Effective date: 15 Dec 2015

FORM C 2015

Corporate Income Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

PNGIRC - Your Partner in Nation Building

IRC OFFICE USE ONLY

Taxpayer Identification Number (TIN):

INCOME TAX ACT 1959 AS AMENDED

INCOME TAX RETURN FOR CORPORATE ENTITIES

FOR ASSISTANCE IN COMPLETING THIS FORM PLEASE REFER TO THE FORM C GUIDE - AVAILABLE FROM WWW.IRC.GOV.PG

NAME AND ADDRESS OF TAXPAYER

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/-):		

TAX PERIOD

TAX PERIOD (FROM):		**(TO):**	

DETAILS OF PUBLIC OFFICER / TRUSTEE

NAME OF PUBLIC OFFICER / TRUSTEE:	
DATE OF APPOINTMENT:	

Percentage of gross sales attributed to business activities in <u>Autonomous Region of Bougainville</u>: 1 **%**

PARTICULARS RELATING TO SOURCES OF INFORMATION

If the books of account kept by (or on behalf of) the taxpayer are audited each year, state the name and address of the auditor:	

Are the figures in the return in accordances with those books? ☐ **Yes** ☐ **No**

If no books of account have been kept, upon what basis or information has this return been prepared:	

Is the income reported on an accruals basis or a cash receipts basis? ☐ Accruals Basis ☐ Cash Receipts

Where the "Tax Agent's Certification" below is signed, has the agent / nominee satisfied themselves from examining the taxpayer's books of account and / or other records that income from all sources for the period has been disclosed in this return? ☐ **Yes** ☐ **No**

PUBLIC OFFICER'S / TRUSTEE'S DECLARATION

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. This declaration applies to all of the information in this return including all accompanying documents and schedules.

SIGNED: **DATE:**

TAX AGENT'S CERTIFICATION

I / We ..... of .....

having prepared or assisted in the preparation of this return for a fee, hereby certify that the answers set forth in the "Particulars Relating to Sources of Information" set out above, are true and correct in every particular.

SIGNED:		DATE:	
CONTACT PERSON:		PHONE NUMBER:	
E-MAIL ADDRESS:		TAX AGENT NUMBER:	

TAX RETURN ITEMS - TO BE COMPLETED BY ALL TAXPAYERS

ITEM 1 - INCOME

Gross sales (cash & credit)	10 K	
Gross contract and sub-contractor income	11 K	
Partnership distribution income	12 K	
Distributions from trusts	13 K	
Oil pipeline tariffs and refinery sales income	14 K	
Dividend income	15 K	
Exchange gains / losses	16 K	
Interest income	17 K	
Rental income	18 K	
Royalty income	19 K	
Other gross income	20 K	
TOTAL GROSS INCOME	90 K	

ITEM 2 - EXPENSES

Cost of goods sold	100 K	
Rented property expenses incurred against your rental income	101 K	
Resource operations joint venture operating expenditure	102 K	
Amortisation	103 K	
Advertising and promotion	104 K	
Bad debts written off	105 K	
Borrowing expenses	106 K	
Commissions	107 K	
Contract employees	108 K	
Consultancy fees	109 K	
Consumables	110 K	
Depreciation	111 K	
Development levy	112 K	
Directors' fees and expenses	113 K	
Entertainment expenses	114 K	
Foreign exchange losses / (gains)	115 K	
Gifts and donations	116 K	
Insurance	117 K	
Interest expense - PNC	118	

