



# National Gazette

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## THE PAPUA NEW GUINEA NATIONAL GAZETTE

The Papua New Guinea National Gazette is published sectionally in accordance with the following arrangements set out below.

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All notices for whatever source, must have a covering instruction setting out the publication details required.

The notice must be an original. Photostat or carbon copies are not accepted.

The notice should be typewritten (double-spaced) and one side of the paper only. Signatures in particular, and proper names must be shown clearly in the text.

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Departments authorising the publication of Special Gazettes are required to pay all printing charges under the instructions from the Manual of Financial Procedures Section 13.3, Subsection 11.

C. LENTURUT,  
Acting Government Printer.

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**INDEPENDENT STATE OF PAPUA NEW GUINEA****CERTIFICATION OF A LAW**

IT is hereby notified for general information, that the Organic Law on the Sovereign Wealth Fund 2015 made by the National Parliament on 30th July, 2015 was certified by the Speaker of the National Parliament on 20th January, 2016.

K. Aufa,  
Acting Clerk of the National Parliament.

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**INDEPENDENT STATE OF PAPUA NEW GUINEA****CERTIFICATION OF ACTS**

IT is hereby notified for general information that the following Acts were made by the National Parliament on 3rd November, 2015 and certified by the Speaker of the National Parliament on the 20th January, 2016.

No. 25 of 2015—*Appropriation (General Public Services Expenditure 2016) Act 2015.*

No. 26 of 2015—*Appropriation (Judiciary Service 2016) Act 2015.*

No. 27 of 2015—*Appropriation (National Parliament 2016) Act 2015.*

No. 28 of 2015—*Customs (2016 Budget)(Amendment) Act 2015).*

No. 29 of 2015—*Customs Tariff (Amendment) Act 2015.*

No. 30 of 2015—*Defence Force Retirement Benefits(Amendment) Act 2015.*

No. 31 of 2015—*Excise Tariff (Amendment) Act 2015.*

No. 32 of 2015—*Goods and Services Tax (2016 Budget)(Amendment) Act 2015.*

No. 33 of 2015—*Goods and Services Tax(Amendment) Act 2015.*

No. 34 of 2015—*Income Tax (2016 Budget)(Amendment) Act 2015.*

No. 35 of 2015—*Income Tax(Amendment) Act 2015.*

No. 36 of 2015—*Supplementary (Appropriation Reduction) Act 2015.*

K. AUFA,  
Acting Clerk of the National Parliament.



## INDEPENDENT STATE OF PAPUA NEW GUINEA

## CERTIFICATION OF ACTS

IT is hereby notified for general information that the following Acts were made by the National Parliament and certified by the Speaker of the National Parliament on the 20th January, 2016. The dates on which the Acts were made are indicated in brackets.

No. 37 of 2015—*District Development Authority (Amendment) Act 2015* (05.06.15).

No. 38 of 2015—*Kokopo City Authority Act 2015* (03.11.15).

No. 39 of 2015—*Mt. Hagen City Authority (Amendment) Act 2015* (03.11.15).

No. 40 of 2015—*Search (Amendment) Act 2015* (28.05.15).

K. AUFA,  
Acting Clerk of the National Parliament.

*Income Tax Act 1959* (as amended)

**LODGEMENT OF INCOME TAX RETURNS**

I, BETTY PALASO, Commissioner General of the Internal Revenue Commission (the “Commissioner General”), by virtue of the powers conferred on me by Section 223 of the *Income Tax Act 1959* (as amended) (the “Act”) and all other powers me enabling, hereby require every person categorized in the Schedule below to furnish to me a return signed by that person, setting forth a full and complete statement of the total income derived by that person during the year of income, and any deductions claimed, for the year of income commencing on 1st January and ending on 31st December, 2015, (or within a substituted accounting period adopted in lieu of that year pursuant to Section 12A of the Act), containing such information and lodged within the times specified in the Schedule below.

