EFFECTIVE:

1 January 2019

INTERNAL REVENUE COMMISSION

COLLECTION OF SALARY OR WAGES TAX

RATES OF FORTNIGHTLY SALARY OR WAGES TAX DEDUCTIONS

Tables A, B and C in the Annexure show the Salary or Wages Tax to be deducted by the employers from the total salary or wages paid to their employees on a fortnightly basis, as from 1 January 2019.

WHO IS LIABLE TO PAY FORTNIGHTLY SALARY OR WAGES TAX? Any person, who earns or derives salary or wages income in Papua New Guinea is liable to pay tax on that income at the fortnightly rates declared by the Act. The rates of deductions for fortnightly Salary or Wages Tax are set out in Tables A, B and C. These Tables, however, do not apply to salary or wages received in the form of certain lump sum payments upon termination of employment.

An employer is to calculate the tax deductible from each employee’s salary or wages using the appropriate table.

WHAT MUST AN EMPLOYEE DO? Each employee must lodge, in duplicate, a Salary or Wages Tax Declaration with their Principal Employer. A new Declaration must be lodged within 14 days if the circumstances change.

Note: An employee may only lodge one current Salary or Wages Tax Declaration. It is an offence for an employee to lodge one or more Declaration with other employers while his/her first Declaration is current. Maximum Penalty: K 10,000 or six months imprisonment.

WHAT MUST AN EMPLOYER DO? Briefly, an Employer must:

1. Send the original of the employees' Salary or Wages Tax Declaration to the Commissioner General of Internal Revenue. The duplicate must be kept by the employer for a period of seven (7) years.

2. EVERY FORTNIGHT, calculate the total amount of salary or wages to be paid to each employee, which is to include all salary, wages, benefits and allowances (see notes below). Salary or Wages Tax is then to be calculated and deducted from each employee’s total amount of earnings. The tax deducted being in accordance with the tables appearing on the back of this schedule.

Note: An employer who fails to make a deduction is liable, in addition to any penalty which may be imposed, to pay the un-deducted amount to the Commissioner General. Penalties for failing to deduct may be a fine of not less than K 500, and not more than K 5,000.

3 EVERY MONTH, calculate the total amount of tax deducted from each employees' salary or wages for the month, and pay this amount to the Commissioner General no later than the

seventh day of the following month. The payment must be accompanied by a statement showing:

-total number of employees;

-total amount of wages paid; and

-total amount of salary or wages tax deductions made.

Note: An employer who fails to remit the amount of tax deducted is subject to a penalty of 20% of the amount not remitted plus additional tax of 20% per annum, calculated on a daily basis from the date the amount became payable. In addition, the employer may be liable to a fine of not less than K 500 and not more than K 5,000, or a term of imprisonment not exceeding six (6) months.

4. EVERY YEAR - no later than 14 January, issue to each employee a statement of earnings setting out the total amount of salary or wages earned by, and tax deducted on behalf of, that employee for the year,

5. AND - no later than 14 February, return to the Commissioner General the taxation copy of all used, and all copies of unused and cancelled statements of earnings together with a statement reconciling the total amounts of Salary or Wages Tax deducted, with the total remitted for that year.

Note: An employer who fails to either issue or return the statements of earnings by the required dates may be liable for a fine of not less than K 500 and not more than K 5,000.

6. Comply with the other obligations as set out in "Salary or Wages Tax Circulars", issued to group employers from time to time and available from the Internal Revenue Commission website.

WHAT IS SALARY OR WAGES INCOME? Salary or wages in relation to any person, as defined by the Act includes:-

a) salary, wages, commission, bonus, remuneration of any kind or allowances (whether at piece work rates or otherwise) in respect of or in relation to the employment of that person as an employee, or

b) any remuneration, by way of fees or otherwise for professional services or services as an advisor, consultant or manager (whether at piece work rates or otherwise) where such remuneration is paid wholly or substantially for personal services rendered by that person in Papua New Guinea,

and without limiting the generality of the foregoing includes any payments made-

c) under a contract that is wholly or substantially for the labour of the person to - whom the payments are made; or

d) by a company, by way of remuneration to a director of that company; or e) by way of superannuation, pension or retiring allowances; or

f) by way of commission to an insurance or time-payment canvasser or collector.

