
Income Tax Regulation
[*Income Tax Regulations 1959 Consolidated to 2021*]

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Regulations 1959.

PART I.—PRELIMINARY.

1. CITATION.

These Regulations may be cited as the Income Tax Regulations 1959.

2. PARTS.

These Regulations are divided into Parts, as follows—

PART I.—PRELIMINARY (Regulations 1-3).

PART II.—ADMINISTRATION (Regulation 4).

PART III.—LIABILITY TO TAXATION (Regulations 5-10).

PART IV.—RETURNS AND ASSESSMENTS Regulations 11-33).

PART V.—OBJECTIONS AND APPEALS (Regulations 34-42).

PART VI.—COLLECTION AND RECOVERY OF TAX.

Division 1.—General (*Regulation 43-53*).

Division 2.—Collection of Income Tax by Instalments (*Regulations 54-61*)

Division 2A.—Collection of Foreign Contractor (Withholding) Tax (*Regulation 62-62C*)

Division 2B.—Collection of Management Fee (Withholding) Tax (*Regulations 63-63C*)

Division 2C.—Collection of Royalty Tax (*Regulations 64-65*)

Division 3.—Collection of Dividend (Withholding) Tax (*Regulations 65A-65C*)

Division 3A.- Collection of Interest (Withholding) Tax(*Regulations 65DA-65F*)

Division 4.—Collection of Salary or Wages Tax

Subdivision A.—Rate of deduction from salary or wages. (*Regulations 66-66G*)

Subdivision B.—Group Employers. (*Regulations 67-66F*)

Division 5.—Collection of Prescribed Product (Withholding) Tax. (*Regulations 68-68B*)

PART VII.—PENAL PROVISIONS AND PROSECUTIONS. (*Regulations 69-72*)

PART VIII.—REGISTRATION OF TAX AGENTS. (*Regulations 73-90*)

PART IX.—MISCELLANEOUS. (*Regulations 91-100*)

THE SCHEDULES.

FIRST SCHEDULE.

3. INTERPRETATION.

(1) In these Regulations—

“**prescribed delegate of the Commissioner General**” means a person appointed by the Commissioner General under Regulation 93 of these Regulations to be a prescribed delegate of the Commissioner General for the purposes of these Regulations;

“**the Act**” means the Income Tax Act 1959.

(2) In these Regulations a reference to a Form by number shall be read as a reference to a Form so numbered in the First Schedule to these Regulations.

3A. ANCILLARY ACTIVITIES TO MINING OPERATIONS.

For the purposes of the definition of “mining activities” in Section 4(1) of the Act, the construction of the mine access road from Kiunga to Tabubil by the North Fly Highway Development Company Proprietary Limited is an ancillary activity.

PART II.—ADMINISTRATION.

4. OATH OR DECLARATION BY OFFICERS.

An oath or declaration for the purposes of Subsection (7) of Section 9 of the Act shall be in accordance with Form 1 or Form 2, as the case may be.

PART III.—LIABILITY TO TAXATION.

5. NON-COMMERCIAL REVENUE PRESCRIBED FOR THE PURPOSES OF SECTION 24(2) OF THE ACT.

For the purposes of Section 24(2) of the Act—

- (a) in the case of a provincial government—that revenue that constitutes finances of the province described in Section 53(a), (b), (c) and (d) of the Organic Law on Provincial Government; and
- (b) in the case of a local government body or local level government body—that revenue that is substantially analogous to that referred to in paragraph (a),

is prescribed non-commercial revenue.

5A. PUBLIC AUTHORITIES PRESCRIBED FOR THE PURPOSES OF SECTION 65A OF THE ACT.

For the purposes of Paragraph (e) of the definition of “Public Service” in Section 65A of the Act, the following bodies are prescribed public authorities:—

- (a) (Repealed by No 9 of 1988);
- (b) Cocoa Industry Board of Papua New Guinea;
- (c) Copra Marketing Board of Papua New Guinea;
- (d) Housing Commission;
- (e) Magisterial Service;
- (f) National Broadcasting Commission;
- (g) National Investment and Development Authority;
- (h) National Parks Board;
- (i) Papua New Guinea Coffee Industry Board;
- (j) [Repealed]
- (k) Papua New Guinea Harbours Board;
- (l) The Service of the Ombudsman Commission;
- (m) Forest Industries Council of Papua New Guinea;
- (n) Islands Regional Secretariat;
- (o) National Cultural Council;
- (p) Legal Training Institute;
- (q) Post and Telecommunication Corporation;
- (r) Southern Highlands Management Authority;
- (s) National Capital District Commission.

5B. PUBLIC AUTHORITIES PRESCRIBED FOR THE PURPOSES OF SECTION 24(1) OF THE ACT.

For the purposes of Section 24(1) of the Act the following public authorities are liable to pay income tax on income derived—

- (a) on and after 1 January 1979—
 - (i) [Repealed]
 - (ii) Papua New Guinea Harbours Board; and
 - (iii) Papua New Guinea Banking Corporation; and

- (iv) Niugini Insurance Corporation; and
- (b) on and after 1 January 1981—
 - (i) Papua New Guinea Defence Force Retirement Benefit Fund; and
 - (ii) Papua New Guinea Retirement Benefits Fund; and
 - (iii) Public Officers Superannuation Fund; and
 - (iv) National Provident Fund; and
- (c) on and after 1 January 1984—
Post and Telecommunication Corporation of Papua New Guinea; and
- (d) on and after 1 January 1985—
Investment Corporation of Papua New Guinea in respect of income derived by the Corporation in its own right;
- (e) on or after 1 January 1990—
Investment Corporation of Papua New Guinea in respect of income derived by the Investment Corporation Fund;
- (f) on and after 1 January 1991—
Public Officers Superannuation Fund.

5C. CHARITABLE BODIES OR INSTITUTIONS PRESCRIBED FOR THE PURPOSES OF SECTION 25A OF THE ACT. [REPEALED BY NO 11 OF 2003]

5D. PUBLIC AUTHORITIES PRESCRIBED FOR THE PURPOSES OF SECTION 65A OF THE ACT. [REPEALED BY NO 24 OF 1992]

5E. TECHNICAL ASSISTANCE AGREEMENTS PRESCRIBED FOR THE PURPOSES OF SECTION 22 OF THE ACT.

For the purpose of Section 22 of the Act, the following agreement is a prescribed technical assistance agreement:—

Technical Co-operation Agreement between the Government of the Federal Republic of Germany and the Government of Papua New Guinea—1980.

5F. PRESCRIBED BENEFIT.

- (1) Subject to this section, for the purposes of Section 46B, 47(1)(d) and 47B of the Act the prescribed sum is attained by application of the following formula:—
 - (a) where the employee has contributed to an approved superannuation fund for less than 5 years—prescribed sum = compound interest not exceeding 5% per annum on the employee’s contribution plus the employer’s contribution

allowed as a deduction by virtue of Section 88 of the Act, plus any amount which would have been deductible but for the operation of Section 88(1A) of the Act; and

- (b) where the employee has contributed to an approved superannuation fund for five years or more, the prescribed sum = (factor - 1) x employee's contribution + factor x (by the employers contribution allowed as a deduction by virtue of Section 88 of the Act plus any amount which would have been deductible but for the operation of Section 88(1A) of the Act),

where the factor is taken from the following table—

YEARS OF CONTRIBUTION	FACTOR
5 but not more than 10	1.75
10 but not more than 15	2.5
15 but not more than 20	3.25
20 but not more than 25	4.0
25 but not more than 30	4.75
25 but not more than 30	5.5
more than 35	6.25

- (2) The formula contained in Subsections (1) and (6) does not apply to a distribution from a superannuation fund made as a result of the death or permanent disablement of a taxpayer, or made to an employee where the employer is exempt from income tax under any provision of the Act or of any other Act.
- (3) The prescribed sum in cases to which Subsection (2) applies shall equal the amount actually paid less the employee's own contribution.
- (4) The formula contained in Subsection (1) does not apply to a distribution from a superannuation fund not paid in consequence of death, permanent disablement, retirement from or the termination of, an office or employment.
- (5) The prescribed sum in cases referred to in Subsection (4) shall be nil.
- (6) For the purposes of Section 46B(2A) of the Act, where the employee has contributed to an approved fund, the prescribed sum = (factor - 1) x employee's contribution + factor x (employer's contribution allowed as a deduction by virtue of Section 88 of the Act plus any amount which would have been deductible but for the operation of Section 88(1A) of the Act), where the factor is taken from the Table in Subsection (1).
- (7) In considering whether a payment from a superannuation fund satisfies the requirements of Section 46B(2A) of the Act, account shall be taken of any transfer of contributions to another fund which may have occurred during the period of contribution.

5G. PERSONAL EXPENDITURE PRESCRIBED FOR THE PURPOSES OF THE DEFINITION OF “HOUSING EXPENDITURE” IN SECTION 4(1).

For the purposes of the definition of “housing expenditure” in Section 4 of the Act, the following classes of expenditure are prescribed expenditure of a personal nature—amounts paid for—

- (a) electricity; or
- (b) water, including excess water rates; or
- (c) domestic servants, gardeners, cleaners, security staff and other similar employees; or
- (d) travelling expenses to or from the property; or
- (e) telephone and telex services; or
- (f) entertainment; or
- (g) repairs to and replacement of household items not being fittings; or
- (h) connection to or rental of pay TV facilities; or
- (i) depreciation on household items (other than fixtures and fittings).

5H. CONDITIONS PRESCRIBED FOR THE PURPOSES OF SUBPARAGRAPH (B)(IV) OF THE DEFINITION OF UNIT TRUST [AND PROPERTY UNIT TRUST] IN SECTION 4(1).

For the purposes of Subparagraph (b)(iv) of the definition of unit trust and Subparagraph (b)(v) of the definition of property unit trust in Section 4(1) of the Act, the following conditions are prescribed:—

1. Subject to Condition 2, a trust shall be deemed not to be a unit trust if—
 - (a) at any time during the year of income—
 - (i) the trust is not listed on the official list of a stock exchange in Papua New Guinea and 25 or less persons in number held or had the right to acquire or become the holders of, a unit or units in the unit trust that entitled the holders thereof to more than 75% of—
 - (A) the beneficial interests in the income of the unit trust; or
 - (B) the beneficial interests in the property of the unit trust; or
 - (ii) any one person held or had the right to acquire or became the holder of, a unit or units in the unit trust that entitled the holder thereof to more than 20% of—
 - (A) the beneficial interests in the income of the unit trust; or
 - (B) the beneficial interests in the property of the unit trust; or
 - (iii) the trust is not listed on the official list of a stock exchange in Papua New Guinea and more than 75% of the total of moneys paid or credited by the

trustee of the unit trust during the year of income was paid or credited to 24 or less in number of persons as unit holders; or

(iv) more than 20% of the total of moneys paid or credited by the trustee of the unit trust during the year of income was paid or credited to any one person as unit holder; or

(b) the Commissioner General is of the opinion that by reason of—

(i) any provision in the instrument by which the trust was created, or any contract, agreement or instrument authorising the variation of rights attaching to any of the units or relating to the conversion, cancellation, extinguishment or redemption of such units; or

(ii) any contract, agreement, option or instrument under which a person has power to acquire a unit or units in the unit trust; or

(iii) any power, authority, or discretion in a person in relation to the rights attaching to any of the units in the unit in the unit trust,

the rights attaching to any of the units in the unit trust were capable of being varied or abrogated in such a manner (notwithstanding that they were not in fact varied or abrogated in that manner) that the disqualifying conditions in Subparagraph (a) could have arisen.

2. Where by virtue of Condition 1 a trust would, but for this condition, be deemed not to be a unit trust and the Commissioner General is of the opinion that, having regard to—

(a) the length of period, or the aggregate of the lengths of periods the trust failed to comply with the conditions set out in Condition 1; or

(b) any other matters the Commissioner General considers relevant,

it is reasonable that the trust should be treated as a unit trust, the trust shall notwithstanding Condition 1 be deemed to be a unit trust in relation to that year of income.

3. A trust shall be deemed not to be a unit trust and—

(a) the units in the trust were held by not fewer than 100 persons and listed for quotation in the official list of a stock exchange in Papua New Guinea; or

(b) units in the trust were held by not fewer than 50 persons, the units were not listed for quotation in the official list of a stock exchange in Papua New Guinea, and the units in the trust were offered to the public.

For the purposes of this Condition units in a unit trust shall be taken to be offered to the public only if—

- (a) an offer is made to the public in Papua New Guinea to subscribe for or purchase the units; or
- (b) an invitation is issued to the public in Papua New Guinea to make offers to subscribe for or purchase the units.

Note: For the purposes of all the foregoing Conditions—

- (a) a person, whether or not he holds units in the unit trust concerned; and
- (b) his relatives; and
- (c) in relation to any units in respect of which they are nominees, his nominees and the nominees of any of his relatives,

shall be deemed to be one person.

5I. SUPERANNUATION FUNDS PRESCRIBED FOR THE PURPOSES OF PARAGRAPH (A)(III) OF THE DEFINITION OF “RESIDENT” IN SECTION 4(1) OF THE ACT.

For the purposes of Paragraph (a)(iii) of the definition of “resident” in Section 4(1) of the Act, the following are prescribed superannuation funds:

Public Officers Superannuation Fund

Defence Force Retirement Benefits Fund.

5J. PRESCRIBED VALUE OF RETIREMENT SAVINGS ACCOUNT FOR THE PURPOSES OF SECTION 29(1)(T).

For the purpose of the exemption from tax of income of a retirement savings account allowed by Section 29(1)(t), that exemption shall apply only where—

- (a) the total capital cost to the taxpayer of all investments held by the relevant retirement savings account did not, during the year of income, exceed K100,000.00; and
- (b) the limits for amounts drawn down set in Section 5K have not been exceeded during that year.

5K. AMOUNTS ALLOWED TO BE DRAWN FROM RETIREMENT SAVINGS ACCOUNTS PRESCRIBED FOR THE PURPOSE OF SECTION 29(1)(U).

- (1) In this section, “remaining value” means the balance held in a retirement savings account on the first of January in any year, after all income derived in the previous year has been credited.

- (2) Subject to Subsections (3) and (4), amounts that may be drawn from retirement savings accounts free of tax in a year under the provisions of Section 29(1)(u) shall be, where the remaining value of the account—
- (a) exceeds K20,000.00, an amount not exceeding 30% of the remaining value;
 - (b) exceeds K10,000.00 but does not exceed K20,000.00, an amount not exceeding 50% of the remaining value;
 - (c) does not exceed K10,000.00, an amount not exceeding 50% of the remaining value in the first year of draw-down after reaching that level and the full balance in any subsequent year.
- (3) In the first year of draw-down, the amount that may be drawn from a retirement savings account shall be a proportion of the amount set in subsection (2), proportionate to the time remaining for payment in that year.
- (4) Where the draw-down is as the result of death of the beneficial owner of the account, the remaining value of the account at the date of death may be drawn free of tax.

5L. SCIENTIFIC RESEARCH PRESCRIBED FOR THE PURPOSES OF SECTION 95(9).

- (1) Subject to Subsections (2) and (3), expenditure under an approved research and development plan for systematic, investigative and experimental activities that involve innovation or high degrees of technical risk and are carried on for the purpose of—
- (a) acquiring new knowledge (whether or not that knowledge will have a specific practical purpose); or
 - (b) creating new improved materials, products, devices, processes or services; or
 - (c) other activities carried on solely for a purpose directly related to carrying on activities of the kind referred to in Paragraphs (a) and (b),

and include expenditure (net of VAT or GST paid) directly incurred for the purposes of the above on—

- (d) salaries and wages; and
 - (e) overhead and administrative costs (or appropriate apportionment) including rent; light and power; property rates and taxes, insurance and leasing costs; and
 - (f) contracted expenditure to other companies or research agencies that have the necessary expertise and facilities to carry out the research; and
 - (g) depreciation of plant acquired for use exclusively on carrying out the research and actually used exclusively for that purpose during the year of income, is deductible for the purposes of Section 95(9).
- (2) Activities are not taken to involve high levels of technical risk unless—

- (a) the probability of obtaining the technical or scientific outcome of the activities cannot be known or determined in advance on the basis of current knowledge or experience; and
 - (b) the uncertainty of obtaining the outcome can be removed only through a program of systematic, investigative and experimental activities in which scientific method has been employed, in a systematic progression of work.
- (3) The following are excluded activities, not eligible for the deduction under Section 95(9):—
- (a) interest expenditure incurred in financing research;
 - (b) market research, market testing or market development (including consumer surveys) or sales promotions;
 - (c) quality control;
 - (d) prospecting, exploring or drilling for minerals, petroleum or gas, including such activities for the purpose of determining the size, location or quality of deposits;
 - (e) the making of cosmetic modifications or stylistic changes to products, processes or production methods;
 - (f) management studies or efficiency surveys;
 - (g) research in social sciences, arts or humanities;
 - (h) the making of donations;
 - (i) pre-production activities, such as demonstrations of commercial viability, tooling-up and trial runs;
 - (j) routine collection of information, except as part of a scientific research project qualifying under subsection (1);
 - (k) preparation for teaching;
 - (l) commercial, legal and administrative aspects of patenting, licensing or other activities;
 - (m) activities associated with complying with statutory requirements or standards;
 - (n) specialised routine medical care;
 - (o) any activity related to the production of a commercial product or process by a physical examination of an existing system or from plans, blueprints, detailed specifications or publicly available information;
 - (p) development of computer software, unless for the main purpose of sale, rent, license or hire to non-associates of the taxpayer.
- (4) There is established a Research and Development Expenses Approval Committee consisting of—
- (a) the Commissioner General of Internal Revenue, or his delegate, who shall be the Chairman of meetings; and

- (b) two persons who are involved in, or have expertise in research and development, who shall be appointed by the Minister responsible for taxation; and
- (c) two persons who are involved in or have expertise in financial or business administration, who shall be appointed by the Minister responsible for taxation,

and the quorum for a meeting of the Committee shall be the Chairman.

- (5) Applications to the Extension Services Expenses Approval Committee for approval of a proposed research and development plan shall be made in writing, signed by the taxpayer or an authorised officer of the taxpayer, and must—
 - (a) be made before the start of the fiscal year in which it is proposed to commence carrying out the research, or before the 30th June 2004 in relation to research in 2004; and
 - (b) be made in two parts comprising—

Part A

- (i) a description of the strategic business objectives of the taxpayer;
- (ii) a list of all research and development projects it is proposed to undertake, in respect of which it is intended to claim the 150% tax deduction;
- (iii) a description of how each projects supports the strategic business objective of the taxpayer;
- (iv) a signed statement of approval for the plan by the Board of Directors or an authorised officer, if the taxpayer is a company.

Part B

A Project Plan for each project, containing as a minimum the following information:—

- (i) the title of the project;
- (ii) the name of the project manager;
- (iii) the date the project plan was prepared or last updated;
- (iv) background information, including the reasons for undertaking the project and a description of how the project will enhance the commercial success of the company;
- (v) a brief description of any preliminary work undertaken before the start of the project;
- (vi) a statement of the technical objective or specific technical aim of the project;
- (vii) a statement of the scope of the project, including the starting and finishing date, relevant time lines or Gantt charts covering major activities and milestones forming part of the project;
- (viii) a statement of the resources allocated to the project, including budget or the forecast funding for the personnel, plant and facilities necessary for the project; and

- (ix) a statement of what aspects of the project will be carried out outside Papua New Guinea (if applicable) and an explanation of why those aspects cannot be undertaken in Papua New Guinea.
- (6) Variations by the taxpayer to an approved research plan are allowed but significant variations to the budget, technical objectives or outcomes shall be submitted to the Committee which may, within 60 days of receipt, withdraw its previously granted approval.
- (7) The Commissioner General may refuse a tax deduction under Section 95(9) where the research carried out varied significantly from the approved plan and no notification of the variation was given to the Committee.

