

FORM D2



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Dividend Withholding Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

PNGIRC - Your Partner in Nation Building

Taxpayer Identification Number (TIN):

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Effective date: 24 Feb 2013

INCOME TAX ACT 1959 AS AMENDED

DIVIDEND WITHHOLDING TAX RECONCILIATION STATEMENT

NAME AND ADDRESS OF TAXPAYER (WITHHOLDER)

NAME OF TAXPAYER:					
CONTACT / REPRESENTATIVE:					
PHONE No:					
E-MAIL ADDRESS:					
MAILING ADDRESS	SECTION No:			LOT No:	
	STREET / SUBURB / DISTRICT:				
	P.O. BOX:				
	COUNTRY:			PROVINCE:	
	CITY / POST OFFICE:				
	CARE OF (C/-):				

DEDUCTION PERIOD

YEAR:

DEDUCTION PERIOD FROM 1 JANUARY TO 31 DECEMBER ¹⁰

DIVIDEND WITHHOLDING TAX REMITTANCES

SHOW BELOW REMITTANCES PAID TO THE I.R.C. DURING THE YEAR

DEDUCTION MONTH	AMOUNT PAID	DEDUCTION MONTH	AMOUNT PAID
JANUARY	¹⁰ K	JULY	⁷⁰ K
FEBRUARY	²⁰ K	AUGUST	⁸⁰ K
MARCH	³⁰ K	SEPTEMBER	⁹⁰ K
APRIL	⁴⁰ K	OCTOBER	¹⁰⁰ K
MAY	⁵⁰ K	NOVEMBER	¹¹⁰ K
JUNE	⁶⁰ K	DECEMBER	¹²⁰ K
		TOTAL (1)	¹³⁰ K

SHOW BELOW THE TOTAL AMOUNT OF TAX DEDUCTIONS SHOWN ON THE SCHEDULE ATTACHED FOR THE YEAR

TOTAL (2)	¹⁴⁰ K
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NOTE: IF THE TWO TOTALS DO NOT AGREE YOU MUST FURNISH AN EXPLANATION IN WRITING DETAILING THE REASON FOR THE DISCREPANCY

PLEASE CONTINUE ON PAGE 2 TO LIST THE NAMES AND ADDRESS OF PERSONS / BUSINESSES FOR WHOM DIVIDEND WITHHOLDING TAX HAS BEEN DEDUCTED BY YOU FOR THE ABOVE PERIOD INCLUDING DETAILS OF TOTAL TAX DEDUCTIONS.

PLEASE PROVIDE A FULL LIST OF NAMES AND ADDRESSES OF PERSONS / BUSINESSES FOR WHOM DIVIDEND WITHHOLDING TAX HAS BEEN DEDUCTED BY YOU FOR THE ABOVE PERIOD INCLUDING DETAILS OF TOTAL TAX DEDUCTIONS.

DETAILS OF DIVIDEND WITHHOLDING TAX DEDUCTED

TAXPAYER IDENTIFICATION NUMBER (TIN) if known	NAME AND ADDRESS OF PERSON/BUSINESS	GROSS AMOUNT	TAX AMOUNT DEDUCTED
		TOTAL (2)	¹⁴⁰ K

If additional lines are required, provide the data on a separate sheet and attach it to this form.

WHERE THE TAX HAS NOT BEEN DEDUCTED THEN A FULL EXPLANATION SHOULD ALSO BE SUPPLIED

INFORMATION FOR COMPANIES MAKING DWT DEDUCTIONS

This form must be completed by any company that has paid dividends to its shareholders. The completed form must be forwarded to the "Commissioner General, Internal Revenue", P.O. Box 777, Port Moresby" together with the remittance for the withholding tax payable, no later than 21 days after the end of the month in which the dividend was paid.

Section 189E(1) requires companies to maintain two separate accounts respectively entitled the - "Undistributed Dividend Income Account", and "Refundable Dividend (Withholding) Tax Account".

Please provide details from these accounts as requested below

DIVIDENDS RECEIVED

DATE	NAME OF PAYER	TIN OF PAYER	AMOUNT	D.W.T. DUE

Add: Balance of refundable D.W.T. credit from last advice (if any):

TOTAL (3)

→ **K**

BALANCE

**Deduct Total 3.
from Total 1.:**

→ **K**

Balance: If Total (1) minus Total (3) is a **positive** number then the balance is a *debit* and it becomes *due and payable* to the IRC. Attach a remittance form (D1) to this form for the outstanding balance.
 If Total (1) minus Total (3) is a **negative** number then the balance is a *credit*. This is a DWT credit to be *carried forward*;
NB: If the balance is a credit, please provide supporting documentation to explain the origin of the dividends received.

DECLARATION

I declare that the information that I have provided is true and correct in every detail and discloses a full and complete statement of the facts. I understand that the law imposes heavy penalties for false and misleading statements.

SIGNED:

DATE:

