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1. INCOME TAX RETURN LODGEMENT REQUIREMENTS

1.1 Introduction

The purpose of this bulletin is to advise registered tax agents on the requirements for the lodgment of income tax returns for the current year and to keep tax agents up to date with recent changes in relation to the Tax Administration and the Tax laws including the Income Tax Forms for the year ended 31 December 2019.

In keeping with section 223 of the Income Tax Act 1959 (hereinafter "the Act"), a notice was issued in the Government Gazettal No: G2 of 2020 dated 06th January 2020, advising who is required to lodge returns and when the returns must be lodged. That notice has stated that all income tax returns for the year ended 31 December 2019 (hereinafter "2019 returns") are required to be lodged by 28 February 2020, or such extended date as the Commissioner General allows. A copy of the notice can be found on the IRC website for ease of reference.

It has been the normal practice of this office to grant tax agents an automatic extension of time until 30 April of the following year to lodge returns on behalf of their clients. This practice will continue and tax agents can lodge 2019 returns by 30 April 2020 without requesting an extension of time.

Despite the Extension of time beyond the financial year, there are instances where tax agents need further extension to lodge their clients’ returns. This Bulletin sets out the Commissioner General's guidelines for those tax agents requiring an extension of time to complete their lodgment programs.

1.2 The Required Rate of Return Lodgments

Given the low rate of compliance in filing of income tax returns under the lodgment programs, we have reviewed the extension programs and limit it to only three extension listings.

Extension of time for lodgment of taxable returns will now be granted to 30 June. Granting of the extension will depend on the tax agent meeting our performance requirements.

To assist us in monitoring the lodgments, we require you to provide a listing of all your clients before the statutory due dates of filing i.e 28th February 2020. You are then required to advise what returns were lodged from time to time. We request the information be provided in excel format in standard template attached to this Bulletin.

The required percentage of returns lodged must be within 30% of the required percentage of lodgment by the required dates for an extension of time to be granted. The remainder of the lodgments must be done by a specified date.

Those who fail to lodge the required percentage or have totally failed to furnish lodgment extension lists will not be granted extension and further extension of time and their clients will face the prospect of being penalized for late lodgment.
The required lodgment percentages are as follows:

<table>
<thead>
<tr>
<th>Due Dates:</th>
<th>Taxable:</th>
<th>Non Taxable:</th>
</tr>
</thead>
<tbody>
<tr>
<td>By 30 April 2020</td>
<td>30%</td>
<td>20%</td>
</tr>
<tr>
<td>By 31 May 2020</td>
<td>75%</td>
<td>40%</td>
</tr>
<tr>
<td>By 30 June 2020</td>
<td>100%</td>
<td>75%</td>
</tr>
<tr>
<td>By 31 July 2020</td>
<td></td>
<td>100%</td>
</tr>
</tbody>
</table>

These lodgment requirements will apply in every lodgment season.

1.3 Conditions

Again, there are certain conditions that must be met before IRC grants extensions for the lodgment of 2019 returns. The conditions for this year are:

i) Strict observance of the lodgment priorities set out in the next section.

ii) Completed and signed tax returns must be forwarded to the Internal Revenue Commission (hereinafter "the IRC") regularly, and at intervals of not more than a week.

iii) All tax returns lodged must contain a Balance Sheet and a Profit & Loss account (where appropriate) as well as the notes to the accounts and all supporting schedules. In this regard, your attention is drawn to Regulation 23, which states that all attachments to returns must be signed. **Returns will not be regarded as lodged** until such attachments are signed and lodged.

iv) 2019 personal income tax returns of the tax agents &/or all nominees thereof are lodged by 30 April 2020. Any companies or partnerships registered as tax agents, and any service or administration companies or partnerships associated with their practice, are also required to lodge their relevant 2019 returns by 30 April.

v) Extensions, including further extensions of time, for the lodgment of taxable returns for companies will not be granted beyond 30 June 2020 unless the provisional tax installment due and payable by that date has been paid.

vi) Extensions, including further extensions of time, for lodgment of tax returns will not be allowed if any tax arrears or any outstanding tax matters have not been settled or any prior arrangement for settlement of the outstanding tax matters have not been made.