5M. EXTENSION SERVICES PRESCRIBED FOR THE PURPOSES OF SECTION 97B(1).

- (1) Expenditure on extension services provided to smallholder growers and carried out free of any charge or fee, being—
 - (a) the provision of information or advice; or
 - (b) training in primary production methods; or
 - (c) provision of advice to allow growers to identify primary production opportunities and problems; or
 - (d) other technical assistance related to their primary production to assist growers with production, processing, packaging and marketing problems,

and carried out under a plan approved by the Extension Services Expenses Approval Committee is deductible for the purposes of Section 97B(1).

- (2) There is established an Extension Services Expenses Approval Committee consisting of—
 - (a) a person with experience in agricultural matters, who shall be appointed by the Secretary of the Department of Agriculture and Livestock, who shall be the Chairman of the Committee; and
 - (b) a person with experience in taxation issues, who shall be appointed by the Commissioner General of Internal Revenue, Internal Revenue Commission; and
 - (c) a person appointed by the Rural Industries Council; and
 - (d) a person appointed by the Fresh Produce Development Corporation.
- (3) Applications for approval of a proposed extension services plan shall be made in writing, signed by the taxpayer or an authorised officer of the taxpayer, to the Extension Services Expenses Approval Committee and must—

- (a) be made before the start of the fiscal year in which it is proposed to provide extension services, or before the 30th June 2004 in relation to extension services to be provided in 2004; and
 - (b) contain a description of the strategic business objective of the taxpayer and how the proposed plan will support those objectives; and
 - (c) outline the proposed projects and activities that will be undertaken in providing the extension services, in sufficient detail to allow the application to be assessed by the Committee; and
 - (d) specify the total maximum amount it is proposed will be expended in carrying out the plan.
- (4) The Committee shall advise the taxpayer and the Commissioner General of decisions to approve a plan and provide a copy of that plan to the Commissioner within 14 days of making a decision.
- (5) Variations to an approved plan are allowed but significant variations to the budget, technical objectives or outcomes shall be submitted to the Committee which may, within 45 days of receipt, withdraw its previously granted approval.
- (6) If the Commissioner believes a taxpayer has substantially failed to give effect to a plan and no notice of variation has been given to the Committee, the Commissioner may refer the matter to the Committee, who shall advise the Commissioner within 45 days whether—
- (a) the deduction under Section 97B should be allowed; or
 - (b) should be disallowed.

5N. AMOUNTS PRESCRIBED FOR THE PURPOSES OF PARAGRAPH (CA) OF THE DEFINITION OF DIVIDEND IN SECTION (1) OF THE ACT¹.

For the purposes of Paragraph (ca) of the definition of ‘dividend’ in section 4(1) of the Act, the following is a prescribed amount-

Amounts payable by by Ok Tedi Mining Limited (OTML) to Inmet Mining Corporation (Inmet), calculated as a percentage of OTML’s net smelter returns, to the extent such amount are payable under an Net Smelter Return Deed to be entered into between OTML and Inmet.

6. ORGANIZATIONS PRESCRIBED FOR PURPOSES OF SECTION 39.

(1) For the purposes of Subsection (1) of Section 39 of the Act, the following organizations are prescribed organizations:—

- (a) United Nations;
- (b) Food and Agriculture Organization of the United Nations;
- (c) Intergovernmental Committee for European Migration;
- (d) Interim Commission for the International Trade Organization;

¹ Inserted by No. 8 of 2010

- (e) International Bank for Reconstruction and Development;
 - (f) International Monetary Fund;
 - (g) International Civil Aviation Organization;
 - (h) International Labour Organization;
 - (i) International Telecommunication Union;
 - (j) South Pacific Commission;
 - (k) United Nations Educational, Scientific and Cultural Organization;
 - (l) Universal Postal Union;
 - (m) World Health Organization;
 - (n) World Meteorological Organization;
 - (o) International Development Association;
 - (p) Economic Commission for Asia and the Far East.
- (2) For the purposes of Subsection (2) of Section 39 of the Act, the organizations specified in the last preceding subregulation and the International Finance Corporation are prescribed organizations, and the official salary and emoluments of an official of such an organization are, in accordance with that subsection, exempt from income tax—
- (a) in the case of an official of the United Nations—to the extent that the State is bound by an international convention or agreement to exempt from taxation his official salary and emoluments;
 - (b) in the case of an official of any other organization specified in the last preceding subregulation or the International Finance Corporation, being an official and who came to Papua New Guinea solely for the purpose of performing his official duties—to the extent that the official salary and emoluments are for services rendered in Papua New Guinea; and
 - (c) in the case of an official of an organization specified in paragraph (d), (e), (f), (g), (j), (o) or (p) of the last preceding subregulation or the International Finance Corporation, being an official who is a resident of Papua New Guinea and who is appointed for service out of Papua New Guinea with that organization—to the extent that the official salary and emoluments are for services rendered out of Papua New Guinea.

6AA. INDUSTRIES AND RURAL AREAS PRESCRIBED FOR THE PURPOSES OF DIVISION III.1B.

- (1) For the purposes of Division III.1B the following industries are rural development industries:—
- (a) agricultural production, being production resulting directly from—
 - (i) the cultivation of land; or
 - (ii) the maintenance of animals or poultry for the purpose of selling them or their bodily produce,

including natural increase and includes the processing of vegetable and animal raw material produced by the cultivation of land or the maintenance of animals or poultry by the person who produced the raw material used in that manufacture;

(b) commercial activities falling within major Tabulation Categories of the International Standard Industrial Classification of all Economic Activities published in 1990 under Revision 3—

- (i) Tabulation Category D—Manufacturing;
- (ii) Tabulation Category F—Construction;
- (iii) Tabulation Category H—Hotels and Restaurants;
- (iv) Tabulation Category I—Transport, Storage and Communication;
- (v) Tabulation Category J—Financial intermediation;
- (vi) Tabulation Category K—Real estate, renting and business activities; and
- (vii) Tabulation Category O—Other Community, Social and Personal Service Activities.

(2) For the purposes of Division III.1B the following districts are rural development areas—

DISTRICT	PROVINCE
Amanab	West Sepik
Ambunti	East Sepik
Angoram	East Sepik
Bogia	Madang
Finschhafen	Morobe
Goilala	Central
Gumine	Simbu
Henganofi	Eastern Highlands
Ialibu	Southern Highlands
Jimi	Western Highlands
Kabwum	Morobe
Kagua	Southern Highlands
Kaiapit	Morobe
Kaintiba	Gulf
Kandep	Enga
Kandrian	West New Britain
Karimui	Simbu
Kikori	Gulf
KorobaS	Southern Highlands
Lagaip	Enga
Lake Murray	Western
Losuia	Milne Bay

Lufa	Eastern Highlands
Lumi	West Sepik
Maprik	East Sepik
Menyamy	Morobe
Mumeng	Morobe
Nipa	Southern Highlands
Nuku	West Sepik
Okapa	Eastern Highlands
Pangia	Southern Highlands
Pomio	East New Britain
Rabaraba	Milne Bay
Rai Coast	Madang
Ramu	Madang
Tambul	Western Highlands
Tari	Southern Highlands
Telefomin	West Sepik
Wabag	Enga
Wapenamanda	Enga
Wonenara	Eastern Highlands

6A. ORGANIZATIONS PRESCRIBED FOR PURPOSES OF SECTION 19C.

For the purposes of Section 19C of the Act, the following organizations are prescribed aid organizations:—

- (a) Habitat for Humanity Inc.

6B. CHARITABLE BODIES PRESCRIBED FOR THE PURPOSES OF SECTION 69E. (REPEALED BY NO 15 OF 1993.)

7. PRESCRIBED LIFE TABLES FOR PURPOSES OF SECTION 49.

For the purposes of paragraph (a) of Subsection (2) of Section 49 of the Act, the Australian Life Tables, 1953-1955, published by the Australian Statistician are the prescribed Life Tables.

8. LIVE STOCK.

(1) The option that may be exercised in pursuance of Section 54, and the selection that may be made in pursuance of Section 56(1)(b), of the Act may be notified on the return of the taxpayer or by a separate notification in writing signed by the taxpayer, which may be in accordance with Form 3 or Form 4, as the case requires.

(2) The separate notification shall be delivered to the Commissioner General at his office at Port Moresby on or before the date of the furnishing or the first return in which the value

of live stock is taken into account or within such extended time as the Commissioner General allows for the exercise of the option, or the making of the selection, as the case may be.

(3) For the purposes of Section 56(1)(b) of the Act, the minimum cost price in respect of live stock of a class specified in the following table is the price specified in that table opposite to that class:—

	K	toea
Sheep	—	40
Cattle	2	—
Horses	2	—
Pigs	—	50

9. AGREEMENT BY TRUSTEE AND BENEFICIARIES.

A notice of agreement given for the purposes of Section 59(3)(b) of the Act shall be in writing, signed by the trustee of the estate of the deceased and the beneficiaries (if any) who are liable to be assessed in respect of the income of the business, or of a share in that income, and shall be given to the Commissioner General at his office at Port Moresby on or before the date of the furnishing of the first return by the trustee of the estate of the deceased or within such extended time as the Commissioner General allows for the giving of that notice of agreement.

9A. VALUATION OF CERTAIN BENEFITS².

For the purposes of Section 65E(1) or 196Y of the Act, the valuation of the benefit provided to an employee in respect of the classification of such benefits specified hereunder is—

1. Provision of Housing (Sections 65E(1)(f) and (g)).

TYPE OF HOUSING	VALUE OF TAXABLE BENEFIT PER FORTNIGHT		
	AREA 1	AREA 2	AREA 3
Very High Cost house or flat	K2500.00	K1500.00	K0.00
Up-market Cost house or flat	K1500.00	K1000.00	K0.00
High Cost house or flat	K700.00	K500.00	K0.00
Medium Cost house or flat	K400.00	K300.00	K0.00
Low Cost house or flat	K160.00	K150.00	K0.00
Mess/Barracks	K60.00	K50.00	K0.00
Government Mess/Barracks	K7.00	K7.00	K0.00
Employees in an “Approved Citizen Employee First Time Home Buyer Scheme”	K0.00	K0.00	K0.00

² Amended by Income Tax (2017 Budget)(Amendment) Regulations 2016

- (ii) Low cost housing in relation to employer owned accommodation is any unit of accommodation which would fetch K400,000 or less if sold on the open market, and in any other case is any unit of accommodation whose market rental is K1,000 per week or less.
- (iii) Medium cost housing in relation to employer owned accommodation is any unit of housing which would fetch between K400,001 and K800,000 if sold on the open market, and in any other case is any unit of accommodation whose market rental is between K1,001 and K3,000 per week.
- (iv) High cost housing in relation to employer owned accommodation is any unit of accommodation which would fetch K800, 001.00 and K1, 500,000.00 if sold on the open market, and in any other case is any unit of accommodation whose market rental is K3, 001.00 and K5000.00 per week.
- (ivA) Up-market housing in relation to employer owned accommodation is any unit of accommodation which would fetch K1, 500, 001.00 and K3, 000, 00.00 if sold on the open market, and in any other case is any unit of accommodation whose market rental is K5, 001.00 and K7000.00 per week or more.
- (ivB) Very high cost housing in relation to employer owned accommodation is any unit of accommodation which would fetch K3, 000, 001.00 or more if sold on the open market, and in any other case is any unit of accommodation whose market rental is K7, 001.00 or more.
- (v) Area 1 or 2 in the table is any area located in, or within 15 kilometres radius of the boundaries of, any of the following towns:—

Area 1 Alotau, Goroka, Kimbe, Kokopo, Lae, Madang, Mount Hagen and Port Moresby; and

Area 2 Arawa, Buka, Bulolo, Daru, Kainantu, Kavieng, Kerema, Kiunga, Kundiawa, Lihir, Lorengau, Mendi, Popondetta, Pongera, Rabaul, Tabubil, Vanimo, Wabag, Wau and Wewak; and

Area 3 is any place in Papua New Guinea not included in Area 1 or 2.

2. Provision of housing allowance (paid in lieu of accommodation).
 - (a) when given to the employee under an Approved Citizen Employee First Time Home Buyer Scheme—Nil;
 - (b) when given to the employee in respect of housing occupied by him—the amount of housing allowance in so far as it exceeds housing expenditure and

the prescribed value of that housing as if the housing was provided directly to him by the employer;

(c) in all other cases—the amount of housing allowance.

3. Motor Vehicle.

(a) where the vehicle is provided by the employer and the employee has unrestricted use—

With fuel K125.00;

Without fuel K95.00;

(b) where the vehicle is provided by the employer and the employee has restricted use such value as determined by the Commissioner General in each case, otherwise the values in (a) above apply.

4. Meals.

Messing type meals K30.00 per fortnight

All other meals provided are subject to tax on the amount equal to the cost to the employer.

5. Entertainment Fringe Benefit.

Entertainment allowance paid to an employee is taxable in full.

Notes:

Business entertainment by a taxpayer is no longer deductible (non-business entertainment by a taxpayer has never been deductible).

Where an employee partakes and incurs business entertainment expenditure on behalf or on account of his employer the reimbursement to him by the employer of the actual expenditure is not taxable to the employee and the employee's benefit from the partaking in that entertainment is valued at nil.

Where an employee partakes and incurs non-business entertainment expenditure on behalf or on account of his employer the reimbursement to him by the employer of the actual expenditure is not taxable to the employee but the employee's benefit from the partaking in that entertainment is valued at pro rata cost of the entertainment.

6. Club Subscription or Fees, Domestic and Security Services, Electricity and Gas.

Allowances paid to an employee in respect of these expenditures are taxable in full.

Where an employee incurs any of these expenditures on behalf or on account of his employer the reimbursement to him by the employer of the actual expenditure is not taxable.

7. [Repealed]

8 In respect of benefits under Section 65E(1)(k) of the Act, the lesser of, 50% of the standard economy fare for each leg for which discount is received, or the actual value of discount provided.

9AA. INTERNATIONAL PRIMARY AND SECONDARY SCHOOLS PRESCRIBED FOR THE PURPOSE OF SECTION 70a OF THE ACT. (REPEALED BY NO 15 OF 1987)

9B. PLACES OF TERTIARY EDUCATION PRESCRIBED FOR THE PURPOSES OF SECTION 72(2)(b)(ii) and 196(b)(iii) AND (e)(iii) OF THE ACT³.

(1) For the purposes of section 72(2)(b)(ii) and 196(b)(iii) AND (e)(iii) of the act the following are prescribed as places of tertiary education:-

Institutions in Papua New Guinea	Institutions outside Papua New Guinea
Divine Word University	Australian Catholic University
Goroka Business College	Australian Maritime College
Goroka Technical College	Australian School of Nuclear Technology Avondale College
Highlands Agricultural College	Batchelor of Institute of Indigenous Tertiary Education
International Training Institute	Bond University
Kokopo Business College	British Telecom Training College
Lae Technical College	Cable and Wireless Telecommunications College
Live-Stock In-service Training Centre	Central Queensland University
Mt Hagen Technical College	Charles Sturt University
Pacific Adventist University	Curtin University of Technology
Papua New Guinea Institute of Banking	Deakin University
Papua New Guinea University of Technology	Edith Cowan University
PNG Fisheries Training College	Griffith University
PNG Bankers College	James Cook University
PNG Correctional Service Training College	La Trobe University
PNG Fire Services Training College	Macquarie University
PNG Forestry Training College	Marcus Oldham University
PNG Institute of Public Administration	Melbourne University Private
PNG Maritime College	Monash University
PNG Power Training College	Murdoch University
PNG College of Allied Health Sciences Popondetta Agriculture College	Northern Territory University
Port Moresby Business College	Queensland TAFE College
Port Moresby Technical College	Queensland University of Technology
Telecom Training College	Royal Melbourne Institute of Technology
Timber Industry Training College	Southern Cross University
University of Goroka	The Australian National University
University of Papua New Guinea	The Flinders University of South Australia
University of Vudal	The University of Melbourne

³ Substituted by No 11 of 2003

	The University of New England
	The University of New South Wales
	The University of New Castle
	The University of Notre Dame
	The University of Queensland
	The University of Sydney
	The University of Western Australia
	University of Ballarat
	University of Canberra
	University of South Australia
	University of Southern Queensland
	University of Tasmania
	University of Technology, Sydney
	University of the Sunshine Coast
	University of Western Sydney
	University of Wollongong
	Victoria University of Technology

- (2) To the extent any persons who presently qualify for the purposes of Section 72A or 196Y, if any, are studying at one of the institutions whose prescribed status was repealed by this amendment, the prescribed status of that institution shall continue in force until those persons have finished their course of study.

10. IMPROVEMENTS ON LEASED LAND.

For the purposes of Section 117(4)(b) of the Act, the prescribed rate of interest is 5% per annum, and the instalments referred to in that paragraph may be calculated by reference to the Table in Schedule 2.

10A. QUALIFYING GOODS PRESCRIBED FOR THE PURPOSES OF DIVISION III.1A OF THE ACT.

For the purposes of Division III.1A of the Act, the goods specified in this section, or included in a class of the goods so specified, are prescribed qualifying goods—

Activated carbon
Artifacts
Beverages ready for consumption
Biscuits
Canned fruit and vegetables
Canned, loined and smoked fish
Cement and concrete products
Ceramics
Chopsticks
Fishing nets
Flexible packaging materials

Flour
Foam products
Founded and manufactured metal products
Glass products
Hand tools
Industrial and medical gases
Instant coffee
Instant full cream milk
Instant noodles
Jewellery
Livestock feeds
Matches
Motor vehicles
Non-dairy creamer
Paint
Paper products
Plastic products
Powdered cocoa beverages
Powdered coconut milk
Processed and canned meat products
Processed ginger
Refined petroleum
Rubber products
Sawn timber, mouldings, plywood and laminated products
Ship and boat building and repairing
Soap
Treated and processed Crocodile skins
Wood pulp
Wooden furniture components and doors

10B. PRIME RATE.

For the purposes of Section 163Z(5) of the Act the Prime Rate in the United States of America for a year of income shall be the "Lending Rate (Prime Rate)" published in the "International Financial Statistics" by the International Monetary Fund for that year.

10C. BUSINESS INCOME PAYMENT FOR THE PURPOSES OF DIVISION VI.2 OF THE ACT.