Employers should note that the above definition of salary or wages is intended to include almost any remuneration, reward or payment made to an employee, in whatever form, subject to specific exemptions. (see item on "specific exemptions")

ASSESSABLE BENEFITS ALLOWANCES

Allowances and benefits are considered part of an employee's remuneration, in that instead of the employee paying for the items they are provided in cash or kind by the employer.

In such a way some employees and employers see this money as different from the Salary or Wages normally paid. However we can see that from the definition of Salary or Wages that such allowances and benefits are taxed in full, as part of the employee’s Salary or Wage.

BENEFITS PROVIDED: The following details situations where the employer provides a benefit to the employee. It is a different situation to where the employee is provided an allowance to pay for the item. (Discussion of taxing allowances follows after benefits).

The Commissioner General prescribes rates on certain benefits being:-

a. accommodation, being use of premises or quarters **b.** motor vehicle provided by the employer **c.** provision of messing type meals.

ACCOMMODATION PROVIDED			
TYPE OF HOUSING	AREA 1	AREA 2	AREA 3
Very High Cost House or Flat	2,500	1,500	NIL
Up_Market Cost House or Flat	1,500	1,000	NIL
HIGH COST House or flat	700	500	NIL
MEDIUM COST House or flat	400	300	NIL
LOW COST House or flat	160	150	NIL
MESS OR BARRACK STYLE BASIC ACC.	60	50	NIL
GOVERNMENT MESS OR BARACK STYLE	7	7	NIL
EMPLOYEES INVOLVED IN AN APPROVED CITIZEN EMPLOYEE FIRST TIME HOME BUYER SCHEME	NIL	NIL	NIL

NOTES IN RELATION TO THE ABOVE:

1 . **Employees provided with accommodation outside of Papua New Guinea** by their employer are subject to tax based on the actual cost of the accommodation to the employer.

1. **Low cost housing** is any unit of accommodation which would fetch K400,000 or less if sold on open market, and in any other case for which the market rental is K1,000 per week or less.
2. **Medium cost housing** is any unit of accommodation which would fetch between K400,000 and K800,000 if sold on the open market, and in any other case for which the market rental is between K1,000 per week and less than K3,000 per week.
3. **High cost housing** is any unit of accommodation which would fetch more than K800,000 if sold on the open market, and in any other case for which the market rental is K 3,000 per week but less than K 5,000 per week.
4. **Up-Market cost housing** is any unit of accommodation which would fetch between K1,500,000 and K 3,000,000 if sold on the open market, and in any other case for which the market rental is between K 5,000 and K 7,000 per week.
5. **Very High cost housing** is any unit of accommodation which would fetch more than K3,000,000 if sold on the open market, and in any other case for which the market rental is K 7,000 per week or more.

6. The areas mentioned to in the above table refer to the area located in or within a 15 Kilometre radius of the boundaries of any of the following towns.

    AREA 1: Alotau, Goroka, Kimbe, Kokopo, Lae, Madang, Mount Hagen and Port Moresby.
    AREA 2: Arawa, Buka, Bulolo, Daru, Kainantu, Kavieng, Kerema, Kiunga, , Kundiawa, Lihir, Lorengau, Mendi, Popondetta, Porgera, Rabaul, Tabubil, Vanimo, Wabag, Wau and Wewak.
    AREA 3: Any place within Papua New Guinea not included in Areas 1 and 2.

HOUSING ALLOWANCE PAID IN LIEU OF ACCOMMODATION: Where an employer pays an employee an allowance in lieu of providing accommodation, the allowance as paid is assessable in full. This allowance and the prescribed value of that accommodation is to be included in the fortnightly salary or wages of the employee and taxed accordingly, unless a variation has been obtained from the Commissioner General.

Where a variation is obtained, the employee is taxed on the prescribed value of the accommodation and the excess of the allowance that exceeds the actual cost of the accommodation.

Citizen employees, who are in receipt of housing allowances and are engaged in an "Approved Citizen Employee First Time Home Buyer Scheme", are not taxed on the allowance nor are they required to lodge a Housing Allowance Variation form.

Employees may obtain variation on housing allowances by lodging a Housing Allowance Variation form with the Internal Revenue Commission.