vii) The extension arrangement for Companies which have an approved **substituted accounting period (SAP)** under section 12A of the Act will be proportional to taxpayers with a normal December year end. Thus, SAP returns prepared by tax agents will be required to be lodged within 4 months after the end of the relevant income year. If requested for, extensions will then be considered for a further period of one month only. When lodging clients’ listings and/or extension requests, tax agents should specifically highlight any SAP taxpayers in this regard.
viii) Requisition of extensions of time for the lodgment of taxable returns for companies will not be granted beyond 30 April 2020 where the return for the year ended 31 December 2018 was not lodged prior to 31 December 2019.

ix) Relevant extension list is received by the IRC on the date specified later in this Bulletin. In this regard, it should be noted that the due date for the Extension List is ten (10) days after the end of the relevant month or next succeeding month.

1.4 Priorities for Lodgment

It is not enough to simply lodge the required percentage of returns. To ensure we have the time to issue certain assessments so that they become payable by 30 September, it is necessary to place the following limits on the time for lodgment of some types of returns:

i) All 2019 partnership or trust returns are to be lodged by 30 June 2020. Wherever possible these should be lodged as a set with the returns for the partners or beneficiaries.

ii) All taxable 2019 company returns with a taxable income in excess of K100,000.00 are to be lodged by 30 June 2020.

In addition, 2019 returns for individuals with either a taxable income of K30,000.00 or a provisional tax credit in excess of K10,000.00 are expected to be given priority so that their lodgment percentage equals or better that of our required lodgment rate.

1.5 Foreign Exchange Rates

The authorized exchange rates for the 1st & 2nd half and the full year for 2019 are as follows:

<table>
<thead>
<tr>
<th>2019</th>
<th>USD</th>
<th>AUD</th>
<th>NZD</th>
<th>GBP</th>
<th>JPY</th>
<th>EURO</th>
<th>CAD</th>
<th>SGD</th>
<th>CNY</th>
<th>IDR</th>
<th>MYR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan-Jun</td>
<td>0.2963</td>
<td>0.4201</td>
<td>0.4414</td>
<td>0.2290</td>
<td>32.6128</td>
<td>0.2624</td>
<td>0.3953</td>
<td>0.4027</td>
<td>2.0099</td>
<td>4206.95</td>
<td>1.2210</td>
</tr>
<tr>
<td>Jul-Dec</td>
<td>0.2961</td>
<td>0.4219</td>
<td>0.4472</td>
<td>0.2310</td>
<td>32.5675</td>
<td>0.2626</td>
<td>0.3920</td>
<td>0.4044</td>
<td>2.0403</td>
<td>4437.89</td>
<td>1.2270</td>
</tr>
<tr>
<td>Full year</td>
<td>0.2952</td>
<td>0.4246</td>
<td>0.4484</td>
<td>0.2315</td>
<td>32.19</td>
<td>0.2637</td>
<td>0.3917</td>
<td>0.4027</td>
<td>2.0388</td>
<td>4174.37</td>
<td>1.2232</td>
</tr>
</tbody>
</table>

If the currencies that you require are not included in the above list, you should consult the Bank of PNG.

1.6 Lodgment Extension List

As in the past, tax agents will be required to submit extension lists advising us of the clients in respect of whom they require extensions of time for lodgment. A separate schedule is required for each of the following types of return:

1. Taxable company returns.

2. Non-taxable company returns.

3. Individual returns with taxable incomes in excess of K30,000.00 or provisional tax credits in excess of K10,000.00
4. Returns for other individuals.

5. Returns for all parties associated with your tax agent registration, i.e, the partnership, partners, administration company (if any) etc.

6. Partnership returns.

7. Trust returns.

8. Returns for salary or wages earners claiming a Section 214(1) rebate, (in view of Section 214(2), this particular extension list should ideally be lodged by February 15).

9. Late lodgers/ late payers (refer below)

These lists should show each client's name:

a) In full, and

b) In alphabetical order, with the surname first if for an individual.

In addition, adjacent to the name of each client should be their Tax Identification Number (TIN) if known, and in the case of taxable companies, confirmation or otherwise that any provisional tax installment due has been paid. Where the provisional tax installment has not been paid, an explanation should be provided so that we can decide whether an extension should nevertheless be granted to the taxpayer.