Interest expense - PNG	K	
Interest expense - Foreign (outside PNG)	119 K	
Lease payments	120 K	
Legal expenses	121 K	
Management fees - PNG	122 K	
Management fees - Foreign	123 K	
Motor vehicle expenses	124 K	
Repairs and maintenance	125 K	
Rental expenses	126 K	
Royalties - PNG	127 K	
Royalties - Foreign	128 K	
Salaries & wages	129 K	
Superannuation - PNG	130 K	
Superannuation - Foreign	131 K	
Travel and accommodation	132 K	
All other expenses	133 K	
TOTAL OPERATING EXPENSES	190 K	
TAXABLE INCOME RECONCILIATION STATEMENT		
ITEM 3 - ADD BACK ITEMS NOT DEDUCTIBLE		
Amortisation charged in the accounts	200 K	
Depreciation charged in the accounts	201 K	
Non-allowable capital expenditure	202 K	
Increase in provisions and reserves	203 K	
Income Tax (if claimed in the accounts)	204 K	
Non-allowable donations or entertainment expenses	205 K	
Non-allowable legal expenses or club subscriptions	206 K	
Goodwill or formation expenses written off	207 K	
Recouped lease premiums	208 K	
Excess management fees (S68 AD(3) and S155M)	209 K	
Excess interest deductions (S155H)	210 K	
Other items not allowable for tax purposes, being:	211 K	
TOTAL NON-DEDUCTIBLE ITEMS	290 K	
ITEM 4 - LESS: ITEMS DEDUCTIBLE		
Non-assessable income	300 K	
Depreciation for tax purposes	301 K	
Depreciation - additional (specify here:)	302 K	
Allowable exploration deduction	303 K	
Allowable capital expenditure (short life)	304 K	
Allowable capital expenditure (long life)	305 K	

Section 155N deduction	306 K	
Double deductions	307 K	
Prior Year Losses Utilised	308 K	
Other tax deductible items not otherwise claimed.	309 K	
Net exempt income	310 K	
TOTAL DEDUCTIBLE ITEMS	390 K	

ITEM 5 - OTHER CREDITS AND REBATES

Dividend rebate (S216)	400 K	
Foreign taxes paid (S219)	401 K	
Resource royalty and development levy (S161A)	402 K	
TOTAL OTHER CREDITS AND REBATES	490 K	

ITEM 6 - BALANCE SHEET

SUMMARY BALANCE SHEET

CURRENT ASSETS				
Cash & Investments		500 K		
Inventory (closing stock)		501 K		
Accounts receivable (trade debtors)		502 K		
Pre-paid Expenses		503 K		
Other		504 K		
TOTAL CURRENT ASSETS			515 K	
FIXED ASSETS (At Historical Cost)				
Property & Equipment		520 K		
Leasehold Improvements		521 K		
Equity & Other Investments		522 K		
Other		523 K		
LESS Accumulated depreciation		524 K		
TOTAL FIXED ASSETS			535 K	
		TOTAL ASSETS	536 K	
CURRENT LIABILITIES				
Accounts payable		540 K		
Accrued salary & wages		541 K		
Taxes and fees payable		542 K		
Unearned revenue		543 K		
Other		544 K		
TOTAL CURRENT LIABILITIES			555 K	
LONG-TERM LIABILITIES				
Mortgage		560 K		
Loans from directors		561		

Loans from directors	K		
Other loans	562 K		
Other long-term liabilities	563 K		
TOTAL LONG-TERM LIABILITIES		575 K	
TOTAL LIABILITIES		590 K	

ITEM 7 - STATISTICAL INFORMATION

SCHEDULE OF REVENUE FOREGONE

SECTION	EXEMPTION / DEDUCTION	AMOUNT (TAX FOREGONE)	
35	Interest	600 K	
35A	Fishing operations	601 K	
42	Dividends	602 K	
45B	Export sales	603 K	
45I	Rural development incentive	604 K	
45N	Bougainville incentive	605 K	
68A	Solar heating	606 K	
69A	Gifts - Sporting bodies	607 K	
69C	Gifts - Law, order, and justice	608 K	
69E	Gifts - Charitable organisations	609 K	
69H	Gifts - Law & order projects	610 K	
69I	Gifts - National day celebrations	611 K	
69K	Gifts - PNG Sports Federation	612 K	
69M	Island Forum	613 K	
70A	Education expenses (individuals only)	614 K	
72A	Double deduction - Staff Training (additional 100% only - not the whole 200%)	615 K	
72C	Double deduction - Export market development - Manufacturing	616 K	
72C	Double deduction - Export market development - Tourism	617 K	
73(3)	Depreciation - 20% loading	618 K	
73(4)	Depreciation - Fuel conservation	619 K	
		620	

