

# **Excise (Beer) Act 1952**

Chapter 106.

*Excise (Beer) Act 1952.*

Certified on: / /20 .

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Chapter 106.

*Excise (Beer) Act 1952.*

## ARRANGEMENT OF SECTIONS.

1. Interpretation.
2. Incorporation of provisions of the Excise Act.
3. Unlicensed brewing.
4. Applications for licences.
5. Grant of licences.
6. Period of licences and renewals.
7. Renewal of licences.
8. Transfer of licences.
9. Securities.

10. Duties of licensed brewers.
11. Cancellation of licences.
12. Supervision by officers.
13. Brewers' books.
14. Dutiable contents of vessels.
15. Deficiency in duty.
16. Refund of duty on spoilt beer.
17. Transfer of beer from brewery to delivery store.
18. Hours of removal.
19. Size of vessels.
20. Marking and labelling of containers of beer removed.
21. Disposal of spoilt beer.
22. Defacing marks or labels.
23. Manner of marking and labelling.
24. Unauthorized removal of beer.
25. Disposal of beer by Collector.
26. Sales by Collector.
27. Access to brewery and brewer's books.
28. Entry and search of premises.
29. Stopping and search of vehicles and boats.
30. Seizure of forfeited beer.
31. Production of cart-notes.
32. Supply of samples.

33. Obstruction.
34. Forfeiture of certain beer.
35. Possession of beer on which duty has not been paid.
36. Dilution of beer.
37. Affixing of labels by bottlers.
38. Unauthorized printing or possession of cart-note forms.
39. Declarations.
40. Regulations.

**INDEPENDENT STATE OF PAPUA NEW GUINEA.**

AN ACT

entitled

[Excise \(Beer\) Act 1952](#),

Being an Act to provide for excise duties on beer, and for related purposes.

**PART I.** – PRELIMINARY.

**1. INTERPRETATION.**

In this Act, unless the contrary intention appears–

11“approved vessel” means–

(a) a hogshead; or

(b) a barrel; or

(c) a half-hogshead; or

(d) a kilderkin; or

(e) a keg; or

(f) a vessel of a capacity of two gallons; or

(g) a vessel of a prescribed size, having a capacity greater than that of a hogshead; or

(h) any other vessel the use of which for the purposes of this Act is permitted by the Commissioner General;

“authorized cart-note form” means a prescribed cart-note form the printing of which for use as a cart-note for the purposes of this Act has been approved by a Collector;

“barrel” means a vessel of a capacity of not more than 36 gallons and not less than 33 gallons;

“beer” means any liquid on which, under the name of beer, excise duty is payable;

“bottle” means a bottle, tin, can or other container;

“brewery”, in relation to a licensed brewer, means the brewery in which he is licensed to make beer, including—

(a) all premises adjacent to the brewery that are used in connection with it or with the business of the brewer; and

(b) a delivery store that, by virtue of Section 17(2)(a), is deemed to be part of the brewery;

“Collector” means a Collector within the meaning of the [Customs Act 1951](#);

<sup>[2]</sup>“Commissioner General” means the Commissioner General of Internal Revenue appointed under Section 6 of the [Income Tax Act 1959](#);

<sup>[3]</sup>“excise duty” means a duty of excise imposed by or under the Excise Tariff Act 1956

on beer;

“half-hogshead” means a vessel of a capacity of not more than 27 gallons and not less than 25 gallons;

“half-pint” means a half-pint bottle or a bottle reputed to hold half a pint;

“hogshead” means a vessel of a capacity of not more than 54 gallons and not less than 50 gallons;

“keg” means a vessel of a capacity of 15, 10, 9 or 5 gallons;

“kilderkin” means a vessel of a capacity of not more than 18 gallons and not less than 17 gallons;

“licence” means a licence under Section 5;

“licensed brewer” means a person licensed under Section 5 to make beer;

“officer” means an officer within the meaning of the [Customs Act 1951](#);

“pint” means a pint bottle or a bottle reputed to hold a pint;

“quart” means a quart bottle or a bottle reputed to hold a quart;

“quarter-pint” means a quarter-pint bottle or a bottle reputed to hold a quarter of a pint;

“the regulations” means any regulations made under this Act;

“this Act” includes the regulations.