**Late lodgers/ late payers are those taxpayers who either did not lodge their 2018 returns by 31 December 2019 or did not pay their 2018 assessments by 31 December 2019.** We require a separate extension list in respect of all such taxpayers, as well as an individual full explanation for each client whose return cannot be lodged by 31 December, 2019, as to why we should permit them to lodge their 2018 returns after 31 December 2019, and advise of the date the return will be lodged.

Those tax agents requiring extensions of time beyond 30 April 2020 will be required to lodge up to three extension lists and these should be lodged as follows:

Extension List No.1 - no later than 10 April 2020
Extension List No.2 - no later than 10 May 2020
Extension List No.3 - no later than 10 June 2020
In addition to the details referred to above, each extension list should have a front page in the following format:

<table>
<thead>
<tr>
<th>Extension List No. 1</th>
<th>Taxable</th>
<th>Non Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Number of 2019 returns actually lodged</td>
<td>_____</td>
<td>_____</td>
</tr>
<tr>
<td>2. Total number of 2019 returns to be lodged</td>
<td>_____</td>
<td>_____</td>
</tr>
<tr>
<td>3. Percentage lodged to date</td>
<td>_____</td>
<td>_____</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Extension List No. 2</th>
<th>Taxable</th>
<th>Non Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Number of 2019 returns actually lodged by 30 April</td>
<td>_____</td>
<td>_____</td>
</tr>
<tr>
<td>2. Total number of 2019 returns to be lodged</td>
<td>_____</td>
<td>_____</td>
</tr>
<tr>
<td>3. Percentage of total lodged by 30 April</td>
<td>_____</td>
<td>_____</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Extension List No. 3</th>
<th>Taxable</th>
<th>Non Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Number of 2019 returns actually lodged by 31 May</td>
<td>_____</td>
<td>_____</td>
</tr>
<tr>
<td>2. Total number of 2019 returns to be lodged</td>
<td>_____</td>
<td>_____</td>
</tr>
<tr>
<td>3. Percentage of total lodged by 31 May</td>
<td>_____</td>
<td>_____</td>
</tr>
</tbody>
</table>

The following problems were noted with the extension lists provided by tax agents in 2019.

a. Many did not actually show the percentage (%) of returns lodged to the end of each month for each category.

b. In some cases, returns completed and without signatures were included in the total of returns lodged. This is not acceptable.

c. Returns lodged after the end of the month were included. The grace period for lodging the lists
was not intended to allow this.

d. Late lodgers/late payers were included with other returns. The instructions clearly state that a separate list is required for returns lodged late in the previous years.

e. Due to poor performance of lodgment of tax returns by all, we have changed the lodgment policies. Now, we will only have three (3) Extension Lists every year instead of five, covering the time frame from April – June.

f. It is informed that the 3 Extension Lists be converted or entered into the Excel Format and be sent to us electronically for our purpose. (please use the attached Template)

Tax agents are urged to take the preparation and submission of their extension lists seriously. There is nothing to be gained from either understating the number of returns to be lodged or overstating the number of returns actually lodged. It becomes obvious to IRC, particularly towards the end of the lodgment cycle, if this has been done.

Please bear in mind that if a new client has not bothered to make arrangements for the lodgment of returns prior to 30 June, then they are not entitled to extensions nor are they for further extensions. They should be listed under the late lodgers list.

Since the Extension Lists have reduced, we will now accept additions of new clients to Extension List Number 2 but will not accept additions to List Number 3.

1.7 Other Matters Pertaining to the Extension Lists

Other matters pertaining to the Extension Lists include the following:

1. If extension lists are not lodged, clients will not have an extension of time beyond April 30.

2. It is not necessary to prepare a covering letter or advice when lodging a batch of returns.

3. Only 2019 returns should be included in the extension lists. If for some reason an extension of time is requested for an earlier year return, a specific request should be made and directed to the attention of the Manager, Tax Agent Coordination Section.

4. Where a request for an extension in respect of a taxpayer with tax outstanding (which is not subject to a dispute) is made, payment for the liability should accompany the request for extension. Even so, such extensions will only be granted to 30 June.

5. If a final notice is issued in respect of a particular taxpayer, that taxpayer ceases to qualify for any extension, and the return must be lodged by the date specified in the final notice.

6. If a non-lodgment case is registered and is before the Tax Court, the taxpayer also ceases to qualify for any extension requisitions. You will only be asked by the presiding Magistrate to have the outstanding returns lodged at the Court.

