

# FORM S1



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Salary and Wages  
Withholding Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

**PNGIRC - Your Partner in Nation Building**

Taxpayer Identification Number (TIN):

Effective date: 1 July 2013

INCOME TAX ACT 1959 AS AMENDED

## SALARY AND WAGES STATEMENT OF EARNINGS

NAME AND ADDRESS OF TAXPAYER (EMPLOYER)					
NAME OF EMPLOYER:					
CONTACT / REPRESENTATIVE:					
PHONE NUMBER:					
STATEMENT OF EARNINGS FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER:					10 _____ (YEAR)
NAME AND ADDRESS OF EMPLOYEE					
TAXPAYER IDENTIFICATION NUMBER (TIN) OF EMPLOYEE (IF KNOWN): <sup>20</sup>					
NAME OF EMPLOYEE: (SHOW FIRST AND MIDDLE NAMES IN FULL)		<sup>30</sup> _____			
EMPLOYEE'S POSTAL ADDRESS:		<sup>40</sup> _____			
NUMBER OF DEPENDANTS:		<sup>50</sup> _____ Is the employee a resident of Papua New Guinea? <sup>60</sup> <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No (See notes below)			
1. Gross Salary or Wages (excluding columns 2,3,4 & 5)	2. The total value of all Taxable Allowances received	3. The total value of all Taxable Benefits received for:	4. The value of all Non-taxable Allowances received	5. Lump Sum Payments on Termination	6. Amount of Salary or Wages Tax deducted
<sup>70</sup> _____	_____	<sup>90</sup> Accommodation: _____ <sup>100</sup> MVA: _____	<sup>110</sup> _____	<sup>120</sup> a) _____ <sup>130</sup> b) _____	<sup>140</sup> _____
If not employed for full year, state period employed: From: <sup>150</sup> _____ To: <sup>160</sup> _____					
SIGNATURE OF AUTHORISED PERSON					
I declare that the information that I have provided is true and correct in every detail and discloses a full and complete statement of the facts. I understand that the law imposes heavy penalties for false and misleading statements.					
SIGNED: _____			DATE: _____		
NOTES					
Do not submit a return of income to the Internal Revenue Commission unless required (see Taxpayer Guide for further details). <b>Non-Resident</b> of Papua New Guinea means a person who arrives in Papua New Guinea with the intention of staying for less than 183 days during a twelve month period. If you require further information you may contact the Internal Revenue Commission on telephone number 322 6600.					
NOTICE TO EMPLOYEE					
An employee to whom this statement has been issued by her/his employer is not obliged to lodge a return of income for the year unless the employee has derived other salary or wages income from which salary or wages tax has not been deducted according to the Income Tax (Salary or Wages) Rates Act and/or have derived other income other than salary or wages exceeding K100.00. Other income may include:					
(i) Investments (interest, dividends, etc.) (ii) Property (rent, etc.) (iii) Share of Income from Partnership or trust (iv) Income from Sole Enterprise (Trade Store, PMV, etc.)					

Note that the above list is not exhaustive, however, if an employee had derived any other income from which salary or wages tax has not been deducted according to the Income Tax (Salary or Wages) Rates Act, the employee must lodge with the Commissioner General of Internal Revenue a return for the year with this statement enclosed.

### NOTICE TO EMPLOYER

COLUMN 1: Gross salary or wages...paid or payable to the employee

COLUMN 2: Total value of all taxable allowances...paid or payable to the employee

COLUMN 3: Total value of all taxable benefits...provided or given to the employee

COLUMN 4: Total value of all non-taxable allowances...paid or payable to the employee

COLUMN 5: Lump sum payment on termination of employment. Parts "a" and "b" relate to whether the amount paid accrued prior to 1st of January 1994 (Part a), or after the 1st of January 1993 (Part b).

COLUMN 6: The total amount of Salary or Wages Tax deducted from the salary/wages of this employee.

Two copies of this statement are to be given to your employees by the 31st of January following the end of the income year.

A third copy is to be returned to the Internal Revenue Commission together with the RECONCILIATION STATEMENT by the 14th of February following the end of the income year.

Failure to comply will result in a pecuniary fine of not less than K500.00 and not exceeding K2,000.00 or an imprisonment term of not exceeding 6 months.