## **2. INCORPORATION OF PROVISIONS OF THE EXCISE ACT.**

(1) Except so far as they are inconsistent with this Act, the following provisions of the [Excise Act 1956](#) are incorporated and shall be read as one with this Act:—

(a) Section 4 (time for compliance with provisions relating to registration and licences);

(b) Part II. (administration);

(c) Section 24 (surrender of licence for larger licence);

- (d) Section 27(reduced duty on goods for manufacture);
- (e) Section 38 (Customs control);
- (f) Section 39(1) (payment of duty);
- (g) Part VII. (remissions, refunds and drawbacks);
- (h) Part VIII. (officers of Excise);
- (i) Part IX. (penal provisions);
- (j) Part X. (Excise prosecutions);
- (k) Part XI. (disputes as to duty);
- (l) Part XII. (settlement of disputes by the Commissioner General);
- (m) Part XIII. (miscellaneous).

(2) For the purposes of the application, by virtue of Subsection (1), of any provision of the Excise Act 1956–

(a) a reference in that Act to a manufacturer shall be read as a reference to a licensed brewer; and

(b) a reference in that Act to a factory shall be read as a reference to a brewery; and

(c) a reference in that Act to excisable goods shall be read as a reference to beer.

## **PART II. – LICENSING OF BREWERS.**

### **3. UNLICENSED BREWING.**

<sup>[4]</sup>(1) A person other than a licensed brewer who makes beer is guilty of an offence.

Penalty: <sup>[5]</sup>A fine not exceeding K1,000.00.

(2) A person who makes beer otherwise than in accordance with this Act is guilty of an offence.

Penalty: <sup>[6]</sup>A fine not exceeding K1,000.00.

(3) The liability under Subsections (1) and (2) attaches to a person who brews or makes from—

(a) any amylaceous substance; or

(b) fermentable sugar,

a liquid that, when brewed or made, or at a subsequent time, is beer.

#### **4. APPLICATIONS FOR LICENCES.**

(1) An application for a licence shall be made to the Collector, and shall be in the prescribed form and accompanied by the prescribed particulars.

(2) An applicant for a licence shall—

(a) pay to the Collector the prescribed licence fee; and

(b) give security in accordance with Section 9 in the prescribed amount to the Collector for compliance with this Act.

#### **5. GRANT OF LICENCES.**

(1) <sup>[7]</sup> <sup>[8]</sup> Subject to Subsection (2), if the Commissioner General is satisfied with the security given under Section 4(2)(b), he may grant to an applicant a licence in the prescribed form.

(2) A licence shall not be granted to a person who is the holder of a licence to sell by retail wine, beer or spirits in quantities of less than two gallons, and if a licensed brewer obtains such a licence his licence under this Act ceases.

(3) If an application for a licence is refused—

- (a) the licence fee shall be refunded; and
- (b) any security given under Section 4(2)(b) shall be released.

## **6. PERIOD OF LICENCES AND RENEWALS.**

Unless previously cancelled or terminated by virtue of Section 5(2), a licence remains in force until 31 December after the grant of the licence or any renewal of the licence.

## **7. RENEWAL OF LICENCES.**

(1) Subject to Subsections (2) and (3), a licence may be renewed by the Collector on application for renewal made before the expiry of the licence and on payment of the prescribed fee.

(2) <sup>[9]</sup> <sup>[10]</sup> In exceptional circumstances, the Commissioner General may extend, for a period not exceeding seven days, the time within which application for the renewal of a licence and the payment of the licence fee shall be made.