All Final Notice queries should be directed to our Manager -Lodgement Enforcement Section, Ms Ruth Banang or Mr Jack Akia. (please refer to the List of Contacts on page 12 for their
1.8 Salary & Wages Tax Returns

Salary or wage earners who fall into any of the following categories are obliged to lodge returns;

1. Did not have the correct tax deducted each pay period.

2. Are claiming deductions from salary or wages in excess of K200.00 (and this would include anyone in receipt of a non-taxable allowance - their allowances are not exempt income and they would be claiming a deduction for up to the amount of the allowance received).

3. Received a termination payment.

4. Had non salary or wage income in excess of K100.00

5. Wish to claim education expenses.

6. Received a Housing Allowance variation for the Year 2020.

1.9 Tax Agent Registration Renewals and Reviews

Please note that the Tax Agent Coordination Officer is Ms Dorothy Sonny. She is responsible for all aspects of tax agent registrations and reviews. (please refer to the List of Contacts on page 12 for her contact details)

We wish to reiterate that a number of tax agents’ registrations have been cancelled as they have miserably failed to comply with their tax agent obligations which include registration renewals, lodging of clients’ extension lists as well as their own taxation obligations.

Annual renewals are now due and payable before the 1st of April. Note that the pre-requisite of having your registration renewed is to meet all the requirements as being a Tax Agent in PNG. It is your responsibility to renew your registration every year. Renewal forms can be obtained from the IRC Office or from the IRC website at: www.irc.gov.pg.

Also please note that all the current registrations are now under review and those who have failed to meet the “fit and proper person” tests as required by the Tax Act and those who are found to be non-compliant as mentioned above will be cancelled immediately. If you have not paid your 2019 or prior years’ Annual Renewal Fees or do not have a TIN, you can consult Ms Dorothy Sonny as quickly as possible.

Needless to remind you all, that unregistered tax agents are not permitted to charge fees for the preparation of tax returns, objections, or in relation to the transaction of any business on behalf of a taxpayer in the income tax matters. This is illegal under the provisions of section 349 of the PNG Income Tax Act and it may result in a heavy court fine or imprisonment.

If a person has been deregistered as an Agent, that person will have to make a fresh section 346 application and that person will be subjected to a “fit & proper person” test before re-admission.
2. LATE LODGEMENT AND PAYMENT PENALTY

The lodgment programme complements the payment of taxes. Taxes must be paid by the due dates.

Beginning April 1st 2020, tax payments submitted with returns or remittances forms after the due date will have applicable penalties immediately applied in SIGTAS in accordance with the due dates for payments as prescribed in the law.

Timely submission of tax returns or remittance forms and tax payments to IRC for all types of taxes is essential to the fiscal well-being of the Government of Papua New Guinea and our citizens who rely on services and benefits funded through taxes collected by IRC.

Make all effort to ensure all our processing and payments areas are aware of your clients’ extension programmes for income tax returns.

You are expected to take appropriate actions by or before the due dates with your clients to avoid late penalties being imposed automatically.

This equally applies to all our large taxpayer businesses who are customers to the IRC’s Large Taxpayer Office (LTO).

In 2019, over 33% of tax payments by large taxpayers were submitted after the deadline for payment. The is not acceptable hence this measure to ensure that responsible businesses will make all efforts to pay taxes on time.

Electronic payment facilities are now used to make payments and taxpayers are encouraged to ensure they initiate payments considering holidays, weekends and other issues that might delay payments from their financial institutions.

All tax payments received by IRC after the due dates will be considered late. The SIGTAS system will be automatically generating associated penalties from 01st of April 2020 onwards.

Please refer to attached Notice for further information.

3. SIGTAS REGISTRATION OF TIN NUMBERS

Our implementation of SIGTAS since 2014 is still continuing as it is an ongoing concern. Most of the work in relation to the conversion from the RAS to SIGTAS has been completed. However, there is still work to be done. If an existing taxpayer is found to have no TIN, please advise SIGTAS section as soon as possible for immediate conversion.

All Provisional Tax (PT) and Advance Payment Tax (APT) variations must be submitted before the due date of the final installment for the year. You can either submit these electronically/ by hand delivery/ mail/ courier to IRC – Port Moresby.

