



INTERNAL REVENUE COMMISSION
TAX AGENTS BULLETIN NO. 01 OF 2019



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1. INCOME TAX RETURN LODGEMENT REQUIREMENTS.

1.1 Introduction

The purpose of this bulletin is to advise registered tax agents on the requirements for the lodgment of income tax returns for the current year and to keep tax agents up to date with recent changes in relation to the Tax Administration and the Tax laws including the Income Tax Forms for the year ended 31 December 2018.

In keeping with Section 223 of the Income Tax Act 1959 (hereinafter "the Act"), a notice was issued in the **Government Gazettal No: G 8 of 2019** dated 8 January 2019, advising who is required to lodge returns and when they must be lodged by. That notice has stated that all income tax returns for the year ended 31 December 2018 (hereinafter "2018 returns") are required to be lodged by 28 February 2019, or such extended date as the Commissioner General allows. A copy of the notice can be found on the IRC website for ease of reference.

It has been the normal practice of this office to grant tax agents an automatic extension of time until 30 April, following the end of the financial year to lodge returns on behalf of their clients. This practice will continue and tax agents can lodge 2018 returns by 30 April 2019 without requesting an extension of time.

However, most Tax Agents will be unable to achieve full lodgment of their clients' returns by that date and will need to request an extension of time for lodgment of an element of their clients' returns. This Circular sets out the Commissioner General's guidelines for those Tax Agents requiring an extension of time to complete their lodgment programs.

1.2 The Required Rate of Return Lodgments

In the past, extensions of time for the lodgment of taxable returns have been granted to **31 August**. This practice will continue, but the concessions will only be granted to those who meet our performance requirements. To monitor this, tax agents will be required to advise what returns they have lodged from time to time. Those whose lodgments are within 5% of the required percentage of lodgments by the required dates will be granted an extension of time, without fear of late lodgment penalty, to lodge the remainder of their clients' returns by a specified date. Those who fail to lodge the required percentage or have totally failed to lodge their clients' extension lists will not be granted an extension of time and their clients will face the prospect of being penalized for late lodgment.

The required lodgment percentages are as follows:

	<u>Taxable</u>	<u>Non Taxable</u>
By 30 April 2019	30%	20%
By 31 May 2019	50%	30%
By 30 June 2019	75%	50%
By 31 July 2019	90%	75%
By 31 August 2019	100%	90%
By 31 October 2019		100%

These are the same requirements as applied in every lodgment season.

1.3 Conditions

Again there are certain conditions that must be met before IRC will grant extensions for the lodgment of 2018 returns. This year these conditions are:

- i) Strict observance of the lodgment priorities set out in the next section.
- ii) Completed and signed tax returns be forwarded to the Internal Revenue Commission (hereinafter "the IRC") regularly, and at intervals of not more than a week.
- iii) All tax returns lodged must contain a balance sheet and profit and loss account (where appropriate) as well as the notes to the accounts and all supporting schedules. In this regard, your attention is drawn to Regulation 23, which states that all attachments to returns must be signed. Returns will not be regarded as lodged until such attachments are signed and lodged.
- iv) 2018 personal income tax returns of the tax agents & /or all nominees thereof are lodged by 30 April 2019. Any companies or partnerships registered as tax agents, and any service or administration companies or partnerships associated with their practice, are also required to lodge their relevant 2018 returns by 30 April 2019.
- v) Extensions including further extensions of time for the lodgment of taxable returns for companies will not be granted beyond 30 June 2019 unless the provisional tax installment due by that date has been paid.
- vi) Extensions including further extensions of time for lodgment of tax returns will not be allowed if any tax arrears or any outstanding tax matters have not been settled or any prior arrangement for settlement of the outstanding tax matters have not been made.
- vii) The extension arrangement for Companies which have an approved **substituted accounting period (SAP)** under section 12A of the Act, will be proportional to taxpayers with a normal December year end. Thus, SAP returns prepared by tax agents will be required to be lodged within 4 months after the end of the relevant income year. If requested, extensions will then be considered for a further period of 2 months. When lodging clients listings and/or extension requests, tax agents should specifically highlight any SAP taxpayers in this regard.
- viii) Requisition of extensions of time for the lodgment of taxable returns for companies will not be granted beyond 30 April 2019 where the return for the year ended 31 December 2017 was not lodged prior to 31 December 2018.
- ix) In the past, we have been generous in granting extensions and further extensions for taxable until 31 August and 31 October for non taxable respectively. We will not be allowing further extension after 31 December as they would all be treated as **late lodgers** until when you give us genuine reasons as to why, and when to lodge by.
- x) Relevant extension list is received by the IRC on the date specified later in this circular. In this regard, it should be noted that the due date for the Extension List is ten (10) days after the end of the relevant month.

