



No. *1* of 1993.

*Commissioner General of Internal Revenue (Consequential Amendments)  
Act 1993.*

Certified on : *21 APRIL, 1993*

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1993.

*Commissioner General of Internal Revenue (Consequential Amendments) Act 1993.*

ARRANGEMENT OF SECTIONS.

PART I. - GENERAL.

1. Interpretation -  
"Commissioner General".

2. References to Chief Collector, etc.,

PART II. - AMENDMENT TO THE *INTERPRETATION ACT* (CHAPTER 2).

3. Interpretation of terms (Amendment of Section 3 of the *Interpretation Act*).

PART III. - AMENDMENTS TO *EXCISE ACT* (CHAPTER 105).

4. Interpretation (Amendment of Section 1 of the *Excise Act*).
5. Further amendments.

PART IV. - AMENDMENTS TO THE *EXCISE (BEER) ACT* (CHAPTER 106).

6. Interpretation (Amendment of Section 1 of the *Excise (Beer) Act*).
7. Further amendments.

PART V. - AMENDMENTS TO *INDUSTRIAL DEVELOPMENT (WAGE SUBSIDY) ACT* (CHAPTER 110B).

8. Amendments to *Industrial Development (Wage Subsidy) Act*.

PART VI. - AMENDMENTS TO *PERSONAL TAX ACT* (CHAPTER 113).

9. Interpretation (Amendment of Section 1 of the *Personal Tax Act*).
10. Further amendments.

PART VII. - AMENDMENTS TO *PORT CHARGES ACT* (CHAPTER 114).

11. Coastal vessels (Amendment of Section 4 of the *Port Charges Act*).
12. Payment of charges (Amendment of Section 13 of the *Port Charges Act*).

PART VIII. - AMENDMENTS TO *INDUSTRIAL DEVELOPMENT  
(INCENTIVES TO PIONEER INDUSTRIES) ACT*  
(CHAPTER 119).

13. Amendments to *Industrial Development (Incentives to Pioneer Industries) Act*.

PART IX. - AMENDMENT TO *MINERAL RESOURCES STABILIZATION  
FUND ACT* (CHAPTER 194).

14. Payments out of the fund (Amendment of Section 12 of the *Mineral Resources Stabilization Fund Act*).

PART X. - AMENDMENTS TO *DISTILLATION ACT* (CHAPTER 305).

15. Amendments to *Distillation Act*.

PART XI. - AMENDMENTS TO *CUSTOMS DUTY (REBATE) ACT* (CHAPTER 390).

16. Amendments to *Customs Duty (Rebate) Act*

PART XII. - AMENDMENTS TO *PUBLIC SERVICES (MANAGEMENT) ACT*

17. Powers of Chief Collector of Taxes and Auditor-General, etc., (Amendment of Section 58 of the *Public Services (Management) Act 1986*).

S C H E D U L E 1.  
S C H E D U L E 2.  
S C H E D U L E 3.  
S C H E D U L E 4.  
S C H E D U L E 5.  
S C H E D U L E 6.  
S C H E D U L E 7.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No.            of 1993.

AN ACT

entitled

*Commissioner General of Internal Revenue (Consequential Amendments)  
Act 1993,*

Being an Act to amend certain Acts in consequence of the creation of  
the office of Commissioner General of Internal Revenue,

MADE by the National Parliament to be deemed to have come into operation on  
10 November 1992.

PART I. - GENERAL.

1. INTERPRETATION.

In this Act -

"Commissioner General" means the Commissioner General of Internal  
Revenue appointed under Section 6 of the *Income Tax Act 1959*.

2. REFERENCES TO CHIEF COLLECTOR, ETC.,

Any reference in any law to -

- (a) the "Chief Collector of Taxes", or the "Chief Collector"; or
- (b) the "Comptroller of Customs", or the "Comptroller",

not amended by this or any other law to the "Commissioner General of Internal  
Revenue" or the "Commissioner General" shall be read as a reference to the  
Commissioner General.

PART II. - AMENDMENT TO THE *INTERPRETATION ACT* (CHAPTER 2).

3. INTERPRETATION OF TERMS (AMENDMENT OF SECTION 3 OF THE *INTERPRETATION  
ACT*).

Section 3(1) of the *Interpretation Act* (Chapter 2) is amended by inserting  
after the definition of "Commissioner for Declarations" the following:-

"'Commissioner General of Internal Revenue' or 'Commissioner General'  
means the Commissioner General of Internal Revenue appointed under  
Section 6 of the *Income Tax Act 1959*;"

PART III. - AMENDMENTS TO *EXCISE ACT* (CHAPTER 105).

