



**FOREIGN JUDGMENTS (RECIPROCAL ENFORCEMENT)  
 AMENDMENT ACT 1980**

**No. 84 of 1980**

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**AN ACT to amend the Foreign Judgments (Reciprocal Enforcement) Act 1962 so as to provide for the enforcement in this State of income tax judgments of certain courts of Papua New Guinea, and to provide for related matters.**

**[Royal Assent 19 December 1980]**

**BE** it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1**—This Act may be cited as the *Foreign Judgments (Reciprocal Enforcement) Amendment Act 1980*. Short title.

**Commencement.** 2—(1) This section and section 1 shall commence on the date of assent to this Act.

(2) Except as provided in subsection (1), this Act shall commence on such day as may be fixed by proclamation.

**Principal Act.** 3—In this Act, the *Foreign Judgments (Reciprocal Enforcement) Act 1962\** is referred to as the Principal Act.

**Amendment of section 2 of Principal Act (Interpretation).**

4—(1) Section 2 (1) of the Principal Act is amended as follows:—

(a) by inserting the following definition after the definition of “judgments given in the Supreme Court”:—

“non-recoverable tax” means tax other than recoverable tax;

(b) by inserting the following definition after the definition of “original court”:—

“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 an order in force under subsection (3);

(2) Section 2 of the Principal Act is further amended by inserting the following subsection after subsection (2):—

(3) Where the Governor is of the opinion that any tax payable under the laws of Papua New Guinea is not properly a tax on income, he may, for the purposes of paragraph (b) of the definition of “recoverable tax” in subsection (1), by order declare any class or description of tax specified in the order not to be recoverable tax.

\* Act No. 5 of 1963. For this Act as reprinted as at 1st March 1980, see the Continuing Reprint of Statutes

**5**—Section 3 (2) of the Principal Act is amended by omitting paragraph (b) and substituting the following paragraph:—

Amendment of section 3 of Principal Act (Power to extend this Part to foreign countries giving reciprocal treatment).

(b) there is payable under the judgment—

(i) a sum of money, not being (except as referred to in subparagraph (ii)) a sum payable in respect of taxes or other charges of a like nature or in respect of a fine or other penalty; or

(ii) a sum of money payable in respect of a recoverable tax; and

**6**—Section 4 of the Principal Act is amended by inserting the following subsection after subsection (6):—

Amendment of section 4 of Principal Act (Application for, and effect of, registration of foreign judgment).

(6A) Without affecting subsection (7), where, on an application for the registration of a judgment, it appears to the Supreme Court that—

(a) a judgment is in respect of a sum of money payable in respect of both recoverable tax and non-recoverable tax; and

(b) the judgment could have been registered if it had been in respect of recoverable tax only,

the judgment may be registered in respect of the sum less so much as relates to non-recoverable tax, but may not be registered in respect of so much of the sum as relates to non-recoverable tax.

**7**—Section 12 (1) of the Principal Act is amended by omitting “, not being a sum payable in respect of taxes or other charges of a like nature or in respect of a fine or other penalty,”.

Amendment of section 12 of Principal Act (Issue of certificates of judgments obtained in this State).

**8**—After section 13 of the Principal Act, the following section is inserted:—

Insertion in Principal Act of new section 14.

14—(1) In this section, “relevant order” means—

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(a) an order revoking, altering, or amending an order under section 3 (1); or

(b) an order under section 2 (3).

(2) Subject to subsection (3), this Act continues to apply to and in respect of judgments given before the coming into operation of a relevant order as if the order had not been made.

(3) Where, by reason of the coming into operation of a relevant order—

(a) Part II ceases to apply to a country;

(b) a court of a country ceases to be a superior court for the purposes of Part II; or

(c) a recoverable tax becomes a non-recoverable tax, the Governor may, in the relevant order or a subsequent order, direct that this Act shall not apply to or in respect of—

(d) all judgments (other than a judgment referred to in subsection (4)) given before the coming into operation of the relevant order, being—

(i) judgments given in the courts of the country referred to in paragraph (a);

(ii) judgments given in the courts referred to in paragraph (b); or

(iii) judgments so far as sums of money are payable in respect of a tax referred to in paragraph (c); or

(e) such class or description of the judgments referred to in paragraph (d) as is specified in the order, and the direction shall, subject to subsection (4), have effect according to its terms.

(4) A direction under subsection (3) does not have effect in relation to a judgment if an application for the registration of the judgment was made in accordance with this Act before the order in which the direction was given came into operation.