

## INDIRECT TAXES

### BORDER CONTROL/COMMUNITY PROTECTION

#### Arriving in Papua New Guinea

##### ***Customs Clearances of Ships, Yachts, Aircraft and Motor Vehicles.***

All foreign vessels (ships, yachts etc) and PNG registered vessels arriving from a place outside of PNG, must physically report to a Declared Customs Port for inspection and clearance. There are currently 17 of these seaports and they are: **Southern Region;** Alotau, Daru, Misima, Oro Bay, Port Moresby and Samarai: **Northern Region;** Lae, Madang, Wewak and Vanimo: **Islands Region;** Anewa Bay, Kavieng, Kieta, Kimbe, Lihir, Lorengau and Rabaul.

Chevron Niugini's Kumul Oil Terminal, which is also declared for Customs purposes is exclusively for inward and outward clearances of vessels and or tankers contracted to Chevron Niugini and its joint venture partners.

All aircraft arriving from an overseas port must land at a Customs Declared Airport for inspection and clearance. On arrival at a Customs Declared airport, the pilot must provide Customs Clearance from the last overseas port and a full itinerary of its stay in PNG. Not all airports in PNG are declared under the Customs Act as International Airports, that can allow landing of an aircraft originating from a foreign country.

The following airports are declared for Customs purposes, Jackson's International Airport (Port Moresby), Nadzab Airport (Lae), Madang Airport (Madang), Boram Airport (Wewak), Vanimo Airport (Vanimo), Momote Airport (Lorengau), Misima Airport (Misima), Kagamuga Airport (Mount Hagen), Daru Airport (Daru) and Gurney Airport (Alotau). Tabubil and Moro airports are exclusively for the use of charters engaged by the respective mineral resource companies in the area.

#### **Travelling within PNG**

PNG domestic vessels only need to clear Customs on arrival from an overseas destination and outward to an overseas port. Foreign vessels must report to Customs for outward and inward clearance at every port of call when travelling within PNG.

After being cleared on arrival from an overseas destination, aircraft do not require clearance when flying within PNG.

#### **Departing PNG**

All ships, boats, yachts, aircraft and vehicles departing PNG must physically report to a Customs Declared Port (Air, Sea or Land) for inspection and outward clearance.

#### **Prohibited and Restricted Goods**

Importation of certain goods into Papua New Guinea (PNG) is either prohibited or restricted. Prohibited goods are goods which are not allowed into PNG, examples of which include narcotic drugs like Heroin, Cocaine, and Opium. The *Customs Prohibited and Restricted Imports Regulation* restrict the importation of certain goods such as firearms, ammunition and other similar goods unless a permit of licensing conditions are fulfilled. Certain goods are absolutely prohibited. An example of which are narcotic

drugs and pornographic materials like videos and literature. Remember this is not an exhaustive list, always contact us to find out what goods are subject to what conditions. Please note that any permits or licensing conditions which need to be fulfilled must be obtained or done prior to the goods being imported into PNG. If the approval to import is not obtained prior to importation the goods can be confiscated on arrival in PNG, as they will become prohibited goods. A person may be liable for prosecution which attracts very heavy penalties.

For further enquiries or information please contact the *Customs Enforcement Division* or nearest Customs Office.

### **Passenger Processing**

All travellers entering Papua New Guinea (PNG) must do so through a Customs Declared Port or Airport. All travellers arriving in PNG are required to complete Customs and Quarantine declaration forms. A family travelling can fill one declaration to cover the parents and any children under the age of eighteen. Please answer all questions on the declaration. If you are unsure declare YES and see a Customs Officer on arrival for clarification.

### **Personal Concession**

Concessions for travellers entering PNG are as follows:

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| Adults | - New goods worth K250.00, 1 litre of alcoholic beverages including wines and liquors and 200 cigarettes or 250 grams of tobacco. |
| Minors | - New goods worth K125.00, no alcoholic beverages, cigarettes or tobacco products   |

***The Kina Value of the above allowances is often subject to increases at anytime and therefore it is of benefit that you contact us for any updates.***

### **Goods not covered under concession**

Certain goods are excluded from the personal concession given to travellers. These goods are electronic hi fi systems which are not portable and includes CD players, Video Cassette Recorders, and other electronic goods. These goods can be entered into PNG free from Import Duty and Value Added Tax if they have been in your possession and have been used by you for a continuous period of twelve months or more.

### **Prohibited and Restricted Goods**

Drugs, firearms, spring-bladed knives, swords and other dangerous weapons are prohibited goods, which cannot be brought into the country. These include materials and articles, which depicts matters of sex.

Please note that a false declaration is an offence and can also lead to confiscation of your goods in addition to charges laid against you. If you are in doubt about any goods in your possession, declare them and consult a Customs Officer on arrival