A payment is a business income payment within the meaning of Division VI.2 of the Act, where it is made or is liable to be made under a contract which in whole or in part is for the carrying out of or the provision of work involving any of the following activities:

- (a) the construction, erection, installation, alteration, modification, repair, improvement, demolition, destruction, dismantling or removal of any structure, roadworks or thoroughfare and, without limiting the generality of the foregoing, applies to—
 - (i) the painting, decorating, proofing or other treatment of the internal or external surfaces of any structure other than signwriting or the production of murals or other similar works; and
 - (ii) the installation in, or the fixing or fitting in or to, any structure of—
 - (A) a system of, or device for, heating, cooking, refrigeration, insulation, lighting, power supply, water supply, irrigation, sanitation, drainage, fire or security protection, sound, communication, air-conditioning, ventilation, or any other system or device forming or to form an integral part of any structure; or
 - (B) walls, ceilings, linings or floors of any description; or
 - (C) roof-tiles, ceramic tiles, quarry tiles, stone, or any other interior or exterior cladding or covering of any description; or
 - (D) any built-in furniture, any electrical or plumbing fittings (including kitchen or sanitary ware) so as to become fixtures; and
 - (iii) internal or external cleaning that is carried out in the course of, or in connection with, the construction, erection, installation, alteration, modification, repair, improvement, demolition, destruction, dismantling or removal of any structure, roadworks or thoroughfare; and
 - (iv) any other activity, being an activity carried out on a structure or on land or on land on which a structure is to be located or on roadworks or thoroughfares or on land on which roadworks or thoroughfares are to be located, that forms an integral part of, is preparatory to, or is for rendering complete any of the activities referred to in this Paragraph other than in this Subparagraph and, without limiting the generality of the foregoing, includes site clearance, earthmoving, excavation, laying of foundations, erection of scaffolding, site restoration, landscaping or access works; and
 - (v) the provision of building and construction services of a professional nature (including the preparation of plans and specifications) performed in connection with any of the above activities;
- (b) the transportation by road of goods or materials (including construction materials, agricultural produce, livestock, waste, natural resources or merchandise of any description);
- (c) the reconditioning, servicing, repair or maintenance of a motor vehicle or of any component, accessory or part of a motor vehicle, or the painting of a motor vehicle or of any component, accessory or part of a motor vehicle in connection with such

reconditioning, servicing, repair or maintenance, including the removal of fittings or replacement of any component, accessory or part of a motor vehicle;

- (d) the construction of items of joinery (including veneering, laminating, polishing, staining or painting of cupboards or cabinets) that are to become fixtures in any structure;
- (i) the provision of security services.

10D. PRESCRIBED ROYALTY PAYMENTS FOR THE PURPOSES OF DIVISION VI.2 OF THE ACT. [REPEALED]

10E. NOTIONAL RATE FOR THE PURPOSES OF SECTION 68AE OF THE ACT.

- (1) In this section "long term bond rate", in relation to a notional loan, means the market rate of interest applicable to five year Government Inscribed Stock as quoted by the Bank of Papua New Guinea for 1 January in the year of income during which the notional loan is treated by Section 68AE(1) of the Act as having been taken out or drawn down.
- (2) For the purposes of Section 68AE of the Act, the notional rate, in relation to a notional loan of a particular class, shall be such rate as is advised by the Commissioner General from time to time by notice in the National Gazette, after consultation with the Governor of the Bank of Papua New Guinea, as the notional rate for loans of that class and in any other case shall be the long term bond rate increased by 5 percentage points.

10F. PRESCRIBED INFRASTRUCTURE DEVELOPMENTS FOR THE PURPOSE OF SECTION 219C OF THE ACT.

For the purposes of Section 219C of the Act, the following is prescribed infrastructure development expenditure:—

Expenditure on—

- (a) a capital development project in Papua New Guinea (which may, without limiting the general meaning of the term, include a school, aid post, hospital, bridge, road or other capital asset); and
- (b) maintenance of capital assets owned by the State, of the type referred to in Paragraph (a),

paid for by a taxpayer who—

- (c) is a resource project, as defined in Section 155 of the Act; or
- (d) is a primary producer, to the extent that—
- (e) the proposed expenditure has been approved by the Department of National Planning and Monitoring; and

- (f) the Department of National Planning and Monitoring has certified to the Commissioner that the expenditure has been incurred; and
- (g) the expenditure is not of a type required under a resource agreement as defined in Section 155 of the Act.

10G. DEFINITION OF "PETROLEUM PROJECTS" FOR THE PURPOSES OF SECTION 164A OF THE ACT. [REPEALED BY NO 11 OF 2003]

10H. AREAS PRESCRIBED FOR THE PURPOSES OF SECTION 219D OF THE ACT.

For the purposes of Section 219D of the Act, the following are the prescribed areas 1 and 2 –

- (1) Area 1 that is adequately supplied with banking services are areas within the boundaries of Port Moresby, Lae, Madang, Mt Hagen, Kokopo, Rabaul, Goroka, Kainantu, Kimbe, Kavieng, Kundiawa, Alotau, Wewak, Kiunga, Tabubil, Vanimu, Wabag, Pogera, Bialla and Mendi;
- (2) Area 2 that is moderately supplied with banking services are areas within the boundaries of Wau-Bulolo, Misima, Maprik, Kandrian-Glouster, Pomio, Daru, Kerema, Lorengau, Popondetta, Henganofi, Banz, Minj and Tari.

10I. CONDITIONS PRESCRIBED FOR THE PURPOSES OF THE DEFINITION OF CONVERSION DATE IN SECTION 155.

For the purposes of the definition of "conversion date" in Section 155 of the Act, the following conditions are prescribed for determining when and how a petroleum project or part of a petroleum project exceeds the prescribed ratio of gas production to oil production, being a Regulation, particularly for—

- (a) the purpose of prescribing the manner of the application of a gas to oil ratio to a field producing petroleum under a petroleum development licence so determining whether such field constitutes a gas field; and
- (b) the purpose of prescribing the ratio of gas to oil production of a petroleum project to be exceeded for conversion of a petroleum project to become and to be treated as a designated gas project, or part of a designated gas project.

1. Interpretation.

In this Regulation, unless the contrary intention appears—

"barrel" means a volume of 0.1589873 cubic metres;

"certified gas field" means a petroleum field for which the Director has issued a certificate pursuant to this Regulation;

"Chief Inspector" means the Chief Inspector as appointed under the *Oil and Gas Act 1998*;

"Director" means the Director as appointed under the *Oil and Gas Act 1998*;

”extraneous field“ means a field that is not related in any manner to a certified gas field or a field for which certification is being sought;

”field“ has the meaning given to the term in Section 155(1) of the Act;

”gas“ means a mixture of light hydrocarbons consisting primarily of methane with no or lesser amounts of ethane, propane, and butane with or without minor amounts of inert, diluting and or contaminants non-hydrocarbon gases, and with or without traces of other hydrocarbon molecules that occurs in the vapour phase at standard conditions;

”gas operations“ has the meaning given to the term in Section 4(1) of the Act;

”gas oil ratio“ means the ratio of the volume of produced gas to produced oil from a field measured in standard cubic feet of gas produced per stock tank barrel of oil produced;

”good oil field practice“ means good oil field practice as defined in the Oil and Gas Act 1998;

”oil“ means a mixture of stabilised hydrocarbons consisting of paraffins, naphthenes, aromatics, and asphaltic compounds and other compounds containing nitrogen, sulphur and oxygen from which gas has been removed that occurs in the liquid phase at standard conditions;

”pool“ has the meaning given to the term in Section 158I of the Act;

”standard temperature“ means a temperature of 60 degrees Fahrenheit equivalent to 15.55555 degrees Centigrade;

”standard conditions“ means standard temperature and standard pressure;

”standard cubic foot“ means a volume of 0.02831685 cubic metres;

”standard pressure“ means a pressure of 14.73000 pounds per square inch absolute equivalent to 101.32535 kilopascals; and

”stock tank“ means, in relation to a barrel of oil, a condition where solution gas and water has been removed.

2. The manner of the application of the gas to oil ratio of a field so determining whether such field constitutes a gas field.
 - (a) In circumstances where a field has an aggregate average produced gas oil ratio of at least five thousand standard cubic feet of gas per stock tank barrels of oil produced at standard conditions, that field will constitute a gas field.
 - (b) For the determination of whether a field constitutes a gas field, the licensee or licensees who hold a licence or licences within the area of which the field lies must demonstrate in accordance with good oil field practice to the satisfaction of the Chief Inspector that petroleum recovered from the field has obtained an average produced gas oil ratio of at least five thousand standard cubic feet of gas per stock tank barrel of oil produced at standard conditions over a period of at least three months, and report the same to the Director.
 - (c) The Chief Inspector shall indicate his satisfaction by written instrument served upon the licensee or licensees who hold a licence or licences within the area of which the field lies.

- (d) By written submission to the Director, and having received notice of the satisfaction of the Chief Inspector required in the previous subsection, the license or licensees may nominate the time at which the petroleum recovered from a field has first exceeded the threshold gas oil ratio and request certification that the field shall constitute a gas field.
- (e) The certification of a field as constituting a gas field shall be by a written certificate stating that the field is or was a gas field on the date so nominated, and such certificate shall be issued by the Director to the licensee or licensees who hold a licence or licences within the area within which the field lies, a copy of which certificate shall be held by the Director and a copy of which certificate shall be provided to the Commissioner General of the Internal Revenue Commission forthwith.
- (f) The produced gas oil ratio shall be measured at a single point in the field where the full well streams from the field are first aggregated, post the flash-separation of the inlet vessel which aggregates production from all wells in the field, such as an inlet separator operating at a stable pressure and temperature, only as approved by the Director.
- (g) Measurements of volumes of oil and gas not made at standard conditions shall be corrected to provide respective volumes for the gas and oil at standard conditions using recognised industry algorithms acceptable to the Chief Inspector.
- (h) The gas and oil flow rates shall be measured in accordance with good oilfield practice and approved meters, or systems of allocation based upon approved meters and approved by the Director
- (i) Gas consumed in the processes associated with petroleum production, such as that gas used for fuel, power generation, reservoir pressure maintenance gas-lift, makeup gas, re-cycling for improved recovery, re-injection, vented or flared or gas lost in the production process shall not be included in the gas volumes used in any field gas oil ratio determination.
- (j) In determining whether a particular field constitutes a gas field, where gas and/or oil from an extraneous field are aggregated, either at surface or within a pool of the field, with the gas and/or oil from that field which is to constitute a gas field or constitutes a gas field, the gas and/or oil volumes of the extraneous field shall not be used in any gas oil ratio determination pursuant to this Regulation for that particular field.
- (k) (Repealed)
- (l) Where a new pool discovery is made within a gas field, such new pool discovery may join the gas field and be constituted as part of that gas field only when the gas oil ratio of that pool satisfies the requirements of this regulation for it to be a gas field as if and were it to be a field.

- (m) Where a new pool discovery is made within a petroleum field, such new pool discovery may join a gas field and be constituted as part of such a gas field only when the gas oil ratio of that pool satisfies the requirements of this regulation for it to be a gas field as if and were it to be a field.
 - (n) In all cases of application of this regulation, no field shall be allowed to constitute a gas field unless there are commercial gas sales of the majority of the gas so produced.
3. The manner of a petroleum project becoming and being treated as a gas project by reference to ratio of gas production to oil production.

For the purposes of this Regulation, a petroleum project shall become a gas project and be treated as a designated gas project when the field or fields constituting that project or part of that project become gas fields by certification in accordance with this Regulation.

4. Review of certification of a field as a gas field and conversion of a petroleum project to gas project by reference to the ratio of gas production to oil production.

The issuance of a certificate that a field is a gas field, or the conversion of a petroleum project to a gas project shall not be reversible unless the Petroleum Advisory Board subsequently establishes that the information provided to the Chief Inspector, or to the Director in a submission was false or misleading in a material particular, or was in any way misrepresentative of the performance of the field or the recovery of petroleum from that field or fields constituting that project or part of a project.

PART IV.—RETURNS AND ASSESSMENTS.

11. RETURNS

- (1) Except as otherwise prescribed, a return under the Act shall—
 - (a) be made and furnished in such of the forms provided by the Commissioner General for the purpose as is applicable;
 - (b) contain the information and particulars mentioned or referred to in that form;
 - (c) be verified by declaration as set forth in the form; and
 - (d) be accompanied by such balance-sheets, profit and loss accounts, statements and other documents as are mentioned in the form or as are requisite.
- (2) In the case of a non-resident, the declaration set forth in the form of return may be altered so as to exclude any reference to income derived from sources out of Papua New Guinea,

12. RETURNS BY PERSONS OTHER THAN COMPANIES

The form of return applicable in the case of persons other than companies shall—

- (a) itemize the income derived from various sources, the deductions claimed and dependants for whom a rebate is claimed;
- (b) provide for particulars to be supplied under separate headings relating to income derived and deductions claimed;
- (c) provide for the following particulars, with such modifications or extensions, if any, as the Commissioner General from time to time determines, namely—
 - (i) a statement of particulars relating to sources of information and a certificate to be signed by tax agents;
 - (ii) a schedule of livestock;
 - (iii) a statement of group certificates and tax stamp sheets forwarded with the return;
 - (iv) a statement of salaries, wages, and commission paid, and allowances to employees;
 - (v) a statement by trustee or partnership;
 - (vi) a statement of dividends received;
 - (vii) a statement of interest received;
 - (viii) a statement of dependants; and
- (d) provide for a declaration by the person making the return that the particulars shown in the return and in the accompanying statements are true and correct in every particular and disclose without reservation or exception a full and complete statement of the total income derived during the year of income from all sources in and out of Papua New Guinea.

13. RETURNS BY COMPANIES.

- (1) The form of return applicable in the case of companies shall provide for—
 - (a) a statement reconciling the net profit as per the profit and loss account with the net taxable income;
 - (b) a statement of dividends paid or credited during a period to be specified on the form;
 - (c) a statement of particulars of advances or loans made by a private company to its shareholders, or of payments made on behalf of, or for the individual benefit of, any of its shareholders, and of the dates of the advances, loans or payments;
 - (d) a statement of particulars relating to sources of information and a certificate to be signed by tax agents;
 - (e) a statement of interest received;
 - (f) a statement of remuneration of directors and shareholders;
 - (g) a statement of salaries, wages and commission paid and allowances to employees; and
 - (h) a declaration by the public officer that the particulars shown in the return and in the accompanying statements are true and correct in every particular and

disclose without reservation or exception a full and complete statement of the total income derived during the year of income from all sources in and out of Papua New Guinea.

- (2) A return by a company shall be accompanied (in addition to any other documents required under these Regulations) by statements showing the following particulars, with such modifications, if any, as the Commissioner General determines, namely:—
- (a) the names and addresses of all shareholders and the amount of dividend (if any) paid to each shareholder during the year of income;
 - (b) the names and addresses of all persons to whom interest in excess of K100.00 was paid or credited during the year of income and the amount so paid or credited to each person;
 - (c) the total amount of interest paid or credited, during the year of income, to depositors and debenture-holders who are not residents of Papua New Guinea on money secured by debentures of the company and used in Papua New Guinea, or used in acquiring assets for use or disposal in Papua New Guinea, and on money lodged at interest in Papua New Guinea with the company, after deducting—
 - (i) interest paid or credited outside Papua New Guinea to persons who are not residents of Papua New Guinea on debentures issued outside Papua New Guinea;
 - (ii) unless the Commissioner General otherwise directs—interest paid or credited to a company, not being a resident of Papua New Guinea, carrying on business in Papua New Guinea that has a public officer duly appointed under the Act; and
 - (iii) in the case of interest (not included in Subparagraphs (i) or (ii)) paid or credited to any person (other than a company) who is not a resident of Papua New Guinea—the amount of interest or the amount of K936.00, whichever is the less;
 - (d) the total amount of interest paid or credited during the year of income in respect of debentures payable to bearer, the names and addresses of the holders of which are not supplied to the Commissioner General by the company; and
 - (e) the names and addresses of all holders of debentures payable to bearer that the company is in a position to furnish (whether those holders are residents or non-residents), together with the amount of interest paid or credited, during the year of income, to each of those holders.

14. SIMPLIFIED RETURN FORMS.

Notwithstanding anything contained in the last two preceding regulations, the Commissioner General may provide forms of return that omit any of the items, parts, particulars or statements specified in those regulations.

15. STATEMENT TO BE FURNISHED BY EMPLOYERS.

- (1) An employer of labour shall, when called upon by the Commissioner General either by general notice published in the National Gazette or by direct notice to the employer, furnish to the Commissioner General a statement showing—
 - (a) the names and addresses of all persons employed by him during the period mentioned in the notice;
 - (b) the capacity in which each person was employed;
 - (c) the total amount of remuneration paid to each person during that period; and
 - (d) the value of board, residence or other allowance made to each person during that period.
- (2) Each statement shall be furnished to the Commissioner General at his office at Port Moresby.

16. RETURNS BY PARTNERSHIPS.

- (1) The Commissioner General may, by notice published in the National Gazette, require the partners in every partnership to make and furnish a return setting forth a full and complete statement of the income derived by the partnership during the year of income.
- (2) The return shall be made and furnished by the partners resident in Papua New Guinea or by any one of them or, where there is no partner resident in Papua New Guinea, by the agent in Papua New Guinea for the partnership.

17. SEPARATE RETURNS BY PARTNERS.

- (1) Every partner in a partnership shall furnish a separate return of his total individual income (including income from the partnership and other sources) in every case in which he would be required to furnish a return if the same total income had been derived by him from sources other than the partnership.
- (2) The return shall state the income derived respectively from—
 - (a) the partnership; and
 - (b) from other sources.

18. RETURNS BY TRUSTEES.

- (1) The Commissioner General may, by notice published in the National Gazette, require the trustees of every trust to make and furnish a return setting forth a full and complete statement of the income derived by the trust during the year of income.
- (2) The return shall be made and furnished by the trustees resident in Papua New Guinea or by any one of them or, where there is no trustee resident in Papua New Guinea, by the agent in Papua New Guinea for the trustees.

19. RETURNS BY AGENTS.

A person liable to furnish a return as agent for any person shall furnish a separate return for each person for whom he is agent, in addition to his own individual return.

20. NOT SOLE AGENT.

If an agent is not the sole agent in Papua New Guinea for a person for whom he is required to furnish a return, he shall set forth in that return particulars of all his transactions as agent for that person.

21. SPECIAL RETURNS.

Returns required by the Commissioner General otherwise than by notice published in the National Gazette shall be made and furnished in the form required by the Commissioner General.

22. SUBSTANTIALLY SIMILAR FORM.

The Commissioner General may at any time accept a return or form that is substantially in accordance with a prescribed form or a form provided by the Commissioner General.

23. IDENTIFICATION OF STATEMENTS ACCOMPANYING RETURNS.

Any balance-sheet, profit and loss account or other statement, document, list or information accompanying a return shall be signed by the person making and furnishing the return and shall bear an endorsement so that it may be identified as so accompanying the return.

24. FURNISHING OF RETURNS.

All returns of income shall be furnished to the Commissioner General at his office in the National Capital District or such other place as approved by the Commissioner General from time to time.

25. WHEN RETURN DEEMED TO BE FURNISHED.

A return shall be deemed not to have been duly furnished to the Commissioner General unless and until—

- (a) the proper form signed as required by the Act and these Regulations and containing a full, true and complete statement of all matters and things required to be stated in the form by the Act, these Regulations, the Commissioner General and the form itself; and
- (b) all balance-sheets, profit and loss accounts, statements, notices and other documents that, by the Act, these Regulations or the Commissioner General are required to accompany the return,

have, at the office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time, been received by an officer authorized by the Commissioner General to receive returns.

26. PERSONS TO TAKE NECESSARY STEPS FOR DUE FURNISHING OF RETURN.

Where a person is required by the Act, these Regulations or the Commissioner General to furnish a return to the Commissioner General, it is the duty of that person to make the required return and take all steps necessary to ensure that the return is received by the Commissioner General at his office in the National Capital District or such other place as approved by the Commissioner General from time to time.