1.4 Priorities for Lodgments

It is not enough to simply lodge the required percentage of returns. To ensure we have the time to issue certain assessments so that they become payable by 30 September, it is necessary to place the following limits on the time for lodgment of some types of returns:

- i) All 2018 partnership or trust returns are to be lodged by 30 June 2019. Wherever possible these should be lodged as a set with the returns for the partners or beneficiaries.
- ii) All taxable 2018 company returns with a taxable income in excess of K100,000.00 are to be lodged by 30 June 2019.

In addition, 2018 returns for individuals with either a taxable income of K30, 000.00 or a provisional tax credit in excess of K10, 000.00 are expected to be given priority so that their lodgment percentage equals or better than that of our required lodgment rate.

1.5 Foreign Exchange Rates

The authorized exchange rates for the 1st & 2nd half and the full year for **2018** are as follows:

2018	USD	AUD	NZD	GBP	JPY	EUR O	CAD	SGD	CNY	IDR	MYR
Jan-Jun	0.3077	0.3990	0.4301	0.2236	33.46	0.2542	0.3930	0.4082	1.9596	4236.02	1.2113
Jul-Dec	0.2997	0.4138	0.4479	0.2314	33.61	0.2601	0.3939	0.4110	2.0558	4405.27	1.2383
Full year	0.3037	0.4065	0.4391	0.2276	33.54	0.2572	0.3935	0.4096	2.0081	4321.34	1.2249

If the currencies that you require are not included in the list above, you should consult the Bank of Papua New Guinea.

1.6 Lodgment Extension Lists

As in the past, tax agents will be required to submit extension lists advising us of the clients in respect of whom they require extensions of time for lodgment. A separate schedule is required for each of the following types of return:

1. Taxable company returns.
2. Non Taxable company returns.
3. Individual returns with taxable incomes in excess of K30,000.00 or provisional tax credits in excess of K10,000.00
4. Returns for other individuals.
5. Returns for all parties associated with your tax agent registration, i.e the partnership, partners, administration company (if any) etc.
6. Partnership returns.
7. Trust returns.
8. Returns for Salary or Wages earners claiming a Section 214 (1) rebate, (in view of Section 214 (2), this particular extension list should ideally be lodged by February 15).
9. Late lodgers/late payers (see below)

These lists should show each client's name:

- a) In full, and
- b) In alphabetical order, with the surname first if for an individual.

In addition, adjacent to the name of each client should be their Tax Identification Number (TIN), if known, and in the case of taxable companies, confirmation or otherwise that any provisional tax installment due has been paid. Where the provisional tax installment has not been paid an explanation should be provided so that we can decide whether an extension should nevertheless be granted to the taxpayer.

Late lodgers/ payers are those taxpayers who either did not lodge their 2017 returns by 31 December 2018 or did not pay their 2017 assessments by 31 December 2018. We require a separate extension list in respect of all such taxpayers, as well as an individual full explanation for each client whose return cannot be lodged by 31 December 2018, as to why we should permit them to lodge their 2017 returns after 31 December 2018, and advise of the date the return will be lodged.

Those tax agents requiring extensions of time beyond 30 April 2019 will be required to lodge up to five extension lists and these should be lodged as follows:

- Extension List No. 1 - no later than 10 April 2019
- Extension List No. 2 - no later than 10 May 2019
- Extension List No. 3 - no later than 10 June 2019
- Extension List No. 4 - no later than 10 July 2019
- Extension List No. 5 - no later than 10 August 2019

In addition to the details referred to above, each extension list should have a front page in the following format:

<u>Extension List No. 1</u>	<u>Taxable</u>	<u>Non Taxable</u>
1. Number of 2018 returns actually lodged to date	_____	_____
2. Total number of 2018 returns to be lodged	_____	_____
3. Percentage lodged to date	_____	_____

<u>Extension List No. 2</u>	<u>Taxable</u>	<u>Non Taxable</u>
1. Number of 2018 returns actually lodged by 30 April	_____	_____
2. Total number of 2018 returns to be lodged	_____	_____
3. Percentage of total lodged by 30 April	_____	_____