(3) <sup>[11]</sup> <sup>[12]</sup> The Commissioner General may require the applicant for renewal to give fresh security, and if fresh security is not given he may refuse to renew the licence.

(4) In the absence of a notice of termination on the part of the subscribers, the liability of the subscribers in relation to the security given in respect of the original licence remains in force for any period for which the licence is renewed.

## **8. TRANSFER OF LICENCES.**

<sup>[13]</sup> A licence may be transferred with the written consent of the Commissioner General and on security being given by the transferee.

## **9. SECURITIES.**



(1)<sup>[14] [15]</sup>Where a security is required by or under this Act, it may, in the discretion of the Commissioner General, be given–

(a) by bond; or

(b) by guarantee; or

(c) by cash deposit,

or partly by one such method and partly by another.

(2)<sup>[16] [17]</sup>The Commissioner General may at any time require a licensed brewer to give fresh security, and if fresh security is not given accordingly the licence may be cancelled under Section 11.

## **10. DUTIES OF LICENSED BREWERS.**

<sup>[18]</sup>(1) A licensed brewer who–

(a) makes beer at a place other than his brewery; or

(b) makes a quantity of beer greater than that allowed by his licence; or

(c) sells wine or spirits–

(i) in his brewery; or

(ii) except with the permission of the Collector, at a place within 45.72m from his brewery,

is guilty of an offence.

Penalty: <sup>[19]</sup>A fine not exceeding K1,000.00.

(2) A licensed brewer is responsible for–

- (a) the safe custody of all brewing materials and beer in his brewery; and
- (b) the observance of this Act within his brewery.

#### **11. CANCELLATION OF LICENCES.**

A licence may be cancelled by the Minister—

- (a) if the licensee is convicted of an offence against this Act; or
- (b) if any fresh security required under Section 9(2) is not given.

### **PART III. – EXCISE SUPERVISION, ETC.**

#### **12. SUPERVISION BY OFFICERS.**

<sup>[20]</sup>(1) For the protection of the public revenue, the making of beer by a licensed brewer is subject to the right of supervision by officers.

(2) A licensed brewer who fails—

(a) to provide all reasonable facilities for enabling officers to exercise their powers under this Act; or

(b) to provide in connection with the brewery, if required by the Collector, reasonable office accommodation for the supervising officer,

is guilty of an offence.

Penalty: <sup>[21]</sup>A fine not exceeding K200.00.

#### **13. BREWERS' BOOKS.**

<sup>[22]</sup>A licensed brewer who fails—

(a) to keep the prescribed books and render the prescribed accounts for the information of officers; or

(b) to verify, as prescribed, those books and accounts,

is guilty of an offence.

Penalty: <sup>[23]</sup>A fine not exceeding K500.00.

#### **PART IV. – SPECIAL PROVISIONS RELATING TO EXCISE DUTIES ON BEER.**

##### **14. DUTIABLE CONTENTS OF VESSELS.**

(1) For the purposes of excise duty, the dutiable contents of–

(a) a hogshead–shall be deemed to be 52 gallons; and

(b) a barrel–shall be deemed to be 35 gallons; and

(c) a half-hogshead–shall be deemed to be 26 gallons; and

(d) a kilderkin–shall be deemed to be 17 gallons.

(2) In the case of a bottle or other vessel, other than a vessel referred to in Subsection (1), for the purposes of excise duty–

(a) the dutiable contents shall, subject to Paragraph (b), be deemed to be the full holding capacity of the vessel; and

(b) if the reputed contents of the vessel are more or less than the actual contents, the reputed contents shall be taken as the dutiable contents unless some other intention appears from the Act imposing the duty.

##### **15. DEFICIENCY IN DUTY.**

<sup>[24]</sup>Where in relation to a brewery, on an officer's taking stock of beer and materials and comparing the quantities of materials used and beer on hand with the quantity of beer on which excise duty has been paid it appears that duty has not been paid on the full quantity of beer on which it ought to have been paid, the licensed brewer must immediately pay the difference to the Collector.