27. NOTICE OF ADDRESS.

A person who furnishes a return shall, in the return, give an address in Papua New Guinea for service.

28. NOTICE OF CHANGE OF ADDRESS.

A person who has given an address for service and who subsequently changes his address shall, within one month after the change, give to the Commissioner General, at his office in the National Capital District or such other place as approved by the Commissioner General from time to time, notice in writing of his new address for service in Papua New Guinea.

29. ADDRESS FOR SERVICE.

The address for service last given to the Commissioner General by any person shall, for the purposes of the Act and these Regulations, be his address for service, but where no address for service has been given to the Commissioner General, or where the departmental records disclose that that person has subsequently changed his address and he has not notified the Commissioner General, either in the return or by separate written advice, of the change, then the address of that person, as described in any record in the custody of the Commissioner General, shall be his address for service.

30. LAST-KNOWN PLACE OF BUSINESS OR ABODE.

The address for service of a person, as prescribed by the last preceding regulation, shall, for the purposes of the Act and these Regulations, be deemed to be the last-known place of business or abode in Papua New Guinea of that person.

31. FAILURE TO NOTIFY CHANGE OF ADDRESS.

A person who changes his address and fails to give to the Commissioner General notice of his new address for service in Papua New Guinea shall not be permitted to plead the change of address as a defence in any proceedings (whether civil or criminal) instituted against him under the Act or these Regulations.

32. ANNOTATIONS ON RETURNS.

- (1) The Commissioner General may cause or permit his officers to make on any return such marks, figures and annotations as the Commissioner General thinks fit.
- (2) The marks, figures and annotations shall be made in ink of a colour different from that of the ink used in the return.

33. PARTICULARS RELATING TO SOURCES OF INFORMATION.

- (1) A person who charges, directly or indirectly, any fee for preparing or assisting in the preparation of a return shall furnish information in accordance with Form 5 as to—
 - (a) what books of account, if any, are kept by or on behalf of the taxpayer;
 - (b) the name and address of the person by whom those books are kept;
 - (c) whether the books are audited each year, and, if so, the name and address of the person by whom they are audited;
 - (d) whether the return is in accordance with those books;
 - (e) if the return is not in accordance with those books, the basis upon which, and the information upon which, the return has been prepared; and
 - (f) by what means he has endeavoured to ascertain whether the books of account or other sources of information upon which the return is based are correct and disclose the whole of the taxpayer's income from all sources,

and shall sign the certificate contained in that Form.

- (2) The agent's certificate shall be deemed to be duly signed, in the case of a partnership or a company that is registered as a tax agent in pursuance of Part VIII of the Act, if it is signed in the name of the partnership or the company, as the case requires, by a person who is registered as a nominee of the partnership or the company for the purposes of that Part, and that person's name is also appended, and not otherwise.
- (3) A person carrying on business who does not furnish with his return an agent's certificate shall furnish the particulars referred to in paragraphs (a) to (e) (inclusive) of Subregulation (1) of this regulation.

- (4) In the case of a return by a company, Form 5 shall be altered by omitting the words—
- ”B. Every person carrying on business who does not furnish with his return an agent’s certificate.“

and inserting in their stead the words—

“B. Every company carrying on business that does not furnish with its return an agent’s certificate.”

PART V.—OBJECTIONS AND APPEALS.

34. FORM OF OBJECTION.

- (1) An objection against an assessment under Section 245 of the Act may be made in accordance with Form 6.
- (2) The objection shall be posted to, or lodged with, the Commissioner General at his office in the National Capital District or such other place as approved by the Commissioner General from time to time.
- (3) The application for Review by the Tribunal under Section 247 of the Act may be made in accordance with Form 6A and shall be posted to the Registrar, Income Tax Review Tribunal Co Commissioner General Internal Revenue Commission at his office in the National Capital District or such other place as approved by the Commissioner General from time to time.

35. PARTICULARS TO BE SUPPLIED BY COMMISSIONER GENERAL. [REPEALED]

36. NOTICE OF REVIEW.

- (1) The Review Tribunal shall cause notices to be served upon the Commissioner General and the taxpayer of the date on which the review is to take place.
- (2) Notice of a review shall be given not less than 14 days before the date on which the review is to take place.
- (3) A notice under this regulation may be served either personally or by post.

37. ORDER, PLACE AND TIME OF REVIEW.

- (1) All references for the purpose of review by the Review Tribunal shall be numbered consecutively and, unless the Tribunal otherwise directs, the reviews shall take place in the order in which the references are received.
- (2) The sittings of the Tribunal for the purpose of reviews shall be held in such place or places and at such time or times as are fixed by the Tribunal.
- (3) The Tribunal is not required to sit on public holidays.

38. CONDUCT OF REVIEW.

- (1) Subject to this Part, reviews by the Review Tribunal shall be conducted as the Tribunal from time to time directs.
- (2) All reviews shall take place in camera unless the taxpayer otherwise requires.
- (3) Where a review takes place in public the decision shall be given at a public meeting of the Tribunal.
- (4) Either party to a review may nominate a person to represent him at the review.
- (5) The Tribunal may adjourn a review from time to time as it thinks fit,

39. EVIDENCE.

- (1) Subject to the next succeeding subregulation, the Review Tribunal—
 - (a) shall take all oral evidence on oath or affirmation and for that purpose the person constituting the Tribunal has power to administer oaths and affirmations;
 - (b) may receive, without formal proof, a copy, duly certified as correct by a responsible officer of a bank, of a person's account with that bank and may take into consideration any entry or particular contained in the copy of that account;
 - (c) may receive, without formal proof, a copy, duly certified as correct by a responsible officer of the State, of any government or of any public, municipal or other local body or authority within Papua New Guinea, or a document in the possession of the State or of that government, body or authority, as the case may be, and may take into consideration any statement or particular contained in the copy of that document; and
 - (d) may receive, without formal proof, any other document containing any statement or particular that, in the opinion of the Tribunal, is relevant to the question in issue in the review (not being a document that has been brought into existence solely for the purpose of the review) and may take into consideration any such statement or particular.
- (2) The Tribunal may, by notice in writing, require a person—
 - (a) to furnish the Tribunal with such information as, in the opinion of the Tribunal, is necessary for the purpose of a review by the Tribunal; or
 - (b) to attend and give evidence before the Tribunal, or before an officer authorized by the Tribunal to take evidence, concerning his or any other person's income or assessment, and may require him to produce all books,

documents and other papers in his custody or under his control relating to that income or assessment,

and the Tribunal may require the information or evidence to be given on oath, and either verbally or in writing, and for that purpose the person constituting the Tribunal or the officer authorized by him has power to administer oaths.

- (3) A person shall not, without just cause or excuse shown by him, refuse or neglect to comply with a requirement made on him under this regulation or to answer fully and truly any question put to him by the Tribunal, or by an officer authorized by the Tribunal to take evidence, in connexion with a review.
- (4) The expenses to be allowed to a person required to attend and give evidence under this regulation shall be as prescribed by Regulation 96 of these Regulations but expenses shall not be allowed in pursuance of this regulation to a person who is so required to attend in consequence of a request made by or on behalf of the taxpayer.

40. DECISIONS OF TRIBUNAL.

- (1) The Tribunal shall forward copies of its decision on a review to the Commissioner General and to the taxpayer, and the Commissioner General shall, unless the decision has been appealed from, give effect to the decision within 60 days after the receipt of the decision.
- (2) The Tribunal may, from time to time, compile and publish summaries of its decisions.

41. COMMUNICATIONS TO TRIBUNAL.

Communications to the Tribunal may be addressed to the Tribunal in the care of the Commissioner General at his office in Port Moresby.

42. EVIDENCE ON APPEAL.

Where the Commissioner General has, in pursuance of Section 232(2)(a) of the Act, amended an assessment, the production in any proceedings on appeal against the assessment as so amended of a certificate in writing signed by the Commissioner General or an Assistant Commissioner stating that he is of opinion that the avoidance of tax was due to fraud or evasion is conclusive evidence that the Commissioner General or the Assistant Commissioner, as the case may be, was of opinion as stated in the certificate.

PART VI.—COLLECTION AND RECOVERY OF TAX.

Division 1.—General.

43. HOW TAX MAY BE PAID.

- (1) A taxpayer may pay amounts due to the Commissioner General—

- (a) by delivery of cash, bank notes or cheques at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
 - (b) by remitting the amount due to the Commissioner General by bank draft, cheque or any other method of payment as approved by the Commissioner General and payable at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
 - (c) subject to the consent of the Commissioner General, which may be withheld by the Commissioner General for any reason which appears good and sufficient to him, by transferring the title to real or movable property to the Commissioner General; or
 - (d) by payment by telegraphic transfer, cheque, or bank draft made directly into the Mineral Resources Stabilization Fund; or
 - (e) where there has been an assignment by the State pursuant to Section 11A of the Mineral Resources Stabilisation Fund Act (Chapter 194), by payment by telegraphic transfer, cheque or bank draft made directly to the assignee.
- (2) The Commissioner General may direct that any tax payable under the Act is to be paid in a currency other than Kina.
- (3) The payment of the foreign currency equivalent at the official (inter-bank) closing rate of exchange fixed by the Central Bank under the Central Banking Act 2000 on the day which is two banking days prior to the date of payment, shall be a lawful discharge of the taxpayer's obligations to pay the tax.
- (4) Where following an assignment by the State pursuant to Section 11A of the Mineral Resources Stabilization Fund Act (Chapter 194) the State has given notice to a taxpayer to pay moneys to the relevant assignee, the Commissioner General shall, for the purposes of this Regulation, direct the taxpayer as to the account of the relevant assignee into which those payments are to be made.

43A. TAX PAID BY THE TRANSFER OF PROPERTY.

When tax has been paid by the transfer of property—

- (a) payment shall not be deemed to have been made until that property has been sold or otherwise disposed of by the Commissioner General; and
- (b) the amount of payment deemed shall equal the net proceeds, after deducting the costs of disposal, received by the Commissioner General from the sale or disposal of that property.

44. POST OFFICE TO BE AGENT OF REMITTER.

When a person posts a remittance addressed to the Commissioner General, the Post Office shall be deemed to be the agent of the remitter, and payment shall be deemed not to have been made until the remittance has been received by the addressee.

45. PAYMENT BY CHEQUE.

When a cheque has been delivered or remitted to the Commissioner General in payment of an amount payable to the Commissioner General, that amount shall (notwithstanding any receipt given for it) be deemed not to have been paid until the amount for which the cheque is drawn has been collected.

46. RECEIPTS TO BE ISSUED.

Receipts for amounts paid to the Commissioner General shall be issued by such persons as the Commissioner General may authorize.

47. PART PAYMENT OF TAX.

Except with the express consent of the Commissioner General, money shall not be accepted on account, or in part payment, of an amount payable to the Commissioner General.

48. POSTAGE TO BE PREPAID.

The postage on a return, statement, communication, remittance or other matter sent by post, addressed to the Commissioner General, shall be fully prepaid by the sender.

49. DEFICIENT POSTAGE.

When a sum is received as payment of income tax, the Commissioner General shall first deduct from that sum the amount of postage and surcharge (if any) paid upon any unstamped or insufficiently stamped matter received through the post from the taxpayer and shall credit in payment of tax only the net amount then remaining.

50. NOTICE TO THE STATE.

- (1) The person upon whom notice may be served in pursuance of Section 272(6) of the Act is the Paying Officer of any Department of the Government.
- (2) For the purposes of this regulation, "Paying Officer" means any officer of the State who, by any law, regulation or appointment, is charged with the duty of disbursing or who does actually disburse any public moneys.

51. WHERE NO ADMINISTRATION OF ESTATE.

An order under Section 274(5) of the Act shall be in accordance with Form 7.

52. CERTIFICATE AS TO SERVICE OF NOTICE OF ASSESSMENT, ETC.

In an action against a person for the recovery of income tax, a certificate in writing, signed by the Commissioner General, an Assistant Commissioner or a prescribed delegate of the Commissioner General certifying that—

- (a) the person named in the certificate is a taxpayer;

- (b) an assessment of income tax was duly made against him in respect of the year mentioned in the certificate;
- (c) the particulars of the assessment are as stated in the certificate;
- (d) notice of the assessment was duly served upon him; and
- (e) the sum named in the certificate was at the date of the certificate due by him to the State in respect of income tax,

is evidence of the facts stated in the certificate.

53. EVIDENCE BY AFFIDAVIT.

In an action for the recovery of an amount payable to the Commissioner General, evidence may be given by affidavit, but the court may require the deponent to attend for the purpose of being cross-examined.

53A. NON-APPLICATION OF THIS DIVISION.

This Division does not apply to salary or wages derived after 1 January 1980.

Division 2.—Collection of Income Tax by Instalments.

54. APPLICATION FOR REGISTRATION AS A PAYING AUTHORITY.

An application under Section 277 of the Act for registration as a paying authority shall be signed by the applicant and shall be made at the office of the Commissioner General in the National Capital District or such other place as authorised by the Commissioner General from time to time.

55. PAYING AUTHORITY REGISTRATION.

Where the Commissioner General registers a person as a paying authority under Section 277 of the Act, he may allot a registration number to the paying authority and shall notify the paying authority accordingly.

56. BUSINESS INCOME PAYEE DECLARATIONS TO BE LODGED IN DUPLICATE.

A business income payee declaration under Section 279 of the Act shall be furnished to a paying authority in duplicate.

57. PAYING AUTHORITY TO RETAIN DUPLICATE BUSINESS INCOME PAYEE DECLARATION.

Where a paying authority is furnished with a business income payee declaration under Section 279 of the Act he shall countersign the duplicate in the space provided on the form and retain the duplicate in his records until 31 December in the financial year next following that during which the declaration ceases to be in force.

58. HOW AMOUNTS MAY BE PAID TO COMMISSIONER GENERAL.

A paying authority required to pay an amount to the Commissioner General may pay that amount—

- (a) by delivery of cash, bank notes or cheques at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
- (b) by remitting the amount due to the Commissioner General by bank draft, cheque or any other method of payment as approved by the Commissioner General and payable at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time.

59. REMITTANCE ADVICE.

A remittance advice furnished to the Commissioner General under Section 280(1)(b)(iii) of the Act shall be in a form approved by the Commissioner General.

60. ISSUE OF INCOME TAX DEDUCTION CERTIFICATES.

- (1) A paying authority who is required to issue an income tax deduction certificate to a person who is or has been a business income payee shall sign the certificate, and may issue it—
 - (a) by causing it to be delivered to that person personally; or
 - (b) by posting it by prepaid letter post addressed to that person at his last-known postal address.
- (2) Where an income tax deduction certificate that has been posted in accordance with this section is returned to the paying authority undelivered, he shall forward the certificate to the Commissioner General not later than—
 - (a) 30 April next following the end of the financial year in which the deductions covered by the certificate were made; or
 - (b) seven days after the date of the return of the certificate,

whichever is the later.

61. SIGNATURES BY OR FOR PAYING AUTHORITIES.

- (1) A document required by the Act or the Regulations to be signed by a paying authority shall be signed—
 - (a) in the case of an individual—by that individual; and
 - (b) in the case of trustees—by the senior active trustee resident in Papua New Guinea, or, where there is no active trustee resident in Papua New Guinea by the agent in Papua New Guinea of the trustees;
 - (c) in the case of a company—by the public officer of the company;

- (d) in the case of the State—by an officer appointed for the purpose by the Secretary of the Department responsible for finance and planning matters; and
 - (e) in the case of a municipal corporation, local governing body or public authority—by an officer authorized by that corporation, local governing body or authority.
- (2) Where it is not possible or practicable for the person specified in Subsection (1) personally to sign all such documents, that person may authorize, in writing, another person to sign any such documents.
 - (3) A paying authority shall forward to the Commissioner General a specimen signature, on a form approved by the Commissioner General, of every person authorized by or under this section to sign documents in relation to a group, together with particulars of his name and of the capacity in which he acts, and a person so authorized shall not sign a document referred to in Subsection (1) until his specimen signature has been so furnished.
 - (4) The Commissioner General may, if he thinks fit, by notice in writing to the paying authority, disapprove of the authorization of a person under Subsection (2), and thereafter that person shall not sign a document referred to in Subsection (1).
 - (5) Where a person authorized by or under this section to sign documents ceases (otherwise than in pursuance of Subsection (4)) to be so authorized, the paying authority shall, within 14 days thereafter, notify the Commissioner General accordingly.

Division 2A.—Collection of Foreign Contractor (Withholding) Tax.

62. AMOUNT OF DEDUCTION TO BE MADE⁴.

For the purpose of Section 196D(3) of the Act the amount of deduction to be made from a prescribed contract payment under that section is the amount prescribed by Section 6A of the Income Tax and Dividend (Withholding) Tax (Rates) Act (Chapter 111).

62A. PAYER TO ADVISE FOREIGN CONTRACTOR OF AMOUNT DEDUCTED.

Where a deduction has been made from a prescribed contract payment under Division 14A of Part III of the Act, the payer shall, at the time the remainder of that prescribed contract payment is paid by him to the foreign contractor, advise that person in writing of the amount of foreign contractor (withholding) tax deducted from that payment.

62B. METHOD OF MAKING PAYMENT TO COMMISSIONER GENERAL⁵.

A person who is required to pay an amount to the Commissioner General under the provisions of Section 196E(1)(a) of the Act may pay that amount by—

⁴ Amended by Income Tax (2017 Budget)(Amendment) Regulations 2016 by substituting 196F(3) with 196D(3).

⁵ Amended by Income Tax (2017 Budget)(Amendment) Regulations 2016 by substituting 196(4)(a) with 196E(1)(a).

- (a) by delivery of cash, bank notes or cheques at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
- (b) by remitting the amount due to the Commissioner General by bank draft, cheque or any other method of payment as approved by the Commissioner General and payable at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time.

62C. FORM OF REMITTANCE ADVICE⁶.

A remittance advice furnished to the Commissioner General pursuant to Section 196E(1)(b) of the Act shall be in a form approved by the Commissioner General.

Division 2B.—Collection of Management Fee (Withholding) Tax.

63. AMOUNT OF DEDUCTION

For the purpose of Section 196U of the Act the amount of deduction to be made from a management fee under that section is the amount prescribed by Section 6B of the Income Tax and Dividend (Withholding) Tax (Rates) Act (Chapter 111).

63A. PAYER TO ADVISE PERSON ENTITLED TO PAYMENT OF AMOUNT DEDUCTED.

Where a deduction has been made from a management fee under Division 14C of Part III of the Act, the payer shall, at the time the remainder of that management fee is paid by him to the person entitled to that payment, advise that person in writing of the amount of management fee (withholding) tax deducted from that payment.

63B. METHOD OF PAYMENT TO COMMISSIONER GENERAL

A person who is required to pay an amount to the Commissioner General under the provisions of Section 196V(1)(a) of the Act may pay that amount by—

- (a) by delivery of cash, bank notes or cheques at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
- (b) by remitting the amount due to the Commissioner General by bank draft, cheque or any other method of payment as approved by the Commissioner General and payable at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time.

⁶ Amended by Income Tax (2017 Budget)(Amendment) Regulations 2016 by substituting 196(4)(a) with 196E(1)(b).

63C. FORM OF REMITTANCE ADVICE.