Extension List No. 3

Taxable

Non Taxable

1. Number of 2018 returns actually lodged by 31 May	_____	_____
2. Total number of 2018 returns to be lodged	_____	_____
3. Percentage of total lodged by 31 May	_____	_____

Extension List No. 4

Taxable

Non Taxable

1. Number of 2018 returns actually lodged by 30 June	_____	_____
2. Total number of 2018 returns to be lodged	_____	_____
3. Percentage of total lodged by 30 June	_____	_____

Extension List No. 5

Taxable

Non Taxable

1. Total number of 2018 returns actually lodged by 31 July	_____	_____
2. Total number of 2018 returns to be lodged	_____	_____
3. Percentage of total lodged by 31 July	_____	_____

The following problems were noted with the extension lists provided by tax agents in 2018.

- a. Many did not actually show the percentage (%) of returns lodged at the end of each month for each category.
- b. In some cases, returns completed and without signatures were included in the total of returns lodged. This is not acceptable.
- c. Returns lodged after the end of the month were included. The grace period for lodging the lists was not intended to allow this.
- d. Late lodgers/ payers were included with other returns. The instructions clearly state that a separate list is required for later lodgers/ payers.
- e. There are still some Tax Agents lodging Extension Lists after list number 5. We only have five Extension Lists every year covering the time frame from April to August.

Tax agents are urged to take the preparation and submission of their extension lists seriously. There is nothing to be gained from either understating the number of returns to be lodged or overstating the number of returns actually lodged. It becomes obvious to IRC, particularly towards the end of the lodgment cycle, if this has been done. In this regard, you are advised that we will now **accept additions** to **Extension List No. 4** for new clients but will not accept additions to the extension list number 5.

Please bear in mind that if a new client has not bothered to make arrangements for the lodgment of returns prior to **June 30 2019**, then they are not entitled to extensions nor are they for **further extensions**. They should be listed under the **late lodgers list**.

1.7 Other Matters Pertaining to the Extension Lists

Tax agents are also advised to take note of the following matters pertaining to the extension lists:

1. If extension lists are not lodged, clients will not have an extension of time beyond 30 April 2019.
2. When lodging a batch of returns, it is not necessary to prepare a lodgment advice or a covering advice listing the returns lodged.
3. Each 2018 return lodged after 30 April 2019 should bear the following endorsement:

"Extension to granted"

All returns, where an extension has been granted should bear the above endorsement. Failure to do so would result in imposition of late lodgment penalty with an assumption that no extension has been requested and granted.

4. Only 2018 returns should be included in the extension lists. If for some reason an extension of time is requested for an earlier year return, a specific request should be made and directed to the attention of our **Manager, Tax Agent Coordination Section**.
5. Where a request for an extension in respect of a taxpayer with outstanding tax (which is not subject to a dispute) is made, payment for the liability should accompany the request for extension. Even so, such extensions will only be granted to 30 June 2019.
6. If a final notice is issued in respect of a particular taxpayer, that taxpayer ceases to qualify for any extension and the return must be lodged by the date specified in the final notice.
7. If a non-lodgment case is registered and is before the Tax Court, the taxpayer also ceases to qualify for any extension requisitions. You will only be asked by the hearing Magistrate to have the outstanding returns lodged at the Court.

All Final Notice enquiries should be directed to our **Director –Early Collection Section (Lodgment/ Payment/ Enforcement)**, Ms Kaia Fabila, on Telephone Number: 322 6843 or Email: fabilak@irc.gov.pg .

1.8 Salary & Wages Tax Returns

Salary or Wage earners who fall into any of the following categories are obliged to lodge returns:

1. Being overtaxed or under taxed.
2. Claiming deductions from salary or wages in excess of K200.00 (and this would include anyone in receipt of a non-taxable allowance –their allowances are not exempt income and they would be claiming a deduction for up to the amount of the allowance received).
3. Received a termination payment.
4. Had non salary or wage income in excess of K100.
5. Wish to claim a school fee rebate or education expenses.
6. Received a Housing Allowance variation for 2019.

It is important to note that a rebate of tax under Section 214 (1) will generally only be allowed if the return was lodged by February 28 of the following financial year, or within such extended date as the Commissioner General may otherwise permit.

1.9 Tax Agent Registration Renewals and Reviews

Please note that the **Tax Agent Coordination Officer is Ms Dorothy Sonny**, who can be contacted directly on **Telephone Number: 307 7306** or by **Email: sonnyd@irc.gov.pg**. She is responsible for all aspects of tax agent registrations and reviews. We wish to reiterate that a number of tax agents have been deleted from our list as they have miserably failed to comply with their tax agent obligations, which include registration renewals, outstanding tax matters and the lodgment of their clients' extension programs.