MOTOR VEHICLE PROVIDED BY EMPLOYER: Where the vehicle is provided by the employer and the employee has unrestricted use of the vehicle the following amount is to be included in the Salary or Wage of the employee;

a/.Car supplied with fuel **K 125** per fortnight b/. Car supplied without fuel **K 95** per fortnight

Where the vehicle is provided by the employer and the employee has restricted use, such value as determined by the Commissioner General, shall be included in the Salary or Wages of the employee. If no determination is made then the values shown above apply.

NOTE: Restricted usage for Income Tax purposes means that the motor vehicle is solely used by the employee during business hours for business purposes only and is garaged at the place of work not being near the place of residence of the employee.

MEALS: Where the employee is provided with "messing" type meals the sum of **K 30** is added to the employee's salary or wage. In all other cases where meals are provided the actual cost to the employer is included in the calculation of the employee's salary or wage.

BENEFIT PAID OVERSEAS: The cost to the employer of any benefits paid to employees while outside Papua New Guinea is assessable in full to the employee. The total actual cost is added to the employee's Salary or Wages and taxed accordingly.

BENEFITS AND ALLOWANCES FOR WHICH EMPLOYERS ARE DENIED TAX DEDUCTIONS: Employers are denied a tax deduction for all entertainment expenses and for payments which benefit employees in respect of public utilities, domestic services, security services and club membership fees.

These benefits to which deductibility will no longer apply are considered non-taxable in the hands of the employee when paid by the employer directly to the party providing the services to the employee.

Where the employer pays the employee any cash allowance to cover any of these non-deductible expenses the total allowance will be taxable in full to the employee.

Employers are cautioned that the payment of these non-deductible expenses must not exceed the actual expenditure incurred by the employee at commercial rates.

The main allowances affected are;

Domestic Servants: Deductions denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance. No variation allowed.

Electricity: Deduction denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance. Variation may be allowed if work related.

Security: Deduction denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance and non-taxable when paid on behalf of the employee by the employer. No variation allowed. **Must be work related**.

Housing: Where provided by the employer, prescribed rates as listed will apply. Fully taxed in the hands of the employee when paid as cash allowance. Variation allowed upon application to the IRC.

Motor Vehicle: Allowance is fully taxable. The employee may claim a rebate of business related expenses by lodgement of an annual Individual Income Tax return.

Telephone: Essentially a private expense however a variation will be considered to the extent that work expenses are verified.

Entertaining: Deduction specifically denied by legislation. No variation will be given. The full amount to be included in the Salary or Wage of the employee. Non taxable in the hands of the employee if carried out on behalf of the employer and paid as a reimbursement on production of receipts.

OTHER ALLOWANCES: All other allowances are part of an employee's salary or wage as defined in the Income Tax Act. Accordingly all allowances whether paid or reimbursed directly or indirectly by the employer to or on behalf of an employee are to be included in the calculation of the employee's Salary or Wages. The only exception is where the Commissioner General has approved a variation of Salary or Wages Tax in writing under Section 299E of the Income Tax Act.

Employers are reminded that all allowances, where a variation may be given, **are taxable in full until a determination is received**. Employers **SHOULD NOT** reduce the taxable value of an allowance in anticipation of the receipt of a favourable determination.

VARIATIONS AND DETERMINATIONS As described above the allowances paid may be frequently expended for work related purposes and that is why the employer will pay such an allowance. Under Income Tax Law a rebate is allowed in the return lodged by the taxpayer for all work related expenses that are not of a private and domestic nature or specifically denied by legislation.

So that an employee is not out of pocket until the end of the year when a tax return is processed, the Act allows for a variation in the tax to be deducted from a person's fortnightly Salary or Wage to take into account the expected rebate.

This variation is under Section 299E of the Income Tax Act and is obtained by the employee / employer writing to the Policy and Advice Division, Internal Revenue Commission and requesting a variation to take into account expected expenditure. The details to be provided are the basis of evidence kept to support the claim that the expenditure has been incurred and that it is work related. The IRC expects that something better than a "guesstimate" be given, and bland claims with no supporting evidence will not be accepted for a variation.

