo	PNGTA	3 years
M. Mou	PNGTA	3 years
G. Mairi	United Church	3 years
K. Ragu	Catholic Church	3 years
N. Sirigoi	Anglican Church	3 years
I. Aluvula	NCDC/Motu Koita	3 years
C. Naing	Women	3 years

Dated this 14th day of January, 1999.

M. TARANUPI,
Minister for Education, Science and Culture.

Income Tax Act 1959 as amended**LODGEMENT OF TAXATION RETURNS**

I, James Loko, Commissioner-General of Internal Revenue (hereinafter referred to as "the Commissioner-General"), by virtue of the powers conferred by the Papua New Guinea *Income Tax Act* 1959 as amended (hereinafter referred to as "the Act") and all other powers me enabling, hereby require returns of all income, derived during the year ended on the 31st December, 1998, (or the accounting period, if any, adopted with the leave of the Commissioner-General in lieu of that year), to be furnished to me on such of the forms provided for the purpose as are applicable, containing the information and particulars mentioned or referred to in the relevant forms, and verified by declarations as therein set forth, and accompanied by all such balance sheets, profit and loss accounts, statements and other documents as are mentioned in the forms or as are requisite, at the appropriate places, on or before the dates hereinafter stated.

Persons Required to Furnish Returns.

Dates for Lodgement — categories 1 - 14 — on or by 28th February, 1999, categories 15 and 16 — on or by 30th April, 1999.

- (1) Every person resident in Papua New Guinea whose total income from all sources, both in and out of Papua New Guinea (other than repatriation, age and invalid pensions and other exempt income as defined in the Act), included income derived by way of salary or wages where that salary or those wages were not subject to salary or wages tax in accordance with the Act and the *Income Tax (Salary or Wages Tax) (Rates) Act* 1979 as amended.
- (2) Every person resident in Papua New Guinea who derived a capital amount, being an allowance, gratuity, compensation or distribution from a superannuation fund, which is deemed to be salary and wages in whole or in part because that allowance, etc, was paid in consequence of retirement from or the termination of, an office or employment.

Lodgement of Taxation Returns—continued

- (3) Every person resident in Papua New Guinea who derived a housing allowance or any other allowance not fully taxed, which was deemed to be salary or wages subject to salary or wages tax in accordance with the Act and the *Income Tax (Salary or Wages Tax) (Rates) Act 1979* as amended.
- (4) Except as provided in this item, every person resident in Papua New Guinea, whose total income from all sources, both in and out of Papua New Guinea (other than income specifically exempted from tax in the Act) consists of or includes income derived by way of investment, or income so deemed by virtue of the Act, including rent, interest, annuities, dividends, or income by way of royalties or other income from any source which is not otherwise itemised in this Notice, where that income (when taken together with any other income in this Notice and income derived by way of salary or wages, if any, whether or not subjected to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax) (Rates) Act 1979* as amended, was in excess of K4,000.00,

provided that:—

a person resident in Papua New Guinea who derived income other than salary or wages, described in this Item as investment income, where that income is gross before allowance of any deductions, rebates or credits, and does not exceed K100, is not required to lodge a return of income unless requested to do so by the Commissioner-General.

- (5) Every person resident in Papua New Guinea whose total income from all sources both in and out of Papua New Guinea, derived wholly or partly from personal exertion (other than in the capacity of an employee) from a source which is a business in the ordinary acceptance of that term or within the ordinary meaning of that term, including a professional business, where that income (when taken together with any other item of income in this Notice and income derived by way of salary or wages, if any, whether or not subjected to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax) (Rates) Act 1979* as amended, was in excess of K4,000.00.
- (6) Every person resident in Papua New Guinea being or having been a member of a partnership (other than a company) whose total income from the partnership, when taken together with income from all other sources both in and out of Papua New Guinea, including any other item of income in this Notice and income derived by way of salary or wages, if any, whether or not subjected to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax) (Rates) Act 1979* as amended, was in excess of K4,000.00.
- (7) Every person resident in Papua New Guinea whose total income from a Papua New Guinea trust estate or a foreign trust estate, when taken together with income from all other sources both in and out of Papua New Guinea including any other item of income in this Notice and income derived by way of salary or wages, if any, whether or not subjected to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax) (Rates) Act 1979* as amended, was in excess of K4,000.00.
- (8) Every trust estate or trustee of a trust estate, including a Papua New Guinea trust estate or the trustee thereof, which is or has been resident in Papua New Guinea, whose total income derived from all sources in and out of Papua New Guinea was in excess of K1.00.
- (9) Every company resident in Papua New Guinea whose income derived from all sources, both in and out of Papua New Guinea, was in excess of K2.00.
- (10) Every non-resident person (other than a company) whose total income derived from all sources in Papua New Guinea, including income derived by way of salary or wages, if any, whether or not subjected to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax) (Rates) Act 1979* as amended, was in excess of K1.00.

provided that the following persons are not required to lodge a return of income:—

a non-resident person whose income from Papua New Guinea sources consisted solely of dividends which have borne Papua New Guinea dividend (withholding) tax or whose sole income from Papua New Guinea sources was from a prescribed contract and such income has borne Papua New Guinea foreign contractors (withholding) tax.

