

INDEPENDENT STATE OF PAPUA NEW GUINEA

CHAPTER NO. 402.

Telephone Tax.

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was not specifically vested in any Minister at the date of its preparation for inclusion, but as it is an Act imposing taxation, presumably it 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.

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ARRANGEMENT OF SECTIONS.

1. Interpretation—
 - "billed direct exchange telephone line"
 - "billing cycle"
 - "Corporation"
 - "direct exchange telephone line"
 - "subscriber"
 - "this Act".
2. Telephone Tax.
3. Persons liable to payment of Telephone Tax.
4. Exemptions.
5. Appointment of agent for the collection of Telephone Tax.
6. Collection of Telephone Tax.
7. Telephone lines may be disconnected.
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Being an Act to impose a tax on billed direct exchange telephone lines and for related purposes.

1. Interpretation.

In this Act, unless the contrary intention appear—

“billed direct exchange telephone line” means a direct exchange telephone line in respect of which a bill for rental and other charges is sent to the subscriber;

“billing cycle” means the period in respect of which accounts for telephone services are rendered to subscribers by the Post and Telecommunication Corporation, there being not less than 12 such periods in any one year;

“Corporation” means the Post and Telecommunications Corporation established under the *Post and Telecommunications Corporation Act*;

“direct exchange telephone line” means a telephone line with a unique telephone number in the telephone exchange to which that line is connected;

“subscriber” means the person legally liable for payment of the rental and other charges incurred in connexion with the use of a direct exchange telephone line;

“this Act” includes the regulations.

2. Telephone Tax.

(1) Subject to Section 4, a tax by the name of Telephone Tax is imposed on all billed direct exchange telephone lines.

(2) The rate of Telephone Tax—

(a) for the year commencing 1 January 1984 is K3.00 per billed direct exchange telephone line per billing cycle or part of a billing cycle; and

(b) in each successive year shall be K3.00 per billed direct exchange telephone line per billing cycle or part of a billing cycle as adjusted in accordance with Subsection (3).

(3) The Minister shall, on 1 October 1985 and on each successive 1 October, by notice in the National Gazette, adjust the rate of tax for the year commencing on the next 1 January by a percentage equal to the percentage of any change in the weighted urban average prices as specified in the Consumer Indexes Bulletin.

3. Persons liable to payment of Telephone Tax.

Subject to Section 4, Telephone Tax is payable by the subscriber.

4. Exemptions.

The State, Provincial Governments and heads of missions of overseas countries and the members of the staff of such missions having diplomatic rank are not liable to pay Telephone Tax.

(Amended by No. 39 of 1984)

5. Appointment of agent for the collection of Telephone Tax.

The Corporation is appointed as agent for the State for the collection of Telephone Tax and may on behalf of the State, recover all Telephone Tax due and unpaid, as a debt.

6. Collection of Telephone Tax.

Telephone Tax shall be collected as prescribed.

7. Telephone lines may be disconnected.

(1) Where a subscriber fails to pay Telephone Tax due under this Act within 28 days of the demand being issued, the Corporation may, without notice and without prejudice to any right on the part of the State to recover the charge, disconnect the telephone line or discontinue the service to the subscriber and remove any telephone apparatus or equipment from the premises.

(2) A telephone service disconnected under Subsection (1) shall not be reconnected to the premises of the subscriber unless that subscriber has paid—

(a) the outstanding Telephone Tax; and

(b) any fee payable under the *Post and Telegraph Act* for the reconnection of a discontinued service.

8. 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 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 K200.00 for offences against the regulations.

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APPENDIX 1.

SOURCE OF THE TELEPHONE TAX ACT.

Part A.—Previous Legislation.

Telephone Tax Act 1983 (No. 65 of 1983)

as amended by—

Telephone Tax (Amendment) Act 1984 (No. 39 of 1984).

Part B.—Cross References.

Section, etc. in Revised Edition.	Previous Reference ¹ .
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8

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