A remittance advice furnished to the Commissioner General pursuant to Section 196V(1)(b) of the Act shall be in a form approved by the Commissioner General.

Division 2C.—Collection of Royalty Tax.

64. AMOUNT OF DEDUCTION TO BE MADE.

For the purpose of Section 357(2) of the Act the amount of deduction to be made from a royalty payment under that section is the amount prescribed by Section 7 of the Income Tax and Dividend (Withholding) Tax (Rates) Act (Chapter 111)i.

64A. PAYER TO ADVISE PERSON ENTITLED TO PAYMENT OF AMOUNT DEDUCTED.

Where a deduction has been made from a royalty payment under Division 3 of Part IX of the Act, the payer shall, at the time the remainder of that royalty payment is paid by him to the person entitled to that payment, advise that person in writing of the amount of royalty tax deducted from that payment.

64B. METHOD OF PAYMENT TO COMMISSIONER GENERAL

A person who is required to pay an amount to the Commissioner General under the provisions of Section 357(2) of the Act may pay the amount by—

- (a) by delivery of cash, bank notes or cheques at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
- (b) by remitting the amount due to the Commissioner General by bank draft, cheque or any other method of payment as approved by the Commissioner General and payable at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time.

64C. FORM OF REMITTANCE ADVICE.

A remittance advice furnished to the Commissioner General's office in Port Moresby, shall be in a form approved by the Commissioner General.

65. SIGNATURES BY OR FOR GROUP EMPLOYERS. (REPEALED BY NO 16 OF 1989)

Division 3.—Collection of Dividend (Withholding) Tax.

65A. DEDUCTIONS FROM DIVIDENDS.

- (1) For the purposes of Section 311C of the Act, the amount of the deduction to be made from a dividend payable under that section is the amount prescribed by Section 10 of

the Income Tax and Dividend (Withholding) Tax Rates Act (Chapter 111) as the rate of dividend (withholding) tax.

- (2) Where a deduction has been made from a dividend under Division 4 of Part VI of the Act, the payer shall, at the time when the dividend is paid by him to the person entitled to the dividend, advise that person in writing of the amount of dividend (withholding) tax deducted from the dividend.

65B. HOW DEDUCTIONS MAY BE PAID.

- (1) A person who is required to pay an amount to the Commissioner General under Section 311E(1)(a) of the Act may pay that amount—
 - (a) by delivery of cash, bank notes or cheques at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
 - (b) by remitting the amount due to the Commissioner General by bank draft, cheque or any other method of payment as approved by the Commissioner General and payable at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
 - (c) by payment by telegraphic transfer, cheque or bank draft made directly into the Mineral Resources Stabilization Fund; or
 - (d) where there has been an assignment by the State pursuant to Section 11A of the Mineral Resources Stabilization Fund Act (Chapter 194), by payment by telegraphic transfer, cheque or bank draft made directly to the relevant assignee.
- (2) The Commissioner General may direct in writing that any amount payable under Section 311E(1)(a) is to be paid in a currency other than Kina.
- (3) The payment of the deducted amount in foreign currency shall be the foreign currency equivalent of that amount at the market rate applicable on the date of payment and such payment shall be a lawful discharge of the person's obligation to pay to the Commissioner General.
- (4) Where, following an assignment by the State pursuant to Section 11A of the Mineral Resources Stabilization Fund Act (Chapter 194), the State has given notice to a person liable to make payment under Section 311E(1)(a) to pay moneys to the relevant assignee, the Commissioner General shall, for the purposes of this Regulation, direct that person as to the account of the relevant assignee into which those payments are to be made.

65C. WHERE STATEMENT OF DEDUCTIONS TO BE FURNISHED.

A statement required to be furnished by a person to the Commissioner General under Section 311E(1)(b) of the Act shall be furnished to the Commissioner General at the Taxation Office in the National Capital District or such other place as approved by the Commissioner General from time to time.

Division 3A.—Collection of Interest (Withholding) Tax.

65D. DEDUCTIONS FROM INTEREST.

- (1) For the purposes of Section 312AC of the Act, the amount of deduction to be made from interest under that section is the amount prescribed by Section 10A of the Income Tax Dividend (Withholding) Tax and Interest (Withholding) Tax Rates Act (Chapter 111) as the rate of interest (withholding) tax.
- (2) Where a deduction has been made from interest under Division VI.5A of the Act, the payer shall, at the time when deduction is made to the person entitled to interest, advise that person in writing of the amount of interest (withholding) tax deducted from the interest.
- (3) Where deductions have been made from interest during a year of income under Division VI.5A of the Act, the payer shall, within two months of the end of the relevant income year, provide to the person entitled to that interest a statement in writing, showing—
 - (a) the gross amount of interest paid or payable to that person; and
 - (b) the interest (withholding) tax deducted from that interest,

during that year of income.

65E. HOW DEDUCTIONS MAY BE PAID.

A person who is required to pay an amount to the Commissioner General under Section 312AE(1)(a) of the Act may pay that amount—

- (a) by delivery of cash, bank notes or cheques at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time; or
- (b) by remitting the amount due to the Commissioner General by bank draft, cheque or any other method of payment as approved by the Commissioner General and payable at an office of the Commissioner General in the National Capital District or such other place as approved by the Commissioner General from time to time.

65F. WHERE REMITTANCE ADVICE AND STATEMENT OF DEDUCTIONS TO BE FURNISHED.

A remittance advice required to be furnished under Section 312AE(1)(a)(ii) of the Act or a statement required to be furnished under Section 312AE(1)(b) of the Act shall be furnished to the Commissioner General at the Taxation Office in the National Capital District or such other place as approved by the Commissioner General from time to time.

Division 4.—Collection of Salary or Wages Tax.

Subdivision A.—Rate of deduction from salary or wages.

66. AMOUNT OF DEDUCTION.

- (1) In accordance with this Subdivision unless the contrary appears tax shall be deducted from all payments which fall within the definition of salary or wages at the rates declared by the Income Tax (Salary or Wages Tax) (Rates) Act 1979.
- (2) Where payment is made other than on a fortnightly basis and where the period of employment either exceeds or is less than one fortnight, tax is to be deducted at the fortnightly rate calculated in accordance with Section 299D of the Act.
- (3) Where payment is made in advance for such purposes as the employee proceeding on leave or absenting himself from his employment, the gross amount of the payment shall be divided by the number of fortnights for which the payment is in lieu and fortnightly deductions made at this rate.
- (4) Where an amount is received by a person being income or a payment to which Section 1(2) of the Income Tax (Salary or Wages Tax) (Rates) Act 1979 refers, the rate of salary or wages tax payable by that person on that part of his income representing that lump sum or payment deemed salary or wages is the rate set down in the Income Tax (Salary or Wages Tax) Act 1979.

66A. DECLARATION TO BE LODGED.

- (1) Subject to Subsections (2) and (4), every taxpayer who is an employee, shall furnish to his employer a declaration in accordance with this section in duplicate.
- (2) An employee shall not furnish a declaration under this subdivision to the Commissioner General or an employer of the employee while—
 - (a) another declaration which has not ceased to have effect under this subdivision has been furnished by the employee to another employer of the employee; or
 - (b) a certificate issued to the employee by the Commissioner General under Section 299F(2), has not ceased to have effect for the purposes of this subdivision.

- (3) For the purposes of Parts III.2B and VI.2A and Section 232 of the Act a declaration shall be in the form set out in Form 10 or in such form as is approved by the Commissioner General.
- (4) Notwithstanding anything contained in this Division, the Commissioner General may waive the requirement for lodgment of a declaration by an employee or a class of employees for the purpose of meeting the special circumstances of any case or class of cases, and Section 66B shall be of no effect, provided that—
 - (a) he shall notify the employer of the employee or that class of employees of the waiver in writing; and
 - (b) the employer shall comply with the conditions, if any, set out in that written notification.

66B. RATES OF DEDUCTION WHERE AN EMPLOYEE DOES NOT LODGE A DECLARATION. (REPEALED)

66C. RATES OF DEDUCTION WHERE EMPLOYEES DO NOT CLAIM FOR DEPENDANTS. (REPEALED)

66CA. RATES OF DEDUCTION WHERE AN EMPLOYEE IS A NON-RESIDENT PERSON. (REPEALED)

66D. RATES OF DEDUCTION WHERE EMPLOYEE CLAIMS FOR DEPENDANTS. (REPEALED)

66E. FORM OF DECLARATION.

- (1) A declaration for the purposes of this Regulation shall be signed by the employee and shall set out particulars of each of the dependants of the employee at the time of making the declaration as the employee desires to be taken into account for the purposes of Section 66D or shall indicate that the employee has no dependants for the purpose of that section.
- (2) Where the Commissioner General is satisfied that, by reason of circumstances connected with the employment of an employee, it is or will be impracticable for the employee to furnish to his employer a declaration for the purposes of this Regulation, the employee may furnish that declaration to the Commissioner General, and the Commissioner General may issue to the employee a certificate specifying the number of dependants of that employee who are named in the declaration.
- (3) After the issue of such a certificate and until the date specified in the certificate as the date on which it expires, the rates at which an employer who employs that employee for not less than four days in any week and to whom the certificate is exhibited in that week shall make the deductions, from the salary or wages of that employee in respect of that week and shall, notwithstanding the provision of Section 66D(2), be the same as if the number of dependants as shown in the certificate were the number of

dependants set out in a declaration duly furnished to the employer at the time the certificate is exhibited.

- (4) Where, after an employee has furnished to his employer or to the Commissioner General a declaration in accordance with this Regulation, a person described in that declaration ceases to be a dependant of the employee, the employee shall, within 14 days after the date upon which that person so ceases to be a dependant of the employee, furnish a further declaration to his employer or to the Commissioner General, as the case may be, and, where the further declaration is furnished to the Commissioner General, return to the Commissioner General the certificate issued by him.
- (5) Subject to Subsection (6), for the purposes of this Division a person is a dependant of an employee at any time when the facts and circumstances that exist are such that, if they existed unchanged during the whole of the year of income of the employee, and salary and wages tax had not been deducted that person would have qualified, as a dependant for the purposes of Part III.18A of the Act.
- (6) A person is not a dependant of an employee at any date by reference to Part III.18A of the Act if that person is, at that date, in receipt of a separate net income at a rate of, or exceeding K40.00 per fortnight, or if the person has derived a separate net income in excess of K1040.00 per annum, or is maintained partly or wholly from subsistence farming or if more than one member of the family or other person contributes toward the maintenance of that dependant.
- (7) Where an employee is in receipt of an allowance or benefit to which Section 65E(1) or 47(1)(d) of the Act applies—
 - (a) he shall complete and lodge with the employer and the Commissioner General a declaration disclosing the particulars of the allowance or benefit provided; and
 - (b) he shall, where he has lodged a declaration under Paragraph (a), and following such lodgement there has been a change in circumstances or particulars affecting the allowance or benefit, lodge a further declaration disclosing the change.
- (8) (Repealed by No 24 of 1992, s16)

66F. OPERATION OF DECLARATIONS.

- (1) Where an employee furnishes a declaration under this Subdivision to his employer, the employer is, subject to this Regulation, required to commence to give effect to that declaration for the purposes of this Subdivision—
 - (a) where the declaration is furnished by the employee on the first day of his employment with the employer—on the date of the first payment of salary or wages to the employee; or

- (b) in any other case—not later than the date of the first payment of salary or wages to the employee after the close of the first pay period that commences after the declaration is furnished.
- (2) Where a declaration under this Subdivision in a form that relates to a particular fiscal year is furnished to an employer or to the Commissioner General before the first day of that fiscal year, the provisions of this Subdivision (other than Sections 66D(2) and 66E(4)) apply as if that declaration had been made and furnished on the first day of that fiscal year.
- (3) Subject to Subsection (6), where, after having furnished a declaration under this Subdivision to his employer, an employee directs his employer, in writing, to disregard the declaration, the declaration shall not have effect for the purposes of this Subdivision in relation to payments of salary or wages to the employee after the last payment of salary or wages to the employee before the close of the first pay period that ends after the date on which the employee so directs his employer.
- (4) Subject to Subsection (6), where, after having furnished a declaration under this Subdivision to his employer, an employee furnishes a further declaration under this Subdivision to his employer, the first-mentioned declaration shall not have effect for the purposes of this Subdivision in relation to payments of salary or wages to the employee on and after the date on which the employer commences to give effect to the further declaration for the purposes of this Subdivision.
- (5) Where, after having furnished a declaration under this Subdivision to his employer, an employee's employment with that employer is terminated, that declaration shall not have effect for the purposes of this Subdivision in relation to payments of salary or wages to the employee in respect of any period of employment with that employer after the date of that termination.
- (6) Subject to this Subdivision, a declaration under this Subdivision furnished by an employee to his employer shall, unless it sooner ceases to have effect for the purposes of this Subdivision by virtue of Subsection (3), (4) or (5), have effect for the purposes of this Subdivision only to and including—
 - (a) the date on which the last payment of salary or wages to that employee is made before 1 January next following the date on which the declaration was furnished; or
 - (b) if the Commissioner General, by notice in the National Gazette, determines a date for the purposes of this subsection in relation to declarations under this Subdivision—the date on which the last payment of salary or wages to that employee is made before the date so determined.
- (7) The Commissioner General may, by notice in the National Gazette determine a date for the purposes of Subsection (6) in relation to declarations under this Subdivision being a date later than the 1 January referred to in that subsection.

66G. OBLIGATIONS OF EMPLOYER IN RELATION TO DECLARATIONS.

Where an employer is finished with a declaration under this subdivision, he shall—

- (a) countersign the original and the duplicate in the space provided on the form; and
- (b) within 28 days of the date of receipt of the declaration or such other date as the Commissioner General allows, forward the original declaration to the Commissioner General; and
- (c) retain in his records the duplicate of the declaration for at least seven years from the date the declaration was made.

Subdivision B.—Group Employers.

67. APPLICATION FOR REGISTRATION AS A GROUP EMPLOYER.

An application for registration as a group employer shall be signed by the applicant and shall be made at the office of the Commissioner General in the National Capital District.

67A. GROUPS.

- (1) The Commissioner General may register all employees, or any class of employees, of a group employer as a group for the purposes of this Regulation, and may allot a registration number in respect of the group, and shall notify the group employer accordingly.
- (2) The Commissioner General may, at any time, by notice in writing to the employer concerned, cancel the registration of any group, and the employee or the class of employees included in that group shall thereupon cease to be a group for the purposes of this Regulation.

67B. METHOD OF PAYMENT TO COMMISSIONER GENERAL

A group employer required to pay an amount to the Commissioner General may pay that amount—

- (a) by delivery of cash, bank notes or cheques at the office of the Commissioner General;
or
- (b) by remitting the amount to the Commissioner General by bank draft or cheque or by postal money order or postal note payable in the National Capital District.

67C. REMITTANCE CERTIFICATE.

A group employer shall, at the time of paying to the Commissioner General an amount deducted from the salaries or wages of employees included in a group, furnish to the Commissioner General a certificate in a form approved by the Commissioner General, and signed by the employer, that the amount so paid is the total amount so deducted during the period specified in the certificate.

67D. ANNUAL STATEMENT OF DEDUCTIONS.

The statement referred to in Section 299G(4)(f)(ii) of the Act shall, where the employees are in more groups than one, be furnished in separate parts, with one part in respect of each group, and the statement, or each part of the statement, as the case may be, shall—

- (a) show the deductions in respect of the employees included in the group; and
- (b) reconcile the total of the amounts deducted as set out in the statement with the total of the sums paid to the Commissioner General by the group employer on account of those amounts; and
- (c) include a certificate signed by the group employer certifying that the information contained in the statement is correct.

67E. ISSUE OF STATEMENTS OF EARNINGS.

(1) A group employer who is required to issue a statement of earnings to a person who is or has been an employee shall sign the statement of earnings, and may issue it—

- (a) by causing it to be delivered to that person personally; or
- (b) by posting it by prepaid letter post addressed to that person at his last-known address.

(2) Where a statement of earnings that has been posted in accordance with this section is returned to the group employer undelivered, he shall forward the statement of earnings to the Commissioner General not later than—

- (a) 30 April next following the end of the fiscal year in which the deductions covered by the statement of earnings were made; or
- (b) seven days after the date of the return of the statement of earnings,

whichever is the later.

(3) A group employer shall include in every statement of earnings issued by him particulars of—

- (a) the total salary or wages paid to the person to whom the statement of earnings is issued during the period covered by the statement of earnings; and
- (b) the value of board or residence provided for, or allowance made to, that person during that period.

67F. SIGNATURES BY OR FOR GROUP EMPLOYERS.

(1) A document required by this Regulation to be signed by a group employer shall be signed—

- (a) in the case of an individual—by that individual; and

- (b) in the case of trustees—by the senior active trustee resident in Papua New Guinea, or, where there is no active trustee resident in Papua New Guinea, by the agent in Papua New Guinea of the trustees; and
 - (c) in the case of a company—by the public officer of the company; and
 - (d) in the case of the State—by an officer appointed for the purpose by the Secretary for Finance; and
 - (e) in the case of a municipal corporation, local government body or public authority—by an officer authorized by that corporation, local government body or authority.
- (2) Where it is not possible or practicable for the person specified in Subsection (1) personally to sign all such documents, that person may authorize, in writing, another person to sign any such documents.
- (3) A group employer shall forward to the Commissioner General a specimen signature, on a form approved by the Commissioner General, of every person authorized by or under this Regulation to sign documents in relation to a group, together with particulars of his name and of the capacity in which he acts, and a person so authorized shall not sign a document referred to in Subsection (1) until his specimen signature has been so furnished.
- (4) The Commissioner General may, if he thinks fit, by notice in writing to the group employer, disapprove of the authorization of a person under Subsection (2), and thereafter that person shall not sign a document referred to in Subsection (1).
- (5) Where a person authorized by or under this Regulation to sign documents in relation to any group ceases (otherwise than in pursuance of Subsection (4)) to be so authorized, the group employer shall, within 14 days thereafter, notify the Commissioner General accordingly.

Division 5.—Collection of Prescribed Product (Withholding) Taxii.

68. AMOUNT OF DEDUCTION.

- (1) For the purposes of Section 312C of the Act, the amount of the deduction to be made from the gross income from the sale of a prescribed product and payable under that section is the amount prescribed in Section 10B(2) as the rate of prescribed product (withholding) tax.
- (2) Where a deduction has been made from the gross income from the sale of a prescribed product under Part VI.5 of the Act, the payer shall at the time when the gross income is paid by him to the vendor of the prescribed product, advise the vendor in writing of the amount of the prescribed product (withholding) taxⁱⁱⁱ which has been withheld.

68A. METHOD OF PAYMENT.

- (1) A person who, under Section 312E(1)(a) of the Act, is required to pay an amount to the Commissioner General, may pay that amount—
 - (a) by delivery in cash, bank notes or cheques at the office of the Commissioner General; or
 - (b) by remitting the amount to the Commissioner General by cheque or bank draft or by forwarding a money order or postal order payable in Papua New Guinea.
 - (c) (Repealed by No 21 of 1990)
- (2) Where payment is made under Subsection (1), it shall be accompanied by an approved form showing the calculation of the sum paid duly completed by the authorized dealer.

68B. STATEMENT TO BE FURNISHED TO COMMISSIONER GENERAL

A statement required to be furnished by a person to the Commissioner General under Section 312E(1)(b) of the Act shall be furnished to the Commissioner General at the Taxation Office in Port Moresby.