SPECIFIC EXEMPTIONS: The Act provides for certain other payments of salary or wages to be exempt from tax. These are:

LUMP SUM PAYMENTS

Certain payments of salary or wages, paid in a lump sum to an employee who has retired or been terminated from employment, are to be taxed at the rate declared by Section 1 of the Income Tax (Salary or Wages Tax (Rates) Act, 1979. This rate is 2% of the lump sum **provided that the payment is:**

SUPERANNUATION: The 2% taxation rate applies to distributions, being prescribed sums, from **Authorised Superannuation Funds** where the payment was:

a. accrued prior to 1 January 1993, **or**

b. in respect of contributions made on behalf of the employee, for not less than 15 years, **or**

c. in respect of contributions made on behalf of the employee, for not less than 7 years, where the employee is more than **50** years of age, **or**

d. in respect of contributions made on behalf of the employee, for not less than 7 years, where the employee is subject to enforced early retirement, **or**

e. made as a result of the death or permanent disability of the employee.

f. In any other case the Authorised Superannuation payments should be taxed with reference to the following table:

Years of Contributions	Less than 5 years	Not less than 5 years and not greater than 9 years	Not less than 9 years and not greater than 15 years
Rate of tax	Marginal Rate of Tax	The lesser of 15% or the Marginal Rate of Tax	The lesser of 8% or the Marginal Rate of Tax

LONG SERVICE LEAVE: The 2% taxation rate applies to payments where the Long Service leave;

a. accrued prior to 1 January 1993, **or**

b. accrued at a rate not exceeding 6 months for 15 years of service, **and**

c. has completed a minimum of 15 years service with the employer or associated person of that employer, **and**

d . the payment is part of a termination payment.

g. In any other case the Long Service Leave payments should be taxed with reference to the following table:

Years of continuous service	Less than 5 years	Not less than 5 years and not greater than 9 years	Not less than 9 years and not greater than 15 years
Rate of tax	Marginal Rate of Tax	The lesser of 15% or the Marginal Rate of Tax	The lesser of 8% or the Marginal Rate of Tax

BALANCE: The balance remaining of the lump sum payment on termination is taxed over a period of 26 fortnights.

LUMP SUM BACK PAYMENT: The taxation law in relation to back payments operates on the basic principle that the tax to be charged is the amount of tax that would have been levied if the payment had been made during the fortnight the services were performed. This is done by taking the tax charged on the increased income and deducting the tax that was originally charged. In line with the principle explained above, the tax rate applicable for that fortnight is used for the calculation of the tax on the new income. There is a limiting factor in that;

a. Where there is no change in the tax rates in the period that the back payment relates, the maximum period for the calculation is 26 fortnights.

b. Where there is a change in the tax rates in the period that the back payment relates, the maximum period is extended from 26 fortnights to six years.

Gratuities are now considered to be fully taxable (Effective as from the 1st January 1993)

LIABILITY OF NON-RESIDENTS

A non-resident of Papua New Guinea means a person who arrives in Papua New Guinea with the intention of staying for less than 183 days during a twelve month period.

Non-resident employees are liable to pay PNG Salary or Wages Tax on all salary or wages received, including any remuneration, reward or payment, in whatever form, in strict accordance with the definitions of salary or wages income described above.

This includes employees who receive salary or wages paid by a foreign contractor, in respect of employment in PNG.

In addition, a person (which includes a company) carrying on a business in PNG who has entered into a contract with a non-resident.

For the purposes of calculating a non-residents liability for Salary or Wages Tax please refer to column 2 of this schedule.

HOW TO CALCULATE FORTNIGHTLY SALARY OR WAGES THAT INCLUDE ASSESSABLE BENEFITS, ALLOWANCES AND OTHER PAYMENTS.

An employer is responsible for the calculation, deduction and remittance of Salary or Wages Tax. The tax is calculated on the total assessable salary or wages for a fortnight.

For an employer to comply with their obligations in this regard, the total amount of salary or wages must include all assessable benefits, allowances and other payments received, earned or derived for that fortnight.

EXAMPLE: An employee earns a salary of K 1,500 per fortnight. In addition, the employee is provided with a car with fuel, a house rented for K 900 per week in Port Moresby, and received a reimbursement of K 150 for entertaining business clients on the employers' behalf. He also received a telephone allowance of K 15 per fortnight and had yearly subscription for health insurance paid of K520 (K20.00 per fortnight).

During the fortnight the employee worked six (6) hours overtime at K 11.00 per hour and received a commission of K 45 for sales made. He has lodged a declaration claiming 3 Dependants.

