



INTERNAL REVENUE COMMISSION



SBT TAXPAYER GUIDE

APPLYING FOR A SMALL BUSINESS TAXPAYER IDENTIFICATION NUMBER (TIN 4 I)

Individuals need a Taxpayer Identification Number (TIN) if they are earning income, running a business, employing people, or need to open a business bank account. If your only income is from salary and wages, then you do not need a TIN. This document is designed to guide you through the process of determining your obligation to register with the Internal Revenue Commission and completing the registration form. The instructions below follow the format of the registration form, and provide help about how to complete each section of the form.

If you already have a TIN but need to change your registration details such as name, address, or director it is important that you tell us. You can do this by emailing the IRC at Registrations@irc.gov.pg, call us on 322 6600 or write to us at PO Box 777 Port Moresby NCD.

Guidance on how to complete each of the fields in the form is provided in the table below:

SECTION A: FULL NAME AND ADDRESS OF APPLICANT	Provide the basic information about yourself in this section.
Last Name	Your surname / family name.
First Name	Your first / given name.
Middle Name	Any other name(s) you have not already listed.
Title	Choose the appropriate title from Mister, Mrs or Ms. If none of these fit you then list your title next to 'If other, specify'.
Gender	Your gender – choose either male or female.
Date of Birth	Your birthday and year of birth.
Is Date of Birth Approximate	Some people are not aware of their exact date of birth. If this is the case and the date that you have provided is not completely accurate, please tick "yes".
Country of Birth	The country in which you were born
Province of Birth	The Province of the Country in which you were born.
Mobile Phone No. 1	The number on which you can be contacted.
Mobile Phone No. 2	An alternate number that will be used should there be no answer on Phone Number 1.
Mobile Phone No. 3	An alternate number that will be used should there be no answer on Mobile Phone Number 2
Land Line Phone No.	If you have a land line telephone number which you can be contacted, write it here.
Ext.	If your work telephone system uses extension numbers, write yours here.
E-mail Address	The e-mail address of the main contact.
Alternative E-mail Address	Alternative e-mail address of the main contact.

Note: Your registration will be completed upon validation and confirmation of your contact details (valid email addresses and phone numbers)

SECTION B: BUSINESS LOCATION IN PNG	This section covers Residency for tax purposes (see below) and the details of your addresses.
Is the Business Solely Conducted in PNG?	Choose the appropriate answer – either yes or no.
Physical Location of Business	This block contains the details of your home address.
Section No.	If the address comes in the format “Section No. / Lot No.” (such as addresses in Port Moresby), use this area to write the section number.
Lot No.	If the address comes in the format “Section No. / Lot No.” write the Lot number.
Street / Suburb / District / Ward / LLG	Depending on the format of your address, write either the name of the street, the name of the suburb, the name of the district, the name of the ward or the Local Level Government in which your entity resides.
Country	This is the country in which the Head Office is found. Usually P.N.G.
Province	This is the Province, or County, etc. in which the Head Office is located.
City	If the address is in a city, write the name of that city.
Mailing Address	This block contains the details of your mailing address. If your mailing address is the same as your home address, write “As Above” in this section.
P.O. Box	State your Post Office Box details here.
Country	This is the country in which the Head Office is found. Usually P.N.G.
Province	This is the Province in which the Head Office is located.
City / Post Office	If the address is in a city, write that city. If the address is for a PO Box at a Post Office, write the name of that Post Office.
SECTION C: BUSINESS / ACTIVITY INFORMATION	This section covers the types of activities that you undertake income.
Individual Situation	<p>Tick the box that best covers your business activities.</p> <ul style="list-style-type: none"> • If your Projected annual turnover is less than K60,000, tick the first box which is the Micro Business. • If your Projected annual turnover is from K60,000 but less than K250,000, tick the second box which is Small Business. • If your business has employees, then a Salary and Wages Tax account will be opened. • “Projected annual turnover” is the value of the annual sales that your business will make i.e. how much money your business will earn in a year. • It is important that you are enrolled in the correct tax account(s) for your circumstances. If your business expects to have an annual turnover from K60,000 and K250,000, you will need to file quarterly returns and pay K62.50 plus 2% of your quarterly turnover in excess of K15,000. If you have employees, you will need to pay Salary and Wages Tax and file quarterly Salary and Wages return. • If your business annual turnover is less than K60,000.00 you are required to lodge annually and pay K250.00 fixed tax.

