



TAX AGENTS CIRCULAR NO. 01 of 2014

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1. INCOME TAX RETURN LODGEMENT REQUIREMENTS

1.1 Introduction

The purpose of this Circular is to advise tax agents on recent or intended initiatives of the IRC and to outline the requirements of the Tax Agent lodgement program for income tax returns for the current year. The required forms for lodgement can be located on the [IRC website](#).

In keeping with section 223 of the Income Tax Act 1959 (hereinafter "the Act"), a notice was Gazetted on 9th January 2014 advising who is required to lodge returns and when they must be lodged by. That notice states that all income tax returns, with some exemptions, for the year ended 31 December 2013 (hereinafter "2013 returns") are required to be lodged by **28 February 2014**, 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 2013 returns by 30 April 2014 without requesting an extension of time.

However, most tax agents will be unable to achieve full lodgement of client returns by that date and will need to request an extension of time for lodgement 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 lodgement program.

1.2 The Required Rate of Return Lodgements

In the past, extensions of time for the lodgement 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 lodgements are within 5% of the required percentage of lodgements by the required dates will be granted an extension of time, without fear of late lodgement 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 lodgement extension lists will not be granted an extension of time and their clients will face the prospect of being penalized for late lodgement. The required lodgement percentages are as follows:

		<u>Taxables</u>	<u>Non Taxables</u>
By 30 April	2014	30%	20%
By 31 May	2014	50%	30%
By 30 June	2014	75%	50%
By 31 July	2014	90%	75%
By 31 August	2014	100%	90%
By 31 October	2014		100%

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



1.3 Conditions

There are certain conditions that must be met before IRC will grant extensions for the lodgement of 2013 returns. This year these conditions are:

- i) Strict observance of the lodgement 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 2013 personal income tax returns of the tax agent & /or all nominees thereof are lodged by 30 June 2014. 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 2013 returns by 30 June 2014.
- v) That extension of time for the lodgement of taxable returns for companies will not be granted beyond 30 June 2014 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 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 lodgement of taxable returns for companies will not be granted beyond 30 April 2014 where the return for the year ended 31 December 2012 was not lodged prior to 31 December 2013.
- viii) 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.
- ix) 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, 2013 returns should be submitted no later than 31 August 2014 for taxable returns and 31 October 2014 for non-taxable returns. However, any correspondence or enquiries to do with such returns must be first directed to the **Acting/Assistant Commissioner - Tax Audit, Mr Sam LOI, who can be contacted on 322 6622.**



1.4 Priorities for Lodgement

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 lodgement of some types of returns:

- i) All 2013 partnership or trust returns are to be lodged by 30 June 2014. Wherever possible these should be lodged as a set with the returns for the partners or beneficiaries.
- ii) All taxable 2013 company returns with a taxable income in excess of K100,000 are to be lodged by 30 June 2014.

In addition, 2013 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 lodgement percentage equals or better than that of our required lodgement rate.

1.5 Foreign Exchange Rates

The authorized exchange rates for the 1st & 2nd half and the full year 2013 are as follows:

	USD	AUD	NZD	GBP	JPY	EURO
Jan –June	0.4679	0.4610	0.5642	0.3030	44.6297	0.3564
Jul – Dec	0.4261	0.4628	0.5251	0.2693	42.4489	0.3175
Full Year	0.4468	0.4619	0.5444	0.2860	43.5267	0.3368

	CAD	SGD	CNY	IDR	MYR
Jan –June	0.4751	0.5815	2.8968	4571.3889	1.4389
Jul – Dec	0.4453	0.5366	2.6026	4734.2834	1.3739
Full Year	0.4600	0.5588	2.7480	4653.7796	1.4060

Please note that if the currencies that you require are not included in the above list, you may have to consult the Bank of PNG and obtain them yourselves.