PART VII.—PENAL PROVISIONS AND PROSECUTIONS.

69. CERTIFICATE AS TO FAILURE TO FURNISH A RETURN.

In any proceedings against a person for failing or neglecting duly to furnish a return, a certificate in writing signed by the Commissioner General, an Assistant Commissioner or a prescribed delegate of the Commissioner General, certifying that a return has not been received from that person by any officer authorized by the Commissioner General to receive returns, is evidence that the defendant has failed or neglected duly to furnish a return.

70. ORDER TO COMPLY WITH REQUIREMENT.

An order made by a court in pursuance of Section 315 of the Act may be served in the manner prescribed for the serving of notices by Regulation 91 of these Regulations.

71. RIGHT OF TRIAL IN NATIONAL COURT. (REPEALED)

72. ENFORCEMENT OF ORDERS FOR PAYMENT.

- (1) Where an order for the payment of a sum of money by a person to the Commissioner General is made under Part VII of the Act by a court of competent jurisdiction, the Commissioner General may obtain from the clerk or other proper officer of the court a certificate under Section 339 of the Act.
- (2) The certificate shall be in accordance with Form 9, and shall contain the following particulars:—
 - (a) the name and location of the court making the order;

- (b) the name and address of the defendant; and
 - (c) the date and amount of the order and the section of Part VII of the Act under which the order was made.
- (3) Upon production of the certificate to the prothonotary, registrar or other proper officer of a court having jurisdiction to entertain civil proceedings to the amount of the order, that officer shall register the certificate by entering the particulars of the certificate in a book to be kept by him.
- (4) A certificate shall not be registered after the lapse of 12 months from the date of the order to which it relates unless leave in that behalf has first been obtained from the court in which it is proposed to register the certificate.

PART VIII.—REGISTRATION OF TAX AGENTS.

73. DEFINITIONS.

In this Part, unless the contrary intention appears—

”applicant“ means an applicant for registration as a tax agent;

”the income tax laws of Australia“ means the laws in force in Australia relating to taxes on income;

”the Registrar“ means the Registrar of Tax Agents referred to in Section 343 of the Act.

74. COMMUNICATIONS TO REGISTRAR.

All correspondence to the Registrar, including applications under the Act or these Regulations shall be addressed to the Registrar, in the care of the Commissioner General or at his office in Port Moresby.

75. APPLICATIONS FOR REGISTRATION.

- (1) An application for registration as a tax agent shall state—
- (a) the full name and address of the applicant and, in addition, if the applicant is a partnership, the full name and address of each partner;
 - (b) an address for service;
 - (c) in the case of an application by a partnership or a company, the full name and address of, and an address for service for, each partner or person whom it is desired to register as a nominee or additional nominee of the tax agent;
 - (d) the qualifications of the applicant, or, in the case of an application by a partnership or a company, of each partner or person referred to in the last preceding paragraph;
 - (e) whether the applicant and—
 - (i) in the case of an application by a partnership—any partner; or

- (ii) in the case of an application by a company—any person on behalf of the company, is registered as a tax agent under the income tax laws of Australia, and, if so, particulars of the registration;
 - (f) whether the applicant, and, in the case of an application by a partnership or a company, any member of the partnership, or any person whom it is desired to register as a nominee or additional nominee, has had his registration as a tax agent cancelled or refused under the income tax laws of Australia; and
 - (g) if the applicant proposes to carry on business at more than one office, the address of the head office and of each branch office.
- (2) An applicant shall furnish to the Registrar such further information as the Registrar from time to time requires.

76. APPLICATIONS FOR REGISTRATION OF ADDITIONAL OR SUBSTITUTED NOMINEES.

An application for the registration of an additional or substituted nominee of a partnership or company that is already registered as a tax agent under the Act shall state—

- (a) the full name and address of the partnership or company making the application;
- (b) the full name and address of, and an address for service for, each partner or person whom it is desired to register as an additional or substituted nominee;
- (c) the qualifications of each partner or person referred to in the last preceding paragraph;
- (d) whether the partner or person so referred to is registered as a tax agent under the income tax laws of Australia and, if so, particulars of the registration;
- (e) whether the partner or person so referred to has had his registration as a tax agent cancelled or refused under the income tax laws of Australia; and
- (f) any further information required by the Registrar.

77. APPLICATION FOR EXEMPTION UNDER SECTION 349.

An applicant for exemption from the operation of Section 349 of the Act shall furnish to the Registrar his full name and address, an address for service and such further information as the Registrar from time to time requires.

78. DECLARATION BY APPLICANT.

An application referred to in any of the last three preceding regulations shall be supported by a declaration, signed by the person or the members of the partnership making the application, stating that the information contained in the application is true and correct in every particular.

79. PLACE OF LODGMENT OF APPLICATIONS.

An application—

- (a) for registration as a tax agent;
- (b) for the registration of an additional or substituted nominee of a partnership company;
or
- (c) for exemption under Section 349(2) of the Act,

shall be lodged with the Registrar.

80. CERTIFICATE OF REGISTRATION.

Where the Registrar registers a person or partnership as a tax agent under Section 346 of the Act, the Registrar shall issue a certificate of registration to that person or partnership.

81. REGISTRAR TO NOTIFY COMMISSIONER GENERAL OF REGISTRATION.

Where the Registrar registers an applicant as a tax agent, or a person as a nominee, additional nominee or substituted nominee of a tax agent, the Registrar shall notify the Commissioner General accordingly.

82. PUBLICATION OF NAMES OF TAX AGENTS.

As soon as convenient after 30 June in each year, the Commissioner General shall publish in the National Gazette the full names and addresses of persons and partnerships registered as tax agents.

83. REGISTRAR TO NOTIFY COMMISSIONER GENERAL OF EXEMPTION OF CERTAIN TAX AGENTS.

Where the Registrar exempts any person or partnership from the operation of Section 349 of the Act, the Registrar shall issue a certificate of exemption to that person or partnership and notify the Commissioner General accordingly.

84. RETURN OF CERTIFICATES OF REGISTRATION AND EXEMPTION.

- (1) Where the Registrar has registered as a tax agent, or exempted from the operation of Section 349 of the Act, a person or partnership, the Registrar may, if he considers it necessary so to do—
 - (a) by reason of the cancellation of the registration or the lapse of the exemption;
 - (b) for the purpose of the issue of a new certificate in lieu of an existing certificate, or the alteration of an existing certificate; or
 - (c) for any other purpose of the Act or of these Regulations,

by notice in writing, call upon that person or partnership, or, if that person has died, his personal representative, to return to the Registrar the certificate issued in

pursuance of Regulation 80, or Regulation 83, of these Regulations, as the case may be.

- (2) A person, partnership or personal representative on whom a notice under this regulation is served shall, within 14 days after the service of the notice, return to the Registrar the certificate specified in the notice.

Penalty: K40.00.

85. NOTIFICATION OF CHANGE OF ADDRESS.

- (1) A registered tax agent shall forthwith give notice in writing to the Registrar of a change in the address for service of himself, and, in the case of a registered tax agent that is a company or a partnership, of a partner or person who is registered as a nominee, additional nominee or substituted nominee of the tax agent under Section 346 of the Act.
- (2) A person who is exempted by the Registrar from the operation of Section 349 of the Act shall forthwith give notice in writing to the Registrar of a change in his address for service.

86. SERVICE OF NOTICES, ETC.

A notice or other communication to any person or partnership by or on behalf of the Commissioner General or the Registrar, in relation to a matter arising under Part VIII of the Act or of this Part of these Regulations, may be given to or served upon him or it personally, or by pre-paid letter post at his or its address for service under this Part.

87. CANCELLATION OF REGISTRATION OF TAX AGENT.

- (1) Where the registration of a person or a partnership as a tax agent is cancelled by the Registrar, the Registrar shall forthwith give notice of the cancellation to the tax agent, or, if the registration was cancelled by reason of the death of the tax agent, to his personal representative, and to the Commissioner General, and, where the registration was cancelled by the Registrar in pursuance of Section 348(2) of the Act, the Commissioner General shall, after the expiration of the period for appeal prescribed by the next succeeding regulation, cause notice of the cancellation to be published in the National Gazette.
- (2) Where, in pursuance of Section 348(6) of the Act, a person or partnership duly institutes an appeal within the prescribed time against a decision of the Registrar to cancel his or its registration—
 - (a) the Registrar may suspend the cancellation; and
 - (b) whether or not the Registrar has suspended the cancellation, notice of the cancellation shall not be published,

until the appeal has been withdrawn by, or determined against, the person or partnership.

88. APPEALS IN CONNEXION WITH CANCELLATION OF REGISTRATION.

- (1) An appeal under Section 348(6) of the Act shall be instituted, not later than 30 days after service of the notice of cancellation given in pursuance of the last preceding regulation, by—
 - (a) filing a notice of appeal in writing in the National Court; and
 - (b) serving a copy of the notice of appeal on the Registrar.
- (2) The Registrar shall furnish to the Commissioner General a copy of any notice of appeal served on the Registrar by a person or partnership, or served by the Registrar, in pursuance of this regulation.
- (3) On the hearing of an appeal under Section 348 of the Act, the Commissioner General may, if he so desires, be represented by counsel.

89. NOTIFICATION OF PERSON CEASING TO BE NOMINEE OF REGISTERED TAX AGENT.

Where a person ceases to be a nominee, additional nominee or substituted nominee of a partnership or a company that is registered as a tax agent, the Registrar shall notify the Commissioner General accordingly.

90. EVIDENCE.

- (1) For the purposes of Part VIII of the Act, the Registrar—
 - (a) may take oral evidence on oath or affirmation, and for that purpose has power to administer oaths and affirmations;
 - (b) may permit evidence to be given by affidavit but may require the deponent to attend for the purpose of being cross-examined;
 - (c) may receive, without formal proof, a copy, duly certified as correct by a responsible officer of a bank, of a person's account with that bank, and may take into consideration an entry or particular contained in the copy of the account;
 - (d) may receive, without formal proof, a copy, duly certified as correct by a responsible officer of the State or any government or of any public, municipal or other local body or authority within Papua New Guinea, of a document in the possession of the State or that government, body or authority, as the case may be, and may take into consideration any statement or particular contained in the copy of that document; and
 - (e) may receive, without formal proof, any other document containing any statement or particular that, in his opinion, is relevant to the application or other matter under consideration (not being a document that has been brought

into existence solely for the purpose of the application or other matter under consideration), and may take into consideration the statement or particular.

- (2) The Registrar may, by notice in writing, require a person—
- (a) to furnish the Registrar with such information as is specified in the notice relating to an application or other matter before the Registrar;
 - (b) to attend and give evidence before the Registrar concerning an application or other matter before the Registrar, and may require him to produce all books, documents and other papers in his custody or under his control that, in the opinion of the Registrar, are likely to contain information or particulars relating to the application or matter,

and the person shall comply with the notice accordingly.

- (3) The Registrar may require the information or evidence to be given on oath, and either orally or in writing, and for that purpose has power to administer an oath or affirmation.
- (4) The expenses to be allowed to a person required to attend and give evidence under this regulation shall be as prescribed by Regulation 96 of these Regulations.
- (5) Where a person is required to attend in consequence of a request made by or on behalf of an applicant or a tax agent, the expenses of that person shall be payable by that applicant or tax agent.

PART IX.—MISCELLANEOUS.

Division 2.—Exchange Control—Taxation Certificates.

90A. TAX CLEARANCE CERTIFICATE.

For the purposes of Section 354B and 354C of the Act, a tax clearance certificate is required for any transactions which, separately or together, involve or bring about directly or indirectly, the transfer out of Papua New Guinea in any fiscal year of more than 7 K500,000.00 (or its equivalent in foreign currency).

Division 3.—Miscellaneous.

91. SERVICE OF NOTICES, ETC.

A notice or other communication by or on behalf of the Commissioner General may be served upon a person—

- (a) by causing it to be personally served on him; or

- (b) by leaving it at his address for service; or
- (c) by posting it addressed to him at his address for service.

91A. ELIGIBLE PAYMENTS FOR THE PURPOSES OF DIVISION IX.2A OF THE ACT.

- (1) A payment is an eligible payment within the meaning of Division IX.2A of the Act, where it is made or is liable to be made under a contract which in whole or in part is for the carrying out of or the provision of work involving any of the following activities:—
 - (a) the construction, erection, installation, alteration, modification, repair, improvement, demolition, destruction, dismantling or removal of any structure, roadworks or thoroughfare and, without limiting the generality of the foregoing, applies to—
 - (i) the painting, decorating, proofing or other treatment of the internal or external surfaces of any structure other than signwriting or the production of murals or other similar works; and
 - (ii) the installation in, or the fixing or fitting in or to, any structure of—
 - (A) a system or device for, heating, cooking, refrigeration, insulation, lighting, power supply, water supply, irrigation, sanitation, drainage, fire or security protection, sound communication, air-conditioning, ventilation, or any other system or device forming or to form an integral part of structure; or
 - (B) walls, ceilings, linings or floors of any description; or
 - (C) roof-tiles, ceramic tiles, quarry tiles, stone, or any other interior or exterior cladding or covering of any description; or
 - (D) any built-in furniture, any electrical or plumbing fittings (including kitchen or sanitary ware) so as to become fixtures; and
 - (iii) internal or external cleaning that is carried out in the course of, or in connection with the construction, erection, installation, alteration, modification, repair, improvement, demolition, destruction, dismantling or removal of any structure, roadworks or thoroughfare; and
 - (iv) any other activity, being an activity carried out on a structure or on land on which a structure is to be located or on roadworks or thoroughfares or on land on which roadworks or thoroughfares are to be located, that forms an integral part of, is preparatory to, or is for rendering complete any of the activities referred to in this Paragraph other than in this subparagraph and, without limiting the generality of the foregoing, includes site clearance, earthmoving,

excavation, laying of foundations, erection of scaffolding, site restoration, landscaping or access works; and

- (v) the provision of building and construction services of a professional nature (including the preparation of plans and specifications) performed in connection with any of the above activities; or
- (b) the transportation by road of goods or materials (including construction materials, agricultural produce, livestock, waste, natural resources or merchandise of any description); or
- (c) the reconditioning, servicing, repair or maintenance of a motor vehicle or of any component, accessory or part of a motor vehicle, or the painting of a motor vehicle or of any component, accessory or part of a motor vehicle in connection with such reconditioning, servicing, repair or maintenance, including the removal of fittings or replacement of any component, accessory or part of a motor vehicle; or
- (d) the construction of items of joinery (including veneering, laminating, polishing, staining or painting of cupboards or cabinets) that are to become fixtures in any structure; or
- (i) the provision of security services.

92. SIGNATURES.

A notice to be given by the Commissioner General may be given by any officer duly authorized by the Commissioner General in that behalf, and a notice purporting to be signed by the authority of the Commissioner General shall be as valid and effectual for all purposes as if signed by the Commissioner General in person.

93. APPOINTMENT OF PRESCRIBED DELEGATE.

The Commissioner General may, by notice published in the National Gazette appoint a person to be a prescribed delegate of the Commissioner General for the purposes of these Regulations.

94. SIGNATURE DEEMED TO BE DULY SIGNED.

- (1) A certificate, notice or other document, bearing the written, stamped or printed signature of the Commissioner General, an Assistant Commissioner or a prescribed delegate of the Commissioner General, shall, until the contrary is proved, be deemed to have been duly signed by the person by whom it purports to have been signed.
- (2) Judicial notice shall be taken of every such signature and of the fact that the person whose signature it purports to be holds or has held the office of Commissioner General, Assistant Commissioner or prescribed delegate of the Commissioner General, as the case may be.

94A. PRESCRIBED ORGANIZATIONS. (REPEALED BY NO 15 OF 1976, R15)

95. APPOINTMENT OF PUBLIC OFFICER.

When the position of public officer of a company becomes vacant, and it is necessary for a new public officer to be appointed, the notice of appointment by the company of a new public officer shall be given to the Commissioner General at his office in the National Capital District or such other place as approved by the Commissioner General from time to time.

96. EXPENSES OF PERSONS REQUIRED TO ATTEND AND GIVE EVIDENCE.

Where a person (other than the taxpayer or a representative of the taxpayer concerning whom the evidence is required) is required under Section 366 of the Act to attend and give evidence before the Commissioner General or an officer authorized by him, there may be allowed to that person the sum (not exceeding in any case K21.00 per day) actually and necessarily lost by him by reason of his attendance, and in addition (if he resides more than four miles from the place at which he is required to attend) such sum for travelling expenses (not exceeding the sum actually paid) as the person conducting the inquiry thinks reasonable.

97. AMOUNT OF PENALTY.

A person who is guilty of a contravention or failure to comply with a provision of these Regulations for which no penalty is expressly provided is guilty of an offence against these Regulations punishable upon conviction by a fine not exceeding K40.00.

98. FEE FOR MEDICAL EXAMINATION.

- (1) Where application is made to a medical officer of the Public Service for a certificate referred to in Section 213A(1) of the Act, there is payable in advance to the Department concerned for the examination of the person—
 - (a) where the examination is made at the office or the surgery of a medical officer of the Public Service or at some other place in the country—the fee prescribed under such Regulations by which the medical officer operates and is required to charge; or
 - (b) where the examination is made in a public hospital—the fee prescribed in Division 2 of Part I of the Schedule to the Public Hospitals (Charges) Regulations 1956, as in force from time to time;
 - (c) (Repealed by No 60 of 1975, r6)
 - (d) (Repealed by No 60 of 1975, r6)
- (2) For the purposes of the last preceding subregulation, "public hospital" means a hospital declared to be a public hospital for the purposes of the Public Hospital (Charges) Act 1955.

99. PRESCRIBED INDUSTRIES FOR THE PURPOSES OF PART IX.2A OF THE ACT. (REPEALED BY NO 21 OF 1990)

100. CHARGES FOR PHOTOCOPYING.

- (1) The Commissioner General may, at the request of any person entitled to receive the information, make photocopies of documents lodged with him for supply to that person.
- (2) The Commissioner General may charge an amount not exceeding 50 toea per page for the supply of the photocopies referred to in Subsection (1).

THE SCHEDULES.

SCHEDULE 1.

Form 1

*Sec. 9,
Reg. 4.*

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Act 1959.

OFFICER'S OATH OF SECRECY.

I, ..., of ..., being an officer within the meaning of Section 9 of the Income Tax Act 1959, do swear that I will not, either directly or indirectly, except as permitted under that section, and either while I am, or after I cease to be, an officer, make a record of, or divulge or communicate to any person, any information respecting the affairs of any other person, disclosed or obtained under the provisions of the Income Tax Act 1959, of that Act as amended or of any Act substituted for that Act.

So HELP ME GOD

Signature.

Sworn and subscribed at ..., this ..., day of ... 19..., before me—

Justice of the Peace for Papua New Guinea.

Signature.

FORM 2.

*Sec. 9,
Reg. 4.*

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Act 1959.

OFFICER'S DECLARATION OF SECRECY.

I, ..., of ..., being an officer within the meaning of Section 9 of the Income Tax Act 1959, do solemnly and sincerely declare that I will not, either directly or indirectly, except as permitted under that section, and either while I am, or after I cease to be, an officer, make a record of, or divulge or communicate to any person, any information respecting the affairs of any other person, disclosed or obtained under the provisions of the Income Tax Act 1959, of that Act as amended or of any Act substituted for that Act.

