FORM G1	PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION	Effective date: 1 January 2024
Goods and Services Tax	*Building the Foundation of a Modern, Robust and Efficient Tax Administration*	IRC OFFICE USE ONLY
		Taxpayer Identification Number (TIN):

GOODS AND SERVICES TAX ACT 2003 AS AMENDED

GOODS AND SERVICES TAX RETURN

NAME AND ADDRESS OF TAXPAYER

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/-):		

TAX PERIOD

MONTH: YEAR:

Block 1: CALCULATION OF OUTPUT DEBITS. NOTE: THE GST RETURN MUST BE COMPLETED ON AN INVOICE BASIS			
1.	Total Sales see Note 1		10 K
2.	Less Exempt Sales (see note 2)	20 K	
3.	Zero Rated Sales (see note 3)	30 K	
4.	Add lines 2 and 3		40 K -
5.	Total GST Taxable Sales - Deduct the total in line 4 from line 1		50 K -
6.	Output Debits - Divide Taxable Sales (line 5) by Eleven		60 K -
7.	Deferred Import Liabilities (only applicable to approved entities with GST liabilities deferred on imports)		70 K
Block 2: CALCULATION OF INPUT CREDITS			
8.	GST paid on business inputs bought during the Tax Period (note 4)		80 K
9.	Less GST paid exempt sales (note 5)	90 K	
10.	GST paid for private purposes (note 6)	100 K -	
11.	Add lines 9 and 10		110 K -
12.	Input Credits (copy to line 14) - Deduct the total in line 11 from line 8		120 K -
Block 3: SUMMARY - GST PAYABLE OR REFUNDABLE			
13.	Output Debits (add lines 6 and 7 above and write the amount here)		130 K -
14.	Deduct Input Credits (from line 12 above)		140 K -
15.	**Goods and Services Tax Payable** (remittance enclosed) **or Refundable**		150/ 160 K -
16.	GST Section 65A Credit Allowable (see note 8 below) - if applicable		170 K

SALES BY PROVINCE

SALES BY PROVINCE

PROVINCE OF SALE	GST TAXABLE SALES IN EACH PROVINCE	G.S.T. IN THE PROVINCE
Autonomous Region of Bougainville	200 K	210 K
Central	220 K	230 K
Chimbu	240 K	250 K
East New Britain	260 K	270 K
East Sepik	280 K	290 K
Eastern Highlands	300 K	310 K
Enga	320 K	330 K
Gulf	340 K	350 K
Hela	360 K	370 K
Jiwaka	380 K	390 K
Madang	400 K	410 K
Manus	420 K	430 K
Milne Bay	440 K	450 K
Morobe	460 K	470 K
National Capital District	480 K	490 K
New Ireland	500 K	510 K
Oro	520 K	530 K
Sandaun	540 K	550 K
Southern Highlands	560 K	570 K
West New Britain	580 K	590 K
Western Highlands	600 K	610 K
Western Province	620 K	630 K
TOTALS	**TOTAL GST TAXABLE SALES line 5 on page 1**	**GST PAYABLE Line 15 on page 1**
	700 K -	710 K -

SIGNATURE OF PUBLIC OFFICER (OR DELEGATED AUTHORISED PERSON)

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

SIGNED: -- **DATE:** --

NOTES *(These notes are intended to assist you with the completion of your Goods and Services return and are provided as a guide only)* .

CREDIT CARRIED FORWARD- There is no requirement to carry forward prior months accumulated credits.

Note 1: Total Sales (line 1)
Include in line 1 the total taxable value of all sales including all s65A sales and employee benefits except for motor vehicle and housing benefits.

Tax Value of Employee Benefits
GST is required to be paid on the tax value of employee benefits, other than cars or housing, provided by an employer to his/her employees. The tax value is set out in Regulation 9 to the Income Tax Act as follows:
Meals of the kind provided in a mess - 30 kina per fortnight;
Other meals, trading stock, entertainment expenses paid in respect of any employee, club subscriptions, domestic services, security services, electricity, gas, etc. - the cost to the employer of providing those benefits. The total tax value of all of the above benefits provided to employees during the year **MUST** be inserted at line 1 of the January return form of the following year.

Note 2: Exempt Sales (line 2)
In general, the only industries that make exempt sales are:
- the health industry (hospitals, doctors, dentists, opticians, nurses or aid posts),
- education (school fees, including boarding fees and the supply of text books and other educational goods and services by schools),
- gambling (poker machines, bookmakers, winmoni etc.),
- financial services (banks and other financial institutions).

Exempt employee benefits for motor vehicles and housing are not to be included in the figure provided in line 2.