**SCHEDULE****A. Categories of persons required to lodge income tax returns**

- (1) Every company resident in Papua New Guinea whose total income derived from all sources, both in and out of Papua New Guinea, was in excess of K2.00.
- (2) (a) Every non-resident company whose total income derived from all sources in Papua New Guinea was in excess of K2.00  
(b) However, a non-resident company whose income from Papua New Guinea consisted solely of dividends which have borne Papua New Guinea dividend (withholding) tax or interest which has borne Papua New Guinea withholding tax or whose sole income from Papua New Guinea was from a prescribed contract and such income has borne Papua New Guinea foreign contractors (withholding) tax is not required to lodge a return of income.
- (3) (a) Every non-resident person (other than a company) whose total income derived from all sources in Papua New Guinea in excess of K1.00.  
(b) However, a non-resident person whose income from Papua New Guinea sources consisted solely of dividends which have borne Papua New Guinea dividend (withholding) tax or interest which has borne Papua New Guinea interest withholding tax or whose sole income from Papua New Guinea was from a prescribed contract and such income has borne Papua New Guinea foreign contractors (withholding) tax is not required to lodge a return of income.
- (4) Every person resident in Papua New Guinea whose total income from all sources, both in and out of Papua New Guinea (other than repatriation, age and invalid pensions and other exempt income as defined in the Act), including income derived by way of salary or wages where that salary or those wages were not subject to salary or wages tax in accordance with the Act and the *Income Tax (Salary or Wages Tax) (Rates) Act 1979* as amended.

**Lodgement of Income Tax Returns—continued**

- (5) Every person resident in Papua New Guinea who derived a capital amount, being an allowance, gratuity, compensation or distribution from a superannuation fund, which is deemed to be salary or wages in whole or in part because that allowances, etc, was paid in consequence of retirement from or the termination of, an office or employment.
- (6) Every person resident in Papua New Guinea who derived a housing allowance or any other allowance not fully taxed, which was deemed to be salary or wages subject to salary or wages tax in accordance with the Act and the *Income Tax (Salary or Wages Tax)(Rates) Act 1979* as amended.
- (7) (a) Every person resident in Papua New Guinea, whose total income from all sources, both in and out of Papua New Guinea (other than income specifically exempted from tax in the Act) consists of or includes income derived by way of investment, or income so deemed by virtue of the Act, including rent, interest, annuities, dividends, or income by way of royalties or other income from any source which is not otherwise specified in this Gazette, where that income (when taken together with any other income in this Gazette and income derived by way of salary or wages, whether or not subjected to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax)(Rates) Act 1979* as amended, was in excess of K10,000.00.
- (b) However, a person resident in Papua New Guinea who derived income other than salary or wages, described in this item as investment income, where that income is gross before allowance or any deductions, rebates or credits, and does not exceed K100.00, is not required to lodge a return of income unless especially requested to do so by the Commissioner General.
- (8) Every person resident in Papua New Guinea whose total income from all sources both in and out of Papua New Guinea, derived wholly or partly from personal exertion (other than in the capacity of an employee) from a source which is a business in the ordinary acceptance of that term or within the ordinary meaning of that term, including a professional business, where that income (when taken together with any other item of income in this Gazette and income derived by way of salary or wages, if any, whether or not subjected to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax)(Rates) Act 1979* as amended, was in excess of K10,000.00.
- (9) Every employer whose annual payroll is over K200,000.00 is required to furnish a training levy return.
- (10) (a) Every partnership is required to lodge a return showing the income of the partnership by the partner resident in Papua New Guinea or by any one of them.
- (b) Where there is no partner resident in Papua New Guinea, the return is required to be furnished by the agent in Papua New Guinea for the partnership.
- (11) Every person resident in Papua New Guinea being or having been a member of a partnership (other than a company) whose total income from the partnership, when taken together with income from all other sources both in and out of Papua New Guinea, including any other item of income in this Gazette and income derived by way of salary or wages, whether or not subjected to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax)(Rates) Act 1979* as amended, was in excess of K10,000.00.
- (12) Every person resident in Papua New Guinea whose total income from a Papua New Guinea trust estate or a foreign trust estate, when taken together with income from all other sources both in and out of Papua New Guinea including any other item of income in this Gazette and income derived by way of salary or wages, if any whether or not subject to salary or wages tax in accordance with the *Income Tax (Salary or Wages Tax)(Rates) Act 1979*, as amended, was in excess of K10,000.00.
- (13) Every trust estate or trustee of a trust estate, including a Papua New Guinea trust estate or the trustee thereof, which is or has been resident in Papua New Guinea, whose total income derived from all sources in and out of Papua New Guinea was in excess of K1.
- (14) (a) Every trust estate, or foreign trust estate, or the trustee thereof, which is not a resident of Papua New Guinea whose total income derived from all sources in Papua New Guinea was in excess of K1.00.

