



TAX AGENTS CIRCULAR NO. 1 OF 2011

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INCOME TAX RETURN LODGEMENT REQUIREMENTS.

1. Introduction.

The purpose of this part of the Circular is to advise tax agents on requirements for the lodgment of income tax returns for the current year.

In keeping with section 223 of the Income Tax Act 1959 (hereinafter "the Act"), a notice has appeared in the Gazette advising who is required to lodge returns and when they must be lodged by. That notice states that all income tax returns for the year ended 31 December 2010 (hereinafter "2010 returns") are required to be lodged by 28 February 2011, or such extended date as the Commissioner General allows.

It has been the normal practice of this office to grant tax agents an automatic extension of time, until 30 April next following the end of the financial year, to lodge returns on behalf of their clients. This practice will continue and tax agents can lodge 2010 returns by 30 April 2011 without requesting an extension of time.

However, some tax agents will be unable to achieve full lodgment of client returns by that date. Where this is the case they need to request an extension of time for lodgment of an element of their clients' returns. This Circular sets out the Commissioner General's guidelines for those tax agents requiring an extension of time to complete their lodgment program.

2. The Required Rate of Return Lodgments.

In the past, extensions of time for the lodgment of taxable returns have been granted to **31 August**. This practice will continue, but the concessions will only be granted to those who meet our performance requirements. To monitor this, tax agents will be required to advise what returns they have lodged, from time to time, and those whose lodgments are within 5% of the required percentage of lodgments by the required dates will be granted an extension of time, without fear of late lodgment penalty, to lodge the remainder of their clients returns by a specified date. Those who fail to lodge the required percentage or have totally failed lodgment extension lists will not be granted an extension of time and their clients will face the prospect of being penalized for late lodgment. The required lodgment percentages are as follows:

	<u>Taxables</u>	<u>Non Taxables</u>
By 30 April 2011	30%	20%
By 31 May 2011	50%	30%
By 30 June 2011	75%	50%
By 31 July 2011	90%	75%
By 31 August 2011	100%	90%
By 31 October 2011		100%

These are the same requirements as applied in the last lodgment season.

3. Conditions.

Again there are certain conditions that must be met before the Internal Revenue Commission will grant extensions for the lodgment of 2010 returns. As a general rule, these conditions must be satisfied unless the Commissioner General approves:

- i) Strict observance of the lodgment priorities set out in the next section.
- ii) That returns completed and signed be forwarded to the Internal Revenue Commission (hereinafter "the IRC") regularly, and at intervals of not more than a week.
- iii) That all returns lodged must contain a balance sheet and profit and loss account (where appropriate) as well as the notes to the accounts and all supporting schedules. In this regard, your attention is drawn to Regulation 23, which states that all attachments to returns must be signed. Returns will not be regarded as lodged until such attachments are signed and lodged.
- iv) That the 2010 personal income tax returns of the tax agent & /or all nominees thereof are lodged by 30 June 2011. Any companies or partnerships registered as tax agents, and any service or administration companies or partnerships associated with their practice, are also required to lodge their relevant 2010 returns by 30 June 2011.
- v) That extensions of time for the lodgment of taxable returns for companies will not be granted beyond 30 June 2011 unless the provisional tax installment due by that date has been paid.
- vi) That for companies who have an approved **substituted accounting period (SAP)** under section **12A** of the Act, extension arrangements will be proportional to taxpayers with a normal December year end. Thus SAP returns prepared by tax agents will be required to be lodged within 4 months of the end of the relevant income year. If requested, extensions will then be considered for a further period of two(2) months. When lodging client listings and/or extension requests, agents should specifically highlight any SAP taxpayers in this regard.
- vii) That extension of time for the lodgment of taxable returns for companies will not be granted beyond 30 April 2011 where the return for the year ended 31 December 2009 was not lodged prior to 31 December 2010.
- viii) Where companies who elected to lodge a Management Fees application, in terms of IRC Practice Statement PS 01/2005, were late in doing so for the year ended 31st December 2009, no extensions of time will be granted beyond 30 April 2011.

