

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 57C.

Local Government (Change of Fiscal Year).

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was vested in the Minister for Decentralization at the date of its preparation for inclusion.

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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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 57C.

Local Government (Change of Fiscal Year) Act.

ARRANGEMENT OF SECTIONS.

1. Adoption of new fiscal year.
2. Change of period or date not to affect accrued rights or liabilities.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 57C.

Local Government (Change of Fiscal Year) Act¹.

Being an Act—

- (a) to provide that the period commencing on 1 July 1978 and ending on 31 December 1978 shall be a fiscal year for local government purposes; and
- (b) to make other transitional arrangements.

1. Adoption of new fiscal year.

Notwithstanding the *Local Government Act*, for the purposes of that Act—

- (a) the period of six months commencing on 1 July 1978 shall be a fiscal year; and
- (b) the period of 12 months commencing on 1 January 1979 shall be the next fiscal year.

2. Change of period or date not to affect accrued rights or liabilities.

(1) In this section—

“liability” includes duty and obligation;

“provision” means a provision of the *Local Government Act*;

“right” includes power.

(2) It is declared that where—

- (a) a right or liability arose or arises under or by virtue of a provision; and
- (b) that right or liability was fixed (amongst other things) by reference to—
 - (i) a period; or
 - (ii) a date,specified in or referred to in the provision; and
- (c) the period or date so specified or referred to has been changed by an amendment effected by this Act; and
- (d) immediately before the amendment referred to in Paragraph (c), that right or liability remained in existence,

that right or liability shall continue as if this Act had not been made.

¹The *Local Government (Change of Fiscal Year) Act 1978* (No. 7 of 1978) amended the *Local Government Act* but also incorporated transitional sections which it is considered may still be of importance. The amendments to the *Local Government Act* have been incorporated in that Act and the transitional sections that could still be effective are shown in this Act.

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APPENDIX.

SOURCE OF THE LOCAL GOVERNMENT (CHANGE OF FISCAL YEAR) ACT.

Part A.—Previous Legislation.

Local Government (Change of Fiscal Year) Act 1978 (No. 7 of 1978.)

Part B.—Cross References.

Section, Etc., in Revised Edition.	Previous Reference ¹
1	6
2	9

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