- (11) Every trust estate, or foreign trust estate, or the trustee thereof, which is not a resident of Papua New Guinea whose total income derived from all sources in Papua New Guinea was in excess of K1.00.

Lodgement of Taxation Returns—continued

- (12) Every non-resident company whose total income derived from all sources in Papua New Guinea was in excess of K2.00 provided that the following companies are not required to lodge a return of income:—
a non-resident company whose income from Papua New Guinea consisted solely of dividends which have borne Papua New Guinea dividend (withholding) tax or whose sole income from Papua New Guinea was from a prescribed contract and such income has borne Papua New Guinea foreign contractors (withholding) tax.
- (13) Every provident, benefit or superannuation fund being resident in Papua New Guinea whose total income derived from all sources in or out of Papua New Guinea, or where non-resident whose total income derived from all sources in Papua New Guinea, in each case, exceeds K2.00.
- (14) Every public authority for the purposes of Section 24(3) of the Act, prescribed as being taxable, whose total income derived from all sources exceeds K2.00.
- (15) Every religious and charitable institution whether or not exempt from income tax, whose income from any business or commercial undertaking in or out of Papua New Guinea exceeds K2.00
- (16) Every Provincial Government, Local Government and Local-Level Government body, by whatever name known, whose income from any business or commercial undertaking or activity, other than from the provision of normal council services, exceeds K2.00.

Every partnership is required to lodge a return showing the income of the partnership and the return is required to be furnished on or before 28th February, 1999 by the partner resident in Papua New Guinea or by any one of them. Where there is no partner resident in Papua New Guinea, the return is required to be furnished by the agent in Papua New Guinea for the partnership.

A return of the total income of every trust is required to be furnished, on or before 28th February, 1999 by the trustees thereof resident in Papua New Guinea or by any one of them. Where there is no trustee resident in Papua New Guinea, the return is required to be furnished by the agent in Papua New Guinea for the trustee.

A training levy return is required to be furnished, on or before 28th February, 1999 by every employer whose annual payroll is over K100,000.00 during the year ended 31st December, 1998.

Every agent for a principal, whether resident, or non-resident, is required to furnish a return demanded of his principal.

A return of the amounts paid or payable in or out of Papua New Guinea in respect of the carriage of passengers, livestock, mails or goods shipped in Papua New Guinea in a ship belonging to or chartered by a person whose principal place of business is out of Papua New Guinea is to be furnished by the master of the ship or the agent or other representative in Papua New Guinea of the owner or charterer. Such return showing the amounts paid or payable during the year ended 31st December, 1998 is required to be furnished on or before 30th April, 1999.

Every company is required to furnish in addition to the return of income, separate statements to accompany the return showing:—

- (a) the name and address of each company, whether resident or non-resident, to which dividends, royalties, management fees and/or interest was paid or credited, and the amount paid or credited during the period covered by the return.
- (b) the name and address of each individual taxpayer, whether resident or non-resident, to whom dividends, royalties, management fees, and/or interest in excess of K500.00 were paid or credited, and the amount paid or credited to each during the period covered by the return.
- (c) the total amount of interest paid or credited, during the period covered by the return, to debenture holders who are not residents of Papua New Guinea on money secured by debentures of the company, and used in Papua New Guinea, or used in acquiring assets for use or disposal in Papua New Guinea, and to depositors who are not residents of Papua New Guinea on money lodged at interest in Papua New Guinea with the company.
- (d) the total amount of interest paid or credited during the period covered by the return, in respect of debentures payable to bearer, the names and addresses of the holders of which are not supplied to the Commissioner-General.

Lodgement of Taxation Returns—continued

- e) the name and address of each non-resident insurance company or insurer with whom an insurance contract has been entered into and the amount of the insurance premium paid to them during the period covered by the return.
- f) in the case of insurance companies reinsuring with non-residents:—
- (i) the name and address of the non-resident reinsurer
 - (ii) the amount of the premium paid or credited to each such insurer during the period covered by the return.
 - (iii) whether an election in terms of Section 209(2) of the Act is enclosed.

Every person or institution holding money lodged at interest in Papua New Guinea is required to furnish, in their return of income, a statement showing the name and address of each depositor to whom interest in excess of K500.00 was paid or credited and the amount of interest paid or credited to each depositor during the year ending 31st December, 1998.

Failure to duly furnish any of the required returns render the person concerned liable to a penalty of not less than K1,000.00 or more than K2,000.00 as determined by a court of competent jurisdiction plus K50.00 for each day during which the failure continues.

Note:—Where a taxpayer has an approved substituted accounting period the final day of that substituted period should be understood, for the purposes of this notice, as applying wherever this notice uses the words "31st December, 1998".

Issued this 31st day of December, 1998.

