

## Internal Revenue Commission

Building the Foundation of a Robust, Modern and Efficient Tax Administration

### IRC and ICCC MOU Signing

June 12, 2025

The Internal Revenue Commission (IRC) and the Independent Consumer & Competition Commission (ICCC) have entered into a Memorandum of Understanding (MOU).

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### Key Tax Dates

21 June 2025

[GST & GST65A due on the 21st for the previous month](#)

25 June 2025

[Stamp Duty due on assessment](#)

07 July 2025

[Salary and Wages Tax due 7th for the previous month](#)

21 July 2025

[GST & GST65A due on the 21st for the previous month](#)

## Popular topics



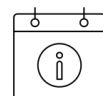
**IRC's 65th Anniversary**



**Make a payment to the IRC**



**Do you need assistance?**



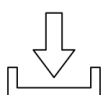
**Taxpayer education**



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**Salary and Wages Tax**



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**Information for Tax Agents**



**Goods & Services Tax**



**Check validity of a Certificate of Compliance**



**Taxpayer Information Kit**



**Tax Tools**

Quick resources



**Taxpayer Information Kit**

As part of our Taxpayer Services Improvement Project (TPS), we have developed this Taxpayer Information Kit. This guide is part of the resources IRC is providing to taxpayers to raise awareness.

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IRC Business Processes

Gain an understanding of how the IRC Business Process works. From Registration and Lodgements to Objections and Appeals.

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### Small Business Tax

Learn about Small Business Taxation (SBT) and what the concessionary tax arrangement means for your micro and small business.

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## Tax Quick List

**Interest Withholding Tax:** 15% (DTA: 10%)

**Personal Income Tax:** 0 - 42% depending on income

**Goods and Services Tax:** 10%

**Stamp Duty:** Various rates depending on property transaction and value - most common conveyance is at 5% of the property value

**Salary or Wages Withholding Tax:** 0 - 42% depending on income

**Prescribed Royalty Withholding Tax:** 5%

**Non-resident Insurer Withholding Tax:** 10% of the premium is deemed taxable income and taxed at 48% (Non-resident rate)

**Non-resident Royalty Withholding Tax:** 10% if paid to non-associate; 30% if paid to associates

**Management Fee Withholding Tax:** 17%

**Bookmakers Turnover Tax:** 15% of taxable Turnover

**Gaming Machine Tax:** 55% of Gross Profit

**Foreign Contractors Withholding Tax:** 15%

**Dividend Withholding Tax:** 15% (DTA: 10%)

**Departure Tax:** K30.00/pax (International Departures)

**Corporate Income Tax (Non-residents):** 48%

**Corporate Income Tax (APT) (Residents):** 30%

**Corporate Income Tax (Residents):** 30%

**Business Income Payment Tax:** 10%

**SBT Micro Business Category with annual turnover more than K60000:** Pay K62.50 plus 2% on quarterly turnover that exceeds K15,000

**SBT Micro Business Category with annual turnover less than K60000:** Flat rate of K250 per year

## Media and press releases



**June 12, 2025**

### NOTICE TO ALL TAX AGENTS Summary of IRC Responses to TALG Meeting...

Date: 04/06/2025 Subject: Summary of Responses to Queries Raised by Tax Agents in the TALG meetings The Tax Agent Queries...

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**YOUTUBE** Anniversary. Former Chief Tax Collectors and current Commissioner Generals of IRC

The Internal Revenue Commission (IRC) proudly marks 65 years of service, having been led by six Commissioner Generals. Since 2019, the IRC has achieved remarkable success, collecting K65 billion in tax revenue. This milestone reflects the dedication and resilience of its staff in supporting Papua New Guinea's growth. Read full details about IRC history here...



**Internal Revenue  
Commission PNG**

21/12/2024 @ 13:48

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## Help us improve

To help the IRC build the best possible customer experience, we would like to hear your feedback.

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Corporate Tax Rates

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