

**FORM
G3**

IRC OFFICE USE ONLY

Goods and Services Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

PNGIRC - Your Partner in Nation Building

Taxpayer Identification Number (TIN):

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GOODS AND SERVICES TAX ACT 2003 AS AMENDED

APPLICATION FOR PARTICIPATION IN GST DEFERRAL SCHEME**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/-):			

WHO SHOULD COMPLETE THIS FORM?

This application form should be completed in full by entities wishing to obtain permission to have their GST due on importation of goods deferred to be declared and remitted to the IRC in their next due GST return. Complete all of the questions below and return the form to the Commissioner of Internal Revenue, PO Box 777, Port Moresby, NCD.

TAXPAYER STATEMENT

What was the approximate total value of your imports over the last 12 months?	¹⁰ K	
Are you currently up to date with all your <u>customs obligations</u> and payments?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Has Customs accepted your organisation in their <u>Import Trusted Trader Scheme</u> ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you engage a <u>broker</u> to undertake your customs clearances?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does your organisation have any <u>outstanding tax returns or forms</u> for GST, Income Tax, SWT, or any other taxes?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does your organisation have any <u>outstanding tax debts</u> owing to the IRC?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you expect that the total GST due on imports will give rise to a subsequent <u>input credit</u> on your next G1 return?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you lodge your tax forms and make your tax payments <u>electronically</u> ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

DECLARATION BY TAXPAYER

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:**

NOTE

Granting of permission to participate in the GST deferral scheme is at the discretion of the Commissioner General of the IRC and completion of this application does not constitute automatic approval for participation. Until such time as this application has been evaluated and a written notice of approval has been issued by the IRC, GST on imported goods remains payable to the Customs Department on the date of clearance.

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