**Lodgement of Income Tax Returns—continued**

- (b) (i) A return of the total income of every trust is required to be furnished by the trustees thereof resident in Papua New Guinea or by any one of them.
  - (ii) Where there is no trustee resident in Papua New Guinea, the return is required to be furnished by the agent in Papua New Guinea for the trustee.
- (15) A return is required to be furnished by the master of a ship or the agent or other representative in Papua New Guinea, of the owner of a ship belonging to or chartered by a person whose principal place of business is out of Papua New Guinea, showing the amounts paid or payable in or out of Papua New Guinea during the year ended 31st December, 2015 in respect of the carriage of passengers, livestock, mails or goods shipped in Papua New Guinea in a ship belonging to or chartered by a person whose principal place of business is out of Papua New Guinea as required by Section 191 of the Act.
  - (16) Every agent for a principal, whether resident or non-resident, is required to furnish a return demanded by the principal.
  - (17) Every person or institution holding money lodged at interest in Papua New Guinea is required to furnish, in addition to their return of income, a statement showing the name and address of each depositor, whether a resident or non-resident of Papua New Guinea, to whom interest in excess of K1000 was paid or credited and including the actual amount of interest paid or credited to each such depositor during the year ended 31st December, 2015.
  - (18) Every provident, benefit or superannuation fund being a resident in Papua New Guinea whose total income derived from all sources in or out of Papua New Guinea, or where a non-resident fund, whose total income derived from all sources in Papua New Guinea, in each case, exceeds K2.00.
  - (19) Every public authority for the purposes of Section 24(3) of the Act, prescribed by the Regulation as being taxable, whose total income derived from all sources exceeds K2.00.
  - (20) Every provincial authority, local government and local level government body, by whatever name known, whose income from any business or commercial undertaking or activity, other than from the provision of normal council services, exceeds K2.
  - (21) Every religious and charitable body whether or not exempt from income tax, whose income from any business or commercial undertaking in or out of Papua New Guinea exceeds K2.00.
  - (22) Every taxpayer with an approved substituted accounting period granted under Section 12A of the Act.
  - (23) Every tax agent duly registered pursuant to part VIII of the Act.

*Note:* Where a taxpayer has an approved substituted accounting period the final day of that substituted accounting period should be understood, for the purposes of this Gazette, as applying wherever this Gazette uses the words "31st December, 2015".

**B. Information to be furnished in the tax return.**

The information to be furnished must be on such forms as provided for the purposes as are applicable, containing the information and particulars required in the relevant forms and must be verified by such declarations as set forth therein, and accompanied by all such balance sheets, profit and loss accounts, statements and any other documents as are mentioned in the forms or as are required.

**C. General requirements for all corporate taxpayers.**

Every company is required to furnish in addition to the return of income, separate statements to accompany the return showing where ever applicable:—

- (a) the name and address of each company, whether resident or non-resident, to which dividends, royalties, management fees and/or interest was paid or credited, and the amount paid or credited during the period covered by the return.

**Lodgement of Income Tax Returns—continued**

- (b) the name and address of each individual taxpayer, whether resident or non-resident, to whom dividends, royalties, management fees, and/or interest in excess of K1000 were paid or credited, and the amount paid or credited to each during the period covered by the return.
- (c) the total amount of interest paid or credited, during the period covered by the return, to debenture holders who are not residents of Papua New Guinea on money secured by debentures of the company, and used in Papua New Guinea, or used in acquiring assets for use or disposal in Papua New Guinea, and to depositors who are not residents of Papua New Guinea on money lodged at interest in Papua New Guinea with the company.
- (d) the total amount of interest paid or credited during the period covered by the return, in respect of debentures payable to bearer, the names and addresses of the holders of which are not supplied to the Commissioner General.
- (e) the name and address of each non resident insurance company or insurer with whom an insurance contract has been entered into and the amount of the insurance premium paid to them during the period covered by the return.
- (f) fully completed International Dealings Schedule and losses Schedule.
  - (i) International Dealings Schedule is to be completed by companies who conducted businesses with related or associated companies.
  - (ii) The Losses Schedule is to be completed by all taxpayers that have losses brought forward or incurred loss.
  - (iii) The Losses Schedule must also be completed by individual taxpayers and sole traders as the case may be.
- (g) in the case of insurance companies re-insuring with non residents, the following additional details:—
  - (i) the name and address of the non resident re-insurer,
  - (ii) the amount of the premium paid or credited to each such insurer during the period covered by the return, and
  - (iii) indicate whether an election in terms of Section 209(2) of the Act is enclosed.

**D. Due dates for lodgement of tax returns.**

<i>Categories of persons required to furnish income tax returns</i>	<i>Due Date to lodge tax return*</i>
1. Categories 1 to 14 and 18 to 19	on or by 28th February, 2016 or such later date as provided under a tax agent lodgement extension program.
2. Categories 15, 16, 17, 20 and 21	on or by 30th April, 2016.
3. Category 22	on or by the expiry of two months after the end of the relevant substituted accounting period.
4. Category 23	on or by 1st April, 2016.

