



MAKING TAX PAYMENTS TO THE INTERNAL REVENUE COMMISSION

Tax payments are due to IRC on the following dates:

Goods & Services Tax (GST)	21 st of the month
Salary & Wages Tax (SWT)	7 th of the month
Company Income Tax (CIT)	30 days after Notice of Assessment or as directed by IRC
Personal Income Tax (PIT)	30 days after Notice of Assessment or as directed by IRC
Stamp Duty (SD)	Due on assessment
Other Withholding Taxes	On declaration

There are a variety of ways of paying taxes. Methods of payment are:

1. Electronic funds transfer at point of sale (EFTPOS)
2. Electronic funds transfer (EFT) BillPay
3. EFT Direct Deposit
4. Over the Counter Transfer at your Local Bank
5. Cheque Payment (Bank Cheque more than K5,000.00)

A. Making Electronic Funds Transfer (EFT) Payments

1. EFPTOS

You can pay by **EFTPOS** by using your debit card at our payment terminal in our POM, Lae and Kokopo offices. We do not accept credit cards.

But you no longer have to come to our office and queue to pay your taxes. You can pay electronically by Internet Banking through your bank.

First, use the standard process that your bank has provided for Internet Banking to log onto its facility.

Westpac website	www.westpac.com.pg
ANZ website	www.anz.com.pg
BSP website	www.bsp.com.pg

2. BILL PAY

- **If paying by BillPay** follow your bank's instructions. Although the exact details of processing BillPay payments will vary from bank to bank, normally you would select 'Bill Payment' and 'Internal Revenue Commission' as the 'Bill Name'. The IRC's **BillPay Code is 11628**.

To ensure that your payment is processed by us, please enter the following details in the EFT description/comment/reference fields, which for most banks normally allows for at least 20 characters:

Your nine digit Tax Identification Number (TIN)	E.g. 5xxxxxxx
The type of tax you're paying	E.g. GST, SWT, CIT, PIT, SD etc.
The period or year the payment is for	E.g. 10/17 for October 2017

3. EFT DIRECT PAYMENT

- **If paying by EFT direct deposit**, our details to receive your payment as payee are as follows:

Payee	Internal Revenue Commission
Bank Name	Bank of Papua New Guinea
BSB Code	121001
Account number	43146577
SWIFT Code (if required)	BPNGPGPM
Address (if required)	Corner of Douglas St, ToRobert Haus, Section 25 Allotment 1, Port Moresby
Description/Comment/Reference fields – these must be completed to include the following details	TIN, Tax Payer Name, Tax Type (e.g. GST, SWT, CIT, PIT, SD etc.), Period or year of payment. See above examples.

Note: Separate BillPay or direct deposits must be made for different TIN or tax type or different periods.

E-mail us with details of your EFT payment. If you don't, there may be delays in matching the payment and crediting your tax account with us. You should scan the tax form to which the payment relates, and email it to us. Our email address is: payments@irc.gov.pg

Include in your email to us the following details:

Email Subject	Your name, TIN & Tax Type;	E.g. Snow White Ltd; 50002365; GST
Email Content	Tax Type being paid;	E.g. GST, SWT, CIT, PIT, SD, etc.
	Tax Period (the month and year covered);	E.g. 11/17 for November 2017
	Payment date and Amount;	E.g. 07/12/17; K22,200.00
	Your electronic payment receipt or confirmation; and	E.g. receipt issued after payment is done
	Email subject heading should have Tax Payer Name, TIN and Tax Type.	Example shown in first row
	For GST lodgments, you must ensure to indicate clearly the provinces of origin where GST sales income is derived from in the lodgment schedules.	E.g. ENBP for East New Britain Province

We will then use this information to match the payment and credit your tax account.

Receive Your Receipt. We will send you a receipt notifying you that the payment has been received and posted to your tax account as soon as possible.

B. Making “Over the Counter Transfer” Payment

You can make payments to IRC by providing instructions to your local banks to arrange direct transfers through the bank's KATS System. To ensure that your payments are done correctly, make sure you include the following details on your instructions:

Payee	Internal Revenue Commission
Bank	Bank of Papua New Guinea
Account Number	43146577
BSB Code	121001
Amount	PGK Amount
Brief Description/Comments: (these must be completed with the following details)	TIN (e.g. 500033510), Tax Payer Name (e.g. Snow White Ltd), Tax Type (e.g. GST, SWT, CIT, PIT, SD etc.), Tax Period (e.g. 10/17 for October 2017) or year of payment (e.g. 2017)

C. Making Payment to Us by Cheque (Bank Cheque only for amounts above K5,000.00)

You can make payments to IRC by Cheque. Don't send hard cash as these will not be accepted. To ensure that your payments go smoothly, make sure you do the following:

- Make your cheque payable to the Internal Revenue Commission;
- Cross your cheque "Not Transferable";
- Fill in the amount due;
- Print the words and figures clearly using a blue or black pen;
- Show the toea as "00" if the amount due is a round Kina figure;

If paying at an IRC office, bring your remittance notice or tax assessment notice with you.

If mailing the cheque to IRC, attach a copy of the corresponding remittance notice or tax assessment notice. Mail your cheque to:

**The Director Tax Processing Division
Internal Revenue Commission
P.O Box 777
PORT MORESBY
National Capital District**

Please ensure that you provide us with the following details when mailing your cheque:

- The remittance notice or tax assessment notice;
- Your name and address;
- Your Tax Identification Number (TIN);
- The type of tax you're paying;
- The period or year the payment is for;
- The amount.
- For GST, indicate province of origin where sales income is derived

CONTACTS

Names	Area of Responsibility	Telephone
Ms Helen Solien	Director, Taxpayer Processing	(675) 322 6884
Ms Imelda Mugugia	Supervisor, Taxpayer Processing	(675) 322 6773
Mr Petereric Andrew	Director, Revenue Accounting	(675) 322 6766

For more information on Tax Payments, visit our website: www.irc.gov.pg

Authorised by

**MS BETTY PALASO, OBE
COMMISSIONER GENERAL**