



## MAKING TAX PAYMENTS TO THE INTERNAL REVENUE COMMISSION

**Tax Payments and Lodgments: All tax payments must be accompanied with the relevant tax return form or remittance advice.**

### TAX PAYMENT DUE DATES

Goods & Services Tax (GST)	21 <sup>st</sup> of the month
Salary & Wages Tax (SWT)	7 <sup>th</sup> 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. EFPTOS

All bank debit cards are accepted at EFTPOS terminals at our Offices in the following provinces:

- Port Moresby.....Mt. Hagen.....Kokopo.....Vanimo
- Lae..... Goroka..... Kimbe.....Buka
- Alotau..... Kundiawa.....Kavieng.....Madang
- Wewak..... Manus..... Popondetta

**We do not accept credit cards.**

#### 2. 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	<a href="http://www.westpac.com.pg">www.westpac.com.pg</a>
ANZ website	<a href="http://www.anz.com.pg">www.anz.com.pg</a>

BSP website	<a href="http://www.bsp.com.pg">www.bsp.com.pg</a>
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**3. 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. BANK CREDIT TRANSFER APPLICATION (KATS)**

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 captured.

**5. BANK CHEQUE / BANK DRAFT**

Cheque payments will be accepted by way of a **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 that are not Bank Cheques or Bank Drafts will not be accepted.**

**6. PERSONAL / COMPANY CHEQUE**

**As from 1<sup>st</sup> June 2018, IRC is no longer accepting personal/company cheque payments.**

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

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

## 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](mailto: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 <b>MUST</b> 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 contact details 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](http://www.irc.gov.pg)

**Authorised by**

**DR. ALOIS DATON  
ACTING COMMISSIONER GENERAL**