Penalty: <sup>[25]</sup>A fine not exceeding K100.00.

#### **16. REFUND OF DUTY ON SPOILT BEER.**

When any beer on which excise duty has been paid becomes unfit for human use as a drink before more than 12% of its quantity has been taken out of the vessel in which it is contained, a refund of the duty shall be made in the prescribed manner if the beer—

- (a) is returned in the original vessel to the brewery within 90 days after its removal from the brewery; or
- (b) is destroyed by permission of the Collector.

#### **PART V. – REMOVAL OF BEER FROM BREWERIES.**

#### **17. TRANSFER OF BEER FROM BREWERY TO DELIVERY STORE.**

<sup>[26]</sup>(1) Subject to such conditions as are prescribed, a licensed brewer may transfer beer in bottles or approved vessels from his brewery to a delivery store that is—

- (a) used by him in connection with the brewery; and
- (b) approved by the Collector for the purposes of this section.

(2) Where beer is transferred under Subsection (1), then for the purposes of this Act—

(a) the delivery store shall, in relation to the beer, be deemed to be part of the brewery;

and

(b) the transfer shall be deemed not to be a removal of the beer from the brewery.

(3) Beer transferred under Subsection (1) must, while being transferred, be accompanied by a cart-note—

(a) prepared on an authorized cart-note form; and

(b) showing correct particulars in respect of the beer.

(4) Subject to Subsection (5), if default is made in complying with Subsection (3), the licensed brewer by whom the beer is transferred is guilty of an offence.

Penalty: <sup>[27]</sup>A fine not exceeding K1,000.00.

(5) It is a defence to a charge of an offence against Subsection (4) if the defendant proves that—

(a) at the time when the beer left his brewery it was accompanied by the cart-note required by Subsection (3); and

(b) he took all reasonable action to ensure that the beer would be accompanied by the cart-note while it was being transferred.

## **18. HOURS OF REMOVAL.**

<sup>[28]</sup>Subject to Section 17 and to the regulations, except with the written permission of an officer, beer must not be removed from a brewery except between the hours of 6 a.m. and 6 p.m.

Penalty: <sup>[29]</sup>A fine not exceeding K1,000.00.

## **19. SIZE OF VESSELS.**

Except as provided by Section 17, beer must not be removed from a brewery unless—

(a) it is accompanied by a cart-note—

(i) prepared on an authorized cart-note form; and

(ii) showing correct particulars in respect of the beer; and

(b) it is in—

(i) approved vessels; or

(ii) quarts, pints, half-pints or quarter-pints.

Penalty: <sup>[30]</sup>A fine not exceeding K200.00.

## **20. MARKING AND LABELLING OF CONTAINERS OF BEER REMOVED.**

<sup>[31]</sup>(1) Beer must not be removed from a brewery in an approved vessel or case unless the vessel or case is marked in the prescribed manner.

(2) Except as provided for in this Act, bottled beer must not be removed from a brewery unless it is labelled in the prescribed manner.

Penalty: <sup>[32]</sup>A fine not exceeding K500.00.

## **21. DISPOSAL OF SPOILT BEER.**

Beer that is unfit for human use as a beverage may, with the written permission of the Collector, be removed from a brewery without payment of duty if—

- (a) it is sold for manufacturing purposes; and
- (b) it is removed in vessels containing not less than 25 gallons each and marked “Spoilt Beer.”

## **22. DEFACING MARKS OR LABELS.**

A person, other than the owner or a person authorized by the owner, who removes or defaces a mark or label on a bottle or other vessel, or a case, containing beer is guilty of an offence.

Penalty: <sup>[33]</sup>A fine not exceeding K300.00.

## **23. MANNER OF MARKING AND LABELLING.**

Marking and labelling required by this Act shall be plain, clear and in distinct characters, and marking shall be done by cutting, burning or oil paint.

