



TAX ADMINISTRATION INSTRUCTION No. 2 / 2017

MAKING CHEQUE TAX PAYMENTS TO THE INTERNAL REVENUE COMMISSION

This instruction clarifies our earlier instruction of making tax payments to the Internal Revenue Commission (IRC), and relates specifically to making tax payments by Cheque.

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

Making Payment to Us by Cheque

Although you can make Electronic Funds Transfer (EFT) payments to IRC, you can also make payments to us by Cheque. Don't send hard cash as these will not be accepted.

But please note that from **7th December 2017**, all tax payments that are equal to or over **PGK5,000.00** (five thousand) in value must be paid by way of **Bank Cheque or Bank Draft**. These are cheques issued by a commercial bank in Papua New Guinea and drawn against that bank as opposed to the taxpayer's bank account. This provides a guarantee that the cheque will be honoured.

Over-the-counter and mailed cheque payments over the PGK5, 000.00 threshold that are not Bank Cheques or Bank Drafts will not be accepted by us.

IRC also encourages taxpayers to use EFPTOS or Electronic Transfer where that facility is available to avoid further inconvenience.

For all tax payments that are less than PGK5, 000.00, we continue to accept personal cheques that are drawn against the taxpayer's Papua New Guinea bank account.

The date the cheque payment is received is the date we use when crediting your account with us.

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; and
Show the toea as "00" if the amount due is a round Kina figure.

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

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

**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;
Your electronic payment receipt or confirmation; and
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 Arua Naime	Director, Taxpayer Processing	(675) 322 6714
Mr Petereric Andrew	Director, Revenue Accounting	(675) 322 6766

Authorised By

**MS BETTY PALASO, OBE,
COMMISSIONER GENERAL**