The calculation of the employee's taxable salary is as follows;

Salary		1,500
Overtime 6 hours x 11.00	66	
Commission	45	**111**
PLUS		
Assessable Benefits at prescribed rates		
Car	125	
Housing	160	**285**
PLUS		
Other Assessable Benefits and Allowances		
Medical Insurance	20	
Telephone	15	**35**
Total Taxable Salary **or Wages**		**K 1,931**

Tax Calculated as follows (using table "C"):

Tax on K 1,269.00	K 211**.38**
Tax on 662.00 (x .35)	231.70
Tax on **K 1,931.00**	**K 443.08**
Less Rebate for three (3) dependants	40.38
Net Tax payable on income of K 1,931.00	**K 402.70**

NOTE 1: ASSESSABLE BENEFITS AT PRESCRIBED RATES: These rates are subject to change and are notified to Group Employers by the Commissioner General at the time of change.

NOTE 2: OTHER ASSESSABLE BENEFITS AND ALLOWANCES: The actual amount paid is to be included in the calculation of taxable Salary or Wages. If the amount applies to more than one fortnight the assessable amount is calculated by apportioning the amount over the fortnights involved, and recalculating the tax to be deducted and remitted for those periods.

NOTE 3: BENEFITS OR ALLOWANCES WHICH MAY BE SUBJECT TO VARIATION: Some assessable benefits may be subject to a variation of deductions, upon application to the Commissioner General. Employers cannot anticipate such a variation, and must deduct tax on the full amount of a benefit or allowance until notification, in writing is received from the Commissioner General.

HOW TO CALCULATE SALARY OR WAGES TAX FOR PERIODS OTHER THAN A FORTNIGHT.

A. EXAMPLE OF LUMP SUM PAID ON TERMINATION.

Employee A. has resigned from ABC Pty Ltd on 30 December 2019 after twenty (24) years of service with the company. He is paid a standard fortnightly wage of K 800.00; has two (2) dependants and does not receive any allowances. He is paid the following termination payment:

1	**Accrued recreational leave**	**(3 fortnights)**	**K 2,400.00**
2.	**Accrued Long Service Leave**	**(21 fortnights)**	**K16,800.00**
3.	**Ex Gratia payment**		**K 8,000.00**
4.	**Payment in lieu of notice (6 fortnights)**		**K 4,800.00**

Items 1, 3 and 5 do not attract any concessional rate of tax and must be taxed at the employees marginal tax rate i.e. spread over the previous 26 fortnights and tax calculated.

Item 2 complies with the criteria for concessional tax under Section 46B of' the Act" and so is taxed at 2%.

Calculations as follows:

Items 1, 3 and 4 added together	= K 15,200.00
spread over 26 fortnights, ie., K 15,200.00 / 26	= K 584.61
Add to normal fortnightly pay (K800.00 + K 584.61)	= K 1,384.61

1. Difference between tax on K800 (K 53.01) and tax on K1,384.61 (K 222.99) (2 dependants) = K 169.98 per fortnight

Therefore tax on the K 15,200.00 would be:

26 x K 169.98	= K 4,419.48

<u>**Summary of tax payable.**</u>

Tax at marginal rate	= K 4,419.48
Tax at concessional rate (2% x K16,800.00)	= K 336.00
TOTAL TAX PAYABLE	**= K 4,755.48**

1. IN EXCESS OF A FORTNIGHT

The Salary or Wage is calculated as the full number of fortnight's tax and the pro rata part of the fortnight remaining for the period.

EXAMPLE: An employee is paid K 2, 000 for the month of January. He has lodged a Declaration claiming no dependants.

January has 31 Days (ie 2 Fortnights and 3/14 of a fortnight)

Salary earned during each fortnight K 2,000/31 x 14 **=** K **903**.22

Fortnightly Tax (no Dependants)	= K **101.64**
Total Tax for the month:	
- first fortnight	= K 101.64
- second fortnight	= K 101.64
- 3/14 fortnight	= K 21.78
Total Tax to be deducted	= **K 225.06**

2.LESS THAN A FORTHNIGHT

a. WEEKLY

The (2) two weekly amounts in each fortnight are added together

EXAMPLE: An employee receives K 280.00 per week and has lodged a declaration claiming one (1) dependant.

