

INDEPENDENT STATE OF PAPUA NEW GUINEA

Customs (Personal Effects) Regulation 1995

ARRANGEMENT OF SECTIONS

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MADE by the Head of State, acting with, and in accordance with, the advice of the National Executive Council under the [Customs Tariff Act 1990](#) to be deemed to have come into operation on 1 January 1995.

1. INTERPRETATION

In this Regulation, unless the contrary intention appears–

“family” in relation to a passenger, means the spouse of any passenger and includes a child under 18 years of age who is dependent upon or legally maintained by the passenger or spouse;

“household goods” means goods which are essentially used in a home (not being goods for personal hygiene, grooming and adornment) and includes furniture of all types, cooking and eating utensils, drapery, linen, bedside lampshades, ready cut carpets and rugs, portable stove, wall paintings and decorative hangings, radio receiver, video camera, video recorder, gramophone, magnetic tape recorder or reproducer or other audio equipment, personal computer and other goods that are, in the opinion of the Commissioner General, suitable for use in a home, or other goods which are suitable for use as household goods;

“intending resident” includes–

- (a) a non-citizen who has arrived in Papua New Guinea to take up residence on and from arrival; or
- (b) a non-citizen who has previously resided in Papua New Guinea but has been absent on a continuous basis from the country for a period exceeding one year and is returning to take up residence again; or
- (c) a citizen returning to Papua New Guinea upon completion of a long term programme or work contract who has been abroad for a period of one year or more;

“non-commercial goods” means goods that–

- (a) are not intended to be used by the passenger for any commercial purpose, including sale, lease, hire or exchange for a consideration; and
- (b) are not goods that have been imported in such a quantity that, having regard to their nature or durability, the quantity represents, in the opinion of the Commissioner General, a commercial quantity;

“personal effects” means goods that–

- (a) are the passenger’s property; and
- (b) are or have been in the passenger’s possession overseas; and
- (c) except in respect of goods specified in Paragraphs (3) to (5) in Column 1 of the Schedule 1, are suitable and are intended for the passenger’s own use;

“returning resident” means and includes a person who is a resident of Papua New Guinea or has resided in Papua New Guinea for employment, business or any other recognised purposes, who has been abroad for a relatively short period for a holiday and is returning to Papua New Guinea;

“temporary resident” means a person who is visiting Papua New Guinea for a short-period generally not exceeding three months either as a tourist, visitor, or for recreation, business, medical purpose, seminar or any other short assignment having prior approval of the Government;

“used” in relation to the expression **“personally owned and used”**, means that goods were owned and in a passenger’s possession for use on a continuing basis in the country or countries in which that person was residing on a long-term duration of not less than 12 months continuous before exporting to Papua New Guinea within three months of the passenger’s arrival in Papua New Guinea.

2. PRESCRIBED GOODS

- (1) In this section, reference to a ‘Heading Number’ is a reference to a heading in Schedule 1 to the Act.
- (2) The goods specified in Column 2 of the Schedule are goods prescribed for the purposes of heading No. 98.01 subject to Column 3 of the Schedule in relation to those goods.

3. PRESCRIBED GOODS

A passenger shall make a baggage declaration in the form approved by the Commissioner General for that purpose.

4. DETENTION OF DECLARED GOODS

- (1) Notwithstanding any other provision of the Act or its regulations, an officer may detain any goods declared to Customs and subject to this regulation until such

time as any duty assessed has been paid in full or any restriction or condition has been complied with.

- (2) For the purposes of subsection (1), where a person does not pay the duty within 30-days of the assessment being made, the goods are taken to be abandoned and forfeit to the State.
- (3) The proceeds of any sale shall be applied to amounts owed by the debtor, any expenses incurred by the State in respect of the goods sold and any duties on the goods, and the surplus, if any, shall be paid to the debtor.

5. EXCEPTIONS TO THIS REGULATION

- (1) Any person, who remains outside Papua New Guinea for less than 48 hours commencing from midnight on the day of their departure, shall be ineligible to claim any concessions subject to this Regulation.
- (2) Subsection (1) does not apply to passengers arriving in Papua New Guinea aboard a commercial airline operating on a scheduled route and originating more than one hour flying time from its destination in Papua New Guinea.

SCHEDULE 1

Reg. Sec. 2

PART I – PERSONAL CONCESSION—ALL PASSENGERS

PARA NO. (1)	DESCRIPTION OF GOODS (2)	CONDITIONS, IF ANY (3)
1.	<p>The following personal and non-commercial goods belonging to a passenger but excluding goods which are new and/or in commercial quantity:—</p> <ul style="list-style-type: none">(a) apparel of all kinds; and(b) articles for personal hygiene, grooming or adornment; and(c) goods not being goods under Paragraph (a) or (d) of a strictly utilitarian nature of a kind carried or packed and carried in hand-baggage but excluding new goods in excess of K1,000.00 in total value:—<ul style="list-style-type: none">(i) repealed;(ii) repealed;(iii) repealed;(iv) repealed; and(v) any other new goods of value in excess of K1,000.00; and(d) binocular, opera glass and hand telescope; and(e) exposed films or video tapes (not more than five) depicting incidents of the passenger's travel and family or religious function; and(f) camera (photographic) being one (1) camera each type whether still or video movie per passenger travelling alone or two (2) cameras being one of each type per family. Additional cameras are excluded from the K1,000.00 concession;(g) personal computer; and(h) sporting requisites, including sporting or camping equipment of travelling, sporting and riding saddles, but excluding:—	<p>Prohibitions and any other quarantine restrictions where applicable need to be observed</p> <p>Quarantine restrictions may be applicable to</p>

