



INTERNAL REVENUE COMMISSION



GENERAL NOTICE TO TAXPAYERS AND PAYING AUTHORITIES

CERTIFICATE OF COMPLIANCE

With the continued implementation of the IRC's new computer system "SIGTAS", the IRC has been offering streamlined processing of Certificates of Compliance (CoCs). The certificates are now issued in a new format, each with a Taxpayer Identification Number (TIN) and a certificate number.

If you are applying in Port Moresby:

- Come to the ground floor of Bogan Gapo building (Revenue Haus), to the main customer service counter. Submit a CoC application form or a copy of your TIN Certificate to initiate processing of a CoC. Opening hours are 8:30 AM to 3:00 PM weekdays.
- The IRC Officer will validate your registration, verify that the lodgements and payments are up to date for your business and then provide you with a CoC. Each CoC has an expiration date marked on it and remains valid until that date.
- The new certificate will have a unique serial number and will be stamped and signed by the IRC officer issuing the certificate. Taxpayers will receive only one copy of the CoC from the IRC but may make copies and provide them to debtors / payers if required.
- Certificates of Compliance are always provided free of charge, without delay (volumes permitting). If you are asked to pay for your CoC, report it immediately to 321 0041 or e-mail anticorruption-hotline@irc.gov.pg

If you are a brand new business:

- The first step is to apply for a TIN by completing a TIN1 form and lodging it at any IRC office in the country. All IRC forms are available for free from www.irc.gov.pg. Once you have your TIN, you may apply for your CoC.
- You can scan and e-mail your TIN1 form (and supporting documentation) to the IRC at registrations@irc.gov.pg

If you have an old registration number (TFN) and have not yet received a TIN:

- Mention this to the IRC Officers at the counter and they will assist you in having your account converted from a TFN to a TIN.

If you are applying in any location other than Port Moresby:

- Download a copy of the CoC application form from the IRC's web page at www.irc.gov.pg or obtain a copy from your local IRC Office. All IRC forms are provided free of charge.
- Complete the CoC application form, noting your TIN at the top right and lodge the form at your nearest IRC office. They will have the application sent to Port Moresby for processing and will receive your CoC by post.
- You may collect your CoC at the office at your convenience. Allow sufficient time for postage to and from Port Moresby.
- You may avoid delays by sending a scanned image of your CoC Application form via e-mail to ComplianceCertificate@irc.gov.pg and your certificate will be e-mailed back to you.

Important notes about the Certificate of Compliance:

- Certain industries were recently excluded from the requirement to provide a CoC. This leaves only five industries required to obtain a CoC. They are:
 1. **Building and Construction** – including repairs, painting, fitting of built-in furniture and any other building or construction activity;
 2. **Road Transportation** of any goods and materials;
 3. **Repair and Maintenance of any motor vehicle** or motor vehicle component, including painting, panel beating, etc.;
 4. **Construction of items of joinery** that becomes a fixture in any building;
 5. **Provision of Security Services**;
- If your primary activity is not included in any one of the industries stated above then you are exempted from obtaining a CoC. However, if a debtor / payer requests a CoC you may show them a copy of this notice, which explains the industries to which CoCs apply. This notice is available for download from the IRC web site at www.irc.gov.pg. The IRC does *not* issue exemption letters to businesses operating outside of the 5 industries listed above.
- If your CoC request has been refused, you will be issued your tax account statement indicating all of your outstanding tax lodgements and payments. You will need to make all outstanding payments to the IRC and lodge all required forms before a Certificate of Compliance will be issued.
- All Certificates of Compliance remain valid until the expiry date printed on the certificate so there is no need to obtain a new CoC until the existing one has expired. The IRC may revoke a Certificate of Compliance if a taxpayer ceases to be compliant.

Important Notice:

A Certificate of Compliance serves no purpose other than to authorise a nil deduction for Business Payments Tax from payments to businesses in the five relevant industries. It has no effect on other withholding tax obligations, including Salary or Wages Tax (SWT), Goods and Services Tax (GST), etc.

For Further Information:

- If you have further questions about the CoC process, contact the IRC:
 - Via telephone on 322 7210 or 322 6843; or
 - Via e-mail at ComplianceCertificate@irc.gov.pg; or
 - Visit your nearest IRC office

Authorised by Sam Koim – Commissioner General

HOURS FOR PAYMENT: 8:30 A.M. TO 3:00 P.M. MONDAY TO FRIDAY.
CHEQUES SHOULD BE MADE PAYABLE TO "COMMISSIONER GENERAL INTERNAL REVENUE" AND MARKED "NOT NEGOTIABLE".
PAYMENTS MAY BE MADE ELECTRONICALLY THROUGH YOUR BANK WITHOUT
NEEDING TO VISIT AN IRC OFFICE. FOR DETAILS SEE www.irc.gov.pg
PAYMENTS MAY ALSO BE MADE VIA EFTPOS.
TAX FORMS AND GUIDES ARE AVAILABLE FOR DOWNLOAD FROM THE IRC WEB SITE www.irc.gov.pg



MOST PEOPLE PAY THEIR TAXES ON TIME

