



MAKING TAX PAYMENTS TO THE INTERNAL REVENUE COMMISSION

Tax Payments and Lodgments: All tax payments and lodgments must be accompanied with the appropriate tax return form and remittance advice.

TAX DUE DATES

| | |
|----------------------------|---|
| Goods & Services Tax (GST) | 21 st of the month |
| Salary & Wages Tax (SWT) | 7 th of the month |
| Company Income Tax (CIT) | 30 days from Notice of Assessment or as directed by IRC |
| Personal Income Tax (PIT) | 30 days from Notice of Assessment or as directed by IRC |
| Stamp Duty (SD) | Due on assessment |
| Business Payment Tax (BPT) | 21 st of the month |
| Other Withholding Taxes | 21 st of the month |

PAYMENT METHODS

1. EFPTOS

All bank debit cards are accepted at EFTPOS terminals at our Offices in the following provinces:

- Port Moresby.....Mt. Hagen.....Kokopo.....Vanimo
- Lae..... Goroka..... Kimbe.....Buka
- Alotau..... Kundiawa.....Kavieng.....Madang
- Wewak..... Manus..... Popondetta.....Wabag
- Kiunga

We do not accept credit cards.

2. BILLPAY

IRC Biller Name is **Internal Revenue Commission - Code: 11628**. You **MUST** provide details of your payment in the text field as indicated below.

| | |
|---|----------------------------------|
| Your nine digit Tax Identification Number (TIN) | E.g. 5xxxxxxx |
| The type of tax you're paying | E.g. GST, SWT, CIT, PIT, SD etc. |
| The period or year the payment is for | E.g. 10/17 for October 2017 |

Use the standard process that your bank has provided for Internet Banking to log onto its facility:

| | |
|-----------------|--|
| Westpac website | www.westpac.com.pg |
| ANZ website | www.anz.com.pg |
| BSP website | www.bsp.com.pg |

3. EFT DIRECT PAYMENT

If paying by EFT direct payment, our bank details are shown below. You **MUST** provide details of your payment in the text field as indicated below.

| | |
|--|--|
| Payee | Internal Revenue Commission |
| Bank Name | Bank of Papua New Guinea |
| BSB Code | 121001 |
| Account number | 43146577 |
| SWIFT Code (if required) | BPNGPGPM |
| Address (if required) | Corner of Douglas St, ToRobert Haus, Section 25 Allotment 1, Port Moresby |
| Text Field, Description/Comment/Reference – these must be completed to include the following details | TIN, Tax Payer Name, Tax Type (e.g. GST, SWT, CIT, PIT, SD etc.), Period or year of payment. |

4. BANK CREDIT TRANSFER APPLICATION (KATS)

You can make payments to IRC by giving instructions to your local banks to execute direct credit transfers through the bank's KAT System. You can do that over the counter or by sending formal instructions to your bank. Ensure to use the IRC bank details indicated above. Take your IRC remittance advice with you so that the correct payment details are captured.

5. BANK CHEQUE / BANK DRAFT

Cheque payments will be accepted by way of a **Bank Cheque or Bank Draft**. These are cheques issued by a commercial bank in PNG and drawn against that bank, as opposed to the taxpayer's bank account.

Over-the-counter and mailed cheque payments that are not Bank Cheques or Bank Drafts will not be accepted.

6. PERSONAL / COMPANY CHEQUE

IRC no longer accepts personal/personal company cheque payments.

Penalties for non-payment accrues daily so avoid penalty by refraining to issue personal/personal company cheques

If you are mailing your payment details, the IRC postal address is:

**The Director
Tax Payment Processing Division
Internal Revenue Commission
P.O Box 777
PORT MORESBY
National Capital District**

IMPORTANT NOTICE

Whichever method you use to make your tax payment, you **MUST** provide us with the information below in support of your payment by bringing to our office, mailing by post, or emailing us at this address: payments@irc.gov.pg

| | |
|--|--|
| Your TIN and name | E.g. 5xxxxxxx: XYZ Ltd |
| Tax type being paid | E.g. GST, SWT, CIT, PIT, SD, etc. |
| Tax period (the month and year covered) | E.g. 11/17 for November 2017 |
| Payment date and amount | E.g. 07/12/17; PGK Amount |
| Your electronic payment receipt or confirmation | E.g. receipt issued when payment is done |
| For GST payments, you MUST indicate the province where the GST sale was derived. GST lodgment form (G1). | E.g. ENBP for East New Britain Province |

If you were not issued receipts of the payments you have made, you MUST contact IRC immediately on the contact details below to obtain copies of your receipts.

CONTACTS

| Responsible Section | Telephone | Email |
|--|--|--------------------------|
| Tax Payment Processing and Enquiries (for all enquiries other than EFT payments) | (675) 322 6502 / 307 7021 / 322 6884 / 322 6889 | taxprocessing@irc.gov.pg |
| Electronic Payment Processing (for all EFT payment enquiries) | (675) 322 6773 / 322 6693 / 322 6732 / 307 7082 / 322 6714 | payments@irc.gov.pg |

For more information on how to make Tax Payments to IRC, visit our website: www.irc.gov.pg

AUTHORISED BY

DR. ALOIS DATON, OBE
ACTING COMMISSIONER GENERAL