- ix) That the relevant extension list is received by the I.R.C. by the date specified later in this circular. In this regard, it should be noted that the due date for lists is ten days after the end of the relevant month.
- x) The tax agent extension program does not cover returns lodged by taxpayers in the Mining, Oil and Gas industries. As a general rule for these taxpayers, 2010 returns should be submitted no later than 31 August 2011 for taxable returns and 31 October 2011 for non-taxable returns. However, any correspondence or enquiries to do with such returns must be first directed to the Acting/Assistant Commissioner-Revenue Assessment, Mrs Ueri Pahina, who can be contacted on 322 6615.

4. Priorities for Lodgment.

It is not enough to simply lodge the required percentage of returns. To ensure we have the time to issue certain assessments so that they become payable by 30 September it is necessary to place the following limits on the time for lodgment of some types of returns:

- i) All 2010 partnership or trust returns are to be lodged by 30 June 2011. Wherever possible these should be lodged as a set with the returns for the partners or beneficiaries.
- ii) All taxable 2010 company returns with a taxable income in excess of K100,000 are to be lodged by 30 June 2011.

In addition, 2010 returns for individuals with either a taxable income of K30, 000 or a provisional tax credit in excess of K10, 000 are expected to be given priority so that their lodgment percentage equals or betters that of our required lodgment rate.

5. Foreign Exchange Rates.

The authorized exchange rates for the 1st & 2nd half and the full year 2010 are as follows:

2010	USD	AUD	NZD	GBP	JPY	EURO	CAD
Jan –June	0.3630	0.4060	0.5140	0.2383	33.2500	0.2728	0.3744
Jul – Dec	0.3760	0.3954	0.5062	0.2388	31.4100	0.2813	0.3829
Full Year	0.3695	0.4007	0.5101	0.2386	32.3298	0.2770	0.3786

6. Extension Lists.

As in the past, tax agents will be required to submit extension lists advising us of the clients in respect of whom they require extensions of time for lodgment. A separate

schedule is required for each of the following types of return:

1. Taxable company returns.
2. Non taxable company returns.
3. Individual returns with taxable incomes in excess of K30,000 or provisional tax credits in excess of K10,000.
4. Returns for other individuals.
5. Returns for all parties associated with your tax agent registration, i.e., the partnership, partners, administration company (if any) etc.
6. Partnership returns.
7. Trust returns.
8. Training levy returns.
9. Returns for salary or wages earners claiming a Section 214(1) rebate, (in view of Section 214(2), this particular extension list should ideally be lodged by February 15).
10. Late lodgers/late payers (see below)

These lists should show each client's name:

- a) In full, and
- b) In alphabetical order, with the surname first if for an individual.

In addition, adjacent to the name of each client should be their tax file number, if known, and in the case of taxable companies, confirmation or otherwise that any provisional tax installment due has been paid. Where the provisional tax installment has not been paid an explanation should be provided so that we can decide whether an extension should nevertheless be granted to the taxpayer.

Late lodgers/late payers are those taxpayers who either did not lodge their 2009 returns by 31 December 2010 or did not pay their 2008 assessments by 31 December 2009. We require a separate extension list in respect of all such taxpayers, as well as an individual explanation for each client whose return cannot be lodged by 30 April 2011, as to why we should permit them to lodge their 2010 return after 30 April 2011 and advice of the date the return will be lodged.

