

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

REASON FOR COMPLETING THIS FORM	Choose the option that best fits your purpose. For registering a new company or other enterprise, use the top left box. Note both new registrations and changes to existing registrations require the request to be supported by Proof of Identity (POI) of an authorised official of the enterprise (Public Officer, Director, etc.).
If modifying an existing registration – type of modification	This part of the form only needs to be completed if you are already registered with the IRC and would like to change some element of your registration details. For example, you may wish to provide updated contact information, notify the IRC of a change in ownership or corporate structure, or open / close a tax account. State the reason for submitting the form in your own words.
ENTERPRISE INFORMATION	Provide the basic information about the entity being registered.
Main Enterprise	If your entity is part of a group of companies or part of some other structure then tick “yes” if this is the owner/controller of the others. Tick “no”, if it is a subsidiary to another entity. If your entity is not a part of any such group, tick ‘yes’.
Registered Name	Write the legal name of your entity, as registered with the Investment Promotion Authority (IPA).
Trading Name	If your entity uses a different name from the Registered Name in conducting its business, write that name. If multiple trading names are used, write the main trading name.
Business Reg Date	This is the date on which your enterprise was registered with the IPA.
Business Activity Start Date	This is the date on which your business operations / activities commenced. Note: if you commenced business operations before registering with the IPA, please write the actual date that you commenced operations.
Close Date	This space is only used if closing down an entity (such as winding up a company). Write the date on which the entity closed down.
REPRESENTATIVE CONTACT INFORMATION	This block contains the details of the person(s) authorised to represent your entity, such as a Chief Executive Officer (CEO), or possibly a lawyer or tax agent.
Main Contact Name	The name of the primary representative for your enterprise. This is the person to whom the IRC will address any questions regarding your entity. Note, this must NOT be a tax agent. There is a section below for Tax Agent details. It is important that the Main Contact is one of the following: <ul style="list-style-type: none"> • Public Officer • Director • General Manager • Trustee • Partner Note that TIN applications from anyone other than these five roles will <i>not</i> be accepted, including Tax Agents.
Main Contact Title	Choose the title from the list that best describes the representative. If the representative does not fit into any of the titles listed then they are <i>not</i> authorised to request a TIN for the enterprise. Only authorised officers of the enterprise may apply for a TIN. Tax Agents are <i>not</i> permitted to apply for a TIN on behalf of their clients.
Main Contact E-mail Address	The e-mail address of the main contact.
Phone Number 1	The number on which the representative should be contacted in the first instance.
Phone Number 2	An alternate number that will be used should there be no answer on Phone Number 1.

