



FOR OFFICE USE ONLY

TAXPAYER IDENTIFICATION NUMBER

## GAMING MACHINE TAX RETURN

GAMING CONTROL ACT 2007 AS AMENDED

FORM GT1

EFFECTIVE : 1 January 2017

### TAXPAYER DETAIL

Taxpayer	Name		
	Contact or Representative		
	Phone Number		
	E-mail address		
Address	Street	Mail	
	Section no	PO Box no	
	Lot no	Post Office	
	Street	City	
	Suburb	Province	
	District	Country	
	Country	Care of (C/-)	

TAX PERIOD

MONTH

YEAR

FOR ASSISTANCE IN COMPLETING THIS FORM, PLEASE REFER TO THE NOTES OVERLEAF

### BLOCK 1 : CALCULATION OF TAX DUE

Total Takings (Kina In)	10	K	
- Total Payouts (Kina Out)	20	K	
Gross Revenue (Deduct the amount in Box 20 from Box 10)	30	K	
- Revenue exemption / Rebate	40	K	Note 1
Taxable Revenue (Box 30 - Box 40)	50	K	
Gaming Machine Tax due (Box 50 x 55%)	60	K	

### SIGNATURE OF PUBLIC OFFICER (OR DELEGATED AUTHORISED PERSON)

I declare that the information that I have provided on this page and in Schedules A 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.

SIGNED:

DATE:

### LEGAL NOTICE

In terms of the Gaming Control Act of 2007 as amended :

- The due date for Gaming Machine Tax filing and payment is set at the 15<sup>th</sup> of the following month by the Commissioner General of the IRC in accordance with the authority delegated in the act.
- The late filing penalty is applied at a flat rate of 20% of outstanding tax payable and a further late payment penalty of 20% per annum calculated daily on the amount of outstanding tax payable.

NOTES AND INFORMATION

These notes are intended to assist you with the completion of your Gaming Machine Tax return and are provided as a guide only.  
For further information, please contact the Internal Revenue Commission for assistance on +675 322 6600 or consult the web site: [www.irc.gov.pg](http://www.irc.gov.pg)

**Note 1** The first K2,500 gross revenue per site is exempted from Tax. The Total of Revenue Exempted is transferred from Schedule A. The example in the table below shows how this value is to be calculated:

Site	Site TIN	Takings (Kina In)	Pay Out (Kina Out)	Gross Revenue	Revenue Rebate	Taxable Revenue
Site 1	987654321	100,000	70,000	30,000	2,500	27,500
Site 2	987654322	15,000	13,000	2,000	2,000	0
Site 3	987654323	12,000	13,000	-1,000	0	-1,000
Total		127,000	96,000	31,000	4,500	26,500

**Note 2** Please provide the TIN of the proprietor of the establishment or venue where the gaming machines are physically in operation.

Schedule A : Site Turnover Detail

Site	Site TIN	Takings (Kina In)				Pay Out (Kina Out)				Gross Revenue				Exemption/Rebate				Taxable Revenue			
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
TOTAL:																					

If more than 15 sites need to be listed in Schedule A, attach a separate schedule. All sites must be listed, including Zero Turnover sites. Transfer the total rebate calculated as above into box 40.