# FORM S1-L

(FOR LARGE EMPLOYERS)



PLACE SIGTAS  
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25.4mm x 50.8mm

Salary and Wages  
Withholding Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

**PNGIRC - Your Partner in Nation Building**

Taxpayer Identification Number (TIN):

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Effective date: 1 July 2013

INCOME TAX ACT 1959 AS AMENDED

## SALARY AND WAGES STATEMENT OF EARNINGS - (FOR LARGE EMPLOYERS)

NAME AND ADDRESS OF TAXPAYER (EMPLOYER)			
NAME OF EMPLOYER:			
CONTACT / REPRESENTATIVE:			
PHONE NUMBER:			
STATEMENT OF EARNINGS FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER:			<sup>10</sup> _____ (YEAR)
NAME AND ADDRESS OF EMPLOYEE			
TAXPAYER IDENTIFICATION NUMBER (TIN) OF EMPLOYEE (IF KNOWN): <sup>20</sup>			
NAME OF EMPLOYEE: (SHOW FIRST AND MIDDLE NAMES IN FULL)		<sup>30</sup> _____	
EMPLOYEE'S POSTAL ADDRESS:		<sup>40</sup> _____	
NUMBER OF DEPENDANTS:	<sup>50</sup> _____	Is this employee a non-resident of PNG? (See notes below)	<sup>60</sup> <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
PARTICULARS OF EARNINGS			
1. Gross salary or wages excluding all Taxable Allowances, all Taxable Benefits, all Non-Taxable Allowances received and Lump Sum Payments on Termination		<sup>70</sup> _____	K
2. Lump Sum Payments on Termination		<sup>80</sup> _____	<sup>90</sup> _____
3. Amount of Salary or Wages Tax Deducted		<sup>100</sup> _____	K
PARTICULARS OF ALL TAXABLE ALLOWANCES, ALL TAXABLE BENEFITS & ALL NON-TAXABLE ALLOWANCES			
PARTICULARS	<sup>4</sup> ALL TAXABLE ALLOWANCES RECEIVED	<sup>5</sup> TOTAL VALUE OF ALL TAXABLE BENEFITS RECEIVED	<sup>6</sup> TOTAL VALUE OF ALL NON-TAXABLE ALLOWANCES RECEIVED
Accommodation	<sup>110</sup> _____ K	<sup>120</sup> _____ K	<sup>130</sup> _____ K
Motor Vehicle	<sup>140</sup> _____ K	<sup>150</sup> _____ K	<sup>160</sup> _____ K
Electricity	<sup>170</sup> _____ K	<sup>180</sup> _____ K	<sup>190</sup> _____ K
Security	<sup>200</sup> _____ K	<sup>210</sup> _____ K	<sup>220</sup> _____ K
Entertainment	<sup>230</sup> _____ K	<sup>240</sup> _____ K	<sup>250</sup> _____ K
Meals	<sup>260</sup> _____ K	<sup>270</sup> _____ K	<sup>280</sup> _____ K
Domestic Servants	<sup>290</sup> _____ K	<sup>300</sup> _____ K	<sup>310</sup> _____ K
Telephone	<sup>320</sup> _____ K	<sup>330</sup> _____ K	<sup>340</sup> _____ K
School Fees	<sup>350</sup> _____ K	<sup>360</sup> _____ K	<sup>370</sup> _____ K
Leave Fares	<sup>380</sup> _____ K	<sup>390</sup> _____ K	<sup>400</sup> _____ K
Superannuation	<sup>410</sup> _____ K	<sup>420</sup> _____ K	<sup>430</sup> _____ K
If not employed for full year, state period employed:			
		<sup>440</sup> _____	<sup>450</sup> _____

From:

To:

**SIGNATURE OF AUTHORISED PERSON**

I declare that the information that I have provided is true and correct in every detail and discloses a full and complete statement of the facts. I understand that the law imposes heavy penalties for false and misleading statements.

SIGNED: .....

DATE: .....

**NOTES**

Do not submit a return of income to the Internal Revenue Commission unless required (see Taxpayer Guide for further details).

**A Non-Resident** of Papua New Guinea means a person who arrives in Papua New Guinea with the intention of staying for less than 183 days during a twelve month period. If you require further information you may contact the Internal Revenue Commission on telephone number 322 6600

**NOTICE TO EMPLOYEE**

An employee to whom this statement has been issued by her/his employer is not obliged to lodge a return of income for the year unless the employee has derived other salary or wages income from which salary or wages tax has not been deducted according to the Income Tax (Salary or Wages) Rates Act and/or have derived other income other than salary or wages exceeding K100.00. Other income may include:

- (i) Investments (interest, dividends, etc.)
- (ii) Property (rent, etc.)
- (iii) Share of Income from Partnership or trust
- (iv) Income from Sole Enterprise (Trade Store, PMV, etc.)

Note that the above list is not exhaustive, however, if an employee had derived any other income from which salary or wages tax has not been deducted according to the Income Tax (Salary or Wages) Rates Act, the employee must lodge with the Commissioner General of Internal Revenue a return for the year with this statement enclosed.