Fax Number	If your representative has a Facsimile Machine, write the number here.
Second Contact Name	This is the name of the person who will be contacted by the IRC should the main representative not be available. The rest of the fields in this section relate to this second contact person.
E-mail Address	The e-mail address of the second contact person.
Contact Title	Choose the title from the list that best describes the representative. Only use the "Other" category if the representative does not fit into any of the titles listed. Note that "Other" is not to be used for Tax Agents – there is space at the bottom of the page for Tax Agent details.
Phone Number 1	The number on which the second contact should be contacted in the first instance.
Phone Number 2	An alternate number that will be used should there be no answer on Phone Number 1.
Fax Number	If your representative has a Facsimile Machine, write the number here.
Tax Agent Details	This is the part of the form where taxpayers who use a tax agent may provide the contact details for their agent. If you do not have a tax agent, leave this section blank.
Tax Agent	This is the name of the tax agent (or business providing tax agent services) engaged by your enterprise.
Tax Agent Number	All tax agents operating in Papua New Guinea must be registered with the IRC. Each registered tax agent is issued a Tax Agent Number. Contact your tax agent if you do not know their Tax Agent Number.
Tax Agent Contact Name	This is the name of the individual with whom you deal when contacting your tax agent. For example, Pauline's Tax Agent is <i>ABC Tax Limited</i> . When she contacts ABC about her tax affairs, she speaks to <i>Karen Mafu</i> . For the Tax Agent Contact Name, Pauline writes " <i>Karen Mafu</i> ".
E-mail Address	The e-mail address of the contact person for the tax agent.
Phone Number	The number on which the tax agent should be contacted in the first instance.
Use this Agent For	Taxpayers may nominate different tax agents for each tax type. Tick the box for each tax type managed by your nominated tax agent. If the tax type does not appear in the list, tick "other", and specify the tax type. If you do wish to use multiple tax agents, please attach a separate sheet detailing each tax agent and the tax types for which they manage your tax affairs.
ENTERPRISE IDENTIFICATION DETAILS	This section contains information on the registration of your enterprise with the Investment Promotion Authority (IPA). The documents required will depend on the type of enterprise. Consult the table below to confirm what must be provided.
Company Extract Number	This is a number provided by the IPA that uniquely identifies your enterprise. If you do not have a Company Extract Number, please contact the IPA to obtain one.
Issuance Date	This is the date on which the Company Extract was issued by the IPA.
Expiration Date	The Company Extract has an expiry date. Write that date here.
Place of Issuance	Write the name of the city / town in which the Company Extract was issued. For Port Moresby, write "POM".
Issuing Authority	This is the name of the Authority that issued your Company Extract. This will generally be the IPA, unless the Company was registered abroad.
Number of Certificate of Registration of Business Name	If your entity has a registered business name, write the certificate number from the registration document here.
Issuance Date	This is the date on which the Company Extract was issued by the IPA.
Expiration Date	The Company Extract has an expiry date. Write that date here.
Place of Issuance	The town/city where the Company Extract was issued.
Issuing Authority	This is the name of the Authority that issued your Company Extract.

PROOF OF IDENTITY (POI) REQUIREMENTS FOR NON-INDIVIDUALS

Enterprise Type	Documents Accepted	Mandatory	Conditional
Company	Company Extract (if registered through the IPA)	N	N
	Certificate of Incorporation - issued either by the IPA or by the Department of Commerce and Industry (DCI)	N	Y
	Certificate of Incorporation from foreign country (for non-resident companies)	N	Y
	Previous TFN	N	N
Association (Including. Club)	Certificate of Incorp of Assoc	Y	N
	Company Extract	Y	N
Authorised Superannuation Fund	Certificate of Incorp (IPA)	Y	N
	Certificate of Registration & Incorp	Y	N
	Company Extract	Y	N
	Previous TFN	N	N
Business Group	Certificate of Incorp of Business	Y	N
	Company Extract	Y	N
	Previous TFN	N	N
Church/Religious Org	Certificate of Incorp of Assoc	N	N
	Previous TFN	N	N
Co-operative Society	Certificate of Incorp (DCI)	Y	N
	Previous TFN	N	N
Foreign aid organ / NGO	Certificate of Incorp of Assoc	N	N
	Previous TFN	N	N
Foreign Government Body (Including Embassy)	Previous TFN	N	N
Government Department (Including Public Authority)	Certificate of Incorp (IPA)	N	N
	Company Extract	N	N
	Previous TFN	N	N
Incorporated Land Group (ILG)	Certificate of Incorp of Business	Y	N
	Company Extract	Y	N
	Previous TFN	N	N
Joint Venture	Joint Venture Agreement	Y	N
	Certificate of Incorp (IPA)	N	N
Partnership	Business Name Extract	N	N
	Certificate of Registration of Business	N	N
	Partnership Agreement	Y	N
	Previous TFN	N	N
Trust	Trust Deed	Y	N

POI of Company Officials

In addition to the documentation required above, every enterprise being registered must provide the proof of identity of the public officer and at least one Owner / Director (or Trustee for trusts; Partner for Partnerships). The requirements for proof of identity for individuals are outlined below.

