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 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.

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 tax;,

(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);
(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.

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”.

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