



Internal Revenue Commission

MAKING TAX PAYMENTS TO THE INTERNAL REVENUE COMMISSION

Issued: 03/05/2018

TAX PAYMENT DUE 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

PAYMENT METHODS

1. EFTPOS

All bank debit cards are accepted at EFTPOS terminals in our POM, Lae and Kokopo offices. We do not accept credit cards.

2. INTERNET BANKING (BILLPAY)

IRC Biller Name is **Internal Revenue Commission - Code: 11628**. You **MUST** provide details of your payment in the text field as indicated below.

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

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

3. ELECTRONIC FUNDS TRANSFER (EFT) DIRECT PAYMENT

If paying by EFT direct payment, our bank details are shown below. You **MUST** provide details of your payment in the text field as indicated below.

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
Text Field, Description/Comment/Reference – 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.

4. CREDIT TRANSFER APPLICATION

You can make payments to IRC by giving instructions to your local banks to execute direct credit transfers through the bank's KAT System. You can do that over the counter or by sending formal instructions to your bank. Ensure to use the IRC bank details indicated above. Take your IRC remittance advice with you so that the correct payment details are entered.

5. BANK CHEQUE / BANK DRAFT

Cheque payments that are over PGK5, 000.00 must be paid by way of **Bank Cheque or Bank Draft**. These are cheques issued by a commercial bank in PNG and drawn against that bank, as opposed to the taxpayer's bank account.

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

6. PERSONAL / COMPANY CHEQUE

We will continue to accept personal/company cheques that are equal to or less than PGK5, 000.00 and that are drawn against the taxpayer's PNG bank account **until 31st May 2018**.

From 1st June 2018, IRC will no longer be accepting personal/company cheque payments.

If you are mailing your payment details, the IRC postal address is:

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

Attention: Ms Hellen Solien

IMPORTANT NOTICE

Whichever method you use to make your tax payment, you **MUST** provide us with the information below in support of your payment by bringing it into our office, mailing by post, or emailing us at this address: payments@irc.gov.pg

Your TIN and name	E.g. 500023655: Mondoli Construction Ltd
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; PGK Amount
Your electronic payment receipt or confirmation	E.g. receipt issued when payment is done
For GST payments, you MUST indicate the province where the GST sale was derived. Include this information in the GST lodgment form as well.	E.g. ENBP for East New Britain Province

If you were not issued receipts of the payments you have made, you **MUST** contact IRC immediately on the contacts below to obtain copies of your payment receipts.

CONTACTS

Responsible Section	Telephone	Email
Tax Payment Processing and Enquiries (for all enquiries other than EFT payments)	(675) 322 6548 / (675) 322 6767 / (675) 307 7021	taxprocessing@irc.gov.pg
Electronic Payment Processing (for all EFT payment enquiries)	(675) 322 6773 / (675) 322 6693 / (675) 322 6732	payments@irc.gov.pg

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

Authorised by

**MS BETTY PALASO, OBE
COMMISSIONER GENERAL**