



Internal Revenue Commission

PUBLIC NOTICE - TAX AMNESTY PENALTIES ON SALARY & WAGES TAX

AN AMNESTY PERIOD OF THREE MONTHS WILL BE GIVEN TO TAXPAYERS WHO HAVE OUTSTANDING SALARY & WAGES TAXES (SWT) REMITTANCES AND LODGEMENTS TO BE SETTLED. THE AMNESTY PERIOD COMMENCES 1ST JANUARY 2020 AND FINISHES AT COB (CLOSE OF BUSINESS) 31ST MARCH 2020. IF THE TAXPAYER MAKES PAYMENT OF THE FULL AMOUNT OF OUTSTANDING BASE TAX DURING THIS PERIOD, IT WILL RESULT IN A REMITTANCE OF 100% OF ALL PENALTIES ACCRUED.

PRECONDITION

1. ALL SWT RETURNS MUST BE UP TO DATE INCLUDING DECEMBER, 2019.
2. USE OF GST CREDITS TO OFFSET SWT WILL NOT BE ALLOWED.
3. ANY SWT DEBT ESTABLISHED FROM AN IRC AUDIT WILL NOT QUALIFY UNDER THIS AMNESTY.
4. WHERE TAXPAYER'S SWT BASE TAX IS ZERO BUT THE TAXPAYER HAS PENALTIES OUTSTANDING AS AT THE START OF THIS AMNESTY, 10% PAYMENT OF THE PENALTIES WILL RESULT IN THE REMAINING BALANCE BEING REMITTED.
5. NO EXTENSIONS FROM TAX AGENTS WILL BE GRANTED.

TAXPAYERS ARE URGED TO CONSULT IRC AND RECONCILE THEIR SWT ACCOUNT FOR A SMOOTH FACILITATION.

THE AMNESTY PERIOD WILL EXPIRE AT THE CLOSE OF BUSINESS 31ST OF MARCH 2020.

FOR FURTHER INFORMATION YOU MAY CONTACT THE FOLLOWING OFFICERS:

NAME	POSITION	TELEPHONE NUMBERS
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