73(5)	Depreciation - Non-oil-fired (converted)	**K**	
73(6)	Depreciation - Non-oil-fired (acquired)	621 **K**	
73(7)	Depreciation - Industrial development	622 **K**	
73(9)	Depreciation - Primary production	623 **K**	
95(1)	Research & Development expenditure	624 **K**	
97A	Primary production development expenditure	625 **K**	
97B(1)	150% Extension services expenditure	626 **K**	
155J	Double deduction - Unit of property	627 **K**	
155N	Amortisation - Exploration expenditure	628 **K**	
156D	Amortisation - Exploration expenditure - Mining	629 **K**	
156E	Double deduction - Exploration expenditure - Mining	630 **K**	
158J	Amortisation - Allowable capital expenditure	631 **K**	
Ch119	Pioneer industries	632 **K**	
219	Current year approved Infrastructure Development expenditure	633 **K**	
219D	Expenditure for the provision of remote banking services	634 **K**	
Other		635 **K**	
TOTAL	*Enter the sum of all of the items in the above list of statistical information here:*	690 **K**	

NOTE: *Amounts reported in this section must only include the actual tax foregone (i.e. the 30% deduction amount, not the full 100% of expenditure).*

SUMMARY INCOME TAX RETURN

INCOME / DEDUCTION ITEM		AMOUNT TRANSFERRED FROM ITEM / SCHEDULE
TAXABLE INCOME / LOSS (AFTER CARRIED-FORWARD LOSSES ARE UTILISED) Calculated as Item 1 (Gross Income) *plus* Item 3 (Non-Deductibles), *less* Item 2 (Total Operating Expenses) and Item 4 (Deductibles)	710 **K**	
GROSS TAX (calculated at the appropriate rate for your entity - usually 30%)	720 **K**	
NOTE: To calculate box 720 multiply the value in box 710 by the appropriate tax rate for your enterprise. For most enterprises this will be 30%. Write the result in box 720.		
LESS Other Credits, Rebates & Foreign Tax Credits - Complete Item 5 above and copy the result here	730 **K**	
GROSS TAX NET OF OTHER CREDITS (if the result is negative, write zero here)	740 **K**	
ADD Additional Profits Tax (S159)	750 **K**	
Current year s219C deduction (as calculated by the taxpayer) 755 **K**		
LESS Allowable Infrastructure development credit (S219C) utilised in current year	760 **K**	
NOTE: s219C (Infrastructure Development) credits may reduce your taxable income but may not result in a refund. If you have a s219C credit that causes the net tax payable to become negative, then only include the amount that would bring the net tax payable down to zero. The unused portion of your s219C credit is carried forward.		
TAX PAYABLE BEFORE WITHHOLDING / PROV TAX CREDITS	765 **K**	
LESS Interest Withholding Tax (IWT) credit (S219BB)	770 **K**	
LESS Business Payments Tax (BPT) withholding (S282) (this should match the total of schedule 2 below)	780 **K**	
LESS Provisional Tax / Advance Payment Tax (APT) - Total Paid to date	790 **K**	
NET TAX PAYABLE / (REFUNDABLE)	800 **K**	

DOCUMENTS AND INFORMATION REQUIRED TO BE FURNISHED WITH THIS RETURN

NOTE: *Review the list of documents, schedules and information below and where applicable attach them to the return. Be sure to write your TIN on each document. This section must be completed by all taxpayers. Mark the appropriate box with an* X.