HEAD OFFICE DETAILS	This section is for the contact information for the enterprise's Head Office. For small-medium entities this may be the same as the representative listed above.
Section No.	If the address is in the format "Section Number / Lot Number." (such as addresses in Port Moresby), use this area to write the section number.
Lot No.	If the address is in the format "Section No. / Lot No." write the lot number.
Street / Suburb / District	Depending on the format of your address, write either the name of the street, the name of the suburb or the name of the district in which your entity resides.
P.O. Box	If your entity has a Post Office Box, write the Post Office Box number here.
Country	This is the country in which the Head Office is found. Usually P.N.G.
Province / State	This is the Province, State, or County, etc. in which the Head Office is located.
City / Post Office	If the address is in a city, list that city. If the address is for a PO Box at a Post Office, write the name of that Post Office.
Care Of (C/-)	If correspondence is to be delivered to someone else and forwarded to your enterprise, then write the name of the person / organisation receiving mail on your behalf.
Head Office Contact Name	The name of the person at Head Office to whom IRC enquiries should be directed.
E-mail address	The e-mail address of the Head Office Contact.
Contact Title	Choose the title from the list that best describes the representative. Only use the 'Other' category if the representative does not fit into any of the titles listed. Note that this cannot be a tax agent. There is a separate section above for tax agent details.
Phone Number 1	The number on which the representative should be contacted in the first instance.
Phone Number 2	An alternate number that will be used should there be no answer on Phone Number 1.
Fax Number	If your representative has a Facsimile Machine, write the number here.
ENTERPRISE ACTIVITIES	This section is used to provide details of the types of activities that are undertaken by your organisation.
Main Activity	The primary or principle activity carried on by your organisation. If there are many activities, list the one that generates the most revenue or that has the largest budget / staff allocation.
Other Activity	The next most-important activity undertaken by your organisation.
Other Activity	If your organisation has more than two activities, list the third most important activity. There is no need to list any more than three activities in total.
Number of Employees	The number of people working for the organisation, including casual and temporary staff.
INVESTMENT LICENCES	If your organisation holds any investment licences, provide the details in this section. Note that these generally only apply to extractive industries.
Investment Licence Number	The number issued by an investment authority such as the Mineral Resources Authority (MRA) when your Investment Licence was issued.
Trade Type	The type of investment to which your Investment Licence applies – Gas, Mining (non-precious or precious metals) or Oil.
Start Date	This is the date on which your Investment Licence became valid.
End Date	This is the date on which your Investment Licences ceases to be valid.
ENTERPRISE TYPE	Review the list of options carefully and tick the box for the enterprise type that best describes your organisation. The information below may assist with your selection. If you are still unsure, as an IRC staff member for assistance.