Those tax agents requiring extensions of time beyond 30 April 2011 will be required to lodge up to five extension lists and these should be lodged as follows:

Extension List No.1 - no later than 10 April 2011

Extension List No.2 - no later than 10 May 2011

Extension List No.3 - no later than 10 June 2011

Extension List No.4 - no later than 10 July 2011

Extension List No.5 - no later than 10 August 2011

In addition to the details referred to above, each extension list should have a front page in the following format:

<u>Extension List No.1</u>	<u>Taxable</u>	<u>Non</u>
<u>Taxable</u>		
1. Number of 2010 returns actually lodged to date
2. Total number of 2010 returns to be lodged
3. Percentage lodged to date
<u>Extension List No.2</u>	<u>Taxable</u>	<u>Non Taxable</u>
1. Number of 2010 returns actually lodged by 30 April
2. Total number of 2010 returns to be lodged
3. Percentage of total lodged by 30 April
<u>Extension List No.3</u>	<u>Taxable</u>	<u>Non Taxable</u>
1. Number of 2010 returns actually lodged by 31 May
2. Total number of 2010 returns to be lodged
3. Percentage of total lodged by 31 May
<u>Extension List No.4</u>	<u>Taxable</u>	<u>Non Taxable</u>

1.	Number of 2010 returns actually lodged by 30 June	.....	.....
2.	Total number of 2010 returns to be lodged	.....	.....
3.	Percentage of total lodged by 30 June	.....	.....

	<u>Extension List No.5</u>	<u>Taxable</u>	<u>Non Taxable</u>
1.	Total number of 2010 returns actually lodged by 31 July	.....	.....
2.	Total number of 2010 returns to be lodged	.....	.....
3.	Percentage of total lodged by 31 July	.....	.....

The following problems were noted with the extension lists provided by tax agents in 2010.

- a. Many did not actually show the percentage (%) of returns lodged to the end of each month for each category.
- b. In some cases, returns completed and without signatures were included in the total of returns lodged. This is not acceptable.
- c. Returns lodged after the end of the month were included. The grace period for lodging the lists was not intended to allow this.
- d. Late lodgers/late payers were included with other returns. The instructions clearly state that a separate list is required for returns lodged late in the previous years.

Tax agents are urged to take the preparation and submission of their extension lists seriously. There is nothing to be gained from either understating the number of returns to be lodged or overstating the number of returns actually lodged. It becomes obvious to IRC, particularly towards the end of the lodgment cycle, if this has been done. In this regard, you are advised that we will now **accept additions** to **Extension List No.4** for new clients but will not accept additions to the extension list number 5. Please bear in mind that if a new client has not bothered to make arrangements for the lodgment of returns prior to **June 30**, then they are not entitled to be included in the extension

program nor are they for **further extensions**.

7. Other Matters pertaining to Extension Lists

These include:

1. If extension lists are not lodged, clients will not have an extension of time beyond April 30.
2. It is not necessary when lodging a batch of returns to prepare a covering advice listing the returns lodged or to prepare a lodgment advice
3. Each 2010 return lodged after 30 April 2011 should bear the following endorsement:

"Extension to granted"

All returns, where an extension has been granted should bear the above endorsement. Failure to do so would result in imposition of late lodgment penalty with an assumption that no extension has been granted.

4. Only 2010 returns should be included on the extension lists. If for some reason an extension of time is requested for an earlier year return, a specific request should be made and directed to the attention of our **Tax Agent Co-ordination Officer**.
5. Where a request for an extension in respect of a taxpayer with tax outstanding (which is not subject to a dispute) is made, payment for the liability should accompany the request for extension. Even so, such extensions will only be granted to 30 June.
6. If a final notice is issued in respect of a particular taxpayer that taxpayer ceases to qualify for any extension, and the return must be lodged by the date specified in the final notice. Final notice enquiries should be directed to our Defaults Section (Ph 322 6663).

8. Salary or Wage Returns.

Salary or wage earners who fall into any of the following categories are obliged to lodge returns;

1. Did not have the correct tax deducted each pay period.
2. Are claiming deductions from salary or wages in excess of K200 (and this

would include anyone in receipt of a non taxable allowance - their allowances are not exempt income and they would be claiming a deduction for up to the amount of the allowance received).

3. Received a termination payment.
4. Had non salary or wage income in excess of K100.
5. Wish to claim a school fee rebate or education expenses.
6. Received a Housing Allowance variation for 2010.
7. Received a Motor Vehicle Allowance in 2010 and had a 299E Variation in force.

