

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 115.

*Provisional Collection of Taxes.*

GENERAL ANNOTATION.

ADMINISTRATION.

As at 13 February 1976 (the date of gazettal of the most comprehensive allocation of responsibilities to Ministers and Departments at about the effective date), while the administration of this Chapter was not vested specifically in any Minister, it appears from Section 1 of the Act that it is vested in—

- (a) the Minister for Foreign Affairs and Trade in relation to duties of customs and excise; and
- (b) the Minister for Finance in relation to income tax.

Accordingly, unless some other intention is clearly indicated, by note or in the text, as at that date references in or in relation to this Chapter to—

“the Minister”—should be read as references to—

- (a) the Minister for Foreign Affairs and Trade; or
- (b) the Minister for Finance,

as the case requires;

“the Departmental Head”—should be read as references to—

- (a) the Secretary for Foreign Affairs and Trade<sup>1</sup>; or
- (b) the Secretary for Finance,

as the case requires;

“the Department”—should be read as references to—

- (a) the Department of Foreign Affairs and Trade<sup>2</sup>; or
- (b) the Department of Finance,

as the case requires.

TABLE OF CONTENTS.

	<i>Page.</i>
<i>Provisional Collection of Taxes Act</i> .....	3
Subsidiary Legislation .....	—
Appendix—	
Source of Act.	

<sup>1</sup> Previously the Secretary, Department of Foreign Relations and Trade.

<sup>2</sup> Previously the Department of Foreign Relations and Trade.



INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 115.

*Provisional Collection of Taxes Act.*

---

ARRANGEMENT OF SECTIONS.

1. Application.
2. Certain tax proposals to have effect for limited period.
3. Cessation of temporary taxes.
4. Unauthorized deductions.
5. Statutory period.
6. Limitation on further proposals.



\_\_\_\_\_

\_\_\_\_\_



\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



\_\_\_\_\_

\_\_\_\_\_

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 115.

*Provisional Collection of Taxes Act.*

Being an Act to give statutory effect for a limited period to proposals imposing, varying or renewing, or altering the incidence of, certain taxes or duties, and for related purposes.

**1. Application.**

This Act applies only to duties of customs and excise and to income tax.

**2. Certain tax proposals to have effect for limited period.**

(1) Where the Head of State, acting on advice, certifies that it is expedient in the public interest that a proposal imposing, varying or renewing, or altering the incidence of, any tax or duty should have statutory effect under this Act, the proposal has, immediately on introduction into the Parliament, statutory effect for the period limited by this Act, and subject to this Act, as if it was contained in an Act that is in force.

(2) Where a proposal referred to in Subsection (1) provides for the renewal of a tax or duty, all enactments that were in force with reference to the tax or duty immediately before its expiration shall, during the period referred to in that subsection and subject to this Act, have full force and effect with respect to the tax or duty as renewed, by virtue of that subsection, in accordance with the proposal.

**3. Cessation of temporary taxes.**

A proposal ceases to have statutory effect under Section 2 if—

- (a) a Bill imposing, varying or renewing, or altering the incidence of, the tax or duty, is not passed by the Parliament within the next 20 sitting days of the Parliament after the date of introduction of the proposal; or
- (b) the writs for a general election to the Parliament are issued; or
- (c) an Act comes into force imposing, varying or renewing, or altering the incidence of, the tax or duty, with or without modification; or
- (d) the provisions giving effect to the proposal are rejected during the passage of the Bill through the Parliament.

**4. Unauthorized deductions.**

(1) Where a proposal ceases to have statutory effect under Section 3, or the period referred to in Section 5 expires before an Act comes into operation imposing, varying or renewing, or altering the incidence of, the tax or duty—

- (a) any money paid pursuant to the proposal shall, subject to any other law, be repaid or made good; and
- (b) any deduction made pursuant to the proposal shall be deemed to be an unauthorized deduction.

(2) Where the tax or duty as imposed, varied or modified by, or the incidence of the tax or duty as altered by, the proposal is modified by the Act imposing, varying or renewing, or altering the incidence of the tax or duty—

- (a) any money that has been paid pursuant to the proposal that would not have been payable under the new conditions effecting the tax or duty shall be repaid or made good; and
- (b) any deduction made pursuant to the proposal shall, so far as it would not have been authorized under the new conditions effecting the tax or duty, be deemed to be an unauthorized deduction.

(3) Section 13 of the *Public Finances (Control and Audit) Act* applies to and in relation to—

- (a) money to be repaid or made good; and
- (b) deductions deemed to be unauthorized,

under this section.

**5. Statutory period.**

The maximum period for which a proposal has statutory force under this Act is the period expiring at the end of four months after the date on which that proposal was introduced.

**6. Limitation on further proposals.**

Where a proposal has had statutory effect under this Act, statutory effect shall not be again given under this Act—

- (a) to the same proposal; or
- (b) to a proposal having the same effect,

within six months after the date of introduction of the original proposal.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 115.

*Provisional Collection of Taxes.*

---

APPENDIX.

---

SOURCE OF THE PROVISIONAL COLLECTION OF TAXES ACT.

Part A.—Previous Legislation.

*Provisional Collection of Taxes Act 1965 (No. 36 of 1965).*

Part B.—Cross References.

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

---

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