Enterprise Type	<ul style="list-style-type: none"> • Association (including Clubs) An association or club is a group of individuals who enter into an agreement (generally as volunteers) to form an organisation to accomplish an agreed purpose. • Authorised Superannuation Fund Authorised Superannuation Funds are companies registered with the Registrar of Companies who trade as superannuation funds. Their corporate status is the same as any other corporate body. • Business Group A business group or corporate group is a collection of parent and subsidiary corporations that function as a single economic entity through a common source of control. • Church / Religious Organisation Many churches / religious organisations are registered with the Registrar of Companies as an Association under the Associations Incorporations Act. They can then apply for exemption under s.25 of Income Tax Act. Note that enterprises claiming exemption and waiting for approval by the IRC, are obligated to lodge and pay just like all other enterprises. Once approval has been granted, they may request a refund of any income tax paid. • Company An incorporated body registered with the IPA. This includes State-Owned Entities, which are fully incorporated companies where the State has 100% shareholding. • Co-operative Society A co-operative ("co-op") is an autonomous association of persons who voluntarily cooperate for their mutual social, economic, or cultural benefit. • Foreign Aid Organisation / NGO Foreign Aid Organisations / NGOs (Non-Governmental Organisations) are entities that operate to provide humanitarian aid on a not-for-profit basis. • Foreign Govt Body (incl. Embassy) Entities that form part of the government of a foreign nation, including diplomatic entities. • Government Department (including Public Authority) Government Departments - including Public Authorities and Provincial Governments. These bodies are exempted from tax under s.24 of the Income Tax Act. Public Authorities are created by an Act of Parliament and in most instances are regulatory bodies that derive income for licensing activities. Similarly, government departments do have some degree of regulatory powers. • Incorporated Land Group Incorporated Land Groups (ILGs) are created as there is a legal requirement for landowners in various project areas in the country to have a corporate vehicle for the distribution of landowner benefits. Registration of ILGs is done with the Department of Lands as a corporate entity. However, when conducting business, most of them need to register with Investment Promotion Authority (Registrar of Companies) and conduct business just like any other company. They are taxed like a normal company with a
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	<p>30% tax rate.</p> <ul style="list-style-type: none"> • Joint Venture An association of two or more individuals or companies engaged in a solitary business enterprise for profit without actual partnership or incorporation • Partnership An association of two or more persons engaged in a business enterprise in which the profits and losses are shared proportionally. • Savings & Loan Society A savings and loan association is a financial institution that specialises in accepting savings deposits and making mortgage and other loans. • Trust A relationship created at the direction of an individual, in which one or more persons hold the individual's property subject to certain duties to use and protect it for the benefit of others. • Unit Trust A fund, in the form of an investment company, in which shareholders combine their money to invest in a variety of stocks, bonds, and money-market investments such as Treasury bills.
BANK INFORMATION	This section contains the details of the bank account(s) held by your enterprise either in Papua New Guinea or abroad.
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 / State in which the branch is located.
DETAILS OF RESIDENT SHAREHOLDERS / PARTNERS / TRUSTEES	If your enterprise has shareholders, partners or trustees then this section must be completed. Note that only resident shareholders need to be detailed here, and all resident shareholders must register as individuals and obtain a TIN. Publicly Traded Companies do not need to specify all of their shareholders but may instead write "Public Company" in the first row of the table. If there are more shareholders than there is room to fit on the form then please attach a sheet providing the remaining shareholder details.
Surname / Main Trading Name.	In the case of an individual shareholder, this is the person's surname or last name. If the shares are held by another company or entity, write the trading name of that entity.
Given Names / Registered Name	For individuals, write the first and any other given names for the shareholder. For non-individuals (e.g. companies) write the registered name of the organisation.
Number of Shares	This is the number of shares held by the shareholder in question.
% Ownership	The portion of the available shares held by this person/entity. If for example, someone owns half of the shares of your entity, write 50%.
Taxpayer Identification Number	The Taxpayer Identification Number (TIN) is a unique identifier used by the IRC to indicate an individual or entity. If the shareholders in question do not have a TIN, they must apply for one and provide it to the IRC. Ask an IRC staff member for the appropriate form to request a TIN.
DETAILS OF DIRECTORS	If your enterprise has directors then this section must be completed. Note that both resident and non-resident directors must be detailed here, and all directors

	<p>must register as individuals and obtain a TIN. If the director only receives salary and wage income (i.e. no other income from business activities, rents, royalties, partnerships, etc.) then they are not obligated to lodge a tax return. Directors may sign a Statutory Declaration explaining that they have no non-Salary/Wage income and then they will not be obligated to lodge tax returns. Note that if an audit subsequently reveals that the director did indeed have other income they will be subject to substantial penalties and back taxes.</p>
Surname	This is the director's surname or last name.
Given Names	Write the first and any other given names for the director.
Taxpayer Identification Number	The Taxpayer Identification Number (TIN) is a unique identifier used by the IRC to indicate an individual or entity. If the directors in question do not have a TIN, they must apply for one and provide it to the IRC. Ask an IRC staff member for the appropriate form to request a TIN.
SIGNATURE OF AUTHORISED PERSON	<p>The individual representing the company (not an agent) must sign, write their name and date this section of the form. Note that the authorised person must be one of the following:</p> <ul style="list-style-type: none"> • Public Officer; • Director; • General Manager; • Trustee (only applies to Trusts); • Partner (only applies to Partnerships).
AUTHORISED PERSON'S IDENTIFICATION	The person signing the form must identify themselves and provide Proof of Identity (POI). The details of what are acceptable forms of identification are provided below.