1.6 Extension Lists

Tax Agents will be required to submit extension lists advising us of the clients in respect of whom they require extensions of time for lodgement. 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. (This particular extension list should ideally be lodged by February 15 or any due dates accepted by the Commissioner General); and
10. Late lodgers/late payers (see below)

These lists should show each client's name in full and 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 or their tax identification number (TIN), 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 2012 returns by 31 December 2013 or did not pay their 2011 assessments by 31 December 2012. 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 2014, as to why we should permit them to lodge their 2013 return after 30 April 2014 and advise of the date the return will be lodged.

Those tax agents requiring extensions of time beyond 30 April 2014 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 2014
- Extension List No.2 - no later than 10 May 2014
- Extension List No.3 - no later than 10 June 2014
- Extension List No.4 - no later than 10 July 2014
- Extension List No.5 - no later than 10 August 2014



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 Taxable</u>
1. Number of 2013 returns actually lodged to date
2. Total number of 2013 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 2013 returns actually lodged by 30 April
2. Total number of 2013 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 2013 returns actually lodged by 31 May
2. Total number of 2013 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 2013 returns actually lodged by 30 June
2. Total number of 2013 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 2013 returns actually lodged by 31 July
2.	Total number of 2013 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 2013.

- a) Many did not actually show the percentage (%) of returns lodged to the end of each month for each category.
- b) In some cases, incomplete returns or returns 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 lodgement 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 lodgement of returns prior to **June 30**, then they are not entitled to be included in the extension program nor are they for **further extensions**. Late lodgement penalties will apply to such taxpayers.

1.7 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 lodgement advice.
3. Each 2013 return lodged after 30 April 2014 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 lodgement penalty with an assumption that no extension has been granted.

4. Only 2013 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 Coordination 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 Lodgement Enforcement Section (Ph. 322 6532).

1.8 Salary or Wages Returns

Salary or wage earners lodge returns where they;

1. Are claiming a section 214(1) rebate from salary or wages where the expenditure is in excess of K 200. This would include anyone in receipt of non-taxable allowances – their allowances are not exempt income and they would be claiming a deduction for up to the amount of the allowance received,
2. Had non-salary or wage income in excess of K 100; or
3. Receive a Housing Allowance variation during the financial year;

Salary or Wage earners may lodge return where they:

1. Wish to claim a school fee rebate or education expenses or section 299E (Vehicle Allowance); or.
2. Did not have correct tax deducted each pay period.

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 the due dates set out above, or within such extended date as the Commissioner General may otherwise permit.

The Tax Agent Coordination Officer is Mr. Rakatani Helai, who may be contacted directly on **phone no. 322 6600 extension 6786 or by fax on 3217962 or email - helair@irc.gov.pg**. He is responsible for all aspects of tax agent registration and review of tax agent extension lists.



1.9 Tax agent Registration and Renewal

It is noted that a number of tax agents have failed to comply with the renewal requirements of section 347 of the PNG Income Tax Act. It is the intention of the Registrar to **deregister** those tax agents who have not met their ongoing obligations pursuant to **section 348(3)**. Such de-registrations will be advertised in the National papers.

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 an offence under the provisions of **section 349** of the PNG Income Tax Act.

Once an entity has been de-registered, they will need to make a fresh **section 346** application, demonstrating that they are fit and proper person in order to become registered.

Please take responsibility for having your registration renewed every year (due date is 1 April) by obtaining and completing an annual renewal form. These can be obtained from the IRC Office or from the IRC website. Also note that the prerequisites for having your registration renewed are to lodge your own income tax returns and the annual Lodgement Extension Programs.

2. WITHHOLDING OBLIGATIONS AND REMITTANCES

Tax Agents are asked to remind their clients of their obligations to deduct the appropriate amounts of withholding taxes from salary or wages, interest, dividend, foreign contractor and Management fees paid and to remit such payments by the specified due dates. Late payment penalties will be applied to these payments as a matter of course in 2014 and such penalties will only be remitted in exceptional circumstances.

Additional tax will also be imposed on any GST amounts unpaid after the respective due date for payment. The Commissioner General will only consider remittance of such amounts in exceptional circumstances.

Taxpayers will be required to provide a written submission outlining the facts and circumstances supporting a case for remission of any such additional tax or penalties.