Have you completed and attached Item 6 - the Summary Balance Sheet? (to be completed by all taxpayers)	☐ Yes	
Have you completed and attached Item 7 - the Statistical information sheet (to be completed by all taxpayers)	☐ Yes	
Have you attached a copy of your complete financial statements, including auditor's report, director's report and notes to this tax return?	☐ Yes	
Did you make payments of any kind to Directors during the year? If YES, complete Schedule 1	☐ Yes	☐ No
Was BPT deducted from your income? If YES, complete Schedule 2 and attach your P8 form(s)	☐ Yes	☐ No
Did you pay or receive any dividends or unit trust distributions during the year of income? If YES, complete Schedule 3 and attach D2 form(s)	☐ Yes	☐ No
Did you receive any interest during the year of income? If YES, complete Schedule 4	☐ Yes	☐ No
Did you make any loans, gifts or other payments to shareholders (or their associates) during the year of income? If YES, complete Schedule 5	☐ Yes	☐ No
Did you pay rent on any real estate used for business purposes? If YES, complete Schedule 6	☐ Yes	☐ No
INTERNATIONAL RELATED PARTY DEALINGS / TRANSFER PRICING		
Did you have any transactions or dealings with international related parties (irrespective of whether they were revenue or capital) that exceeded K 100,000 in total in the year? If YES, complete Schedule 7	☐ Yes	☐ No
Did you have any loans to or from international related parties that in aggregate exceeded K 2,000,000 at any time during the year? If YES, complete Schedule 7	☐ Yes	☐ No
FOREIGN SOURCE INCOME INFORMATION		
Did you have a branch overseas or a direct or indirect interest in a foreign trust or foreign company? If YES, complete Schedule 7	☐ Yes	☐ No
Did you pay royalties to any persons or companies in excess of K500? If YES, complete Schedule 8	☐ Yes	☐ No
Did you make any royalty payments to non-residents? If YES, complete an R1 form and attach it to this return	☐ Yes	☐ No
Did you pay any management fees to non-residents? If YES, complete Schedule 9 and attach a copy of your M2 form and the Management Agreement to this form	☐ Yes	☐ No
Did you pay any management fees to residents? If YES, attach a copy of the Management Agreement to this form	☐ Yes	☐ No
Did you engage any foreign shipping companies to ship goods or passengers in PNG? If YES, complete Schedule 10	☐ Yes	☐ No
Is your enterprise a superannuation fund? If YES, complete Schedule 11	☐ Yes	☐ No
Did you engage any foreign contractors / consultants? If YES, provide a copy of your F2 form and attach it to this return.	☐ Yes	☐ No
Did your employee payroll (including allowances, benefits, etc.) exceed K200,000? If YES, a TL1 form and attach it to this return.	☐ Yes	☐ No

SCHEDULE 1 - DIRECTOR REMUNERATION

Taxpayer Identification Number (TIN):

REMUNERATION PAID TO DIRECTORS DURING YEAR OF INCOME

NAME OF DIRECTOR	TIN	DIRECTOR'S FEES	SALARY OR WAGES	ALLOWANCES	SALARY/WAGES TAX DEDUCTED

TOTALS:		901 K		902 K		903 K		904 K	

NOTE: *All directors are required to be registered for personal income tax. If any Directors have not yet registered and received a TIN, complete and attach a TIN2 form for each. Attach a copy of your Salary & Wages Tax annual reconciliation statement (S1 or S1-L).*

SCHEDULE 2 - BPT CREDITS

Taxpayer Identification Number (TIN):

TAXED BUSINESS INCOME PAYMENTS

PAYER'S NAME	TIN OF PAYER	INCOME	TAX DEDUCTED

TOTALS:		911 K	912 K

NOTE: *Attach copies of your P8 deduction certificate(s) and submit them with this return.*

SCHEDULE 3 - DIVIDENDS / UNIT TRUST INCOME

Taxpayer Identification Number (TIN):

DIVIDENDS PAID AND DIVIDENDS OR UNIT TRUST DISTRIBUTIONS RECEIVED

DIVIDENDS PAID

Total dividends paid during year of income	920 K	
Total Dividend Withholding Tax (DWT) *due* on total dividends paid		921 K
LESS Total Dividend Withholding Tax (DWT) *actually paid* to the IRC		922 K
TOTAL 1 - DIVIDEND WITHOLDING TAX OUTSTANDING		923 K

NOTE: To calculate TOTAL 1, subtract the figure in box 922 from the figure in box 921. If dividends were paid during the year of income, attach a copy of your D2 Annual Dividend Reconciliation Statement. The figure in box 922 for total dividends paid must match the total reported on your D2.