All TIN registration applications, correspondence and enquiries and the issuance of the TIN certificates can be forwarded to the centralized email address: Registrations@irc.gov.pg

The service includes:
• Application for a Taxpayer Identification Number. A scanned image of the completed and signed application form together with the required supporting documents are accepted.

• Any amendment to an existing registration such as change of address, nature of business activities, contact details or change of Directors/ Shareholders, and

• Any other TIN related queries.

Our regional Centres in Lae, Mount Hagen and Kokopo also provide the same services.

4. TAX AGENT LIAISON GROUP (TALG)

Under the Leadership of our new Commissioner General, Tax Agents will have a number of briefing sessions this year. You will be invited to come and discuss and share your ideas in relation to any tax matters in support of assisting you and your clients. It would also be an avenue/ forum to share your views, comments and suggestions on the policies and legislative changes in order to improve the Administration of the PNG Tax Laws.

Notices for the schedule of Meetings will be out soon.

5. TAX LEGISLATIVE AMENDMENTS IN 2020 BUDGET

5.1 Introduction of a new Small Business Tax Regime

An amendment to the Income Tax Act created a new Section 11A which provides for the imposition of small business tax. The introduction of this new tax regime is consistent with the national government’s policy to stimulate and boost the growth of small to medium enterprises.

This new tax is turnover based and applies to individuals only.

The IRC is taking all necessary steps to ensure its administrative readiness before this tax regime can take effect. It is anticipated that this process will be completed by June 2020, which will then allow a notice to be published in the national gazette to signal the commencement date of this new tax regime.

5.2 Reduction of the percentage of disputed tax that must be paid before a Tax Appeal can progress

Commencing on 1 January 2018, Section 247 of the Income Tax Act required taxpayers to pay 100% of any disputed tax after a decision on objection, before an appeal could be filed.

This provision has been amended to require taxpayers to pay only 50% of the disputed tax before an appeal can be commenced.

This reduction will enable quick revenue for the Government, and also ensure that appeals are settled quickly.
5.3 **Reducing the Thin Capitalisation debt to equity ratio for resource companies**

Section 155H of the Income Tax Act was amended to reduce the debt to equity ratio for resource companies from 3:1 to 2:1. This amendment now ensures there is consistency with non-resource companies.

5.4 **Reduction of period for carry over losses**

Section 101 of the Income Tax Act was amended to reduce the carry over loss period from 20 years to 7 years. This amendment now reflects the true policy intent of the government.

5.5 **Provisional Tax Due Dates**

Section 257N of the Income Tax Act relating to the due dates for Provisional Tax was amended to align with companies operating under a Substituted Accounting Period. This change will allow the IRC’s SIGTAS system to better manage this tax type.

6. **IRC CONTACT MAILBOXES**

- **SIGTAS@irc.gov.pg** – use for any reported error in keying of a transaction into the system such as applying a payment to the wrong tax period or wrong tax type, incorrectly dating the receipt date of an electronic payment, or any other suspected “data entry” problem. You may also use this address to file a variation request, or other routine query such as requesting an account balance for a client.

- **Registrations@irc.gov.pg** – use for any query related to TIN Registration.

- **SOELodgement@irc.gov.pg** – use for electronic submission of annual Statement Of Earnings documentation.

- **remissions@irc.gov.pg** – use for electronic request for remission of penalties, or follow up on same.

- **Intelligence@irc.gov.pg** – any anonymous information about someone you think may be deliberately evading or avoiding tax can be submitted to this email address. For example they might:
  - Not be honestly telling the IRC about the tax they owe (e.g. on business profits)
  - Be keeping business “off the books” by dealing in cash and not giving receipts,
  - Be hiding money, shares or other assets in an offshore bank account (offshore tax evasion).

Your identity will be protected to ensure your safety.

- **objections@irc.gov.pg** – use for all IRC objections against assessments. By emailing your request to this email address, we will be better able to evidence that the request has met the 60 days’ timeframe as required under Section 245 of the PNG Income Tax Act 1959 as amended to-date.