Signature.

Declared at this .., day of ... 19... , before me—

Justice of the Peace for Papua New Guinea.

Commissioner for Declarations.

Signature.

FORM 3.

*Sec. 54,
Reg. 8.*

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Act 1959.

NOTICE OF OPTION AS TO BASIS OF VALUATION OF LIVE STOCK.

I, ..., of ..., hereby exercise the option granted by Section 54 of the above-mentioned Act by requiring that the value of livestock to be taken into account shall be the

*cost price.

*market selling value.

Dated this .., day .., of ..., 19...

*Strike out whichever is not wanted.

Signature of Taxpayer.

FORM 4.

*Sec. 56,
Reg. 8.*

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Act 1959.

NOTICE OF SELECTION OF COST PRICE OF NATURAL INCREASE.

I, ..., of ..., in pursuance of Section 56 of the above-mentioned Act, hereby select, as the cost price of natural increase of each class of live stock to be taken into account, the value shown as the selected value opposite to that class, not being less than the value shown as minimum cost price.

	Minimum cost price. K.t.	Selected value. K.t.
Sheep	0.80	...
Cattle	2.00	...
Horses	2.00	...
Pigs	0.50	...

Dated this ..., day of ..., 19...

Signature of Taxpayer.

FORM 5.

*Sec. 227,
Reg. 33*

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Act 1959.

PARTICULARS RELATING TO SOURCES OF INFORMATION.

To be given by—

- **A. Any person who charges directly or indirectly any fee for preparing or assisting to prepare this return.
- **B. Every person carrying on business who does not furnish with his return an agent's certificate.
- **Cross out whichever does not apply.

Question.

Answer.

- (1) What books of account, if any, are kept by or on behalf of the taxpayer?
- (2) By whom are those books of account kept? (State name and address)
- (3) Are those books of account audited each year? If so, by whom?
- (4) Is the return in accordance with those books?
- (5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared?
- *(6) By what means have you endeavoured to ascertain whether the books of account, or other sources of information upon which this return is based, are correct and disclose the whole of the taxpayer's income from all sources?

Certificate by Agent.

I, ..., having prepared or assisted in the preparation of this return for a fee, hereby certify that the answers set forth above in the second column in this statement opposite to the questions set forth in the first column in this statement are true and correct in every particular.

Date

†Signature of Agent.

Agent's Registered Number.

*To be answered only by the person mentioned in "A" above.

†Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company and that person's name must also be appended.

FORM 6.

*Sec. 245,
Reg. 34.*

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Act 1959.

File No.

NOTICE OF OBJECTION AGAINST ASSESSMENT.

I hereby object against the assessment of income tax based on income derived during the year ended , and issued to me by notice of assessment dated ... claim that the assessment should be reduced by—

- (a) the excision of the following amounts included in the assessable income:—
- (b) the allowance of the following amounts as deductions:—
- (c) the following items not covered by (a) and (b):—

The grounds on which I rely are:—(Section 245 of the Act requires that the grounds be stated fully and in detail.)

Signature

Address

Date

FORM 6A.

(See Regulation 34)

Application for review by the Tribunal

No ... of ...

1. Name and address of the applicant:
2. File Number:
3. Year of income:
4. Date of service of notice disallowing the objection:
5. Amount of tax in dispute:
6. Amount of fee paid:
(enclose a copy of the receipt)
7. Relief claimed:
 - (a)
 - (b)

(c)

8. Address to which notice of hearing may be sent:

Signature of the Applicant

Statement of fact (enclose separate sheets if space not sufficient)

Grounds of appeal (enclose separate sheets if space not sufficient)

Signature of the Applicant

Verification

I, . . . , the applicant hereby declare that what is stated above is true to the best of my information and belief.

Signature of the Applicant

FORM 7.

Sec. 274,

Reg. 51.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Act 1959.

ORDER.

To .., at ...

WHEREAS at the time of the death of .., of .., deceased, income tax had not been assessed and paid on the whole of the income derived by the said up to the date of his death:

AND WHEREAS probate has not been granted or letters of administration have not been taken out in respect of the estate of the said .., deceased:

AND WHEREAS the amount of tax payable in respect of that income has been assessed by me as ...

THESE ARE THEREFORE to require and authorize you forthwith to levy the said sum of together with the costs of these presents by distress and sale of any property of the estate of the said .., found by you and that you certify to me on the .., day of ... , what you shall do by virtue of this Order.

Dated this .., day of , One thousand nine hundred and

Commissioner General.

FORM 8. (REPEALED)

FORM 9.

*Sec. 339,
Reg. 72.*

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CERTIFICATE OF ORDER UNDER THE INCOME TAX ACT 1959.

In pursuance of Section 339 of the Income Tax Act 1959, I, ... , the *Clerk of the [insert name and location of Court], hereby certify that on the .., day of ... 19..., the said Court, acting under Section .., of that Act, ordered [insert name and address of defendant] to pay to the Commissioner General the sum of ...

Dated this .., day of ..., 20...

*Clerk of the Court.

*If the Certificate is not granted by the Clerk of the Court, substitute title of the proper officer by whom it is granted.

FORM 10.

Reg. 66A.

THE INDEPENDENT STATE OF PAPUA NEW GUINEA.

Income Tax Act 1959

TAXATION OFFICE

**SALARY OR WAGES TAX—DECLARATION
DIRECTION TO EMPLOYEES YEAR ENDING 31 DECEMBER 19...**

This form should be completed and lodged in duplicate with your employer if you wish to claim:—

- (a) exemption from the second employment rate; and
- (b) a rebate to which you are entitled on account of dependants.

Notes:

- An employer for the purpose of this form is a payer of salary or wages which includes superannuation or other pensions and unemployment benefits.
- If you have more than one employer you are permitted to lodge a Salary or Wages Tax Declaration with one employer only.
- While this declaration remains in force you must not lodge a Salary or Wages Tax Declaration with any other employer.
- This declaration should be lodged with the employer from whom you derive the major part of your income.

NAME OF TAX PAYER			
Residential address			
Occupation			
Name of employer			
Business address of employer			
Please state the basis on which you are employed (full-time, part-time or casual)			
PARTICULARS OF DEPENDANTS			
Class of Dependant	Full Name of Dependant	Date of Birth	IS DEPENDANT MAINTAINED AT THE DATE OF THIS DECLARATION?
Spouse			
Children under 16 years			
Student Children 16-25 years			
Other dependants			
(Indicate relationship)			

DECLARATION

I hereby declare that—

- (a) my full name and address are correctly set out above;
- (b) the other information set out above is true and correct in every particular;
- (c) I have not lodged a Salary or Wages Tax Declaration with any other employer which is currently in force.

Signature of employee.

Date:

Note:

If you leave your present employment you should lodge a salary or wages tax declaration with your next employer.
Maximum Penalty for false Declaration K10,000 or Six Months Imprisonment.

EMPLOYERS DECLARATION

I hereby declare that Salary and Wages is deducted in accordance with the above declaration.

No of dependants claimed— (maximum of 4 allowed)

Signature of employer.

Date:

Group No ...

SCHEDULE 2.

Section 117(4)

Reg 10.

Table showing the sum that, if invested annually at 5 per centum per annum compound interest, would amount to K1.00 at the end of any number of years from 1 to 99.

(Annual investment made at the commencement of each year.)

Years.	Amounts.	Years.	Amounts.	Years.	Amounts.
	K		K		K
1	.952381	34	.011195	67	.001884
2	.464576	35	.010545	68	.001790
3	.302104	36	.009937	69	.001702
4	.220964	37	.009371	70	.001618
5	.172357	38	.008842	71	.001539
6	.140016	39	.008348	72	.001463
7	.116971	40	.007884	73	.001391
8	.099735	41	.007450	74	.001324
9	.086371	42	.007043	75	.001259
10	.075719	43	.006660	76	.001197
11	.067037	44	.006301	77	.001139
12	.059833	45	.005964	78	.001084
13	.053768	46	.005646	79	.001030
14	.048594	47	.005347	80	.000981
15	.044135	48	.005065	81	.000933
16	.040257	49	.004800	82	.000888
17	.036856	50	.004550	83	.000845
18	.033853	51	.004313	84	.000804
19	.031186	52	.004090	85	.000765
20	.028803	53	.003879	86	.000728
21	.026663	54	.003680	87	.000692
22	.024734	55	.003492	88	.000659
23	.022988	56	.003314	89	.000628
24	.021401	57	.003146	90	.000597
25	.019954	58	.002987	91	.000569
26	.018632	59	.002836	92	.000541
27	.017421	60	.002693	93	.000515
28	.016308	61	.002558	94	.000490
29	.015282	62	.002430	95	.000467

30	.014334	63	.002309	96	.000444
31	.013459	64	.002194	97	.000423
32	.012648	65	.002085	98	.000403
33	.011895	66	.001982	99	.000383

SCHEDULE 3.

**Section 277,
Regulation 55/56**

This Schedule does not apply to salary or wages derived after 1 January 1980 - see r53A.

Table A.

Salary per Week		Number of Dependents				
Exceeding	Not Exceeding	None	1	2	3	4 or More
18.00	18.50	0.16	0.00	0.00	0.00	0.00
18.50	19.00	0.40	0.00	0.00	0.00	0.00
19.00	19.50	0.65	0.00	0.00	0.00	0.00
19.50	20.00	0.81	0.00	0.00	0.00	0.00
20.00	20.50	0.85	0.00	0.00	0.00	0.00
20.50	21.00	0.89	0.03	0.00	0.00	0.00
21.00	21.50	0.93	0.07	0.00	0.00	0.00
21.50	22.00	0.97	0.11	0.00	0.00	0.00
22.00	22.50	1.01	0.14	0.00	0.00	0.00
22.50	23.00	1.05	0.18	0.00	0.00	0.00
23.00	23.50	1.09	0.22	0.00	0.00	0.00
23.50	24.00	1.13	0.26	0.00	0.00	0.00
24.00	24.50	1.17	0.30	0.00	0.00	0.00
24.50	25.00	1.21	0.34	0.00	0.00	0.00
25.00	25.50	1.25	0.38	0.00	0.00	0.00
25.50	26.00	1.29	0.42	0.00	0.00	0.00
26.00	26.50	1.33	0.46	0.00	0.00	0.00
26.50	27.00	1.37	0.50	0.00	0.00	0.00
27.00	27.50	1.41	0.54	0.00	0.00	0.00
27.50	28.00	1.45	0.58	0.00	0.00	0.00
28.00	28.50	1.49	0.62	0.04	0.00	0.00

28.50	29.00	1.53	0.66	0.08	0.00	0.00
29.00	29.50	1.56	0.70	.012	0.00	0.00
29.50	30.00	1.60	0.74	0.16	0.00	0.00
30.00	30.50	1.64	0.78	0.20	0.00	0.00
30.50	31.00	1.68	0.82	0.24	0.00	0.00
31.00	31.50	1.72	0.86	0.28	0.00	0.00
31.50	32.00	1.76	0.90	0.32	0.00	0.00
32.00	32.50	1.80	0.94	0.36	0.00	0.00
32.50	33.00	1.84	0.98	0.40	0.00	0.00
33.00	33.50	1.88	1.02	0.44	0.00	0.00
33.50	34.00	1.92	1.06	0.48	0.00	0.00
34.00	34.50	1.96	1.10	0.52	0.00	0.00
34.50	35.00	2.00	1.13	0.56	0.00	0.00
35.00	35.50	2.04	1.17	0.60	0.02	0.00
35.50	36.00	2.08	1.21	0.64	0.06	0.00
36.00	36.50	2.12	1.25	0.68	0.10	0.00
36.50	37.00	2.16	1.29	0.72	0.14	0.00
37.00	37.50	2.20	1.33	0.76	0.18	0.00
37.50	38.00	2.24	1.37	0.80	0.22	0.00
38.00	38.50	2.28	1.41	0.84	0.26	0100
38.50	39.00	2.32	1.46	0.88	0.30	0.00
39.00	39.50	2.38	1.52	0.94	0.36	0.00
39.50	40.00	2.44	1.58	1.00	0.42	0.00
40.00	40.50	2.50	1.64	1.06	0.48	0.00
40.50	41.00	2.56	1.70	1.12	0.54	0.00
41.00	41.50	2.62	1.75	1.18	0.60	0.02
41.50	42.00	2.68	1.81	1.24	0.66	0.08
42.00	42.50	2.74	1.87	1.30	0.72	0.14
42.50	43.00	2.80	1.93	1.36	0.78	0.20
43.00	43.50	2.86	1.99	1.42	0.84	0.26
43.50	44.00	2.92	2.05	1.47	0.90	0.32
44.00	44.50	2.98	2.11	1.53	0.96	0.38
44.50	45.00	3.04	2.17	1.59	1.02	0.44
45.00	45.50	3.10	2.23	1.65	1.08	0.50
45.50	46.00	3.15	2.29	1.71	1.14	0.56
46.00	46.50	3.21	2.35	1.77	1.19	0.62
46.50	47.00	3.27	2.41	1.83	1.25	0.68
47.00	47.50	3.33	2.47	1.89	1.31	0.74
47.50	48.00	3.39	2.53	1.95	1.37	0.80
48.00	48.50	3.45	2.59	2.01	1.43	0.86
48.50	49.00	3.51	2.65	2.07	1.49	0.91
49.00	49.50	3.57	2.71	2.13	1.55	0.97
49.50	50.00	3.63	2.76	2.19	1.61	1.03

50.00	50.50	3.69	2.82	2.25	1.67	1.09
50.50	51.00	3.75	2.88	2.31	1.73	1.15
51.00	51.50	3.81	2.94	2.37	1.79	1.21
51.50	52.00	3.87	3.00	2.43	1.85	1.27
52.00	52.50	3.93	3.06	2.48	1.91	1.33
52.50	53.00	3.99	3.12	2.54	1.97	1.39
53.00	53.50	4.05	3.18	2.60	2.03	1.45
53.50	54.00	4.11	3.24	2.66	2.09	1.51
54.00	54.50	4.16	3.30	2.72	2.15	1.57
54.50	55.00	4.22	3.36	2.78	2.20	1.63
55.00	55.50	4.28	3.42	2.84	2.26	1.69
55.50	56.00	4.34	3.48	2.90	2.32	1.75
56.00	56.50	4.40	3.54	2.96	2.38	1.81
56.50	57.00	4.46	3.60	3.02	2.44	1.87
57.00	57.50	4.52	3.66	3.08	2.50	1.92
57.50	58.00	4.58	3.71	3.14	2.56	1.98
58.00	58.50	4.65	3.78	3.21	2.63	2.05
58.50	59.00	4.73	3.86	3.29	2.71	2.13
59.00	59.50	4.81	3.94	3.36	2.79	2.21
59.50	60.00	4.89	4.02	3.44	2.87	2.29
60.00	61.00	5.04	4.18	3.60	3.03	2.45
61.00	62.00	5.20	4.34	3.76	3.18	2.61
62.00	63.00	5.36	4.50	3.92	3.34	2.77
63.00	64.00	5.52	4.65	4.08	3.50	2.92
64.00	65.00	5.68	4.81	4.24	3.66	3.08
65.00	66.00	5.84	4.96	4.38	3.79	3.21
66.00	67.00	6.00	5.10	4.50	3.90	3.30
67.00	68.00	6.15	5.23	4.61	4.00	3.38
68.00	69.00	6.31	5.36	4.73	4.10	3.47
69.00	70.00	6.47	5.50	4.85	4.20	3.56
70.00	71.00	6.63	5.63	4.97	4.31	3.64
71.00	72.00	6.79	5.77	5.09	4.41	3.73
72.00	73.00	6.95	5.90	5.21	4.51	3.82
73.00	74.00	7.10	6.04	5.33	4.62	3.91
74.00	75.00	7.26	6.17	5.45	4.72	3.99
75.00	76.00	7.42	6.31	5.56	4.82	4.08
76.00	77.00	7.58	6.44	5.68	4.93	4.17
77.00	78.00	7.75	6.59	5.81	5.04	4.26
78.00	79.00	7.95	6.75	5.96	5.16	4.37
79.00	80.00	8.15	6.92	6.11	5.29	4.48
80.00	81.00	8.34	7.09	6.26	5.42	4.59
81.00	82.00	8.54	7.26	6.41	5.55	4.70
82.00	83.00	8.74	7.43	6.55	5.68	4.81

83.00	84.00	8.94	7.60	6.70	5.81	4.91
84.00	85.00	9.14	7.76	6.85	5.94	5.02
85.00	86.00	9.33	7.93	7.00	6.07	5.13
86.00	87.00	9.53	8.10	7.15	6.19	5.24
87.00	88.00	9.73	8.27	7.30	6.32	5.35
88.00	89.00	9.93	8.44	7.44	6.45	5.46
89.00	90.00	10.13	8.61	7.59	6.58	5.57
90.00	91.00	10.32	8.77	7.74	6.71	5.68
91.00	92.00	10.52	8.94	7.89	6.84	5.79
92.00	93.00	10.72	9.11	8.04	6.97	5.89
93.00	94.00	10.92	9.28	8.19	7.10	6.00
94.00	95.00	11.12	9.45	8.34	7.22	6.11
95.00	96.00	11.31	9.62	8.48	7.35	6.22
96.00	97.00	11.51	9.78	8.63	7.48	6.33
97.00	98.00	11.74	9.98	8.81	7.63	6.46
98.00	99.00	11.98	10.18	8.99	7.79	6.59
99.00	100.00	12.22	10.39	9.16	7.94	6.72
100.00	101.00	12.46	10.59	9.34	8.10	6.85
101.00	102.00	12.70	10.79	9.52	8.25	6.98
102.00	103.00	12.94	11.00	9.70	8.41	7.12
103.00	104.00	13.18	11.20	9.88	8.57	7.25
104.00	105.00	13.42	11.41	10.06	8.72	7.38
105.00	106.00	13.66	11.61	10.24	8.88	7.51
106.00	107.00	13.90	11.81	10.42	9.03	7.64
107.00	108.00	14.14	12.02	10.60	9.19	7.78
108.00	109.00	14.38	12.22	10.78	9.35	7.91
109.00	110.00	14.62	12.43	10.96	9.50	8.04
110.00	111.00	14.86	12.63	11.14	9.66	8.17
111.00	112.00	15.10	12.83	11.32	9.81	8.30
112.00	113.00	15.34	13.04	11.50	9.97	8.44
113.00	114.00	15.58	13.24	11.68	10.13	8.57
114.00	115.00	15.82	13.45	11.86	10.28	8.70
115.00	116.00	16.06	13.65	12.04	10.44	8.83
116.00	117.00	16.32	13.87	12.24	10.61	8.98
117.00	118.00	16.60	14.11	12.45	10.79	9.13
118.00	119.00	16.88	14.35	12.66	10.97	9.28
119.00	120.00	17.16	14.59	12.87	11.16	9.44
120.00	121.00	17.44	14.83	13.08	11.34	9.59
121.00	122.00	17.72	15.06	13.29	11.52	9.75
122.00	123.00	18.00	15.30	13.50	11.70	9.90
123.00	124.00	18.28	15.54	13.71	11.88	10.05
124.00	125.00	18.56	15.78	13.92	12.07	10.21