For further information, please contact the Internal Revenue Commission for assistance on +675 322 6600 or consult the web site: www.irc.gov.pg

Note 3: Zero rated sales (line 3)
The following sales are zero rated:
(a) Any sale for export, where the goods or services have been exported or will be exported within 28 days;
(b) Sales of travel outside Papua New Guinea;
(c) Sales by inward or outward duty free shops;

(d) Ships or aircraft stores for use outside Papua New Guinea;
(e) Businesses sold as a going concern;
(f) Medical supplies (refer to TC2020/1 for further information);
(g) Prescription glasses supplied by a registered doctor or optician; and
(h) Refined gold, silver or platinum sold by the refiner to a dealer in metal or a jeweller.

Note 4: GST paid on business inputs, including capital goods (line 8)
On this line you should show all the GST paid during the month when buying business inputs. Include GST input credits for all employee benefits paid (excluding motor vehicle and housing benefits). Note that cars or accommodation supplied to employees are exempt supply and no input credit may be claimed for GST paid in respect of these items. See also note on cars in note 7 below. Note that if you included a deferred inport liability at line 7, the relevant input credit is to be included in the total at line 8.

Note 5: Calculation of GST paid for Exempt Sales:

1. GST paid on inputs used for both exempt and taxable sales – In this line you should only show the GST paid for inputs used for **both** exempt and taxable supplies. You should **exclude the GST** paid for goods and services used **solely for taxable sales** and the **GST** paid for goods and services used **solely for exempt sales** (which has been shown separately at line 4 below).	**K**	
2. Divide amount in line 1 by total sales (from line 1 on the return form)	**K**	-
3. Multiply amount in line 2 by exempt sales (from line 2 on the return form)	**K**	-
4. Add GST paid on inputs used solely for exempt sales	**K**	
5. Add lines 3 and 4 = GST Paid for Exempt Sales (transfer this figure to line 8 on the return form)	**K**	

Note 6: GST paid for private purposes (line 10)
In this line you should show the GST paid in respect of any goods and services bought for business purposes, which have been included in line 8 and have subsequently been used for private (i.e. non-business) purposes or private consumption by the purchaser.
The total tax value of the above for the month should be inserted at line 10 of the return form.

Note 7: Cars
No GST inputs credits deduction is allowable for cars (defined as a car, 4WD, station wagon, motor cycle, panel van and utility truck with a load capacity of less than 1 tonne or a bus designed to carry fewer than 9 passengers) unless you are a dealer in cars or the provider of a rental car service. GST paid on the purchase of cars by non-qualifying persons must therefore be excluded in full on line 8 and should not be included in the above deduction.

Note 8: S65A Credits
If you are subject to Section 65A GST Withholding Tax, enter your total payment withheld for the month in line 16. Return the GST inclusive supply at Line 1

Instructions for those with Sales in More Than One Province
If you made sales only in one Province, enter the amount of GST taxable sales in the same row as the Province. If there are sales in more than one Province then enter those sales made in each of those Provinces in the appropriate row in the first column. The total should equal the total of your GST taxable sales in line 5 of your return.

The total GST payable in line 15 of the form should be then divided in the same proportion as the sales in each Province as a proportion of your GST taxable sales. E.g. If 60% of your sales are made in Madang and 40% made in Morobe, then 60% of the GST payable in line 15 of the return form should be shown opposite Madang and 40% opposite Morobe. Make a single payment for all Provinces.

Example
You have total GST taxable sales of K335,000 in four Provinces. GST payable in line 15 of the return form is K9,450.00.

1. Divide the GST payable (K9,450.00) by the GST taxable sales (K335,000.00). The result should be 0.028208955 Note: If you are using a calculator with a "function" button that may assist with the calculations. There is also an MS Excel spreadsheet version of the form available on the IRC web site that performs the calculations for you.

2. Multiply by the amount of sales in each Province. E.g.:

PROVINCE	SALES	GST	PROVINCE	SALES	GST
Western Highlands	76,000.00	2,143.88	Enga	92,000.00	2,595.22
Eastern Highlands	67,000.00	1,890.00	Morobe	100,000.00	2,820.90
			TOTALS	**335,000.00**	**9,450.00**

Refunds: If the amount in line 15 is negative, that is if a refund is due, please do not complete the Sales by Province section.

DO NOT FORGET TO SHOW YOUR NAME, ADDRESS AND TAXPAYER IDENTIFICATION NUMBER ON THE FORM

HOURS FOR PAYMENT: 8:30 A.M. TO 3:00 P.M. MONDAY TO FRIDAY.
CHEQUES SHOULD BE MADE PAYABLE TO 'COMMISSIONER GENERAL INTERNAL REVENUE' AND MARKED 'NOT NEGOTIABLE'.
PAYMENTS MAY BE MADE ELECTRONICALLY THROUGH YOUR BANK WITHOUT NEEDING TO VISIT AN IRC OFFICE. FOR DETAILS SEE www.irc.gov.pg
PAYMENTS MAY ALSO BE MADE VIA EFTPOS. TAX FORMS AND GUIDES ARE AVAILABLE FOR DOWNLOAD FROM THE IRC WEB SITE www.irc.gov.pg

MOST PEOPLE PAY THEIR TAXES ON TIME