

# FORM TCC



Effective date: 1 July 2015

IRC OFFICE USE ONLY

**Tax Clearance Certificate  
Application**

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

**PNGIRC - Your Partner in Nation Building**

Taxpayer Identification Number (TIN):

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INCOME TAX ACT 1959 AS AMENDED

## APPLICATION FOR A TAX CLEARANCE CERTIFICATE

### NAME AND ADDRESS OF APPLICANT

NAME OF TAXPAYER:					
CONTACT / REPRESENTATIVE:					
PHONE No:					
E-MAIL ADDRESS:					
MAILING ADDRESS	SECTION No:			LOT No:	
	STREET / SUBURB / DISTRICT:				
	P.O. BOX:				
	COUNTRY:		PROVINCE:		
	CITY / POST OFFICE:				
	CARE OF (C/-):				

The schedules below show the types of transaction for which a tax clearance is needed and the limits applicable to certain countries.

### Schedule 1 ) TYPES OF TRANSACTIONS THAT REQUIRE A TAX CLEARANCE

#### TRANSFER OF FUNDS TO A PLACE OUTSIDE PAPUA NEW GUINEA: THE TRANSFER WAS OF THE NATURE SET OUT BELOW

Transfer of capital funds (e.g. savings, etc.)	Payments to a Trust Fund
Payment of loans	Payments of Dividends
Payment of royalties (as identified in Section 4 of the Income Tax Act), licence fees, management fees or similar	Payments made on the sale or purchase of securities, land or other property and the transfer of shares from PNG register

### Schedule 2) COUNTRY LIMITS APPLICABLE

#### a) ALL TRANSFERS OF THE TYPE IN SCHEDULE (1) TO THE COUNTRIES LISTED BELOW

Bahamas	Hong Kong	Netherlands Antilles
Bermuda	The Isle of Man	Norfolk Islands
British Channel Islands	Liberia	Panama
Gibraltar	Liechtenstein	Switzerland
British Virgin Islands	Luxembourg	Tonga
Grenada	Nauru	Vanuatu

#### b) TRANSFER OF THE TYPE IN SCHEDULE (1) EXCEEDING IN TOTAL K200,000 IN ANY ONE CALENDAR YEAR, TO ANY OTHER COUNTRY

TO OBTAIN A TAX CLEARANCE CERTIFICATE PLEASE COMPLETE THE INFORMATION REQUESTED ON PAGE 2 BELOW, THEN SEND THIS APPLICATION TO:

**THE COMMISSIONER GENERAL, INTERNAL REVENUE COMMISSION, P.O. BOX 777, PORT MORESBY, NCD  
ATTENTION: TAX CLEARANCE MANAGER**

**DETAILS OF TRANSACTIONS FOR WHICH A CLEARANCE IS NEEDED**

NAME & ADDRESS OF NON-RESIDENT TO WHOM THE PAYMENT IS TO BE MADE	
RELATIONSHIP e.g.. Associated company, self, relative person, none, etc. or other (please explain)	
REASON FOR WHICH THE CLEARANCE IS REQUIRED	
NATURE OF TRANSACTION (Please use schedule (1) as a guide)	

AMOUNT FOR WHICH CLEARANCE IS REQUIRED	<sup>10</sup> K	
DATE ON WHICH PAYMENT OUT OF PNG IS PROPOSED	/	/
COUNTRY TO WHICH FUNDS ARE TO BE TRANSFERRED	<sup>20</sup>	
HAS A PREVIOUS TAX CLEARANCE BEEN REQUESTED THIS YEAR?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
IF "YES" STATE THE DATE APPLICATION WAS MADE & IF A CLEARANCE WAS SUBSEQUENTLY ISSUED INDICATE THE NUMBERS OF ANY CERTIFICATES. STATE TOTAL AMOUNT ALREADY REMITTED FOR THIS TRANSACTION THIS YEAR	a) Date:	/ /
	b) Number:	
	c) Amount:	<sup>30</sup> K

If additional clearances have been issued, please write the details of the most recent clearance above and list the previous clearances on a separate sheet and attach it to this form.

**WHERE A BLANKET CLEARANCE IS NEEDED FOR A SERIES OF PAYMENTS COVERING A SINGLE TRANSACTION COMPLETE THE DETAILS BELOW AND ATTACH SCHEDULES SHOWING DATES AND AMOUNTS TO BE PAID**

ESTIMATED TOTAL TO BE PAID	<sup>40</sup> K	
ESTIMATED TOTAL ANNUAL TRANSFERS	<sup>50</sup> K	
PERIOD FOR WHICH TRANSFERS ARE TO BE MADE	/ /	TO / /

**SOURCES OF FUNDS**

GRATUITY OR LUMP SUM ON TERMINATION OF EMPLOYMENT	<sup>60</sup> K	
PROCEEDS FROM SALE OF ASSETS	<sup>70</sup> K	
NATURE OF ASSETS SOLD ( e.g. car, real estate, etc. )	<sup>80</sup> K	
SALE OF SHARES	<sup>90</sup> K	
NAME OF COMPANY		NO. OF SHARES SOLD
DATE TRANSFER DOCUMENTS WERE LODGED FOR STAMPING	/	/
DISTRIBUTION OF COMPANY RESERVES	<sup>100</sup> K	
STATE TYPE (SELECT ONE)	<input type="checkbox"/> CAPITAL RESERVES <input type="checkbox"/> UNAPPROPRIATED PROFITS	
SAVINGS	<sup>110</sup> K	
OTHER SOURCES	<sup>120</sup> K	
NAME OF BANK & BRANCH FROM WHICH FUNDS WILL BE TRANSFERRED		

**PROVIDE FULL DETAILS & DOCUMENTARY EVIDENCE**

**TAX LIABILITY OF APPLICANT**

YEAR OF LAST RETURN LODGED		HAVE YOU DERIVED INCOME (WHETHER IN OR OUT OF PNG) OTHER THAN SALARY OR WAGES, IN EXCESS OF K100? <input type="checkbox"/> Yes <input type="checkbox"/> No
IF YES, PLEASE STATE AMOUNT DERIVED AND WHETHER A RETURN OF INCOME HAS BEEN LODGED DISCLOSING THIS AMOUNT? IF NO RETURN OF INCOME HAS BEEN LODGED PLEASE PROVIDE AN EXPLANATION		

**SIGNATURE OF PUBLIC OFFICER (OR DELEGATED AUTHORISED PERSON)**

I declare that the information that I have provided is true and correct in every detail and discloses a full and complete statement of the facts. I understand that the law imposes heavy penalties for false and misleading statements.

SIGNED: .....

DATE: .....