125.00	126.00	18.84	16.02	14.13	12.25	10.36
126.00	127.00	19.12	16.25	14.34	12.43	10.52
127.00	128.00	19.40	16.49	14.55	12.61	10.67
128.00	129.00	19.68	16.73	14.76	12.79	10.82
129.00	130.00	19.96	16.97	14.97	12.98	10.98
130.00	131.00	20.24	17.21	15.18	13.16	11.13
131.00	132.00	20.52	17.44	15.39	13.34	11.29
132.00	133.00	20.80	17.68	15.60	13.52	11.44
133.00	134.00	21.08	17.92	15.81	13.70	11.59
134.00	135.00	21.36	18.16	16.02	13.89	11.75
135.00	136.00	21.66	18.41	16.24	14.08	11.91
136.00	137.00	21.98	18.68	16.48	14.29	12.09
137.00	138.00	22.30	18.95	16.72	14.49	12.26
138.00	139.00	22.62	19.23	16.96	14.70	12.44
139.00	140.00	22.94	19.50	17.20	14.91	12.62
140.00	141.00	23.26	19.77	17.44	15.12	12.79
141.00	142.00	23.58	20.04	17.68	15.33	12.97
142.00	143.00	23.90	20.31	17.92	15.53	13.14
143.00	144.00	24.22	20.59	18.16	15.74	13.32
144.00	145.00	24.54	20.86	18.40	15.95	13.50
145.00	146.00	24.86	21.13	18.64	16.16	13.67
146.00	147.00	25.18	21.40	18.88	16.37	13.85
147.00	148.00	25.50	21.67	19.12	16.57	14.02
148.00	149.00	25.82	21.95	19.36	16.78	14.20
149.00	150.00	26.14	22.22	19.60	16.99	14.38
150.00	151.00	26.46	22.49	19.84	17.20	14.55
151.00	152.00	26.78	22.76	20.08	17.41	14.73
152.00	153.00	27.10	23.03	20.32	17.61	14.90
153.00	154.00	27.42	23.31	20.56	17.82	15.08
154.00	155.00	27.75	23.58	20.81	18.03	15.26
155.00	156.00	28.11	23.89	21.08	18.27	15.46
156.00	157.00	28.47	24.20	21.35	18.50	15.65
157.00	158.00	28.83	24.50	21.62	18.74	15.85
158.00	159.00	29.19	24.81	21.89	18.97	16.05
159.00	160.00	29.55	25.11	22.16	19.20	16.25
160.00	161.00	29.91	25.42	22.43	19.44	16.45
161.00	162.00	30.27	25.73	22.70	19.67	16.64
162.00	163.00	30.63	26.03	22.97	19.91	16.84
163.00	164.00	30.99	26.34	23.24	20.14	17.04
164.00	165.00	31.35	26.64	23.51	20.37	17.24
165.00	166.00	31.71	26.95	23.78	20.61	17.44
166.00	167.00	32.07	27.26	24.05	20.84	17.63

167.00	168.00	32.43	27.56	24.32	21.08	17.83
168.00	169.00	32.79	27.87	24.59	21.31	18.03
169.00	170.00	33.15	28.17	24.86	21.54	18.23
170.00	171.00	33.51	28.48	25.13	21.78	18.43
171.00	172.00	33.87	28.79	25.40	22.01	18.62
172.00	173.00	34.23	29.09	25.67	22.25	18.82
173.00	174.00	34.59	29.40	25.94	22.48	19.02
174.00	175.00	34.95	29.70	26.21	22.71	19.22
175.00	176.00	35.31	30.01	26.48	22.95	19.42
176.00	177.00	35.67	30.32	26.75	23.18	19.61
177.00	178.00	36.03	30.62	27.02	23.42	19.81
178.00	179.00	36.39	30.93	27.29	23.65	20.01
179.00	180.00	36.75	31.23	27.56	23.88	20.21
180.00	181.00	37.11	31.54	27.83	24.12	20.41
181.00	182.00	37.47	31.85	28.10	24.35	20.60
182.00	183.00	37.83	32.15	28.37	24.59	20.80
183.00	184.00	38.19	32.46	28.64	24.82	21.00
184.00	185.00	38.55	32.76	28.91	25.05	21.20
185.00	186.00	38.91	33.07	29.18	25.29	21.40
186.00	187.00	39.27	33.38	29.45	25.52	21.59
187.00	188.00	39.63	33.68	29.72	25.76	21.79
188.00	189.00	39.99	33.99	29.99	25.99	21.99
189.00	190.00	40.35	34.29	30.26	26.22	22.19
190.00	191.00	40.71	34.60	30.53	26.46	22.39
191.00	192.00	41.07	34.91	30.80	26.69	22.58
192.00	193.00	41.43	35.21	31.07	26.93	22.78
193.00	194.00	41.79	35.52	31.34	27.16	22.98
194.00	195.00	42.15	35.82	31.61	27.39	23.18
195.00	196.00	42.51	36.13	31.88	27.63	23.38
196.00	197.00	42.87	36.44	32.15	27.86	23.57
197.00	198.00	43.23	36.74	32.42	28.10	23.77
198.00	199.00	43.59	37.05	32.69	28.33	23.97
199.00	200.00	43.95	37.35	32.96	28.56	24.17
200.00	201.00	44.31	37.66	33.23	28.80	24.37
201.00	202.00	44.67	37.97	33.50	29.03	24.56
202.00	203.00	45.03	38.27	33.77	29.27	24.76
203.00	204.00	45.39	38.58	34.04	29.50	24.96
204.00	205.00	45.75	38.88	34.31	29.73	25,16
205.00	206.00	46.11	39.19	34.58	29.97	25.36
206.00	207.00	46.47	39.50	34.85	30.20	25.55
207.00	208.00	46.83	39.80	35.12	30.44	25.75
208.00	209.00	47.19	40.11	35.39	30.67	25.95
209.00	210.00	47.55	40.41	35.66	30.90	26.15

210.00	211.00	47.91	40.72	35.93	31.14	26.35
211.00	212.00	48.27	41.05	36.25	31.44	26.63
212.00	213.00	48.63	41.41	36.61	31.80	26.99
213.00	214.00	48.99	41.77	36.97	32.16	27.35
214.00	215.00	49.35	42.13	37.33	32.52	27.71
215.00	216.00	49.71	42.49	37.69	32.88	28.07
216.00	217.00	50.07	42.85	38.05	33.24	28.43
217.00	218.00	50.43	43.21	38.41	33.60	28.79
218.00	219.00	50.79	43.57	38.77	33.96	29.15
219.00	220.00	51.15	43.93	39.13	34.32	29.51
220.00	221.00	51.51	44.29	39.49	34.68	29.87
221.00	222.00	51.87	44.65	39.85	35.04	30.23
222.00	223.00	52.23	45.01	40.21	35.40	30.59
223.00	224.00	52.59	45.37	40.57	35.76	30.95
224.00	225.00	52.95	45.73	40.93	36.12	31.31
225.00	227.00	53.31	46.09	41.29	36.48	31.67
226.00	227.00	53.67	46.45	41.65	36.84	32.03
227.00	228.00	54.03	46.81	42.01	37.20	32.39
228.00	229.00	54.39	47.17	42.37	37.56	32.75
229.00	230.00	54.75	47.53	42.73	37.92	33.11
230.00	231.00	55.11	47.89	43.09	38.28	33.47
231.00	232.00	55.47	48.26	43.46	38.65	33.84
232.00	233.00	55.87	48.66	43.86	39.05	34.24
233.00	234.00	56.27	49.06	44.26	39.45	34.64
234.00	235.00	56.67	49.46	44.66	39.85	35.04
235.00	236.00	57.07	49.86	45.06	40.25	35.44
236.00	237.00	57.47	50.26	45.46	40.65	35.84
237.00	238.00	57.87	50.66	45.86	41.05	36.24
238.00	239.00	58.27	51.06	46.26	41.45	36.64
239.00	240.00	58.67	51.46	46.66	41.85	37.04
240.00	241.00	59.07	51.86	47.06	42.25	37.44
241.00	242.00	59.47	52.26	47.46	42.65	37.84
242.00	243.00	59.87	52.66	47.86	43.05	38.24
243.00	244.00	60.27	53.06	48.26	43.45	38.64
244.00	245.00	60.67	53.46	48.66	43.85	39.04
245.00	246.00	61.07	53.86	49.06	44.25	39.44
246.00	247.00	61.47	54.26	49.46	44.65	39.84
247.00	248.00	61.87	54.66	49.86	45.05	40.24
248.00	249.00	62.27	55.06	50.26	45.45	40.64
249.00	250.00	62.67	55.46	50.66	45.85	41.04
250.00	251.00	63.07	55.86	51.06	46.25	41.44
251.00	252.00	63.47	56.26	51.46	46.65	41.84

252.00	253.00	63.87	56.66	51.86	47.05	42.24
253.00	254.00	64.27	57.06	52.26	47.45	42.64
254.00	255.00	64.67	57.46	52.66	47.85	43.04
255.00	256.00	65.07	57.86	53.06	48.25	43.44
256.00	257.00	65.47	58.26	53.46	48.65	43.84
257.00	258.00	65.87	58.66	53.86	49.05	44.24
258.00	259.00	66.27	59.06	54.26	49.45	44.64
259.00	260.00	66.67	59.46	54.66	49.85	45.04
260.00	261.00	67.07	59.86	55.06	50.25	45.44
261.00	262.00	67.47	60.26	55.46	50.65	45.84
262.00	263.00	67.87	60.66	55.86	51.05	46.24
263.00	264.00	68.27	61.06	56.26	51.45	46.64
264.00	265.00	68.67	61.46	56.66	51.85	47.04
265.00	266.00	69.07	61.86	57.06	52.25	47.44
266.00	267.00	69.47	62.26	57.46	52.65	47.84
267.00	268.00	69.87	62.66	57.86	53.05	48.24
268.00	269.00	76.27	63.06	58.26	53.45	48.64
269.00	270.00	70.67	63.46	58.66	53.85	49.04
270.00	271.00	71.07	63.86	59.06	54.25	49.44
271.00	72.00	71.47	64.26	59.46	54.65	49.84
272.00	273.00	71.87	64.66	59.86	55.05	50.24
273.00	274.00	72.27	65.06	60.26	55.45	50.64
274.00	275.00	72.67	65.46	60.66	55.85	51.04
275.00	276.00	73.07	65.86	61.06	56.25	51.44
276.00	277.00	73.47	66.26	61.46	56.65	51.84
277.00	278.00	73.87	66.66	61.86	57.05	52.24
278.00	279.00	74.27	67.06	62.26	57.45	52.64
279.00	280.00	74.67	67.46	62.66	57.85	53.04
280.00	281.00	75.07	67.86	63.06	58.25	53.44
281.00	282.00	75.47	68.26	63.46	58.65	53.84
282.00	283.00	75.87	68.66	63.86	59.05	54.24
283.00	284.00	76.27	69.06	64.26	59.45	54.64
284.00	285.00	76.67	69.46	64.66	59.85	55.04
285.00	286.00	77.07	69.86	65.06	60.25	55.44
286.00	287.00	77.47	70.26	65.46	60.65	55.84
287.00	288.00	77.87	70.66	65.86	61.05	56.24
288.00	289.00	78.27	71.06	66.26	61.45	56.64
289.00	290.00	78.67	71.46	66.66	61.85	57.04
290.00	291.00	79.07	71.86	67.06	62.25	57.44
291.00	292.00	79.47	72.26	67.46	62.65	57.84
292.00	293.00	79.87	72.66	67.86	63.05	58.24
293.00	294.00	80.27	73.06	68.26	63.45	58.64

294.00	295.00	80.67	73.46	68.66	63.85	59.04
295.00	296.00	81.07	73.86	69.06	64.25	59.44
296.00	297.00	81.47	74.26	69.46	64.65	59.84
297.00	298.00	81.87	74.66	69.86	65.05	60.24
298.00	299.00	82.27	75.06	70.26	65.45	60.64
299.00	300.00	82.67	75.46	70.66	65.85	61.04
300.00	301.00	83.07	75.86	71.06	66.25	61.44
301.00	302.00	83.47	76.26	71.46	66.65	61.84
302.00	303.00	83.87	76.66	71.86	67.05	62.24
303.00	304.00	84.27	77.06	72.26	67.45	62.64
304.00	305.00	84.67	77.46	72.66	67.85	63.04
305.00	306.00	85.07	77.86	73.06	68.25	63.44
306.00	307.00	85.47	78.26	73.46	68.65	63.84
307.00	308.00	85.87	78.66	73.86	69.05	64.24
308.00	309.00	86.29	79.08	74.27	69.46	64.65
309.00	310.00	86.73	79.52	74.71	69.90	65.09
310.00	311.00	87.17	79.96	75.15	70.34	65.53
311.00	312.00	87.61	80.40	75.59	70.78	65.97
312.00	313.00	88.05	80.84	76.03	71.22	66.41
313.00	314.00	88.49	81.28	76.47	71.66	66.85
314.00	315.00	88.93	81.72	76.91	72.10	67.29
315.00	316.00	89.37	82.16	77.35	72.54	67.73
316.00	317.00	89.81	82.60	77.79	72.98	68.17
317.00	318.00	90.25	83.04	78.23	73.42	68.61
318.00	319.00	90.69	83.48	78.67	73.86	69.05
319.00	320.00	91.13	83.92	79.11	74.30	69.49
320.00	321.00	91.57	84.36	79.55	74.74	69.93
321.00	322.00	92.01	84.80	79.99	75.18	70.37
322.00	323.00	92.45	85.24	80.43	75.62	70.81
323.00	324.00	92.89	85.68	80.87	76.06	71.25
324.00	325.00	93.33	86.12	81.31	76.50	71.69
325.00	326.00	93.77	86.56	81.75	76.94	72.13
326.00	327.00	94.21	87.00	82.19	77.38	72.57
327.00	328.00	94.65	87.44	82.63	77.82	73.01
328.00	329.00	95.09	87.88	83.07	78.26	73.45
329.00	330.00	95.53	88.32	83.51	78.70	73.89
330.00	331.00	95.97	88.76	83.95	79.14	74.33
331.00	332.00	96.41	89.20	84.39	79.58	74.77
332.00	333.00	96.85	89.64	84.83	80.02	75.21
333.00	334.00	97.29	90.08	85.27	80.46	75.65
334.00	335.00	97.73	90.52	85.71	80.90	76.09
335.00	336.00	98.17	90.96	86.15	81.34	76.53

336.00	337.00	98.61	91.40	86.59	81.78	76.97
337.00	338.00	99.05	91.84	87.03	82.22	77.41
338.00	339.00	99.49	92.28	87.47	82.66	77.85
339.00	340.00	99.93	92.72	87.91	83.10	78.29
340.00	341.00	100.37	93.16	88.35	83.54	78.73
341.00	342.00	100.81	93.60	88.79	83.98	79.17
342.00	343.00	101.25	94.04	89.23	84.42	79.61
343.00	344.00	101.69	94.48	89.67	84.86	80.05
344.00	345.00	102.13	94.92	90.11	85.30	80.49
345.00	346.00	102.57	95.36	90.55	85.74	80.93
346.00	347.00	103.01	95.80	90.99	86.18	81.37
347.00	348.00	103.45	96.24	91.43	86.62	81.81
348.00	349.00	103.89	96.68	91.87	87.06	82.25
349.00	350.00	104.33	97.12	92.31	87.50	82.69
350.00	351.00	104.77	97.56	92.75	87.94	83.13
351.00	352.00	105.21	98.00	93.19	88.38	83.57
352.00	353.00	105.65	98.44	93.63	88.82	84.01
353.00	354.00	106.09	98.88	94.07	89.26	84.45
354.00	355.00	106.53	99.32	94.51	89.70	84.89
355.00	356.00	106.97	99.76	94.95	90.14	85.33
356.00	357.00	107.41	100.20	95.39	90.58	85.77
357.00	358.00	107.85	100.64	95.83	91.02	86.21
358.00	359.00	108.29	101.08	96.27	91.46	86.65
359.00	360.00	108.73	101.52	96.71	91.90	87.09
360.00	361.00	109.17	101.96	97.15	92.34	87.53
361.00	362.00	109.61	102.40	97.59	92.78	87.97
362.00	363.00	110.05	102.84	98.03	93.22	88.41
363.00	364.00	110.49	103.28	98.47	93.66	88.85
364.00	365.00	110.93	103.72	98.91	94.10	89.29
365.00	366.00	111.37	104.16	99.35	94.54	89.73
366.00	367.00	111.81	104.60	99.79	94.98	90.17
367.00	368.00	112.25	105.04	100.23	95.42	90.61
368.00	369.00	112.69	105.48	100.67	95.86	91.05
369.00	370.00	113.13	105.92	101.11	96.30	91.49
370.00	371.00	113.57	106.36	101.55	96.74	91.93
371.00	372.00	114.01	106.80	101.99	97.18	92.37
372.00	373.00	114.45	107.24	102.43	97.62	92.81
373.00	374.00	114.89	107.68	102.87	98.06	93.25
374.00	375.00	115.33	108.12	103.31	98.50	93.69
375.00	376.00	115.77	108.56	103.75	98.94	94.13
376.00	377.00	116.21	109.00	104.19	99.38	94.57

377.00	378.00	116.65	109.44	104.63	99.82	95.01
378.00	379.00	117.09	109.88	105.07	100.26	95.45
379.00	380.00	117.53	110.32	105.51	100.70	95.89
380.00	381.00	117.97	110.76	105.95	101.14	96.33
381.00	382.00	118.41	111.20	106.39	101.58	96.77
382.00	383.00	118.85	111.64	106.83	102.02	97.21
383.00	384.00	119.29	112.08	107.27	102.46	97.65
384.00	385.00	119.73	112.52	107.71	102.90	98.09
385.00	386.00	120.18	112.97	108.16	103.36	98.55
386.00	387.00	120.66	113.45	108.64	103.84	99.03
387.00	388.00	121.14	113.93	109.12	104.32	99.51
388.00	389.00	121.62	114.41	109.60	104.80	99.99
389.00	390.00	122.10	114.89	110.08	105.28	100.47
390.00	391.00	122.58	115.37	110.56	105.76	100.95
391.00	392.00	123.06	115.85	111.04	106.24	101.43
392.00	393.00	123.54	116.33	111.52	106.72	101.91
393.00	394.00	124.02	116.81	112.00	107.20	102.39
394.00	395.00	124.50	117.29	112.48	107.68	102.87
395.00	396.00	124.98	117.77	112.96	108.16	103.35
396.00	397.00	125.46	118.25	113.44	108.64	103.83
397.00	398.00	125.94	118.73	113.92	109.12	104.31
398.00	399.00	126.42	119.21	114.40	109.60	104.79
399.00	400.00	126.90	119.69	114.88	110.08	105.27

Table B.

Where Employee's Gross Salary or Wages per Week exceeds K400.00.

Employee's Salary or Wages per week (including Board and Quarters)		Amount of Weekly instalments to be deducted
Exceeding	But not exceeding	
1 K400.00	2 K577.00	3 K126.90 plus 48 toea for each K1.00 by which weekly salary exceeds K400.00
K577.00		K211.86 plus 50 toea for each K.00 by which weekly salary exceeds K577.00

Where a dependants declaration form has been furnished, the amount of deduction calculated in accordance with the table above is to be reduced by the amount set out below opposite the number of dependants as shown in that form.

1 Dependant	K7.21
2 Dependants	K12.02
3 Dependants	K16.83
4 or more Dependants	K21.63