It is important to note that a rebate of tax under Section 214 (1) will generally only be allowed if the return was lodged by February 28 of the following financial year, or within such extended date as the Commissioner General may otherwise permit.

Lastly, we wish to confirm that the **Tax Agent Co-ordination Officer is Mr Rakatani Helai**, who can be contacted directly on **phone no. 322 6786 or by fax on 321 7962**. He is responsible for all aspects of tax agent registration and review of tax agent extension lists. It should be noted that a number of tax agents have been deleted from our list as they have failed to complete registration requirements including registration renewals, or have not lodged any tax returns.

It should be remembered that unregistered tax agents are not permitted to charge fees for preparation of tax returns, objections, or in relation to the transaction of any business on behalf of a taxpayer in the income tax matters. This is illegal under the provisions of section 349 of the PNG Income Tax Act.

Also, please take note that every registered tax agent should bear the onus and responsibility that he/she should notify the Registrar every year within seven days after that first day of April, in the approved form that he/she desires to continue to be registered, and furnish such particulars as specified in the form, and pay a renewal fee of ;

- 1) where the applicant is an individual – K 500, and
- 2) where the applicant is a partnership or company – K 500 plus K 250 for each nominee.

GST RETURN LODGEMENT REQUIREMENTS

This part of the circular is to remind Tax Agents of the requirements for lodgement of returns and Payment of Tax for GST Registered Taxpayers.

Registered businesses must complete and lodge a GST return every month. The return for each month must be lodged by the 21st day of the following month. Where the GST return shows a net amount payable, businesses must pay the outstanding GST at the same time as lodging their GST return to avoid paying additional tax.

The IRC is concerned about the level of non-lodgement and late payment of GST. We would appreciate tax agents reminding their GST registered clients of their obligations in this regard.

The IRC is taking enforcement action in this regard. This will be paying particular attention to large businesses who fail to meet their obligations and these taxpayers are being contacted by the IRC with a view to correcting the position, otherwise penalties will be imposed and legal action may follow.

The Commissioner General encourages all taxpayers with monthly tax commitments to take their responsibilities seriously and ensure payments are made on time. If taxpayers do not understand their obligations they can obtain guidance at the IRC's website www.irc.gov.pg

Administrative penalty for late payment

Section 85 of the GST Act provides for additional tax where taxpayers fail to pay, calculated as follows:

- (a) on the amount of any tax remaining unpaid at the expiry of the due date, additional tax of 10%; plus
- (b) an amount calculated at the rate of 20% per annum from the date of expiry of the due date, on so much of the amount as remains unpaid.

The Commissioner is empowered to remit the additional tax or any part of that tax.

Offence

The GST Act also creates a number of offences for failure to comply with GST requirements under paragraphs 95(1)(a)-(q). In the case of the offence of refusing or failing to lodge a return, the penalty set out in subsection 95(3) is:

- K1000 for a first offence
- K2500 for a second offence
- K5000 for a third offence

Penalty for failure to lodge

Subsection 95 (6) also permits the Commissioner to make an assessment of further additional tax when a person fails to furnish a return as required of the greater of

- K100 per month (or part month) after the due date, or
- The primary tax payable.

The Commissioner is also empowered to remit this tax under section 95(7)

TAXATION CIRCULAR PROGRAM

The IRC wishes to establish a provision of advice system for taxpayers in general as part of its taxpayer services function.

This will be achieved by commencing a Taxation Circular program that sets out the IRC's view on interpretation and administration issues across significant and high risk issues affecting large groups of taxpayers. The IRC does not propose to commence a Private Ruling system to service individual taxpayers at the present time. Individual tax law interpretation issues will continue to be dealt with on a case by case basis under the existing correspondence system.