DIVIDENDS OR UNIT TRUST DISTRIBUTIONS RECEIVED (DOMESTIC)

NAME OF COMPANY OR UNIT TRUST	TIN	GROSS DIVIDEND OR DISTRIBUTION	IF EXEMPT STATE REASON	DWT DEDUCTED	FOREIGN TAX PAID (IF APPLICABLE)

SUB TOTALS	924 K			925 K		926 K
ADD DWT or UTWT carried forward from previous year		927 K				
TOTAL 2 (DWT deducted plus DWT/UTWT carried forward)		928 K				
BALANCE PAYABLE / (OR TO BE CARRIED FORWARD)					929 K	

NOTES:

1) To calculate balance payable (or carried forward), deduct Total 2 from Total 1.
2) If the resulting balance is positive then this amount is payable to the IRC. If the result is negative, then it is the credit to be carried forward.
3) DWT is also payable in respect of dividends received from foreign countries.
4) The amount of DWT carried forward from the previous year should be adjusted for any amounts subsequently refunded under Section 189E.
5) If Dividend Withholding Tax (DWT) was deducted on your behalf, or if foreign tax credits are being claimed, attach proof to this return.

SCHEDULE 4 - INTEREST RECEIVED

Taxpayer Identification Number (TIN):

NAME OF PERSON PAYING INTEREST	TIN	GROSS INTEREST PAID	IF EXEMPT STATE REASON	IWT DEDUCTED	FOREIGN TAX PAID (IF APPLICABLE)

	TOTALS:	931 K		932 K	933 K

NOTE: *If interest was paid during the year of income, attach a copy of your I2 Interest Withholding Tax Reconciliation Statement.*

SCHEDULE 5 - PAYMENTS TO SHAREHOLDERS

Taxpayer Identification Number (TIN):

LOANS, GIFTS, OR OTHER PAYMENTS MADE TO SHAREHOLDERS (OR ASSOCIATES)

NAME OF SHAREHOLDER OR ASSOCIATED PERSON	TIN	LOAN AT START OF PERIOD	REPAYMENTS MADE	INTEREST CHARGED	LOAN AT END OF PERIOD	GIFTS OR PAYMENTS

NOTE: *All payments made on behalf of or for the benefit shareholders or any person associated with shareholders, must be declared in full in the table above. Include all payments not already declared elsewhere in this return.*

SCHEDULE 6 - RENTAL PAYMENTS

Taxpayer Identification Number (TIN):

SCHEDULE OF RENTAL EXPENSE PAYMENTS

LANDLORD / RECIPIENT	TIN OF RECIPIENT	TOTAL RENT PAID DURING THE YEAR	STAMP DUTY PAYMENT RECEIPT No.

TOTAL:	951 K	

NOTE: Include the total of all rents paid for any properties rented or leased by your organisation. All rental leases must be submitted for stamp duty. Provide the receipt number for the payment of stamp duty on each lease.

SCHEDULE 7 - INTERNATIONAL DEALINGS SCHEDULE

Taxpayer Identification Number (TIN):

Ultimate holding entity of the taxpayer:	
Country of residence of ultimate holding entity:	

PART A - INTERNATIONAL RELATED PARTY TRANSACTIONS

Q1

a. Did you have any transactions or dealings with international related parties (irrespective of whether they were revenue or capital in nature) that exceeded **K100,000** in total (excluding the capital value of loans) in the year. ☐ YES ☐ NO

b. Did you have any loans to or from international related parties that in aggregate exceeded **K2,000,000** at any time during the year? ☐ YES ☐ NO