INDIVIDUAL REGISTRATION

Use this section of the guide to complete the TIN2 Form:

FORM TIN2	 	IRC OFFICE USE ONLY _____ _____
TIN APPLICATION - INDIVIDUAL	PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION PNGIRC - Your Partner in Nation Building	Taxpayer Identification Number (TIN): _____
TAXPAYER IDENTIFICATION NUMBER (TIN) REGISTRATION - INDIVIDUAL <small>INCOME TAX ACT 1959 AS AMENDED</small>		
REASON FOR COMPLETING THIS FORM		
<input type="checkbox"/> Register an individual as a taxpayer		<input type="checkbox"/> Change contact or other registration details for an individual
<input type="checkbox"/> Close an individual taxpayer file (e.g. deceased)		<input type="checkbox"/> Request a re-print of TIN certificate
FULL NAME AND ADDRESS OF APPLICANT		
LAST NAME:		TITLE: MR / MRS / MS.
FIRST NAME:		(if other, specify): _____
MIDDLE NAME:		SEX: <input type="checkbox"/> Female <input type="checkbox"/> Male
DATE OF BIRTH: <small>(DAY - MONTH - YEAR)</small>		IS DATE OF BIRTH APPROXIMATE? <input type="checkbox"/> No <input type="checkbox"/> Yes
PLACE OF BIRTH:		PROVINCE / STATE OF BIRTH:
NATIONALITY:		OCCUPATION:
MARITAL STATUS:	<input type="checkbox"/> Defacto <input type="checkbox"/> Divorced <input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Single <input type="checkbox"/> Widowed	
MAIDEN NAME: <small>(IF APPLICABLE)</small>		MOTHER'S LAST NAME:
FATHER'S FIRST NAME:		FATHER'S LAST NAME:
DECEASED DATE (IF APPLICABLE): <small>(DAY - MONTH - YEAR)</small>		
PHONE No. 1:		PHONE No. 2:
FAX No.:		WORK PHONE No.:
		EXT:
E-MAIL ADDRESS:		
IDENTIFICATION (PROVIDE AT LEAST ONE OF THE FOLLOWING:)		
PASSPORT NUMBER:		ISSUANCE DATE:
EXPIRATION DATE:		PLACE OF ISSUANCE:
NATIONALITY:		ISSUING AUTHORITY:
NATIONAL ID CARD No.:		ISSUANCE DATE:
EXPIRATION DATE:		PLACE OF ISSUANCE:
DRIVER'S LICENCE No.:		EXPIRATION DATE:
PLACE OF ISSUANCE:		ISSUING AUTHORITY:
BIRTH CERTIFICATE No.:		ISSUANCE DATE:
PLACE OF ISSUANCE:		ISSUING AUTHORITY:
OTHER DOCUMENT No.:		OTHER DOCUMENT No.:
<small>See the Taxpayer Guide to completing this form for the acceptable forms of Proof of Identity (POI). Note: Non-PNG Citizens must provide passport details and a photocopy of the passport for registration.</small>		
RESIDENCY		
ARE YOU A RESIDENT OF PAPUA NEW GUINEA? <input type="checkbox"/> Yes <input type="checkbox"/> No		<small>(see the Taxpayer Guide to this form for the legal definitions of "Resident" and "Non-Resident")</small>

