

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 387.

Departure Tax.

GENERAL ANNOTATION.

ADMINISTRATION.

At the date of its preparation for inclusion, the administration of this Chapter was vested in the Minister for Finance.

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 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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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 387.

Departure Tax Act.

ARRANGEMENT OF SECTIONS.

1. Interpretation—
 - "crew"
 - "passenger"
 - "this Act"
 - "transit passenger".
2. Departure Tax.
3. Exemption of certain persons.
4. Domestic travel.
5. Collection and payment of Departure Tax.
6. Regulations.
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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 387.

Departure Tax Act.

Being an Act to provide for a tax to be paid on certain departures from—

- (a) the country; and
- (b) airports for travel within the country,

and for related purposes.

1. Interpretation.

In this Act, unless the contrary intention appears—

“crew”, in relation to an aircraft or ship, includes every person having duties or functions on board the aircraft or ship;

“passenger” in relation to an aircraft or ship, means any person travelling on board the aircraft or ship other than a member of the crew of the aircraft or ship;

“this Act” includes the regulations;

“transit passenger” means a passenger who—

(a) is travelling from a place outside Papua New Guinea to another place outside Papua New Guinea; and

(b) while in Papua New Guinea, does not leave the part of any aerodrome or port allotted to transit passengers except—

(i) under direction of an airline concerned, the authorities responsible for civil aviation or a member of the Police Force; or

(ii) in case of emergency or necessity; or

(iii) for the purposes of embarkation or disembarkation; or

(iv) being a passenger on a ship calling at a port in Papua New Guinea for a period of not more than 48 hours, leaves on that ship within 48 hours.

2. Departure Tax.

(1) Subject to Section 3, a tax by the name of Departure Tax is imposed on—

- (a) all passengers departing the country for a destination in a foreign country; and
- (b) subject to Section 4, all passengers conveyed by air by a prescribed carrier on a journey within the country.

(2) The rate of Departure Tax is—

(a) in the case of passengers referred to in Subsection (1)(a)—K10.00 per person.

(b) in the case of passengers referred to in Subsection (1)(b)—Nil.

(Amended by No. 40 of 1981, No. 21 of 1982, No. 43 of 1983.)

3. Exemption of certain persons.

Section 2(1) does not apply to—

- (a) transit passengers; or

- (b) children who are not entitled to a seat on the aircraft on which they are to travel; or
- (c) children who are travelling free of charge on a ship; or
- (d) a member of the Defence Force travelling in the course of his duties; or
- (e) crew of an airline travelling in the normal course of their duties to or from other locations; or
- (f) such other persons as are prescribed.

4. Domestic travel.

(1) A person shall not be liable to pay Departure Tax in respect of any part of a continuous journey in respect of any other part of which Departure Tax has already been paid.

(2) Subject to Subsection (3), for the purposes of this section, a journey is a continuous journey if it is not broken by the person travelling except—

- (a) as necessary to make airline connexions between the point at which the journey commenced and the person's destination in the country; or
- (b) because of delays in scheduled connexions through adverse weather conditions, aircraft or ship performance, or other reasons beyond the person's control.

(3) The regulations may impose limits on what may be considered a continuous journey for the purpose of this section.

5. Collection and payment of Departure Tax.

(1) Departure Tax shall be collected and paid as prescribed.

(2) The regulations may authorize—

- (a) a person to act as agent for the State for the collection of Departure Tax; and
- (b) the Minister to enter into an agreement with an agent referred to in Paragraph (a) to provide for re-imbusement to the agent of the cost or part of the cost of collecting Departure Tax; and
- (c) an agent referred to in Paragraph (a) to deduct all or any agreed costs from Departure Tax.

6. 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, and in particular for prescribing penalties of fines not exceeding K50.00 for offences against the regulations.

7. Repeal.

The *Airports (Departure) Tax Act* is repealed.

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CHAPTER NO. 387.

Departure Tax Regulation.

ARRANGEMENT OF SECTIONS.

1. Interpretation—
"carrier".
2. Prescribed carrier.
3. Prescribed persons.
4. Continuous journey.
5. Authorization of agent.
6. Collection and payment of Departure Tax.
7. Receipts.

SCHEDULE 1.—

FORM 1—Receipt.

(3)

(4)

(5)

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 387.

Departure Tax Regulation.

MADE under the *Departure Tax Act*.