J. LOKO,
Commissioner-General of Internal Revenue.

CERTIFICATION OF ACTS

It is hereby notified, for general information, that the following Acts made by the National Parliament were certified by the Acting Speaker of the National Parliament on 12th January, 1999.

1. Act No. 45 of 1998 — *Customs Tariff (Amendment No. 3) Act 1998*
2. Act No. 46 of 1998 — *Stamp Duties (Amendment No. 3) Act 1998*

D. PADAN,
Acting Clerk of the National Parliament.

CORRIGENDUM**LAND BOARD MEETING NO. 2004, ITEMS 91 AND 94**

The public is hereby advised that under the heading *Land Act No. 45 of 1996 - Section 74 Successful applicants of State Lease and partially Leased* which was gazetted in the *National Gazette* No. G144 dated 3rd December, 1998 has been withdrawn. Reasons are as follows:

The above items were not considered in Land Board Meeting No. 2004 and were not approved by the Minister and the Secretary for Lands as Successful applicants.

These two items did not go through the right procedures.

Issued this 10th day of December, 1998.

M. ALALUKU,
Secretary for Lands.

ELECTORAL COMMISSION

Organic Law on National and Local-level Government Elections

CHIMBU PROVINCE

CHIMBU PROVINCIAL BY-ELECTION 1999

REVOCATION AND APPOINTMENT OF ASSISTING RETURNING OFFICERS

THE ELECTORAL COMMISSION, by virtue of the powers conferred by Section 20 of the Organic Law on National and Local-level Government Elections, and all other powers it enabling, hereby:—

- (a) revokes all previous appointments of Assistant Returning Officers; and
- (b) appoints the persons specified in Column 1 of the Schedule to be the Assistant Returning Officer for the Open Electorate specified in Column 2 and set out opposite the names of that person in Column 1.

SCHEDULE

Column 1 Assistant Returning Officers	Column 2 Electorates
Jerry N. Toko	Gumine
Paru Kairi	Kundiawa
Yapi Akore	Chuave
John Ellee	Sinasina-Yonggamugl
Willy Gari	Kerowagi
Daing Kill and Tommy Agu	Karimui-Nomane

Dated at Port Moresby this 06th day of January, 1999.

R. T. KAIULO, MBE.,
Electoral Commissioner.

Employment of Non-Citizens' Act 1978**NOTICE OF EXEMPTION**

I, Hon. Mathias Karani, MP., Minister for Employment and Youth, by virtue of the powers conferred by Section 21, Subsections 1 and 2 of the *Employment of Non-Citizens' Act 1978* (as amended), hereby grant Miss Tamara Eve Player exemption from all provisions of the said Act with effect from the date of this gazettal notice.

Dated this 14th day of January, 1998.

Hon. M. KARANI, MP.,
Minister for Employment and Youth.

Employment of Non-Citizens' Act 1978**NOTICE OF EXEMPTION**

I, Hon. Mathias Karani, MP., Minister for Employment and Youth, by virtue of the powers conferred by Section 21, Subsections 1 and 2 of the *Employment of Non-Citizens' Act 1978* (as amended), hereby grant Mrs Susie Tengdui exemption from all provisions of the said Act with effect from the date of this gazettal notice.

Dated this 14th day of January, 1998.

Hon. M. KARANI, MP.,
Minister for Employment and Youth.

Employment of Non-Citizens' Act 1978**NOTICE OF EXEMPTION**

I, Hon. Mathias Karani, MP., Minister for Employment and virtue of the powers conferred by Section 21, Subsections 1 and 2 of the *Employment of Non-Citizens' Act 1978* (as amended), hereby grant Messrs. Justin David Wade and Nathan Ernest Wade exemption from all provisions of the said Act with effect from the date of this notice.

Dated this 14th day of January, 1998.

Hon. M. KARANI,
Minister for Employment and Youth.

Employment of Non-Citizens' Act 1978**NOTICE OF EXEMPTION**

I, Hon. Mathias Karani, MP., Minister for Employment and virtue of the powers conferred by Section 21, Subsections 1 and 2 of the *Employment of Non-Citizens' Act 1978* (as amended), hereby grant Miss Ethelyn Renee Suebu exemption from all provisions of the said Act with effect from the date of this gazettal notice.

Dated this 14th day of January, 1998.

Hon. M. KARANI,
Minister for Employment and Youth.

Land Groups Incorporation Act**NOTICE OF LODGEMENT OF AN APPLICATION FOR RECOGNITION AS AN INCORPORATED LAND GROUP**

ILG No. 6927

PURSUANT to Section 33 of the *Land Groups Incorporation Act*, notice is hereby given that I have received an application of any group of persons as an incorporated land group to be known by the name of:—

Mehel Land Group (Inc)

The said group claims the following qualifications for recognition as an incorporated land group:—

- (1) its members are from Mapos 2 Village.
- (2) its members regard themselves and are regarded as members of the said clan as bound by the customs and beliefs.
- (3) it owns customary land in the Buang Local Government Community Area, Lae, Morobe Province.

Dated this 10th day of October, 1998.

A delegate of the Registrar of Incorporated Land Groups