NOTE:
- *If you answered yes to question 1a you must complete questions 2 and 3.*
- *If you answered yes to question 1b you must complete question 4*
- *All taxpayers must complete Part B*
- *If you answered NO to both questions, skip questions 2-4*

Q2 Provide the following details for each of the following categories of international related party dealings.

a. Tangible Property

	PURCHASES / EXPENDITURE	SALES / REVENUE	METHOD	COUNTRY	DOCUMENTATION
Trading stock	A	B	C	D	E
Rent	F	G	H	I	J
Other	K	L	M	N	O
If "Other" provide description:					

b. Intangible Property

	PURCHASES / EXPENDITURE	SALES / REVENUE	METHOD	COUNTRY	DOCUMENTATION
Royalties	A	B	C	D	E
Transfer of intangibles	F	G	H	I	J
Other	K	L	M	N	O
If "Other" provide description:					

c. Financial Transactions

	PURCHASES / EXPENDITURE	SALES / REVENUE	METHOD	COUNTRY	DOCUMENTATION
Interest, discounts, guarantees	A	B	C	D	E
Insurance	F	G	H	I	J
Other	K	L	M	N	O
If "Other" provide description:					

d. Services

	PURCHASES / EXPENDITURE	SALES / REVENUE	METHOD	COUNTRY	DOCUMENTATION
Management Fees	A	B	C	D	E

	Management Fees	A		B		C		D		E	
	Marketing	F		G		H		I		J	
	ICT, Communication	K		L		M		N		O	
	Technical, construction	P		Q		R		S		T	
	Research & Development	U		V		W		X		Y	
	Other	Z		AA		AB		AC		AD	
	If "Other" provide description:										

e. Other

		PURCHASES / EXPENDITURE		SALES / REVENUE		METHOD		COUNTRY		DOCUMENTATION	
	Revenue	A		B		C		D		E	
	Description:										
	Capital	F		G		H		I		J	
	Description:										

Q3 For each of the five categories in Q2, state the percentage of the total Kina value for each of those categories that are represented by international Related Party Dealings (IRPD).

		IRPD % Purchases / Expenditure		IRPD % Sales / Revenue	
	Tangible Property	A		B	
	Intangible Property	C		D	
	Financial Transactions	E		F	
	Services	G		H	
	Other	I		J	

Q4 Where you have provided loans to an International Related Party, provide the following details in regard to those loans

a. Interest-Bearing

		AVERAGE BALANCE		INTEREST PAID / RECEIVED		METHOD		COUNTRY		DOCUMENTATION	
	Borrowed	A		B		C		D		E	
		F		G		H		I		J	
		K		L		M		N		O	
		P		Q		R		S		T	
		U		V		W		X		Y	
	Loaned	Z		AA		AB		AC		AD	
		AE		AF		AG		AH		AI	
		AJ		AK		AL		AM		AN	
		AO		AP		AQ		AR		AS	

B. Non-Interest-Bearing

		AVERAGE BALANCE		INTEREST PAID / RECEIVED		METHOD		COUNTRY		DOCUMENTATION	
	Borrowed	A				B		C		D	
		E				F		G		H	

		I			J		K		L		
		M			N		O		P		
	Loaned	Q			R		S		T		
		U			V		W		X		
		Y			Z		AA		AB		
		AC			AD		AE		AF		

PART B - FOREIGN-SOURCED INCOME INFORMATION

Q5	Did you have an international branch or a direct or indirect interest in a foreign company or trust?	☐ YES ☐ NO

NOTE: *If you answered yes to question 5 you must complete questions 6, 7, and 8 below.*

Q6	Show the number of associated international foreign entities in which you have an interest.	
Q7	Show the number of overseas branches held during the year	
Q8	Did you derive any amount of foreign-sourced income during the year?	☐ YES ☐ NO
	If "YES", what was the amount of foreign-sourced income during the year?	**K**

NOTE: *If the information requested is not relevant or the answer is NIL, leave the fields blank.*

SCHEDULE 8 - ROYALTY PAYMENTS

Taxpayer Identification Number (TIN):								