3. RECORD KEEPING

Tax Agents are also asked to remind their clients of their obligations to keep in Papua New Guinea, in the English language, sufficient records of their income and expenditure in order to enable assessable income and allowable deduction to be readily ascertained. Such records need to be retained in Papua New Guinea for at least seven (7) years and made available to the Commissioner General on request.

Exception to the above requirement must be applied for in writing and approved by the Commissioner General by way of written authorization. It would be expected that should a



taxpayer be authorized to keep records offshore or in a language other than English then any subsequent cost of producing such records for audit purposes, or as otherwise required, would be at the taxpayers' expense.

Failure to retain such records may result in deductions being disallowed as the burden of proof that such deductions were incurred rests with the taxpayer.

4. ALLOCATION OF ACTIVITIES AMONG PROVINCES

4.1 Goods & Services Tax

Companies conducting business in more than one province are reminded that they must provide a breakdown of their Sales in each of those provinces in which they operate.

The Intergovernmental Relations (Functions and Funding) Act 2009 requires the Commissioner General to distribute to each Province, 60% of the net GST collected in the second preceding year. In order to make this allocation, the Commissioner General relies upon each business to provide an accurate monthly return of GST collected in each Province. Businesses failing to declare a multi provincial breakdown of Sales will be providing incomplete and inaccurate data for the IRC to calculate and distribute the monthly revenue to that province.

The back page of the GST return shows the method of calculation:

Divide the total GST payable (line 3) by the total taxable sales in the provinces. The result is then multiplied by the total taxable sales in each province, the result being the amount of GST applicable to that province. The GST figure is entered into the "GST in the province column."

Two new GST penalties were introduced in the 2012 Budget and came into effect from 1 January 2012. These penalties apply where a taxpayer is late in lodging their GST return or provides a return with incomplete information. These penalties are set out in subsections 95A(1) and 95B(1) of the GST Act and serve to remind business operators and tax practitioners of the importance of completing the province breakdown in a timely and accurate manner.

5. SALARY & WAGES TAX

Group Employers who have employees based in the Autonomous Region of Bougainville are required to complete a separate remittance each month for Bougainville. The same form should be used as for any other group remittance, but Bougainville should be written in bold lettering in red across the top of the remittance form. We are currently developing a separate form which will be available in due course.

Accordingly, where an employer has employees based in Bougainville and other provinces, two remittances of group employer forms will be required for each month. One will have details of employees working in Bougainville and the other will have details of all other employees in other parts of the country. At the end of the year, two separate reconciliation



statements must also be completed to cater for the above.

Penalties also apply to the lodgement of incorrect or incomplete forms required under the salary and wages tax regime.

6. INCOME TAX

Under the Organic Law on Peace Building in Bougainville, income tax attributable to Bougainville taxpayers needs to be separately identified and ultimately allocated to the Autonomous Bougainville Government. Accordingly, Bougainville taxpayers need to clearly identify themselves on their tax returns as being Bougainville taxpayers.

The cover pages of the Forms A, B & C Tax Returns and the Training Levy Return all include a specific question box, "Are you a Bougainville Taxpayer? If yes, tick box". Taxpayers are reminded to accurately complete their tax returns so that IRC can fulfill its responsibilities. Penalties also apply to the lodgement of incorrect or incomplete forms required under the Income Tax Act 1959 and the Regulations.

Where a company has operations across multiple provinces including Bougainville, it will be a Bougainville taxpayer only where its principle place of business, or its main business activity, is in Bougainville. Accordingly, a taxpayer will need to determine this on an annual basis and may change from year to year depending upon where its main activity is undertaken.

7. LEGISLATIVE AMENDMENTS 2014

The 2014 Budget made no amendments to either corporate or personal tax rates, however, tax agents should be aware of the following amendments;

7.1. Changes to the Certificate of Compliance (COC) Threshold and Business Payments Tax

The following industries will no longer be subject to the Business Payments Tax regime:

- Surveyors,
- Engineers,
- Architects,
- Cleaning & Garbage collection firms,
- Advertising and sign writing firms,
- Entertainers and Professional services providers such as Accountants, Lawyers, Doctors or Consultants.