## **PART VI. – DISPOSAL OF BEER ON TERMINATION OF LICENCE.**

### **24. UNAUTHORIZED REMOVAL OF BEER.**

<sup>[34]</sup>Where a licence—

- (a) expires and is not renewed; or
- (b) ceases by virtue of Section 5(2); or
- (c) is cancelled under Section 11,

a person who, except with the written permission of the Collector,

(d) removes from the brewery the subject of the licence any beer on which excise duty has not been paid; or

(e) causes any such beer to be so removed,

is guilty of an offence.

Penalty: <sup>[35]</sup>A fine not exceeding K1,000.00.

## **25. DISPOSAL OF BEER BY COLLECTOR.**

(1) Where at the end of the period of one month after a licence—

(a) has expired and has not been renewed; or

(b) has ceased by virtue of Section 5(2); or

(c) has been cancelled under Section 11,

any beer on which excise duty has not been paid remains on the brewery the subject of the licence, the Collector may sell the beer and any bottles or other vessels in which it is contained.

(2) If in the opinion of the Collector any beer referred to in Subsection (1) is unsaleable or is unlikely to realize on sale an amount equal to the sum of—

(a) the excise duty unpaid on it; and

(b) the expenses of its removal, storage and sale,

the Collector may destroy it.

(3) For the purposes of the exercise of his powers under Subsection (1) or (2), the Collector may, after the end of the the period referred to in Subsection (1), cause the beer,



and any bottles or other vessels in which it is contained, to be removed from the brewery to such other place as the Collector thinks fit.

(4) Subject to Section 26, the rate of duty applicable to any beer that remains on the brewery is the rate in force at the time when the duty is paid.

## **26. SALES BY COLLECTOR.**

(1) In this section, “beer to which Section 25 applies” means beer that the Collector is authorized by Section 25 to sell, and includes bottles and other vessels that he is so authorized to sell.

(2) Beer to which Section 25 applies shall be sold only—

(a) by auction or tender; and

(b) after such public notice as is prescribed or, if no such notice is prescribed, after reasonable notice.

(3) The beer to which Section 25 applies may be sold either free of excise duty or subject to excise duty.

(4) The conditions on which the beer to which Section 25 applies is offered for sale shall include conditions that—

- (a) no bid or tender will necessarily be accepted; and
  - (b) on the acceptance of a bid or tender the successful bidder or tenderer shall pay the price in cash immediately.
- (5) If no bid or tender satisfactory to the Collector is made or received, the beer to which Section 25 applies may be re-offered for sale until a satisfactory bid or tender is made or received.
- (6) The proceeds of the sale of the beer to which Section 25 applies shall be applied—
- (a) in payment of the expenses of the sale; and
  - (b) unless the beer is sold subject to duty—in payment of the excise duty on it; and
  - (c) in payment of any expenses of its removal under Section 25; and
  - (d) in payment of any storage charges in respect of it,
- in that order, and the balance (if any) shall be paid to the Secretary for Finance on account of the person entitled to it.
- (7) The rate of duty applicable to any beer sold in accordance with this section is the rate in force at the time of the sale.

**PART VII. – POWERS OF OFFICERS OF EXCISE.**

**27. ACCESS TO BREWERY AND BREWER'S BOOKS.**

An officer—

- (a) shall be allowed complete access at all times to every part of a brewery; and
- (b) may examine, take account of and note all beer and materials in the brewery; and
- (c) may examine and take copies of, or extracts from—

(i) all books and accounts required to be kept by the brewer under Section 13; and

(ii) all books kept by the licensed brewer in relation to—

(A) the purchase of materials; and

(B) deliveries and returns of beer.

## **28. ENTRY AND SEARCH OF PREMISES.**

(1) An officer may, at any time between sunrise and sunset enter and search—

(a) the premises of any person who is licensed to sell beer by retail; or

(b) any premises on or in which he has reasonable cause to suspect that—

(i) beer is made; or

(ii) beer on which duty has not been paid is kept or stored.

