



INTERNAL REVENUE COMMISSION

PUBLIC NOTICE

INCOME TAX AND PERSONAL INCOME TAX RETURNS GENERAL EXTENSION OF FILING DATES

The Commissioner General’s notice to taxpayers granting a general extension to the tax return filing/lodgement program as stated in the Tax Agent Bulletin 1/2021. This is to provide clarity and certainty to taxpayers, tax agents and the public at large in the application of the extension during the 4 months from 1 July 2021 to 31 October 2021 and during any relevant time as additional instructions through a public notice are issued. The Internal Revenue Commission has considered the present circumstances, hence announcing the general extension applicable to Income tax and Personal Income tax returns.

TYPE OF TAX	DESCRIPTION OF THE EXTENSION	OF THE EFFECTIVE DATE	EXPIRY DATE
CORPORATE INCOME TAX	Extension of Filing Due Dates	2 months general postponement of filing of returns under lodgement program (this does not affect withholding of SWT for employees). The date for submitting of tax returns and payment is unchanged. However, all sanctions stipulated in the TAX AGENT Bulletin are pardoned for 2 months in case of non-compliance.	1 July 2021 31 Oct 2021
PERSONAL INCOME TAX	Extension of Filing Due Dates	2 months general postponement of filing of PIT returns (this does not affect withholding of SWT for employees). The date for submitting of tax returns and payment is unchanged. However, all sanctions stipulated in the TAX AGENT Bulletin are pardoned for 2 months in case of non-compliance.	1 July 2021 31 Oct 2021

EXTENSION DATES

1. Corporate Income Tax – Extension of Filing Due Dates

This notice extends the due dates that were set under the Tax Agent Bulletin 1/2021 as follows:

Due Dates	New Due Dates	Taxable	Non-Taxable
30 Apr 2021	15 July 2021	30%	20%
31 May 2021	31 July 2021	75%	40%
30 June 2021	31 Aug 2021	100%	75%
31 July 2021	30 Sept 2021	--	100%

Although this notice is aimed at the tax agents that do bulk filing of tax returns, individual corporations that don’t use a tax agent can be considered on a case by case as long as they can demonstrate the COVID 19 impact on their business during the 1st quarter of the year.

The conditions set out in the Tax Agent Bulletin 1/2021 will still be applicable with some discretion; however, the sanctions we set for penalties will be deferred and may not apply. All queries or submissions seeking relief under this measure should be directed to the Director Tax Agent Liaison, Policy & Advice and his team

2. Personal Income Tax – Extension of Filing Due Dates

This notice extends the due dates for PIT under the lodgement program covered by the Tax Agent Bulletin 1/2021. Similar to the dates set out in the table above, however individuals, businesses, business owners and salary wage income earners not using a Tax Agent that are required to submit a Form I can be considered on a case by case as long as they can demonstrate the COVID 19 impact on their business or themselves.

Authorised by,

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Internal Revenue Commission

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