Therefore, your clients in these industries will no longer be required to apply for a Certificate of Compliance (CoC). Outstanding applications from participants in these industries will not be processed, but rather, the IRC will issue letters confirming that there is no longer a requirement to obtain CoC's. A media release on this matter will issue in due



course.

Furthermore, the current threshold of K 500 in relation to one contract or K 3,000 in relation to one payee for several contracts in one year have been removed and replaced solely with a K 5,000 per any one contract threshold before requiring a payee to obtain a certificate of compliance (COC).

7.2. Repeal of Expenditure on Scientific Research

A new subsection (12) has been inserted to section 95 to remove previous 150% tax concession. Donations to approved research institutes and certain expenditure incurred of a capital nature on scientific research not otherwise deductible under any other section of the Act will remain tax deductible but only to the extent incurred. The amendment will be effective as at 1 January 2014. Taxpayers seeking approval for a deduction under this provision should include a submission outlining why such expenditure is not eligible for deduction under any other section of the Act.

7.3. Amendment to Section 219C

Section 219C has been amended to include a new definition of “approved national infrastructure project” and to also insert new subsections (5A), (5B) and (5C) to deal with expenditure in relation to any such approved national infrastructure project.

7.4. Further Guidance

The Commissioner General is currently of the view that these amendments are self-explanatory and that will not require further clarification by way of a Tax Circulars.

However, if you have any specific issues you would like to raise with us, or suggestions for the content of proposed Tax Circulars on the topics, then please send an email to us at taxcircularsconsultation@irc.gov.pg and we will consider your comments.

8. MODERNISATION OF TAX ADMINISTRATION

8.1. Implementation of SIGTAS

In 2013, we took SIGTAS into Production for all our withholding tax types. This was a gradual process, and involved shifting the ‘Top 100’ taxpayers by 2012 payments received over, after performing a number of account verifications and validations of registration details and clearing of ‘backlogged’ transactions. Shortly thereafter, we began enrolling all new registrants in SIGTAS. As of the time of writing, we are now moving any taxpayers not yet migrated over to SIGTAS, when they present themselves to make their next payment of any withholding tax type.



Important notes to remember for 2014 include:

- All annual reconciliations for all withholding tax types will be completed using SIGTAS.
- The Salary and Wages Tax annual reconciliation process has been changed dramatically, including significant streamlining and simplification. The 2013 SWT Annual Reconciliation guide can be downloaded from [IRC website](#). All new Salary and Wages forms including Statement of Earnings documentation can also be accessed via the [IRC website](#).
- Our goal is to move GST lodgement and payments into SIGTAS no later than June 30th, 2014. We will follow a similar strategy in the rollout, applying lessons learned from our previous work. Expect to hear more from us in the months ahead, including the release of new GST lodgement forms.
- We anticipate the migration of all corporate and personal income tax filings to SIGTAS in time to process the 2014 filings scheduled for 2015.
- Because of this rollout strategy, expect that the TIN issued to taxpayers will be used in conjunction with the old 'TFN' for Income Tax and the 'TFN' for GST registrants, until such time that we have migrated all GST accounts to SIGTAS.
- We anticipate offering in the weeks ahead, the capacity for taxpayers to pay at the counter using EFTPOS machines.
- Watch for an enhanced publicity campaign in 2014 as we announce these changes to the taxpaying community, and expect regular invites to tax agent sessions to give agents a preview of what reforms are imminent.

Should you have specific questions about SIGTAS and the impacts of the new system on your clients, or you wish to request a meeting with the Sigtas implementation team, we can be contacted on sigtas@irc.gov.pg .

8.2. Paying Your Tax by Electronic Transfer

Tax Agents are asked to inform their clients that the IRC is now able to accept payments of tax electronically. This means taxpayers no longer have to come to our office to make payments but can instead make electronic payments to IRC through their bank.

The IRC has experienced an increased uptake in e-payments and encourage its use as a means to reduce compliance costs for taxpayers and a convenient way for them to meet their payment obligations.