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

REASON FOR COMPLETING THIS FORM	Choose the option that best fits your purpose. If you are applying for a TIN, use the top left box. If you are completing this form on behalf of a deceased person, tick the box on the bottom left. If you need to change contact details use the top right box and to modify other registration details tick the box on the bottom right.
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". For example, "Doctor".
Sex	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".
Place of Birth	The city, town, village or location where you were born.
Province of Birth	The Province / State in which you were born.
Nationality	This relates to the country of which you are a citizen. For most people, this will be "Papua New Guinean".
Occupation	The field in which you work, e.g. farmer, nurse, etc.
Marital Status	Choose the option that best fits your personal situation. "De facto" means living together but not married. Tick "Widowed" if your spouse is deceased and you have not remarried.
Maiden Name	For females only – if you are married write the surname that you had before you were married. If not, leave this section blank.
Mother's Last Name	The surname / last name of your mother.
Father's First Name	The first / given name of your father.
Father's Last Name	The surname / last name of your father.
Deceased Date	If you are completing this form for a person who is deceased, write the date on which they died. If not, leave this section blank.
Phone Number 1	The number on which you can be contacted.
Phone Number 2	An alternate number that will be used should there be no answer on Phone Number 1.
Fax Number	If you have a Facsimile Machine, write the number here. If not, leave it blank.
Work Phone No.	If you have a telephone number at your work at which you can be contacted, write it here.
Ext.	If your work telephone system uses extension numbers, write yours here.
E-mail Address	Your e-mail address..
IDENTIFICATION	This section contains information on identification documents. 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. It should be written somewhere on the document.
Expiration Date	Many identification documents have an expiry date. It can be found on 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 been issued a National ID Card by the PNG government, list the details in this section. 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.

Proof of Identity (POI) Requirements

To apply for a TIN, taxpayers must provide a valid Passport, Driver's Licence or National Identity Card to verify their identity. In exceptional circumstances, if a taxpayer does not have a Passport, Driver's Licence, or a National Identity Card 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) At least two items from List B and three items from List C, plus a certified photograph; OR**

3) At least one item from List B and five items from List C, plus a certified photograph.

LIST A

- Passport
- National ID Card
- Driver's Licence (with photograph)

LIST B

- Birth Certificate,
- Employment identification,
- Bank Card,
- Credit Card,
- Motor Vehicle Registration,
- Bank Statement,
- Credit Card Statement,
- Superannuation Statement,
- IBD Term Deposit Statement,
- Receipt for Electoral Registration,
- Land Title,
- School Fee Bank Deposit Slip,
- IPA Certificate - Business Name Extract.

LIST C

- Payslip from Employer
- Contract of Employment
- Letter of confirmation of employment
- Professional Memberships (Accountants, Lawyers, etc.)
- Statement of Earnings
- Termination Payout Statement
- P7 – Prescribed Royalty Payments Statement
- Statutory Declaration
- Invoice/Receipt from a School, School Enrolment details/Application Form,
- Loan agreement
- Residential Lease
- Vehicle lease agreement
- Dividend Withholding Tax statement / slip
- Political Party membership form / receipt
- Bill of Lading
- Purchasing agreement
- Import contract / agreement / receipt
- Purchase invoice (for imports)
- Customs Declaration
- PNG Telikom bill / receipt
- Cable TV agreement / receipt – Hitron, Channel 8, etc.
- Club membership form / receipt
- Western Union Statement / Receipt
- Receipt for significant capital equipment
- Certificate of registration of a business
- Shareholder's certificate
- Trust Deed
- Partnership Agreements
- Qualifications – certificates, degrees, etc. from a reputable educational institution

Notes:

- If no List A item is available, a photograph of the applicant must be provided that has been certified by a Commissioner of Oaths.

- For non-residents of PNG, a passport is mandatory.