Fortnightly salary or wages K 280.00 x 2	= K 560.00
Tax on Fortnightly salary of K 560.00 (one Dependant)	= K 13.56
Tax Per Week K 13.56 / 2	= K 6.78

b. OTHER THAN WEEKLY

i. **CONTINUOUS EMPLOYMENT**

The fortnightly equivalent of salary or wages is calculated. Salary is based on 14 days per fortnight, and the tax is then apportioned to the days actually worked.

EXAMPLE: An employee receives K 250.00 for eight (8) days work. **He has not lodged a declaration.**

Fortnightly salary or wages = K 250 / 8 x 14	**=** K 437.50
Tax on Fortnightly salary of K 437.50 (No declaration Lodged)	= K 184.38
Tax on eight days work for K 250.00 = K 184.38 / 14 x 8	= K 105.36

ii. **COMMENCEMENT OR CESSATION OF EMPLOYMENT**

The fortnight equivalent of salary or wages based on 11 days per fortnight, and the tax is then apportioned on the actual number of days worked.

EXAMPLE: An employee commences employment and earns K 224 for 7 days worked up to the end of the fortnight. He has lodged a declaration claiming two (2) dependants.

Fortnightly salary or wages K 224 / 7 x 11	= K 352.00
Tax on Fortnightly salary of K 352 (2 Dependants)	= K 0.00
Tax on seven days work for K 224 = K 0.00 / 11 x 7	= K 0.00

ill. PAYMENT IN ARREARS

Where Salary or Wages are paid in arrears, eg overtime, back payment of wage increases, increases, bonuses etc tax is to be recalculated for the period involved. The maximum period for calculations on all payments is 26 fortnights except where the back pay covers a period where there has been a change in tax rates, in that case the period is restricted to 6 years.

EXAMPLE: An employee receives K 82 for overtime in respect of the three (3) previous fortnights. He normally receives K 850.00 per fortnight and has lodged a declaration showing no dependants.

Step 1: The payment is broken up into the amount applicable to each fortnight. For this example, these are:

a. K 22 - First Fortnight

b. K 40 - Second Fortnight

c. K 20 - Third Fortnight

Step 2: Add the overtime to the total Salary or wages earned by the employee for the previous fortnights.

a.	First fortnight	K 850 + K 22	K 872
b.	Second fortnight	K 850 + K 40	K 890
c.	Third fortnight	K 850 + K 20	K 870

Step 3: Calculate the tax applicable to the new gross salary at the no dependant rate.

	New Gross Salary	New Tax	Old Tax	Tax to be Deducted
1st f/nght	K 872	92.28	85.68	K 6.60
2nd f/nght	K 890	97.68	85.68	K 12.00
3rd f/nght	K 870	91.68	85.68	K 6.00
Total				K 24.60

NOTE 1. Overtime earned in the current pay period is to be added to an employee's normal pay and taxed accordingly.

NOTE 2. Where back payment, such as a bonus is received not representing any specific period of time, the amount is to be apportioned over the number of fortnights during which the service was performed, but not exceeding a period of 26 fortnights preceding the date on which the payment was received. In nearly all cases a period of time will be specified and this condition will not apply.

IV. PAYMENTS IN ADVANCE

Where payments are made in advance the basic principal is to tax the employee as if the payment had been made in the normal time and manner.

EXAMPLE: An employee receives K 2,000.00, representing 5 weeks leave pay in advance. He has lodged a declaration claiming three (3) Dependants.

5 weeks = 2.5 Fortnights

Salary per fortnight = K 2,000 / 2.5	= K 800.00
Tax on K 800 (3 Dependants)	= K 45.95
Tax on 5 weeks	= K 45.95 (first fortnight)
	= K 45.95 (second fortnight)
	+ 22.97 ((5/10 x (45.95))
Total tax to be deducted	**= K 114.87**

V. DAY LABOURERS AND PIECE WORKERS

In the case of plantation workers and similar occupations, special circumstances apply and employers should request a direction from the Commissioner General.

ADDITIONAL ADVICE: Employers who are in doubt regarding the law in relation to the calculation of salary or wages tax are requested to seek advice from the Senior Manager, Source Tax Products Owner, Policy and Advice Division, Internal Revenue Commission, P. 0. Box 777 Port Moresby or telephone 322 6546/7307. Further information may be obtained by visiting the IRC website www.irc.gov.pg

Authorised by

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