As part of the rollout of this provision of advice system we now have two Draft Taxation Circulars available for inspection on the IRC web site on www.irc.gov.pg as follows:

No 1 of 2011	Administration: Taxation Circulars
No 2 of 2011	Division 15 of the Income Tax Act 1959 (the Act): Determination of the Taxable Income of Certain Persons from International Transactions: Transfer Pricing

As important stakeholders in the effective administration of the tax system in PNG we would appreciate Tax Agents' feedback on the proposed framework of the new system as well as the contents of the two draft Taxation Circulars.

TAXATION CHANGES IN 2011 NATIONAL BUDGET

This outline of new Taxation Measures for 2011 is extracted from Volume 1 of the Budget Papers 2011. These papers can be found at http://www.treasury.gov.pg/html/national_budget/files/2011/budget_html/Vol1.html

6.1 Overview

The 2011 Budget introduces a number of taxation policy measures. The Government will undertake a further but modest Tariff Reduction Program (TRP), with the aim of promoting an internationally competitive and efficient private sector, and update housing tax concessions which have been substantially eroded over time by house price inflation.

The Government will also seek to improve environmental and social outcomes by allowing tax deductions for environmental protection and clean-up costs, and reduce the alcohol content of beverages which receive concessional excise treatment.

Other taxation measures will enhance Retirement Savings Accounts and seek to improve compliance in the remittance of salary and wages taxes.

There are also a number of minor policy and technical amendments to clarify the law and administrative procedures, strengthen enforcement activities, increase administrative efficiency and correct technical errors.

There are no new taxes introduced in this budget.

6.2 Tariff reduction program

[Tariffs are administered by PNG Customs service]

6.3 Housing tax concessions

The Government will update a number of thresholds relating to housing tax concessions to better reflect housing market conditions. The net effect of these amendments is an estimated increase in revenue of K8.0 million in 2011.

6.3.1 Employer Assistance to Purchase a First Home

The limit on the cost of housing will be increased from K75,000 to K400,000 for repayable amounts provided by an employer to an employee to purchase their first home. This threshold better reflects current market conditions.

Furthermore, the “low cost housing scheme” for a subsidy provided by an employer to an employee to purchase a first home will be renamed “Citizen employee first time home buyer scheme” to better reflect the current operation of the scheme.

6.3.2 Increase housing thresholds and benefits

The Income Tax Act 1959 provides highly concessional taxation treatment for employer provided housing. Employees are not taxed on the value of the housing

provided, but are instead taxed on the prescribed benefits contained in the Income Tax Regulations. The prescribed benefits were last updated in 2003, and since that time, the cost of housing has appreciated substantially.

Over the past 7 years, the substantial appreciation of housing costs has had two key effects on this concession.

- It has provided a large and growing tax subsidy to employees who receive free housing from their employer, but particularly to high income employees. For example, the implicit tax subsidy for a high income earner in employer-provided housing that rents for K5,000 per week is over K100,000 per annum.
- Modest accommodation previously assessed to be “low cost” or “medium cost” is now assessed as “high cost” in many cases. Hence low and middle income earners are taxed on the same housing benefits as high income individuals living in expensive housing.

To address these issues, the Government will update the prescribed thresholds and benefits to better reflect current market conditions. The amendment seeks to strike a better balance between encouraging and supporting employers who provide accommodation to employees, and ensuring fairness for all taxpayers, including those who do not benefit from employer provided housing. It also restores equity between employees living in high cost, medium cost and low cost housing.

While the increase in taxable benefits is highest for individuals living in employer-provided housing with a market value in excess of K800,000, these individuals will still pay an effective rate of tax of less than 5 per cent of the underlying value of housing benefits, which compares favourably with marginal income tax rates. The measure will apply from 1 January 2011 and is estimated to increase tax revenue by K10.0 million in 2011.

