

FORM DT1



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Departure Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

PNGIRC - Your Partner in Nation Building

INCOME TAX ACT 1959 AS AMENDED

DEPARTURE TAX REMITTANCE

Taxpayer Identification Number (TIN):

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Effective date: 01 Jan 2017

NAME AND ADDRESS OF DEPARTURE TAX REMITTER

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/-):				

TAX PERIOD

PAYMENT FOR THE PERIOD (MONTH):	YEAR:

DEPARTURE TAX REMITTANCE REPORT FOR OVERSEAS PASSENGER CARRIERS AND THEIR AGENTS

Overseas Passenger Carriers and their Agents are required to collect K114.00 Departure Tax from each passenger departing Papua New Guinea on their aircraft or ship. Departure Tax must be remitted to the Internal Revenue Commission on a monthly basis. Payment must be received no later than the 21st day of the month following collection.

DETAILS OF DEPARTURE TAX DEDUCTED

TOTAL NUMBER OF PASSENGERS	10	Exemption Codes: A = Transit passenger B = Children who are not entitled to a seat on the aircraft on which they are to travel C = Children who are travelling free of charge on a ship D = Member of defence force travelling in the course of duties E = Crew of an airline travelling in the normal course of their duties to or from other locations F = Such other persons as prescribed (see below)	
EXEMPTIONS	CATEGORY A		21
	CATEGORY B		22
	CATEGORY C		23
	CATEGORY D		24
	CATEGORY E		25
	CATEGORY F		26
TOTAL EXEMPTIONS	40		
TOTAL DEPARTURE TAX	50 K	Notes: - Total Departure Tax should equal the total number of passengers to pay x K114.00. Commission of 5% is to be deducted	
LESS COMMISSIONS (5%)	60 K		
TOTAL DEPARTURE TAX PAYABLE	70 K		

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: _____

NOTES

Prescribed Persons:-

- (a) the Head of State, the Head of Government, a Minister and an official of a foreign country visiting PNG at the invitation of the State; and
- (b) the head of diplomatic mission and members of his / her family; and
- (c) a member of diplomatic staff, or of the administrative and technical staff of a diplomatic mission and members of his / her family; and
- (d) the Secretary-General and an Assistant Secretary-General of the United Nations; and
- (e) the executive head of a United Nations Specialised Agency; and
- (f) a representative of the members of the United Nations when travelling to: or departing from:
 - (i) a principal or subsidiary organ of the United Nations; or
 - (ii) a conference convened by the United Nations.

NB (a) the expressions "head of diplomatic mission", "member of diplomatic staff" and "member of administrative and technical staff have the same meanings as in the Diplomatic and Consular Privileges and Immunities Act; and

(b) the expressions "Secretary-General", "Assistant Secretary-General" and "executive head of a United Nations Specialised Agency", "United Nations Specialised Agency" and "members of United Nations" have the same meanings as in the United Nations and Specialised Agencies (Privileges and Immunities) Act.

Definition of Transit Passenger:-

Means a passenger who-

- (a) is travelling from a place outside Papua New Guinea to another place outside Papua New Guinea; and
- (b) while in Papua New Guinea, does not leave the part of any aerodrome or port allocated to transit passengers except-
 - (i) under the direction of an airline concerned, the authorities responsible for civil aviation or a member of the Police Force; or
 - (ii) in case of emergency or necessity; or
 - (iv) being a passenger on a ship calling at a port in Papua New Guinea for a period of not more than 48 hours, leaves on that ship within 48 hours.