1. Interpretation.

In this Regulation, "carrier" means a carrier prescribed under Section 2.

2. Prescribed carrier.

For the purposes of Section 2(1)(b) of the Act, Air Niugini is a prescribed carrier.

3. Prescribed persons.

(1) For the purposes of this section—

(a) the expressions "head of diplomatic mission", "member of diplomatic staff" and "member of administrative and technical staff" have the same meanings as in the *Diplomatic and Consular Privileges and Immunities Act*; and

(b) the expressions "Secretary-General", "Assistant Secretary-General", "executive head of a United Nations Specialized Agency", "United Nations Specialized Agency" and "members of United Nations" have the same meanings as in the *United Nations and Specialized Agencies (Privileges and Immunities) Act*.

(2) The following are prescribed persons for the purposes of Section 3(f) of the Act: —

(a) the Head of State, the Head of Government, a Minister and an official of an overseas country visiting Papua New Guinea at the invitation of the State; and

(b) the head of a diplomatic mission and members of his family; and

(c) a member of the diplomatic staff, or of the administrative and technical staff of a diplomatic mission and members of his family; and

(d) the Secretary-General and an Assistant Secretary-General of the United Nations; and

(e) the executive head of a United Nations Specialized Agency; and

(f) a representative of the members of the United Nations when travelling to or departing from—

(i) a principal or subsidiary organ of the United Nations; or

(ii) a conference convened by the United Nations.

4. Continuous journey.

The limit of time in respect of which a journey may be broken for the purposes of Section 4(2)(a) of the Act is three days.

5. Authorization of agent.

(1) The carrier is authorized to act as agent for the State for collection of the Departure Tax payable by passengers under Section 2(1)(b) of the Act.

(2) The Minister may enter into an agreement with the carrier for the purpose of providing for reimbursement to it of the cost of collecting the Departure Tax.

Departure Tax

(3) Where the Minister has entered into an agreement under Subsection (2), the carrier may, in accordance with the terms of the agreement, deduct all or any of the cost from the Departure Tax collected by it.

6. Collection and payment of departure tax.

The Departure Tax is payable—

- (a) in the case of the passengers referred to in Section 2(1)(a) of the Act—on demand, to an officer as defined in Section 1(1) of the *Customs Act*; and
- (b) in the case of the passengers referred to in Section 2(1)(b) of the Act—to the carrier on whose flight they are travelling.

7. Receipts.

(1) Receipts for the payment of the Departure Tax by the passengers referred to in Section 2(1)(a) of the Act shall be—

- (a) in Form 1; and
- (b) perforated down the centre; and
- (c) numbered consecutively.

(2) The person collecting the Departure Tax shall—

- (a) issue a receipt for each amount of the Departure Tax collected by him; and
- (b) retain the left-hand portion of the receipt.

SCHEDULE 1.

Reg., Sec. 7(1)(a).

Form 1.

RECEIPT.

Departure Tax (National Emblem) K10.00 No. BOOK COPY	Departure Tax (National Emblem) K10.00 No. PASSENGER'S COPY
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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 387.

Departure Tax.

APPENDIX 1.

SOURCE OF THE DEPARTURE TAX ACT.

Part A.—Previous Legislation.

Departure Tax Act 1980 (No. 30 of 1980)

as amended by—

Departure Tax (Amendment) Act 1981 (No. 40 of 1981)

Departure Tax (Amendment) Act 1982 (No. 21 of 1982)

Departure Tax (Amendment) Act 1983 (No. 43 of 1983).

Part B.—Cross References.

Section, etc., in Revised Edition.	Previous References ¹ .	Section, etc., in Revised Edition.	Previous References ¹ .
1	1	5	5
2	2	6	6
3	3	7	7
4	4		

APPENDIX 2.

SOURCE OF THE DEPARTURE TAX REGULATION.

Part A.—Previous Legislation.

Departure Tax Regulation 1980 (Statutory Instrument No. 26 of 1980)

as amended by—

Departure Tax (Amendment) Regulation 1981 (Statutory Instrument No. 33 of 1981).

Part B.—Cross References.

Section, etc., in Revised Edition.	Previous Reference ² .	Section, etc., in Revised Edition.	Previous Reference ² .
1	1	5	4
2	2	6	5
3	2A	7	6
4	3	Schedule 1	Schedule.

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

²Unless otherwise indicated, references are to the regulation set out in Part A.

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