Table 27: Prescribed housing thresholds

	Current thresholds 2003-2010	New thresholds from 2011
Low cost housing	Market value of up to K95,000 (or rent up to K300 per week)	Market value of up to K400,000 (or rent up to K1,000 per week)
Medium cost housing	Market value of between K95,000 and K220,000 (or rent between K300 and K950 per week)	Market value of between K400,000 and K800,000 (or rent between K1,000 and K3,000 per week)
High cost housing	Market value of over K220,000 (or rent of K950 per week or above)	Market value of over K800,000 (or rent of K3,000 per week or above)

Source: Income Tax Act 1959 and Department of Treasury

6.3.3 Increase stamp duty exemption threshold for first home buyers

The stamp duty exemption threshold for first home buyers will be increased from K210,000 to K500,000 from 1 January 2011. The current threshold was last updated in 2003 and has fallen behind the substantial increase in the cost of housing. The stamp duty calculation will also be simplified for a first home purchase by applying a uniform rate of stamp duty of 5% on the amount of the purchase price in excess of K500,000.

This measure will assist many people to buy their first home. Changes to this tax exemption are estimated to reduce revenue by K2.0 million in 2011.

6.4 Environmental and social tax measures

The Government will introduce two tax measures that seek to improve environmental and social outcomes in PNG.

6.4.1 Environmental expense tax deductions

The Government will clarify the Income Tax Act 1959 to allow environmental protection and cleanup costs as a specific tax deduction from 1 January 2011. This measure will support and encourage companies to safeguard the environment in their pursuit of income earning activities. The amendment will remove uncertainty about the tax deductibility of environmental expenditure which occurs “before” or “after” the income producing activity.

6.4.2 Reduction in alcohol content of concessional excise

The Government provides a concessional rate of excise for alcoholic beverages made from fruit grown in PNG. The concession is being used to produce high alcohol beverages that are inexpensive, which is contributing to anti-social behaviour and adverse health effects. The concession is also eroding the Government’s excise revenue base.

To address these concerns, the Government will limit the alcohol content of beverages that benefit from the concessional rate of excise to 10 per cent by volume, from 1 January 2011. Currently, there is no limit of the alcohol content of this excise item.

The Government will also clarify that the concession only applies to fruit grown and fermented in PNG, and not to beverages made from imported alcohol. This is consistent with the original policy intent of the concession.

6.5 Enhancement of tax compliance for salary and wages tax

A penalty will be introduced from 1 January 2011 on directors of private companies who fail to act on notices from the IRC on the company’s non remittance of salary and wages tax. This measure will not apply to directors by virtue of a Government position, directors appointed by NEC, or directors not in a position to direct the company.

This amendment is intended to address a large and growing pool of unpaid salary or wages tax by some companies. The amendment is also intended to promote competitive neutrality by ensuring companies do not gain an unfair advantage over other companies by not complying with their salary and wage tax obligations.

6.6 Enhancement of retirement savings accounts

The maximum balance for Retirement Savings Accounts (RSAs) will be increased from K100,000 to K250,000 from 1 January 2011. The amendment better reflects retirement lump sum payouts, which have increased substantially in recent years owing to high superannuation fund returns, higher wages and higher employment.

In addition, withdrawals from RSAs in excess of the prescribed limit will no longer result in the loss of the tax exemption on investment earnings. The current treatment can result in disproportionately large penalties for small breaches of the limits. Excess withdrawals will continue to be taxed at a uniform rate of 30.0 per cent.

6.7 Minor policy and technical amendments

A number of minor policy and technical amendments will be introduced from 1 January 2011 to clarify the law and administrative procedures, strengthen enforcement activities, increase administrative efficiency and correct technical errors.

The Income Tax Act 1959 will be amended to:

- enable service of court proceedings on corporate taxpayers without the need to conduct company searches at the Investment Promotion Authority;
- expressly provide for the Commissioner General of the Internal Revenue Commission to have general administrative power of the Income Tax Act;
- allow the sharing of tax information amongst certain law enforcement agencies;
- clarify the procedure for resource operations to make an election to pool allowable exploration expenses under section 155N; and
- correct a minor technical error to Section 159A(4) by replacing “gas” with “resource” and update section 241 by replacing the reference to “High Commissioner” with “Minister”.