**E. Penalty for failure to furnish return.**

A person that is required in this Gazette to furnish a return of income and who fails to lodge a tax return within the time required, commits an offence within the meaning of Section 313 of the *Income Tax Act* and is liable to be prosecuted and adjudged a penalty of no less than K500.00 and up to K5,000.00 as decided by the Court plus an additional fine of K50.00 for each day that the return is not lodged.



## Lodgement of Income Tax Returns—continued

## F. Place of lodgement of the return.

Consistent with Section 24 of the *Income Tax Regulation*, all returns of income shall be furnished to the Commissioner General on the appropriate forms at our office at Level 1, Bogan Gapo Building, Champion Parade, Port Moresby, Papua New Guinea. In addition the following Internal Revenue Commission Provincial Offices namely, Lae, Mount Hagen, Goroka, Kundiawa, Vanimo, Wewak, Madang, Popondetta, Alotau, Kiunga, Kokopo, Kimbe, Buka, Kavieng, Manus and Wabag have been duly authorized by the Commissioner General to receive all returns of income.

Dated this 18th day of January, 2016.

B. PALASO, OBE,  
Commissioner General,  
Internal Revenue Commission.

\* *Persons required to furnish income tax returns should contact the Assistant Commissioner Policy & Advice to seek further information on how to proceed if they are unable to comply with the due dates as specified including the tax agent lodgement extension program.*

*Companies Act 1997*  
Company Number 1-48646

**NOTICE OF INTENTION TO REINSTATE A COMPANY  
REMOVED FROM THE REGISTER OF REGISTERED  
COMPANIES**

I, Jack Siune of P.O. Box 195, Kundiawa, Simbe Province, give notice that I intend to apply to the Registrar of Companies to reinstate Ninsulu Lodge Ltd, a company that was removed from the Register of registered companies on 13th May, 2011, and give notice that my grounds of application will be that:—

1. I am a Director at the time of the removal of the company from the Register; and
2. Still carrying on business at the time of the removal of the company from the Register; and
3. The company should not have been removed from the Register.

Dated this 10th day of June, 2015.

J. SIUNE,  
Signature of person giving this Notice.

This Notice has been approved by the Registrar of Companies.

Dated this 24th day of September, 2015.

A. TONGAYU,  
Registrar of Companies.

*Note:—A person may within one month after the publication of this Notice, lodge with the Registrar of Companies an Objection and reasons with Section 378(3)(d) of the Companies Act 1997.*

*Mining Act 1992*  
Mining Regulation 1992

**APPLICATION FOR A TENEMENT**

Application for: EXPLORATION LICENSE.  
Tenement No: 2430.  
Name of Applicant: GMN 6768 (PNG) Ltd.  
Address for Notices: C/- Geos Mining, 301/68 Alfred St, Milsons Point, NSW 2061, AUSTRALIA.  
Period Sought: Two (2) Years  
Nearest Landmark (from published map): Wabag.  
Date of Applications lodged: 04/01/2016.

**Application for a Tenement—continued**

For boundary Coordinates: Follow Link:

<http://portal.mra.gov.pg/Map/> search Licence No. and see coordinates or email: [tenementsinfo@mra.gov.pg](mailto:tenementsinfo@mra.gov.pg) to request coordinates or visit Mining Haus.

I certify that I have examined this application as required under Section 101 of the Act, that I am satisfied that the requirements of this section have been met and that I have complied with the requirements of Section 103(a) of the Act. The last date on which objections may be lodged with the Registrar under Section 107(1) is 15th February, 2016.

Warden's hearing:

Time	Date	Venue
12:30 p.m.	07/03/2016	Meriamanda
2:30 p.m.	07/03/2016	Ulup

Dated at Konedobu this day 26th of January, 2016.

S. NEKITEL,  
Registrar.

*Mining Act 1992*  
Mining Regulation 1992

**APPLICATION FOR A TENEMENT**

Application for: EXPLORATION LICENSE.  
Tenement No: 2421 & 2422.  
Name of Applicant: Afrocan Resources Gold (PNG) Limited.  
Address for Notices: P.O. Box 1492, Mt. Hagen, WHP, PNG.  
Period Sought: Two (2) Years  
Nearest Landmark (from published map): Amboin in East Sepik Province.  
Date of Applications lodged: 03/12/2015.

For boundary Coordinates: Follow Link:

<http://portal.mra.gov.pg/Map/> search Licence No. and see coordinates or email: [tenementsinfo@mra.gov.pg](mailto:tenementsinfo@mra.gov.pg) to request coordinates or visit Mining Haus.

I certify that I have examined this application as required under Section 101 of the Act, that I am satisfied that the requirements of this section have been met and that I have complied with the requirements of Section 103(a) of the Act. The last date on which objections may be lodged with the Registrar under Section 107(1) is 9th February, 2016.