To warrant a valid objection, it must be in writing and must contain the following:
➢ Your full details or, if you are not the taxpayer objecting to the assessment, the full name and contact details and TIN of the taxpayer you represent,

➢ Full details of the assessment you are objecting to, including the tax types and the relevant year or tax period,

➢ Include full details of your reasoning as to why you think the assessment is wrong,

➢ Any supporting documents and information that relates to the assessment being disputed (we may still need to request more information to help us decide your objection),

➢ All the relevant facts, arguments, information and documents that support the reasons you disagree with the decision – this should include references to legislation, Tax Circulars and case laws or similar precedent cases where this is helpful to your case, and

➢ Be signed and dated.

- payments@irc.gov.pg – Effective as from 1 June 2018, IRC no longer accepts personal/company cheque payments. Only Commercial Bank cheques are acceptable. For any payment queries, please contact our Tax Processing Division Directors: Ms Arua Naime and Ms Helena Solien.
7. CONTACTS

<table>
<thead>
<tr>
<th>Names:</th>
<th>Area of Responsibility:</th>
<th>Telephone:</th>
<th>Email:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ms Annette Baker</td>
<td>Manager –Policy &amp; Advice Division</td>
<td>322 6949</td>
<td><a href="mailto:bakera@irc.gov.pg">bakera@irc.gov.pg</a></td>
</tr>
<tr>
<td>Mr Anoko Sasi</td>
<td>Manager –Policy &amp; Advice Division</td>
<td>322 6797</td>
<td><a href="mailto:sasia@irc.gov.pg">sasia@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Arua Naime</td>
<td>Director –Transaction Processing Division</td>
<td>322 6714</td>
<td><a href="mailto:naimea@irc.gov.pg">naimea@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Bernadette Urupa</td>
<td>Manager –GST Refunds</td>
<td>322 6616</td>
<td><a href="mailto:urunab@irc.gov.pg">urunab@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Betty Duba</td>
<td>A/Director –Large Business &amp; International</td>
<td>322 6889</td>
<td><a href="mailto:dubab@irc.gov.pg">dubab@irc.gov.pg</a></td>
</tr>
<tr>
<td>Mr Biuna Papua</td>
<td>Manager –High Wealth Individual Audits</td>
<td>322 6673</td>
<td><a href="mailto:papaub@irc.gov.pg">papaub@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Cecilie Magun</td>
<td>Acting AC –Policy &amp; Advice Division</td>
<td>322 6656</td>
<td><a href="mailto:magunc@irc.gov.pg">magunc@irc.gov.pg</a></td>
</tr>
<tr>
<td>Mr Dollarcruise Potjepat</td>
<td>Director –Debt Reduction &amp; Enforcement</td>
<td>322 6664</td>
<td><a href="mailto:augustined@irc.gov.pg">augustined@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Dorothy Sonny</td>
<td>Officer –Tax Agent Coordination Section</td>
<td>307 7306</td>
<td><a href="mailto:sonnyd@irc.gov.pg">sonnyd@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Emily Loko</td>
<td>Manager –Policy &amp; Advice Division</td>
<td>322 6916</td>
<td><a href="mailto:lokoe@irc.gov.pg">lokoe@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Garo Lakasi</td>
<td>Manager –Revenue Accounting</td>
<td>322 6729</td>
<td><a href="mailto:lakasig@irc.gov.pg">lakasig@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Grace Mangor</td>
<td>Team Leader –LTO Division</td>
<td>322 6729</td>
<td><a href="mailto:mangorg@irc.gov.pg">mangorg@irc.gov.pg</a></td>
</tr>
<tr>
<td>Ms Helena Solien</td>
<td>Director –Transaction Processing Division</td>
<td>322 6884</td>
<td><a href="mailto:solienh@irc.gov.pg">solienh@irc.gov.pg</a></td>
</tr>
<tr>
<td>Mr Jack Akia</td>
<td>Acting Deputy Director –Non Lodgements</td>
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</table>

This Tax Bulletin will be reviewed consistent with any major changes throughout the year. It is issued with the intention of keeping registered tax agents informed about IRC’s Lodgment Programme and associated administrative practices as a supplement to the formal Gazetted Notice of Returns and the statutory requirement to file on time. It is not intended to replace the law but will in all respects be followed through by the IRC when considering requests for extensions of time to lodge tax returns and the associated administrative practice mentioned herein.

We look forward to another year of harmonious working relationships with you.

Mr Sam KOIM  
Commissioner General  
Internal Revenue Commission