- (i) shotgun, rifle or pistol; and
 - (ii) other firearms of all kinds and any object that is capable of projecting or discharging any missile or ammunition, and ammunition of all kinds; and
 - (i) hand instruments of a kind used by medical, dental or veterinary professions; and
 - (j) tradesman’s portable hand tools; and
 - (k) portable equipment of a kind ordinarily owned and used by an employee or worked for the carrying out of his particular trade, but excluding tools and equipment not exclusively owned by a passenger; and
 - (l) counterfeit, trademark or pirated goods of a non-identical nature *excluding* more than five identical copies of the same product.
- sporting equipment that has been used with animals.
Firearms must comply with the requirements of the Firearms Act.

PART II – PERSONAL CONCESSION— “INTENDING RESIDENTS” ONLY

PARA NO (1)	DESCRIPTION OF GOODS (2)	CONDITIONS, IF ANY (3)
2.	Goods imported by a passenger aged 18 years or over being within the following categories:-	Only one article within any of the categories specified in Paragraph (2), Column 2 for any one family, evidence must be produced to the satisfaction of the Commissioner General that:-
	(a) motor-car or motor-cycle or any other family vehicle; and	(1) the passenger has come to Papua New Guinea with the intention of taking up residence in Papua New Guinea, or has been absent for a period over one year and is returning or is a citizen returning after a continuous absence of at least one year upon completing an overseas work contract or long term scholarship; and
	(b) yacht or motor-boat or any other	(2) the goods were, for the whole of

boat (including box, boat or similar trailer) being vessel not of the deep keel type and is:-

the period of 12 months immediately preceding the passenger's departure for Papua New Guinea, personally owned and used by the passenger in the country in which the passenger was living. However, the period of time during which the goods were in transit or the period from the time the goods were placed or delivered for shipment to the time they are received by the passenger in Papua New Guinea shall not constitute part of the period of ownership; and

- (i) suitable for transportation by road or boat-trailer of a kind readily drawn by a motor car; and
 - (ii) primarily designed for sporting purposes or recreational use in sheltered waters.
 - (c) household type goods such as:-
 - (i) radio receiver, television set, video camera, video cassette recorder, personal computer, gramophone, tape recorder;
 - (ii) goods specified in Subparagraph (i) in any combination with each
- (3) security is given to the satisfaction of the Commissioner General in respect of such vehicle or vessel that the goods will not be sold or otherwise disposed of in Papua New Guinea by or on behalf of the passenger, or, in the event of his decease, by or on behalf of the passenger's legal personal representative, within two years after the date of its entry; and
 - (4) the goods may be imported within a reasonable time i.e. either three months prior to or after the arrival of the passenger; and
 - (5) if such goods are sold or otherwise disposed of before the expiry of two years, prior permission must be obtained from the Commissioner-General and apportioned Customs duty paid; and
 - (6) statutory declaration of the foregoing shall be made by the passenger claiming concession.
 - (7) Satisfactory evidence must be produced to the Commissioner

other;

General that those goods were for the whole of the period of 12 months immediately preceding the passenger's departure for Papua New Guinea personally owned and used by the passenger in the country or countries in which the passenger was residing. Such goods must be imported within three months prior to or after the arrival of the passenger; and

(iii) household furniture of wood, cane, metal and synthetic substitute;

(8) statutory declaration shall be made by the passenger before claiming duty concession.

(iv) other household type goods not elsewhere included.

(9) Any quantity in excess of that prescribed under Column 2, shall be subject to duty.

PART III – GENERAL CONCESSION

3. The following goods belonging to a passenger who is aged 18 years or over, but excluding goods in the unaccompanied baggage of a passenger:–

(a) liquor not exceeding two litres per person; and

(b) tobacco products not exceeding 250 grams per person (for the purpose of this concession 250 cigarettes or 50 cigars shall be deemed to equal 250 grams weight); and

(c) perfumery not exceeding one litre or 1000 grams.

4. Other dutiable goods being non-commercial goods–

(a) in the case of a passenger 18 years or over goods to the value not exceeding K1,000.00 per passenger; and (1) where the total value of goods exceeds the limit, duty is payable; and

(b) in any other case goods to a value not exceeding K500.00 per passenger, but excluding:– (2) other goods mentioned under Subparagraph (b) (i) to (iv) are subject to duty.

- (i) alcoholic liquors and tobacco products;
- (ii) vehicles of all kinds;
- (iii) repealed;
- (iv) repealed;
- (v) repealed; and
- (vi) repealed; and
- (vii) traveller's samples; and
- (viii) goods in unaccompanied baggage of a passenger.

5. Repealed Repealed

SCHEDULE 2 – FORM [REPEALED]