

FORM G6



Effective date: 01 June 2020

IRC OFFICE USE ONLY

Goods and Services Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

PNGIRC - "Mobilising Revenue, Creating Prosperity"

GOODS AND SERVICES TAX ACT 2003 AS AMENDED

Taxpayer Identification Number (TIN):

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|

GST S65A GOVERNMENT DEPARTMENTS AND STATE OWNED ENTITIES RETURN

A. NAME AND ADDRESS OF GST S65A WITH-HOLDING ENTITY

| | | | |
|---------------------------------------|-----------------------------|-------|-----------|
| NAME OF GST S65A WITH-HOLDING ENTITY: | | | |
| 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: | | MONTH | YEAR |

B. GST S65A DEDUCTIONS

| | | |
|--|----|--|
| Number of Taxpayers for whom a GST S65A Deduction has been made during this period | 10 | |
| Total Gross Amount from box 60 | K | |
| Total S65a Deductions (tax payable) from box 50 | K | |

PLEASE PROVIDE A FULL LIST OF THE PERSONS / BUSINESSES TO WHOM S65A DEDUCTION HAS BEEN MADE DURING THE PERIOD.

C. DETAILS OF GST S65A DEDUCTIONS

| TAXPAYER IDENTIFICATION NUMBER (TIN) | NAME AND ADDRESS OF PERSON/BUSINESS | GST EXCLUSIVE AMOUNT | GST S65A DEDUCTION | GST INCLUSIVE AMOUNT |
|--------------------------------------|-------------------------------------|----------------------|--------------------|----------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Totals | | K ⁴⁰ | K ⁵⁰ | K ⁶⁰ |

If additional lines are required, provide the data on a separate sheet and attach it to this form. Transfer the totals to Boxes 40, 50 and 60.

WHERE THE TAX HAS NOT BEEN DEDUCTED THEN A FULL EXPLANATION SHOULD ALSO BE SUPPLIED

D. 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: _____

HOURS FOR PAYMENT: 8:30 A.M. TO 3:30 P.M. MONDAY TO FRIDAY.

BANK 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



Guidance Notes

A. NAME AND ADDRESS OF WITH-HOLDING ENTITY

- Where it states 'Name of With-holding Entity' insert the name of the entity remitting the GST. For example, the Internal Revenue Commission (IRC) can be a With-holding Entity.

Please note that a GST S65A With-holding entity is an entity that has received a Notice from the Commissioner General of the IRC to with-hold GST at 10% from one or all its suppliers.

- Where it states 'contact/Representative', insert the name of the person who will be liaising with the IRC with the GST S65A payments or any related issues. It is important to have their contact details, phone number(s), and email address.
- Section number and Lot number has to be stated. In the example above, the IRC physical location is Bogan Gapo Building, Section No. 20 Lot No.11, Champion Parade, NCD PO Box 777 Port Moresby
- It is important to report and remit the GST with-held in the correct Tax Period, the month and the year when the GST was with-held.

B. GST S65A DEDUCTIONS

- Number of Taxpayers for whom a GST S65A Deduction has been made
You are required to state the number of your suppliers to whom GST has been with-held for the tax period, month.
- Total Gross Amount from box 60
The sum 'Totals' from Section C column named 'GST Inclusive Amount'
- Total S65A Deductions (tax payable) from box 50
The sum 'totals' from Section C column named 'GST S65A Deduction'

C. DETAILS OF GST S65A DEDUCTIONS - Explanation of each column

- Taxpayer Identification Number (TIN)
State the TIN of the supplier in this column. Where the supplier does not provide a TIN provide details of their company or business entity registration details from Investment Promotion Authority including their Company/Business Certificates and Extracts or contact person and their contact details such as an email address or telephone number. You may also provide the physical address of the supplier.
- Name and Address of Person/Business
State the name and address of the person/business to whom the GST S65A has been deducted and if you require additional lines provide the information on a separate sheet and attach it to the form but ensure that the total amounts are captured in the lines titled 'Totals'
- GST Exclusive Amount
The amount for the provision of the goods or services/contract amount without the GST. Example 1:
Where the amount of refurbishing the office is K100,000 inclusive of GST. The GST exclusive amount is K90,909.09 and can be calculated using the simple formula, total amount divided by 1.10 ($100,000/1.10 = 90,909.09$).

Example 2:

Where the invoice issued clearly separates the total amount from the GST amount you can clearly identify the GST exclusive amount. For example, the total amount on the invoice is K110,000 which show K100,000 as the total amount for the provision of the goods or services, the GST exclusive amount and K10,000 is the GST charged.

- **GST S65A Deduction**

It is the GST that has been deducted from the total contract amount/value. In example 1 above, the amount for the refurbishment of the office is K100,000 the GST S65A deduction would be K9,090.91 which is $1/11$ of the total amount (or simply calculating $100,000/11 = 9,090.91$). While in example 2, where the service provider/supplier clearly shows in the invoice the GST charge, that amount is the GST S65A deduction and from our example, the K110,000 the GST S65A deduction would be K10,000

- **GST Inclusive Amount**

The total amount of the contract or the total amount of the invoice including the GST. In example 1 above, the GST inclusive amount is K100,000 and as for example 2, it would be K110,000.

D. SIGNATURE OF PUBLIC OFFICER (OR DELEGATED AUTHORISED PERSON)

- The delegated officer or the authorised person is required to sign off where it states 'signed and it should be 'dated'