Annual renewals are now due and payable before the 1st of April, together with your annual tax returns. Note that the pre-requisite of having your registration renewed is to meet all the requirements as being a Tax Agent in PNG. It is your responsibility to renew your registration every year. Renewal forms can be obtained from the IRC Office or from the IRC website at: www.irc.gov.pg.

All the current registrations are now under review and those who have failed to meet the “**fit and proper**” test as required by the Tax Act and those who are found to be non-compliant as mentioned above would be cancelled immediately. In addition, those who have paid 2019 registration renewals and who have existing TIN registrations would be given the first preference for SIGTAS conversion for new tax agent registration numbers and issuance of new certificates. The old certificates would become obsolete items and are null & void. If you think that you have not paid the 2019 renewal fees and do not have TIN numbers, you should consult Ms Dorothy Sonny as quickly as possible.

It should be remembered that unregistered tax agents are not permitted to charge fees for preparation of tax returns, objections, or in relation to the transaction of any business on behalf of a taxpayer in the income tax matters. This is illegal under the provisions of Section 349 of the PNG Income Tax Act and it may result in a heavy court fine or imprisonment.

If an Agent has been de-registered, they will need to make a Section 346 fresh application and demonstrate that they meet the “**fit & proper**” test in order to be admitted or re-admitted if the case may be.

1.10 Lodgment Requirement of Entities with Tax Exempt Income

The IRC is concerned that some entities in receipt of exempt income are failing to lodge tax returns or are lodging returns which simply declare nil income and deductions. Tax agents representing such entities are reminded that Section 45 clearly requires that such entities are to lodge an annual tax return in the form and manner prescribed. This should include all income and deductions as detailed by the relevant labels. The exemption of such income would be then accounted for in the reconciliation section of the form and the deductions would be non-deductible.

Where returns are not duly lodged, or do not fully account for the income and deductions of the entity, then the Commissioner General will have no other option than to revoke the exempt status of the income where applicable and take such lodgement and follow up compliance action as deemed necessary.

2. SIGTAS REGISTRATION OF TIN NUMBERS

Our implementation of SIGTAS since 2014 is still continuing as it is an ongoing concern. Most of the work in relation to the conversion from the RAS to SIGTAS has been completed. However, there is still work to be done. If an existing taxpayer is found to have no TIN, please advise SIGTAS section as soon as possible for immediate conversion.

All TIN Enquiries can be forwarded to the centralized email address: Registrations@irc.gov.pg.

The service includes:

- TIN Applications –we accept scanned copies of completed and signed application forms together with the required supporting documents.
- Amendments of registration details –we do amendments to existing taxpayer information such as change of address, contact details, nature of business, Directors or Shareholders, and
- Any other TIN related enquiries.

All variations in relation to Provisional Tax (PT) and Advanced Payment Tax (APT) will have to be lodged at IRC – Port Moresby or by email to Sigtag@irc.gov.pg as all processing of these documents requires system input. You can either submit these electronically or by hand delivery/mail/courier to IRC – Port Moresby.

3. TAX AGENT LIAISON GROUP (TALG)

Tax Agent briefing session for 2019 is scheduled for 21 February this year in Port Moresby. You are invited to come and discuss and share your ideas in relation to any tax matters in support of assisting you and your clients. It would also be an avenue/forum to share your views, comments and suggestions on the policies and legislative changes in order to improve the Administration of the PNG Tax Laws.

Should you wish to attend, please consult **Ms Dorothy Sonny** or email us on this email address: TaxCircularsConsultations@irc.gov.pg.

4. TAX LEGISLATIVE AMENDMENTS - 2019 BUDGET

4.1 PERSONAL INCOME TAX (PIT) REFORM

This reform was aimed at relieving the tax burden on low to middle income earners and also removed the education rebate. The changes include:

- (i) An increase in the tax free threshold from K10,000.00 to K12,500.00
- (ii) An increase in the 22% marginal rate threshold from K18,000.00 to K20,000.00

2018	2019	Tax Rate
1 – 10,000	1 – 12,5000	0
10,001 – 18,000	12,501 – 20,000	22
18,001 – 33,000	20,001 – 33,000	30
33,001 – 70,000	33,001 – 70,000	35
70,001 – 250,000	70,001 – 250,000	40
250,000 +	250,001+	42

(iii) Removal of the Education Rebate.