(2) An officer who has with him a writ of assistance or a Customs warrant under the [Customs Act 1951](#) may—

(a) at any time during the day or night, enter into any house, premises or place; and

(b) break open and search—

(i) the house, premises or place; or

(ii) any depository, chest, trunk or package in which beer on which excise duty has not been paid is, or is reasonably suspected to be.

## **29. STOPPING AND SEARCH OF VEHICLES AND BOATS.**

<sup>[36]</sup>(1) An officer may, on reasonable suspicion, stop and search any vehicle or boat for the purpose of ascertaining whether any beer on which excise duty has not been paid is on or in it.

(2) When required under Subsection (1) by an officer to do so, the driver of a vehicle or the person in charge of a boat must stop the vehicle or boat and permit an officer to search it.

Penalty: <sup>[37]</sup>A fine not exceeding K200.00.

### **30. SEIZURE OF FORFEITED BEER.**

An officer may at any time seize and secure any beer that he has reasonable cause to believe is forfeited.

### **31. PRODUCTION OF CART-NOTES.**

<sup>[38]</sup>A person who sells beer who fails to produce to an officer, on demand, all cart-notes relating to beer received by him from a brewery is guilty of an offence.

Penalty: <sup>[39]</sup>A fine not exceeding K100.00.

### **32. SUPPLY OF SAMPLES.**

<sup>[40]</sup>A person who is the owner of, or is in possession of—

(a) any beer; or

(b) any liquor that an officer has reasonable grounds for suspecting is beer,

and refuses to deliver to an officer samples of the beer or liquor on tender of a reasonable price is guilty of an offence.

Penalty: <sup>[41]</sup>A fine not exceeding K100.00.

### **33. OBSTRUCTION.**

<sup>[42]</sup>A person who hinders, obstructs, molests or resists an officer in the performance of his duties under this Act is guilty of an offence.

Penalty: <sup>[43]</sup>A fine not exceeding K500.00.

## **PART VIII. – MISCELLANEOUS.**

### **34. FORFEITURE OF CERTAIN BEER.**

Beer that–

(a) has been made by a person other than a licensed brewer; or

(b) has been removed, contrary to this Act, from the brewery the subject of a licence or former licence,

together with any bottle or other vessel in which it is contained is forfeit to the State.

### **35. POSSESSION OF BEER ON WHICH DUTY HAS NOT BEEN PAID.**

<sup>[44]</sup>A person other than a licensed brewer who, otherwise than as permitted by or under this Act, has in his possession any beer on which excise duty due has not been paid is guilty of an offence.

Penalty: <sup>[45]</sup>A fine not exceeding K500.00.

### **36. DILUTION OF BEER.**

<sup>[46]</sup>A person who, with intent fraudulently to increase its bulk, adds liquid to any beer after it has been removed from a brewery is guilty of an offence.

Penalty: <sup>[47]</sup>A fine not exceeding K1,000.00.

### **37. AFFIXING OF LABELS BY BOTTLERS.**

<sup>[48]</sup>A person who bottles beer otherwise than in a brewery must affix to each bottle in which the beer is placed a label on which his name and place of business are distinctly printed.

Penalty: <sup>[49]</sup>A fine not exceeding K50.00.

### **38. UNAUTHORIZED PRINTING OR POSSESSION OF CART-NOTE FORMS.**

<sup>[50]</sup>(1) A person who, without the permission of a Collector, has in his possession an authorized cart-note form is guilty of an offence.

(2) A person who prints or has in his possession a form that—

(a) is not an authorized cart-note form; and

(b) is in accordance with, or substantially in accordance with, an authorized cart-note form,

is guilty of an offence.

Penalty: <sup>[51]</sup>A fine not exceeding K1,000.00 or imprisonment for a term not exceeding six months.

