

**FORM
TCC**

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

PNGIRC - Your Partner in Nation Building

INCOME TAX ACT 1959 AS AMENDED

IRC OFFICE USE ONLY

Tax Clearance Certificate
Application

Taxpayer Identification Number (TIN):

APPLICATION FOR A TAX CLEARANCE CERTIFICATE

NAME AND ADDRESS OF APPLICANT				
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/-):			
The schedules below show the types of transaction for which a tax clearance is needed and the limits applicable to certain countries.				
Schedule 1) TYPES OF TRANSACTIONS THAT REQUIRE A TAX CLEARANCE				
TRANSFER OF FUNDS TO A PLACE OUTSIDE PAPUA NEW GUINEA: THE TRANSFER WAS OF THE NATURE SET OUT BELOW				
Transfer of capital funds (e.g. savings, etc.)		Payments to a Trust Fund		
Payment of loans / Interest on borrowings		Payments of Dividends		
Transfer of funds under a Court Order		Transfer of funds which are not trade related involving the movement of goods		
Payment of royalties (as identified in Section 4 of the Income Tax Act), licence fees, management fees or similar		Payments made on the sale or purchase of securities, land or other property and the transfer of shares from PNG register		
Schedule 2) COUNTRY LIMITS APPLICABLE				
a) ALL TRANSFERS OF THE TYPE IN SCHEDULE (1) TO THE COUNTRIES LISTED BELOW				
Bahamas	Hong Kong	Netherlands Antilles		
Bermuda	The Isle of Man	Norfolk Islands		
British Channel Islands	Liberia	Panama		
Gibraltar	Liechtenstein	Switzerland		
British Virgin Islands	Luxembourg	Tonga		
Grenada	Nauru	Vanuatu		
Solomon Islands				
b) TRANSFER OF THE TYPE IN SCHEDULE (1) EXCEEDING IN TOTAL K500,000 IN ANY ONE CALENDAR YEAR, TO ANY OTHER COUNTRY				
TO OBTAIN A TAX CLEARANCE CERTIFICATE PLEASE COMPLETE THE INFORMATION REQUESTED ON PAGE 2 BELOW, THEN SEND THIS APPLICATION TO:				
THE COMMISSIONER GENERAL, INTERNAL REVENUE COMMISSION, P.O. BOX 777, PORT MORESBY, NCD ATTENTION: TAX CLEARANCE MANAGER				
DETAILS OF TRANSACTIONS FOR WHICH A CLEARANCE IS NEEDED				
NAME & ADDRESS OF NON-RESIDENT TO WHOM THE PAYMENT IS TO BE MADE				

RELATIONSHIP e.g.. Associated company, self, relative person, none, etc. or other (please explain)			
REASON FOR WHICH THE CLEARANCE IS REQUIRED			
NATURE OF TRANSACTION (Please use schedule (1) as a guide)			
AMOUNT FOR WHICH CLEARANCE IS REQUIRED	¹⁰ K		
DATE ON WHICH PAYMENT OUT OF PNG IS PROPOSED			
COUNTRY TO WHICH FUNDS ARE TO BE TRANSFERRED	²⁰		
HAS A PREVIOUS TAX CLEARANCE BEEN REQUESTED THIS YEAR?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
IF "YES" STATE THE DATE APPLICATION WAS MADE & IF A CLEARANCE WAS SUBSEQUENTLY ISSUED INDICATE THE NUMBERS OF ANY CERTIFICATES. STATE TOTAL AMOUNT ALREADY REMITTED FOR THIS TRANSACTION THIS YEAR	a) Date:		
	b) Number:		
	c) Amount:	³⁰ K	
<small>If additional clearances have been issued, please write the details of the most recent clearance above and list the previous clearances on a separate sheet and attach it to this form.</small>			
WHERE A BLANKET CLEARANCE IS NEEDED FOR A SERIES OF PAYMENTS COVERING A SINGLE TRANSACTION COMPLETE THE DETAILS BELOW AND ATTACH SCHEDULES SHOWING DATES AND AMOUNTS TO BE PAID			
ESTIMATED TOTAL TO BE PAID	⁴⁰ K		
ESTIMATED TOTAL 6 MONTHS TRANSFERS	⁵⁰ K		
PERIOD FOR WHICH TRANSFERS ARE TO BE MADE	TO		
SOURCES OF FUNDS			
GRATUITY OR LUMP SUM ON TERMINATION OF EMPLOYMENT	⁶⁰ K		
PROCEEDS FROM SALE OF ASSETS	⁷⁰ K		
NATURE OF ASSETS SOLD (e.g. car, real estate, etc.)	⁸⁰ K		
SALE OF SHARES	⁹⁰ K		
NAME OF COMPANY			NO. OF SHARES SOLD
DATE TRANSFER DOCUMENTS WERE LODGED FOR STAMPING			
DISTRIBUTION OF COMPANY RESERVES	¹⁰⁰ K		
STATE TYPE (SELECT ONE)	<input type="checkbox"/> CAPITAL RESERVES <input type="checkbox"/> UNAPPROPRIATED PROFITS		
SAVINGS	¹¹⁰ K		
OTHER SOURCES	¹²⁰ K		
NAME OF BANK & BRANCH FROM WHICH FUNDS WILL BE TRANSFERRED			
PROVIDE FULL DETAILS & DOCUMENTARY EVIDENCE			
TAX LIABILITY OF APPLICANT			
YEAR OF LAST RETURN LODGED		HAVE YOU DERIVED INCOME (WHETHER IN OR OUT OF PNG) OTHER THAN SALARY OR WAGES, IN EXCESS OF K100?	<input type="checkbox"/> Yes <input type="checkbox"/> No
IF YES, PLEASE STATE AMOUNT DERIVED AND WHETHER A RETURN OF INCOME HAS BEEN LODGED DISCLOSING THIS AMOUNT? IF NO RETURN OF INCOME HAS BEEN LODGED PLEASE PROVIDE AN EXPLANATION			
SIGNATURE OF PUBLIC OFFICER (OR DELEGATED AUTHORISED PERSON)			
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:	