RESIDENCY	This section covers Residency for tax purposes (see below) and the details of your addresses.
Are You a Resident of PNG?	<p>According to the Income Tax Assessment Act 1959 (As Amended), a resident is defined as follows:</p> <p><i>“resident” or “resident of Papua New Guinea”–</i> <i>(a) in relation to a person, other than a company, means a person who resides in Papua New Guinea, and includes a person–</i> <i>(i) whose domicile is in Papua New Guinea, unless the Commissioner General is satisfied that his permanent place of abode is outside Papua New Guinea; and</i> <i>(ii) who has actually been in Papua New Guinea, continuously or intermittently, during more than one-half of the year of income, unless the Commissioner General is satisfied that his usual place of abode is outside Papua New Guinea, and that he does not intend to take up residence in Papua New Guinea; or</i> <i>(iii) who is a contributor to a prescribed superannuation fund or who is the spouse, or a child under 16 years of age, of such a contributor;</i></p>
Address	Provide your home and mailing addresses in this section.
Home Address	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	Depending on the format of your address write either the name of the street, the name of the suburb or the name of the district 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, State, 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	If your entity has a Post Office Box, write the details here.
Country	This is the country in which the Head Office is found. Usually P.N.G.
Province	This is the Province, State, or County, etc. 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.
Care Of (C/-)	If correspondence is to be delivered to someone else and forwarded to your entity, then write the name of the person / organisation receiving mail on your behalf.
Foreign Address	For non-residents, the full address abroad should be written here.
Country	For non-residents, the country of residence should be written here.
Postal Code	In some countries, Postal Codes / Zip Codes are used as part of the address. If your address includes a Postal Code then write it here.
BANK INFORMATION	This section contains the details of the bank account(s) that you hold either in Papua New Guinea or abroad.
Account Name	The name in which the account is held. Generally, this should match the name that you provided at the top of this form. If it does not, provide an explanation.
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 / State in which the branch is located.
REPRESENTATIVE INFORMATION	If you use a tax agent or other type of representative for tax purposes, list their details here.
Representative Name.	The name of the person representing you for taxation purposes.
Representative Type	Tick the box that best describes your representative. If you do not use a representative, tick "Self-Representation". Note that if you are nominating a tax agent as your representative, you must provide their Tax Agent Number.
Tax Agent Number	The Tax Agent Number is issued by the IRC to all registered tax agents. If you do not know your representative's Tax Agent Number, contact them and ask for the number.
Reason	This is the reason for which you have chosen to nominate a representative. Some people are unable to manage their own tax affairs such as if they are a minor. If none of the other reasons listed relate to you, tick "Own Preference".
Phone Number 1	The number on which your representative can be contacted.
Phone Number 2	An alternate number that will be used should there be no answer on Phone Number 1.
E-mail Address	The e-mail address of your tax representative.
Send Correspondence to Representative	If you would prefer to have your tax representative receive any letters sent to you from the IRC, tick "Yes". If you would like to receive mail from the IRC directly, tick "No". If you ticked "Yes", please provide the postal address of your tax representative in the remaining space in that part of the form.
Additional Comments	This is an optional area in which you can write any extra information that you would like the IRC to know about your tax representation arrangements.
BUSINESS / ACTIVITY INFORMATION	This section covers the types of business activities that you undertake.
Individual Situation	Tick the box that best covers your business activities. You may tick more than one box. If you earn income from your investments such as shares or bonds, tick the first box. If you have a job that pays a salary or wage, tick the second box. If you run your own business as a Sole Trader, tick the last box. Specify which of these options is the one that earns you the most income.
If Sole Trader	If you did not tick the "Sole Trader" box above then do not complete this section. If you are a Sole Trader, tick "Yes" if you have any employees. If your business has one or more employees then you will be required to register as a Group Tax payer as well. The IRC staff will arrange this at the time of registration. "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. If you aren't sure then make your best guess based on what you know right now. If that amount will be 250,000 Kina or more then tick "Yes". Write the name of your business on the dotted line and the physical address of the business below it.
Start Date of Business / Activity	This is the date on which your investment, employment or sole trader business operations commenced.
End Date of Business /Activity	This is the date on which your investment, employment or sole trader business operations ceased. If the activities are still active, leave this area blank.
Importer / Exporter	If your business activities involve importing and/or exporting then tick the appropriate boxes. If not, then leave them blank.
SIGNATURE OF APPLICANT	Sign and date the form.