Guidance Notes to Section C

1. **Sole trader** – an individual who owns and operates a business. It involves one individual who is also the owner of the business.
2. **Turnover** is your total assessable income in one year before any expenses and losses are deducted.
3. **Salary/Wage earner** is an individual who is employed and receives a salary or wage.
4. **Professional Services** means medical, dental, legal, accounting, financial, managerial, engineering, architectural, consulting or similar services.
5. **Associate(s)** – another individual or individuals who also conducts business and who acts or could reasonably be expected to act in accordance with your directions or wishes, or in co-operation with you.

SECTION D: INDUSTRY SECTION	This section covers the industry sector that the taxpayer falls under.
Industry Sector	Click on the available Industry Sector that your business falls under. List from A - Q
Business Activity	Describe your Business Activity that your business falls under.
IPA Business Name:	State the name of your business as registered in IPA.
Business Start Date:	This is the date on which your business operations commenced.
Details of other businesses	Give details of other businesses you conduct. Provide the names of your other business, the nature of those other businesses, their corresponding postal and physical address the dates registered with IPA or other relevant agencies to enable you to conduct these businesses .
Importer / Exporter	If your business activities involve importing and/or exporting, then tick the appropriate boxes. If not, then leave them blank.
SECTION E: BANK INFORMATION – ISSUING AUTHORITY	If you hold a bank account you must provide the following details.
Account Name	This is the name registered by you to your bank to identify your business account.
Account No.	This is the number issued to you by your bank to identify your account.
Bank	The bank or financial institution at which your bank account is held.
Branch	The branch of the bank at which your account is held, e.g. Waigani.
Address	The physical or mailing address of the branch at which your account is held.
City / Post Office	The city in which the branch is located or the Post Office to which its mail is directed.
Province	This is the province in which the branch is located.

SECTION F: IDENTIFICATION	This section contains information on identification documents. The documents required will depend on the type of entity. Consult the table below to confirm what must be provided.
Passport Number	This is a number written on your passport. If you do not have a passport, leave this section blank.
Issuance Date	The date on which the document was issued.
Expiration Date	State the expiry date of the document.
Place of Issuance	Write the name of the city / town in which the document was issued. For Port Moresby, write "POM".
Issuing Authority	This is the name of the Authority that issued your identification document. For example, drivers' licences are issued by the Motor Vehicle Insurance Limited (MVIL).
National ID Card No.	If you have a NID Card, write the number here. If not, leave this section blank.
Driver's Licence No.	If you have a driver's licence, write the number here. If not, leave this section blank.
Birth Certificate No.	If you have a birth certificate, write the number here. If not, leave this section blank.
Other Documents No. (IRC Issued ID, Student ID, etc.)	If you do not have any form of ID, then IRC will issue an ID and this is strictly for IRC use only
SECTION G: SIGNATURE OF APPLICANT	Sign and date the form.

Proof of Identity (POI) Requirements

To apply for a TIN, you must include a valid form of ID as listed below. In exceptional circumstances, if a taxpayer has neither a Passport, NID Card nor a Driver's Licence then the IRC may accept a combination of other forms of Proof of Identity (POI), as detailed below.

To establish Proof of Identity, you must provide:

- 1) **At least one item from List A; OR**
- 2) **Two items from List B, plus a certified photograph signed and stamped by a Commissioner for Oaths**
- 3) **If you do not have any form of ID, then IRC will issue an IRC ID and this is strictly for IRC use only.**

LIST A

- Passport
- National ID Card
- Driver's Licence
- Superannuation Membership ID

LIST B

- Bank Card,
- Motor Vehicle Registration,
- Bill of Lading
- Customs Declaration (G26a & b form)