



INTERNAL REVENUE COMMISSION

PUBLIC NOTICE

MANDATORY REQUIREMENTS FOR GOODS AND SERVICES TAX (GST) CREDIT REFUNDS – CR2

This notice serves to advise all Taxpayers nationwide that for any application that is submitted to the Internal Revenue Commission (IRC) to claim a refund of Goods and Services Tax (GST)/ input tax credits, you **must** furnish to the IRC the following mandatory requirements together with your claim;

Mandatory Requirement	How to access & applicable to?
• Completed and signed CR2 form	Download form via IRC website or request via email or in person
• Supplier/Expense Listing	List must contain the details of all business purchases or expenses in the month in credit as requested. Obtain a sample of the Standard format from IRC as a guide or provide a similar format with the required information.
• Sales/Income Summary	Total sales/income for the tax periods referred to or requested in the claim
• Bank statements	Statements for the tax period or month being claimed
• Tax invoices	This includes paid tax invoices, receipts & vouchers
• Approved Charitable Status	Charity Organisations & Non-profit bodies. A copy of the letter from IRC giving you exemption or copy of the Gazettal Notice confirming your exempt status must be provided.
• Contracts / Agreements	Copies of contracts for the Provision of Goods & Services. This includes Contractors engaged by Mining, Gas & Petroleum, constructions, manufacturing Companies, Commercial Leases, Government and NGO sectors
• Funding Agreement	Government Contracts, National Procurement Commission (NPC) requirements including GOPNG Co-Funding Contracts
• MoU / MoA	
• Export Licence	Individual/business engaged in Primary Production and exports of primary produce.
• PNG Customs Document	Entry Document & Clearance Document (Form 15) including PNG Customs Assessment & Receipt Notices
• Fishing Licence	Individual/business engaged in the fishing sector including exports
• NFA Logging Licence	Individual/business engaged in Forestry & Logging operations including exports permits and licences.
• Storage Licence	For Goods held in Bond or Lease of Warehouses
• Prescribed Aid Provider Status	Prescribed foreign Aid Providers/Donors
• Others	Other relevant information

For further information, please contact the GST Refund Review team below;

Name	Designation	Telephone	Group email
Ms Bernadette Uruna	Senior Manager	322 6616	gst_refund_review@irc.gov.pg
Ms Lucy Pulkapo	Assistant Manager	322 6782	
Mr Kevin Yaul	Senior Auditor	322 7172	

Authorised by:

**Mr Sam Koim, OBE
Commissioner General**