The Goods and Services Tax Act 2003 will be amended to include in the definition of “Resource Company” companies who hold a mining lease, to provide access to GST zero rating.

IRC STRUCTURE FOLLOWING CUSTOMS DEMERGER

The Internal Revenue Commission has embarked on a new structure which came into effect at the beginning of 2010. The new structure reflects the transfer of the Commissioner General's former Customs and Excise administration functions into a separate authority, and is designed to address key issues and improve service delivery.

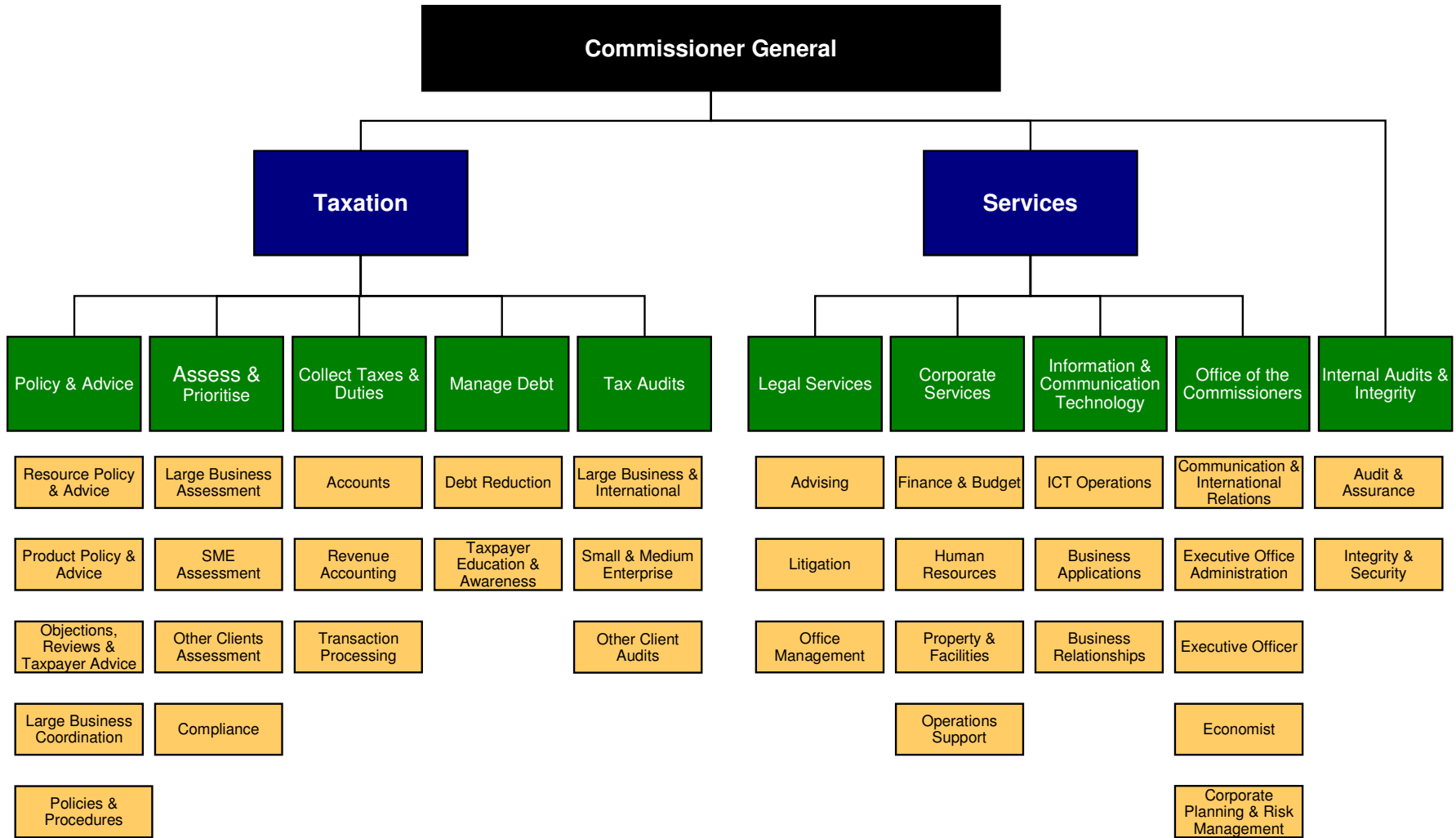
The new structure is headed by the Commissioner General of Taxation who oversees the IRC Executive and separate Tax and Service Wings. The Tax Wing's main functions are to manage return lodgement, assessing, debt management, policy development and interpretation, and tax audit matters arising from all PNG taxes. The Service Wing's main function is to provide services to all IRC business units and staff, including IT and office support, internal investigations and audit, legal services, executive support and taxpayer registration. The new structure is depicted in the organisational chart overleaf.