SCHEDULE OF ROYALTY PAYMENTS TO PERSONS OR COMPANIES

NAME AND ADDRESS OF RECIPIENT	TIN OF RECIPIENT	DATE OF PAYMENT	AMOUNT PAID	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
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			K	
			K	
			K	
			K	
			K	
			K	
			K	
		TOTAL:	966 K	

SCHEDULE 9 - MANAGEMENT FEES

Taxpayer Identification Number (TIN):

SCHEDULE OF MANAGEMENT FEES PAID TO NON-RESIDENTS

NAME AND ADDRESS OF RECIPIENT	TIN OF RECIPIENT (if applicable)	DATE OF PAYMENT	AMOUNT PAID	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
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			K	
			K	
			K	
			K	
			K	
			K	
		TOTAL:	971 K	

Note : *Attach a copy of your M2 (Management Fee Withholding Tax Reconciliation Statement).*

SCHEDULE 10 - FOREIGN SHIPPING

Taxpayer Identification Number (TIN):

PAYMENTS MADE TO FOREIGN SHIPPING COMPANIES DELIVERING GOODS OR PASSENGERS IN PNG

NAME AND ADDRESS OF SHIPPING COMPANY	TIN OF COMPANY (If applicable)	DATE OF PAYMENT	AMOUNT PAID	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
			K	
			K	

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			K	
			K	
			K	
			K	
			K	
			K	
		TOTAL:	976 K	

SCHEDULE 11 - SUPERANNUATION CONTRIBUTIONS

Taxpayer Identification Number (TIN):

NOTE: This schedule is to be completed by Superannuation Funds only .

11A) SUPERANNUATION CONTRIBUTIONS AND PAYOUTS

MEMBER'S NAME	DATE CONTRIBUTIONS COMMENCED	FULLY-TAXED SALARY OR WAGE FOR THE YEAR		EMPLOYER'S CONTRIBUTION		EMPLOYEE'S CONTRIBUTION		PAYOUT MADE DURING THE YEAR (IF ANY)	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	

		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
		K		K		K		K	
TOTAL:		981 K		982 K		983 K		984 K	

11B) SUPERANNUATION FUND LOAN BACKS TO MEMBERS / ASSOCIATES

MEMBER OR ASSOCIATE TO WHOM FUNDS LOANED	DATE OF LOAN	LOAN BALANCE AT START OF PERIOD		SECURITY	INTEREST		REPAYMENTS		LOAN BALANCE AT END OF PERIOD	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
		K			K		K		K	
TOTAL:		985 K			986 K		987 K		988 K	

SCHEDULE 12 - DISTRIBUTIONS BY TRUSTEE

Taxpayer Identification Number (TIN):

FULL NAME OF EACH BENEFICIARY	TIN OF BENEFICIARY	BENEFICIARY'S SHARE OF TAX PAYABLE BY THE TRUSTEE		IS BENEFICIARY PRESENTLY ENTITLED?	INCOME DERIVED BY BENEFICIARIES OR TO WHICH THEY ARE PRESENTLY ENTITLED			
					PROPORTION		AMOUNT	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
				☐ Yes ☐ No				

		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
		K		☐ Yes ☐ No	%		K	
TOTAL		991 K			%		992 K	

HOURS FOR PAYMENT: 8:30 A.M. TO 3:30 P.M. MONDAY TO FRIDAY.
CHEQUES SHOULD BE MADE PAYABLE TO 'COMMISSIONER GENERAL INTERNAL REVENUE' AND MARKED 'NOT NEGOTIABLE'.
PAYMENTS MAY BE MADE ELECTRONICALLY THROUGH YOUR BANK WITHOUT NEEDING TO VISIT AN IRC OFFICE. FOR DETAILS SEE www.irc.gov.pg
PAYMENTS MAY ALSO BE MADE VIA EFTPOS. TAX FORMS AND GUIDES ARE AVAILABLE FOR DOWNLOAD FROM THE IRC WEB SITE www.irc.gov.pg