**NOTICE TO EMPLOYER**

- Item 1: Gross salary or wages...paid or payable to the employee
- Item 2: Lump sum payment on termination of employment. Parts "a" and "b" relate to whether the amount paid accrued prior to 1st of January 1994 (Part a), or after the 1st of January 1993 (Part b).
- Item 3: Total value of all amounts of Salary or Wages Tax Deducted from the salary/wages of this employee
- Column 4: Total value of all taxable allowances paid or payable to the employee, detailed by category of allowance.
- Column 5: Total value of all taxable benefits paid or payable to the employee, detailed by category of benefit.
- Column 6: Total value of all non-taxable allowances paid or payable to the employee, detailed by category of allowance.

Two copies of this statement are to be given to your employees by the 31st of January following the end of the income year.

A third copy is to be returned to the Internal Revenue Commission together with the RECONCILIATION STATEMENT by the 14th of February following the end of the income year.

Failure to comply will result in a pecuniary fine of not less than K500.00 and not exceeding K2,000.00 or an imprisonment term of not exceeding 6 months.

# FORM S2



PLACE SIGTAS  
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Salary and Wages  
Withholding Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

**PNGIRC - Your Partner in Nation Building**

Taxpayer Identification Number (TIN):

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Effective date: 1 July 2013

INCOME TAX ACT 1959 AS AMENDED

## REMITTANCE BY GROUP EMPLOYER

### NAME AND ADDRESS OF TAXPAYER (EMPLOYER)

NAME OF TAXPAYER:					
CONTACT / REPRESENTATIVE:					
PHONE No:					
E-MAIL ADDRESS:					
MAILING ADDRESS	SECTION No:			LOT No:	
	STREET / SUBURB / DISTRICT:				
	P.O. BOX:				
	COUNTRY:			PROVINCE:	
	CITY / POST OFFICE:				
	CARE OF (C/-):				

### INSTALMENT DEDUCTIONS

FOR THE MONTH OF:		YEAR:
1. The total number of employees from whose Salary or Wages deductions of Tax were required to be made during the month was:		<sup>10</sup>
NOTE: IF THERE WERE NO EMPLOYEES "NIL" SHOULD BE INSERTED AND THE STATEMENT MUST STILL BE COMPLETED AND FORWARDED TO THE INTERNAL REVENUE COMMISSION.		
2. The total Salary or Wages paid to employees in the month was:		<sup>20</sup>
		K
3. The total amount of Salary or Wages Tax deductions made from employees' Salary or Wages during the month was:		<sup>30</sup>
		K
4. Amount enclosed:		
		K

### DECLARATION

I declare that the information that I have provided is true and correct in every detail and discloses a full and complete statement of the facts. I understand that the law imposes heavy penalties for false and misleading statements.

SIGNED: .....

DATE: .....

### NOTES

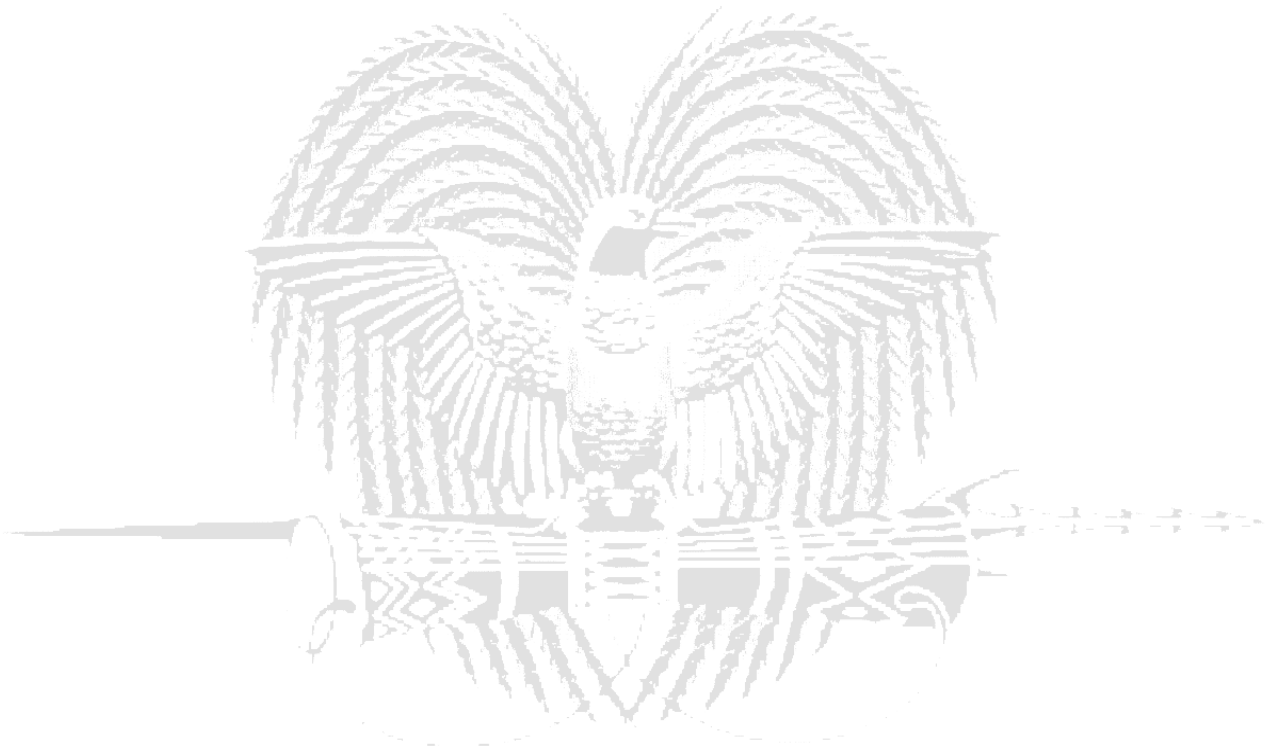
Section 299/G(10) of the Income Tax Act 1959 as amended states that the penalty for failure to furnish the information required in any one of the four questions above or on before the seventh day of the month next succeeding the month to which the information relates is a fine not exceeding five thousand kina (K5,000) or imprisonment for a term not exceeding six months.