4. INTERPRETATION (AMENDMENT OF SECTION 1 OF THE *EXCISE ACT*).

Section (1) of the *Excise Act* (Chapter 105) is amended -

- (a) by repealing the definition of "the Comptroller"; and

*Commissioner General of Internal Revenue (Consequential Amendments)*

(b) by inserting after the definition of "Collector" the following new definition;-

"'Commissioner General' means the Commissioner General of Internal Revenue appointed under Section 6 of the *Income Tax Act 1959*"; and

(c) in the definition of "permission", by repealing the word "Comptroller" and replacing it with the following:-

"Commissioner General".

5. FURTHER AMENDMENTS.

The *Excise Act* (Chapter 105) is further amended in accordance with Schedule 1.

PART IV. - AMENDMENTS TO THE *EXCISE (BEER) ACT* (CHAPTER 106).

6. INTERPRETATION (AMENDMENT OF SECTION 1 OF THE *EXCISE (BEER) ACT*).  
Section 1 of the *Excise (Beer) Act* (Chapter 106) is amended -

(a) in the definition of "approved vessel", in Paragraph (h), by repealing the words "Comptroller of Customs" and replacing them with the following:-

"Commissioner General"; and

(b) by inserting after the definition of "Collector" the following new definition:-

"'Commissioner General' means the Commissioner General of Internal Revenue appointed under Section 6 of the *Income Tax Act 1959*"; and

(c) by repealing the definition of "the Comptroller".

7. FURTHER AMENDMENTS.

The *Excise (Beer) Act* (Chapter 106) is further amended in accordance with Schedule 2.

PART V. - AMENDMENTS TO *INDUSTRIAL DEVELOPMENT (WAGE SUBSIDY) ACT* (CHAPTER 110B).

8. AMENDMENTS TO *INDUSTRIAL DEVELOPMENT (WAGE SUBSIDY) ACT*.

The *Industrial Development (Wage Subsidy) Act* (Chapter 110B) is amended in accordance with Schedule 3.

PART VI. - AMENDMENTS TO *PERSONAL TAX ACT* (CHAPTER 113).

9. INTERPRETATION (AMENDMENT OF SECTION 1 OF THE *PERSONAL TAX ACT*).

Section 1 of the *Personal Tax Act* (Chapter 113) is amended by repealing the definition of "the Chief Collector" and replacing it with the following:-

"'Commissioner General' means the Commissioner General of Internal Revenue appointed under Section 6 of the *Income Tax Act 1959*";.

10. FURTHER AMENDMENTS.

The *Personal Tax Act* (Chapter 113) is further amended in accordance with Schedule 4.

PART VII. - AMENDMENTS TO *PORT CHARGES ACT* (CHAPTER 114).

11. COASTAL VESSELS (AMENDMENT OF SECTION 4 OF THE *PORT CHARGES ACT*).

Section 4 of the *Port Charges Act* (Chapter 114) is amended by repealing the words "Comptroller of Customs" and replacing them with the following:-

"Commissioner General of Internal Revenue".

*Commissioner General of Internal Revenue (Consequential Amendments)*

12. PAYMENT OF CHARGES (AMENDMENT OF SECTION 13 OF *THE PORT CHARGES ACT*).

Section 13(b)(ii) of the *Port Charges Act* (Chapter 114) is amended by repealing the words "Comptroller of Customs" and replacing them with the following:-

"Commissioner General of Internal Revenue".

PART VIII. - AMENDMENTS TO *INDUSTRIAL DEVELOPMENT (INCENTIVES TO PIONEER INDUSTRIES) ACT* (CHAPTER 119).

13. AMENDMENTS TO *INDUSTRIAL DEVELOPMENT (INCENTIVES TO PIONEER INDUSTRIES) ACT* (CHAPTER 119).

The *Industrial Development (Incentives to Pioneer Industries) Act* (Chapter 119) is amended in accordance with Schedule 5.

PART IX. - AMENDMENT TO *MINERAL RESOURCES STABILIZATION FUND ACT* (CHAPTER 194).

14. PAYMENTS OUT OF THE FUND (AMENDMENT OF SECTION 12 OF THE *MINERAL RESOURCES STABILIZATION FUND ACT*).

Section 12(3A) of the *Mineral Resources Stabilization Fund Act* (Chapter 194) is amended by repealing the words "Chief Collector of Taxes" and replacing them with the following:-

"Commissioner General of Internal Revenue".

PART X. - AMENDMENTS TO *DISTILLATION ACT* (CHAPTER 305).

15. AMENDMENTS TO *DISTILLATION ACT*.

The *Distillation Act* (Chapter 305) is amended in accordance with Schedule 6.

PART XI. - AMENDMENTS TO *CUSTOMS DUTY (REBATE) ACT* (CHAPTER 390).

16. AMENDMENTS TO *CUSTOMS DUTY (REBATE) ACT*.

The *Customs Duty (Rebate) Act* (Chapter 390) is amended in accordance with Schedule 7.

