



INTERNAL REVENUE COMMISSION



OBJECTION REQUESTS

Where you are dissatisfied with an assessment issued by the Commissioner General you are entitled to have that assessment reviewed under an objection process. This will ensure that the issue you are dissatisfied with is reviewed independently, by an officer who was not involved in the making of the original decision. For an objection to be valid it must be lodged, in writing, with the Commissioner General within 60 days after the service of notice of the assessment.

The IRC has created a centralised email address objections@irc.gov.pg to which **ALL** objection requests, irrespective of the tax type, should be forwarded. By emailing your requests to this email box we will be better able to evidence that the request has met the 60 day timeframe required under section 245 of the Income Tax Act 1959. Where you are out of time to lodge an objection the Commissioner General will treat your request as an amendment request. In such circumstances an objection or amendment request should state fully and in detail the grounds on which you rely.

Your objection **must** contain the following:

- your full details or, if you are not the taxpayer objecting to the decision, the full name and contact details, and tax identification number (TIN) of the taxpayer you represent
- full details of the decision you are objecting to, including the relevant year or tax period, where applicable
- include full details of why you think our decision is wrong including;
 - any supporting documents and information that relates to the decision being reviewed (we may still need to request more information to help us decide your objection)
 - the relevant facts, arguments, information and documents that support the reasons you disagree with our decision – this may include references to:
 - legislation
 - Tax Circulars, and
 - case law.
- contain a declaration that the information provided in the objection and supporting documentation is true and correct
- be signed and dated.

If you are unable to email your objection request than your request should be mailed the following address:

Objections
C/- Policy & Advice
PO Box 777
Port Moresby, NCD 121
Papua New Guinea

NOTE: This applies to Income Tax, GST, Salary or Wage Tax, Stamp Duty or any other assessment which the Commissioner General has issued and which you are dissatisfied with

Internal Revenue Commission

Authorised by
Ms Betty Palaso, OBE
Commissioner General

“Your Partner in Nation Building”