### **39. DECLARATIONS.**

<sup>[52]</sup>(1) A declaration for the purposes of this Act may be made before a justice, a Commissioner of Declarations or an officer.

(2) A person who wilfully makes a false statement in a declaration for the purposes of this Act is guilty of an offence.

Penalty: <sup>[53]</sup>A fine not exceeding K1,000.00.

#### **40. 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 that are necessary or convenient to be prescribed for carrying out or giving effect to this Act.

Office of Legislative Counsel, PNG

---

<sup>[1]</sup>Section 1 (definition of “approved vessel” paragraph (h)) amended by Commissioner General of Internal Revenue (Consequential Amendments) Act 1993 (No. 1 of 1993), s6(a).

<sup>[2]</sup>Section 1 (definition of “Commissioner General”) inserted by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s6(b).

<sup>[3]</sup>Section 1 (definition of “the Comptroller”) repealed by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s6(c).

<sup>[4]</sup>Section 3 amended by No. 18 of 1982, Sched. 3.

<sup>[5]</sup>Section 3(1): Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[6]</sup>Section 3(2): Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[7]</sup> Section 5(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[8]</sup> Section 5(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[9]</sup> Section 7(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[10]</sup> Section 7(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[11]</sup> Section 7(3) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[12]</sup> Section 7(3) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[13]</sup> Section 8 amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[14]</sup> Section 9(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[15]</sup> Section 9(1) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[16]</sup> Section 9(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[17]</sup> Section 9(2) amended by *Commissioner General of Internal Revenue (Consequential Amendments) Act 1993* (No. 1 of 1993), s7.

<sup>[18]</sup> Section 10 amended by No. 18 of 1982, Sched. 3.

<sup>[19]</sup> Section 10(1): Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[20]</sup> Section 12 amended by No. 18 of 1982, Sched. 3.



<sup>[21]</sup> Section 12(2): Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[22]</sup> Section 13 amended by No. 18 of 1982, Sched. 3.

<sup>[23]</sup> Section 13: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[24]</sup> Section 15 amended by No. 18 of 1982, Sched. 3.

<sup>[25]</sup> Section 15: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[26]</sup> Section 17 amended by No. 18 of 1982, Sched. 3.

<sup>[27]</sup> Section 17(4): Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[28]</sup> Section 18 amended by No. 18 of 1982, Sched. 3.

<sup>[29]</sup> Section 18: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[30]</sup> Section 19: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[31]</sup> Section 20 amended by No. 18 of 1982, Sched. 3.

<sup>[32]</sup> Section 20(2): Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[33]</sup> Section 22: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[34]</sup> Section 24 amended by No. 18 of 1982, Sched. 3.

<sup>[35]</sup> Section 24: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[36]</sup> Section 29 amended by No. 18 of 1982, Sched. 3.

<sup>[37]</sup> Section 29(2): Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[38]</sup> Section 31 amended by No. 18 of 1982, Sched. 3.

<sup>[39]</sup> Section 31: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[40]</sup> Section 32 amended by No. 18 of 1982, Sched. 3.

<sup>[41]</sup> Section 32: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[42]</sup> Section 33 amended by No. 18 of 1982, Sched. 3.

<sup>[43]</sup> Section 33: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[44]</sup> Section 35 amended by No. 18 of 1982, Sched. 3.

<sup>[45]</sup> Section 35: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[46]</sup> Section 36 amended by No. 18 of 1982, Sched. 3.

<sup>[47]</sup> Section 36: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[48]</sup> Section 37 amended by No. 18 of 1982, Sched. 3.

<sup>[49]</sup> Section 37: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[50]</sup> Section 38 amended by No. 18 of 1982, Sched. 3.

<sup>[51]</sup> Section 38: Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.

<sup>[52]</sup> Section 39 amended by No. 18 of 1982, Sched. 3.

<sup>[53]</sup> Section 39(2): Penalty clause amended by *Customs (Penalties) Act 1993* (No. 37 of 1993), s3.