PART XII. - AMENDMENTS TO *PUBLIC SERVICES (MANAGEMENT) ACT* 1986.

17. POWERS OF CHIEF COLLECTOR OF TAXES AND AUDITOR-GENERAL, ETC., (AMENDMENT OF SECTION 58 OF THE *PUBLIC SERVICES (MANAGEMENT) ACT* 1986).

Section 58 of the *Public Services (Management) Act* 1986 is amended -

- (a) in the heading, by repealing the words "Chief Collector of Taxes" and replacing them with the following:-

"Commissioner General of Internal Revenue"; and

- (b) by repealing Paragraph (a) and replacing it with the following:-

"(a) the Commissioner General of Internal Revenue;".

*Commissioner General of Internal Revenue (Consequential Amendments)*

S C H E D U L E 1 .

Further Amendments to the *Excise Act* (Chapter 105).

<u>Provision</u>	<u>Amendment</u>
Sections 5 (heading), (1) and (2); 7(2) (twice occurring); 8(3) and (4); 9 (twice occurring); 12(1) and (2); 13(1) and (2); 15(1) and (2); 18(1)(a) and (2) (a), (b) and (c); 19(1) and (2); 21(1) and (2); 22; 23; 25(1)(c); 26; 28(2)(b) and (3); 30(1); 33; 34(2)(b); 39(1); 42(1) (thrice occurring) and (3); 47(1), (4) and (5); 52(4); 53(2)(b) and (3); 54; 5 (heading) and (1) (twice occurring); 56; 58(2) and (3); 59(1) and (2); 60(1); 82(1)(a) (2) (twice occurring) and (3) (thrice occurring) 84(1), (3) (twice occurring) and (4); 90(1), (2) and (4); 91(1) and (2); Part XII (heading); 93	In each case repeal the word "Comptroller" and replace with "Commissioner General".

S C H E D U L E 2 .

Further Amendments to the *Excise (Beer) Act* (Chapter 106).

<u>Provision</u>	<u>Amendment</u>
Sections 2(1)(b); 5(1); 7(2) and (3); 8; 9(1) and (2)	In each case repeal the word "Comptroller" and replace with "Commissioner General".

S C H E D U L E 3 .

Amendments to *Industrial Development (Wage Subsidy) Act* (Chapter 110B).

<u>Provision</u>	<u>Amendment</u>
Sections 2; 3; 4(1); 5(1) and 2(b); 6(1), (2), (3) and (4)(b); 7(1) and (2); 8; 9; 10(1) and (2); 11(1) (twice occurring) and (2); 13(1)(twice occurring) and (5)(a)(ii) and (b)(i); 16(1)(b); 17; 18(1), (2) and (3); 19(2); 20(thrice occurring); and 22.	In each case repeal the words "Chief Collector" and replace with "Commissioner General".

S C H E D U L E 4 .

Further Amendments to the *Personal Tax Act* (Chapter 113).

<u>Provision</u>	<u>Amendment</u>
Sections 2; 3; 4(2); 9(1)(twice occurring); 10(4); 12(4) and 16.	In each case repeal the words "Chief Collector" and replace with "Commissioner General".

*Commissioner General of Internal Revenue (Consequential Amendments)*

S C H E D U L E 5 .

*Amendments to Industrial Development (Incentives to Pioneer Industries) Act (Chapter 119).*

<u>Provision</u>	<u>Amendment</u>
Sections 20(heading) and (1); 21(2)(b), (4) and (6)(twice occurring); 22(heading) and text.	In each case repeal the words "Chief Collector" and replace with "Commissioner General".

S C H E D U L E 6 .

*Amendments to Distillation Act (Chapter 305).*

<u>Provision</u>	<u>Amendment</u>
Sections 1(definition of "Collector"); 2(b); 3; 4(a) and (c) (twice occurring); 5; 9(1) and (2)(a) and (b); 10(1)(twice occurring); 12(1), (2) and (3); 13; 14; 23; 27(d); 48(1).	In each case repeal the words "Comptroller of Customs" and replace with "Commissioner General of Internal Revenue"

S C H E D U L E 7 .

*Amendments to Customs Duty (Rebate) Act (Chapter 390).*

<u>Provision</u>	<u>Amendment</u>
Sections 2; 3(heading) and (2); 4(1); 5(1).	In each case repeal the words "Comptroller" or "Comptroller of Customs" and replace with "Commissioner General of Internal Revenue".

I hereby certify that the above is a fair print of the *Commissioner General of Internal Revenue (Consequential Amendment) Act 1993* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Commissioner General of Internal Revenue (Consequential Amendment) Act 1993* was made by the National Parliament on 17 March 1993.

Speaker of the National Parliament.