

## ANNO VICESIMO NONO

## ELIZABETHAE II REGINAE

A.D. 1980

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## No. 66 of 1980

An Act to amend the Foreign Judgments Act, 1971.

[Assented to 13 November 1980]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

- 1. (1) This Act may be cited as the "Foreign Judgments Act Amendment Short titles. Act, 1980".
- (2) The Foreign Judgments Act, 1971, is in this Act referred to as "the principal Act".
- (3) The principal Act, as amended by this Act, may be cited as the "Foreign Judgments Act, 1971-1980".
  - 2. This Act shall come into operation on a day to be fixed by proclamation. Commencement.

3. Section 4 of the principal Act is amended—

- (a) by inserting after the definition of "judgment debtor" the following definition:
  - "non-recoverable tax" means tax other than recoverable
- (b) by inserting after the definition of "original court" the following definition:
  - "recoverable tax" means tax payable under the laws of Papua New Guinea relating to taxes on income, but does not include-
    - (a) additional or other tax payable, by way of penalty, interest or otherwise, because of a contravention or failure to comply with any of those laws or of a requirement made under any of those laws:

or

(b) tax of a class or description for the time being specified in a proclamation in force under subsection (2):;

and

- (c) by inserting after its present contents (now to be designated as subsection (1)) the following subsections:
  - (2) Where the Governor is of the opinion that tax of a particular class or description, payable under the laws of Papua New Guinea, is not properly a tax on income, he may, by proclamation, declare tax of that class or description not to be recoverable tax.
  - (3) The Governor may, by subsequent proclamation, vary or revoke a declaration under subsection (2).
  - (4) A declaration under subsection (2) does not have effect in relation to a judgment if an application for registration of the judgment was made in accordance with this Act before the declaration came into operation.

Amendment of s. 5— Conditions under which a judgment is registrable. 4. Section 5 of the principal Act is amended by striking out from subsection (2) the passage "penal or revenue law" and substituting the passage "penal law or for the recovery of a non-recoverable tax".

Amendment of a. 6— Courts of reciprocal jurisdiction. 5. Section 6 of the principal Act is amended by striking out from subsection (3) the passage "penal or revenue law" and substituting the passage "penal law or for the recovery of a non-recoverable tax".

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

K. D. SEAMAN, Governor