Rebates claims for school fees can no longer be claimed. The IRC will continue to process claims for fees paid for years prior to 2019. Fees paid for school fees in 2019 and onwards will not be accepted.

4.2 REMOVAL OF GST ZERO-RATING ON SUPPLIES TO RESOURCE COMPANIES

This measure was aimed at simplifying administration and reducing the risk of revenue leakage. Suppliers to resources companies can no longer claim zero-rating. The IRC will only accept and process claims on supplies made prior to 1 January 2019.

4.3 REDUCTION OF THE LOSS CARRY FORWARD PERIOD

The loss carry forward period was reduced as follows:

- (i) Resource and primary production companies –indefinite to 20 years,
- (ii) All other taxpayers –20 years to 7 years

The IRC notes an anomaly in the legislation giving effect to this and have been advised by the Department of Treasury that this will be corrected as soon as possible with an effective date of 1 January 2019. In this regard, the IRC will in the meantime implement the change according to the policy intent.

4.4 CHANGES TO THE QUORUM OF THE R&D COMMITTEE

An internal R&D committee is being established to deliberate on the less complex claims. For claims that are determined by the Commissioner General to be more complex, necessary expert opinion will be sought to the satisfaction of the Commissioner General.

4.5 ALIGNMENT OF DUE DATE FOR BUSINESS PAYMENTS TAX

The due date for BPT was changed to the 21st of each month. BPT Returns will now need to be lodged on the 21st of each month.

4.6 RELAXATION OF SECRECY PROVISION TO CONFORM TO INTERNATIONAL STANDARDS

This restricts the sharing of tax information received from treaty partners to the extent permitted under the relevant treaty. This is in line with international standards as PNG prepares to sign the Multilateral Convention on Tax Treaty Related Measures to Prevent Base Erosion and profit Shifting (MLI) and the Convention Mutual Administrative Assistance in Tax Matters (MAC).

4.7 CLARIFICATION OF COUNTRY BY COUNTRY REPORTING THRESHOLD

This corrects a drafting error in the 2018 budget and confirms the threshold to be K2.3 billion.

4.8 PENALTIES FOR OFFENCES BY IRC STAFF

The 2018 budget saw the introduction of a new bribery offence against any person who bribes an IRC Officer. However, there was no specific offence against the IRC Officer who had colluded with that other person or taxpayer.

New offences with stiffer penalties were therefore introduced for offences committed by IRC staff. The offences include, soliciting and collusion to commit fraud.

This is consistent with the IRC's zero-tolerance policy and taxpayers and tax agents are urged to report all information relating to possible fraud, solicitation or collusion.

5. UPDATES

5.1 Country By Country (CBC) Reporting

Pursuant to the Public Notice released on 14 December 2018, local filing of CbC Reports by Constituent entities remains switched off however, notification pursuant to Section 200 of the Income Tax Act is still required.

5.2 Tax Administration Act ("TAA")

The Tax Administration Act was passed by Parliament in the November 2017 Sittings, but it has not yet been brought into force.

The aim of the TAA was to streamline and standardise the end to end tax administration rules to enable better use of time and resources within the IRC as well as to aid voluntary compliance from taxpayers.

The IRC anticipates some consequential amendments to existing law, administrative measures put in place and also public consultation before the TAA is to be brought into force on 1 January 2020. Consultations with taxpayers and tax agents will be scheduled throughout 2019.

5.3 Non- Resident Insurers Withholding Tax

There has been a change in the administration of the non-resident insurer's withholding tax. Non-Resident Insurers will no longer be filing this tax annually through the Form C but rather this will now be filed monthly using the new form as and when a reinsurance transactions occurs.

A new non-resident insurer's withholding tax return (NRI-M form) has been created allowing for monthly lodgements. The return is due on the 21st of each month. This change was at the insistence of

relevant taxpayers who preferred to remit as and when they withheld payments rather than wait till the following year to remit.

The annual reconciliation form will still be required to be lodged with the annual return (NRI-A form).

The new monthly return form is available on the IRC website.

6. IRC CONTACT MAILBOXES

- ComplianceCertificate@irc.gov.pg –for Certificate of Compliance and any related issues.
- Intelligence@irc.gov.pg –any anonymous information about someone you think may be deliberately evading or avoiding tax can be submitted to this email address. For example they might be:
 - Not telling the IRC about tax they owe (e.g. on business profits)
 - Keeping business “off the books” by dealing in cash and not giving receipts,
 - Hiding money, shares or other assets in an offshore bank account (offshore tax evasion).