The Tax Wing comprises the following divisions:

- **Policy & Advice** – To provide accurate and timely advice on all aspects of taxation laws to Management and operational units within the Taxation Wing and to external clients,
- **Assess & Prioritise** – To accurately and efficiently assess the assessable tax liability across all classes of taxpayers and manage the wider tax interactions with other relevant sections,
- **Collect Taxes** – To collect all taxes assessed and manage the revenue accounting functions,
- **Manage Debt** – To manage and reduce debt levels and also to promote Tax Awareness and Education of taxpayer responsibilities,
- **Tax Audits** – To provide expert Tax Audits per client across all tax types

Internal Revenue Commission Provincial Offices roles have been re-defined to Taxpayer Awareness and Education to maximise voluntary compliance and expansion of Provincial Service Delivery from only GST to all tax types.

Further information regarding the new structure and other relevant tax information can be accessed through the IRC Website – www.irc.gov.pg:



IRC CONTACTS

Names:	Area of Responsibility:	Telephone:
Mr Rakatani Helai	Tax Agent Coordination	3226786
Mr Ambrose Kebai	Actg/ Senior Director, Resource Policy & Advice	3226628
Mr Ragenia Vine	Actg/Director, Tax Policy & Advice	3226805
Ms Mary Aisa	Manager, GST Policy & Advice	3226656
Mrs Ketty Masu	Director, Large Business Assessing	3226710
Mr John Heni	Manager, Large Business Resource Assessing	3226558
Mrs Ueri Pahina	Director, SME Assessing	3226742
Ms Karo Lakou	Acting Director, Individual & Stamp Duty Assessing	3226503
Mr Igo Morea	Manager, Individual Assessing	3081111
Mr Tamasi Gavera	Manager, Certificates of Compliance	3226668
Ms Veronica Kiapen	Actg/Manager, Tax Clearance	3226565
Ms Aileen Konene	Manager, Lodgement Enforcement	3226663
Mrs Cecilia Magun	Actg/Senior Director , Large Business Tax Audits	3226690
Mr Arodi Vere	Director, SME Tax Audits	3226776
Mr David Hebbend	Director, Other Clients Tax Audits	3226626
Mr Dave Holohan	Actg/Director, Debt Reduction	3226664
Mrs Henao Guria	Actg/Manager, Complex Debt Prosecutions	3226941
Mr Warren Auka	Actg/Director, Taxpayer Education & Awareness	3226642
Ms Lalau Stephen	Advising Officer, Taxpayer Education & Awareness	3226665
Mrs Elizabeth Avel	Director, Accounts	3226788
Ms Arua Naime	Actg/Manager, Transaction Processing.	3226642
Mr Kingswood Hokombo	Acting Manager, Records & Registration	3226598
Ms Leka Nablu	Secretary to the Review Tribunal	3226912

Ms Betty PALASO, OBE
Commissioner General
Internal Revenue Commission.