A remittance accompanied by this form completed and signed by the Group Employer or a person authorised by him/her must be forwarded to the Commissioner General Internal Revenue each month. If no deductions have been made the form should be endorsed "NIL" and forwarded to the Commissioner General Internal Revenue. Deductions made during each calendar month should be remitted to the Commissioner General Internal Revenue not later than 7 days after the end of that month.

Late Payment - an additional amount is payable at the rate of 20% per annum on amount paid late.

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

CHEQUES SHOULD BE MADE PAYABLE TO 'COMMISSIONER GENERAL INTERNAL REVENUE' AND MARKED 'NOT NEGOTIABLE'.



# FORM S6



PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION

**PNGIRC - Your Partner in Nation Building**

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Salary and Wages  
Withholding Tax

Taxpayer Identification Number (TIN):

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Effective date: 1 July 2013

INCOME TAX ACT 1959 AS AMENDED

## GROUP EMPLOYER RECONCILIATION STATEMENT

### NAME AND ADDRESS OF TAXPAYER (EMPLOYER)

NAME OF TAXPAYER:					
CONTACT / REPRESENTATIVE:					
PHONE No:					
E-MAIL ADDRESS:					
MAILING ADDRESS	SECTION No:			LOT No:	
	STREET / SUBURB / DISTRICT:				
	P.O. BOX:				
	COUNTRY:			PROVINCE:	
	CITY / POST OFFICE:				
	CARE OF (C/-):				

### DEDUCTION PERIOD

YEAR:

DEDUCTION PERIOD FROM 1 JANUARY TO 31 DECEMBER<sup>10</sup>

### GROUP REMITTANCES

SHOW BELOW REMITTANCES PAID TO THE I.R.C. DURING THE YEAR

DEDUCTION MONTH	AMOUNT PAID	DEDUCTION MONTH	AMOUNT PAID
JANUARY	<sup>10</sup> K	JULY	<sup>70</sup> K
FEBRUARY	<sup>20</sup> K	AUGUST	<sup>80</sup> K
MARCH	<sup>30</sup> K	SEPTEMBER	<sup>90</sup> K
APRIL	<sup>40</sup> K	OCTOBER	<sup>100</sup> K
MAY	<sup>50</sup> K	NOVEMBER	<sup>110</sup> K
JUNE	<sup>60</sup> K	DECEMBER	<sup>120</sup> K
		<b>TOTAL (1)</b>	<sup>130</sup> K

SHOW BELOW THE TOTAL AMOUNT OF TAX DEDUCTIONS SHOWN ON THE STATEMENT OF EARNINGS CERTIFICATES ISSUED BY YOU FOR THE YEAR

	<b>TOTAL (2)</b>	<sup>140</sup> K
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NOTE: IF THE TWO TOTALS DO NOT AGREE YOU MUST FURNISH AN EXPLANATION IN WRITING DETAILING THE REASON FOR THE DISCREPANCY

### DECLARATION

I declare that the information that I have provided is true and correct in every detail and discloses a full and complete statement of the facts. I understand that the law imposes heavy penalties for false and misleading statements.

SIGNED: .....

DATE: .....