Your identity will be protected to ensure your safety.

- lodgements@irc.gov.pg –for lodgments of Tax Returns.
- objections@irc.gov.pg –use for all IRC objections against assessments. By emailing your request to this email address, we will be better able to evidence that the request has met the 60 days’ timeframe as required under Section 245 of the PNG Income Tax Act 1959 as amended to-date.

To warrant a valid objection, it must be in writing and must contain the following:

- Your full details or, if you are not the taxpayer objecting to the assessment, the full name and contact details and TIN of the taxpayer you represent,
 - Full details of the assessment you are objecting to, including the tax types and the relevant year or tax period,
 - Include full details of your reasoning as to why you think the assessment is wrong,
 - Any supporting documents and information that relates to the assessment being disputed (we may still need to request more information to help us decide your objection),
 - All the relevant facts, arguments, information and documents that support the reasons you disagree with the decision – this should include references to legislation, Tax Circulars and case laws or similar precedent cases where this is helpful to your case, and
 - Be signed and dated.
- Registrations@irc.gov.pg –TIN Registration.
 - registrationcomplaints@irc.gov.pg –for TIN Registration complaints.
 - remissions@irc.gov.pg –use for electronic request for remission of penalties, or follow up on same.

- SIGTAS@irc.gov.pg –use for any reported error in keying of a transaction into the system such as applying a payment to the wrong tax period or wrong tax type, incorrectly dating the receipt date of an electronic payment, or any other suspected “data entry” problem. You may also use this address to file a variation request, or other routine query such as requesting an account balance for a client.
- SOELodgement@irc.gov.pg –use for electronic submission of annual Statement Of Earnings documentation.
- taxagentcomplaints@irc.gov.pg –for tax agents complaints.

7. CONTACTS

Names:	Area of Responsibilities:	Telephone:	Email:
Mr Anoko SASI	Manager –GST Product Ownership.	322 6797	sasia@irc.gov.pg
Ms Arua NAIME	Director –Tax Processing.	322 6714	naimea@irc.gov.pg
Ms Bernadette URUNA	Manager –GST Refunds.	322 6616	urunab@irc.gov.pg
Ms Betty DUBA	Team Leader –Oil & Gas Extractives Audit, Large Taxpayer Office (LTO).	322 6889	dubab@irc.gov.pg
Mr Biuna PAPUA	Manager –High Wealth Individual Cash Economy Projects.	322 6673	biunap@irc.gov.pg
Ms Stephanie Gibson	Secretary to the Income Tax Review Tribunal (Appeals).	322 6914	gibsons@irc.gov.pg
Ms Cecilia MAGUN	Director –Policy & Advice.	322 6656	magunc@irc.gov.pg
Mr Dollarcruise A. POTJEPAT	Director –Firmer Action Unit.	307 7140	augustined@irc.gov.pg
Ms Dorothy SONNY	Officer –Tax Agent Coordination.	307 7306	sonnyd@irc.gov.pg
Ms Garo LAKASI	Manager –Personal Income Tax Assessments.	322 6795	garol@irc.gov.pg
Ms Grace MANGOR	Team Leader –Mining Extractives Audit, Large Taxpayer Office (LTO).	322 6798	mangorg@irc.gov.pg
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Mr Igo MOREA	Director –New Guinea Islands Region.	982 8181	moreai@irc.gov.pg
Ms Jessie TAMEGAL	Director –Northern Region.	472 2749/ 7511	tamegalj@irc.gov.pg
Mr Joe MAIAUKA	Director –Case Selection Intelligence & Exchange of Information (International Information).	322 6961	maiaukaj@irc.gov.pg
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Mr Rakatani HELAI	Manager –Tax Agent Coordination.	322 6786	helair@irc.gov.pg
Mr Ranzolin KALOKALO	Manager –Salary & Wages Tax, SME Audits.	322 6921	kalokalor@irc.gov.pg

Names:	Area of Responsibilities:	Telephone:	Email:
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Mr Terence TAMARUA	Assistant Manager –Personal Income Tax Assessments.	322 6890	tamaruat@irc.gov.pg
Ms Marilyn WATUNA	Acting Assistant Commissioner –Office of the Commissioners.	322 6929	watunam@irc.gov.pg
Mr Warren AUKA	Director Southern Region.	322 6642	aukaw@irc.gov.pg

We look forward to another year of harmonious working relationships with you.

DR ALOIS DATON
Commissioner of Tax