In order to ensure that the IRC can appropriately match the payment and credit your account, it is important that you can scan the completed tax form relevant to the payment and attach it to an email to be sent to payments@irc.gov.pg . The following information should be included in the body of the email:

- Taxpayer's Name and Tax File Number (TFN);
- Tax Type being paid (e.g. GST, Income Tax, S & W Tax and etc.),
- Tax Period (the month or year the payment relates to); and
- Payment date and Amount.



A step by step guide to electronic payments is available is available on the [IRC website](#).

8.3. Tax Agent Liaison Group

The IRC remains keen and committed to engage more frequently with the tax agent community, tax professionals and other interested stakeholders on administrative matters as well as technical issues. In late 2012, the IRC commenced a formal discussion group and consultation forum with tax agents through the creation of the Tax Agent Liaison Group which attempts to meet on a quarterly basis in either Port Moresby or Lae.

The purpose of this Group is to:

- Provide you with regular updates on matters affecting our administration of the tax system, in particular the progress of SIGTAS and the implications that its introduction will have on you as agent and taxpayers;
- Provide an opportunity to consult with you on the ongoing work of the Taxation Circulars Program;
- Provide an opportunity to discuss a range of technical issues which may arise from time to time including presentations on IRC perspective on new legislation; and
- Provide you with an opportunity to raise matters with us and exchange ideas on how we can better develop a functional tax system that meets the needs of all stakeholders.

If you would like to be included on our mailing list of invitees for these sessions then please send an email to us at taxcircularsconsultation@irc.gov.pg and we will add you to our list.



9. CONTACTS

<u>Names:</u>	<u>Area of Responsibility:</u>	<u>Telephone:</u>
Mr. Rakatani Helai	Tax Agent Coordination	3226786
Mr. Oke Millett	SIGTAS Project Manager	71378784
Mr. Benjamin Harry	Director – Compliance	3226668
Mrs. Cecilia Magun	Director - Product Owner – GST	3226656
Mrs. Ketty Masu	Actg AC -Assess & Prioritise	3226710
Mr. Igo Morea	Manager - Individual Assessing	3226847
Mr. Laole Arget	Asst. Manager - Large Business - Mining	3226758
Mr. Dollarcruise Potjepat	Manager – Complex Debt Recovery	3226776
Mr. Fabian Yangen	Manager - Operation Support	3226598
Ms. Veronica Kiapen	Acting Manager – Tax Clearance	3226565
Mr. Godfrey Dobbin	Acting Manager - Lodgement Enforcement	3226532
Ms. Annette Baker	Senior Manager – Key Client Management Unit	3226949
Mr. Warren Auka	Director - Tax Payer Education & Awareness	3226642
Ms. Bernedette Uruna	Manager - GST Refunds	3226616
Mr. Joe Maiauka	Director - Individual & Stamp Duty	3226501
Mrs. Martha Kiapgugu	Acting Manager - Income Reporting System	3226668
Mr. Camillus Ata	Supervisor - Compliance Unit – Income Reporting	3226562
Mr. Dave Holohan	Manager - Debt Reduction	3226664
Mrs. Henao Guria	Manager - Legal Unit – Debt Reduction	3226785
Mrs. Lakasi Garo	Senior Manager – Revenue Accounting	3226788
Mr. Steven Tsivele	AC – Manage Debt	3226669
Mr. Stephen Burke	Manager, Product Owner – Source Collection	3226546



Ms. Lalau Stephen	Senior Manager – Large Business Coordination	3226591
Mr. Michael Daimo	A/Manager – Tax Audit	3226576
Ms. Arua Naime	Manager – Transaction Processing.	3226642
Ms. Leka Nablu	AC – Legal Services (Secretary to the Review Tribunal)	3226719
Ms. Roselyn TEI	Advising Officer – Litigation (Secretary – Tax Agent Liaison Group)	3226586
Mr. Charles Sepe	Training Levy & D.W.T	3226531

I and my staff would like to thank you for your continued efforts and co-operation and we look forward to another year of harmonious working relationships.

Ms Betty PALSO, OBE
Commissioner General,
Internal Revenue Commission