Unvalidated References:
Personal Tax Act 1957
This reprint of this Statutory Instrument incorporates all amendments, if any, made before 25 November 2006 and in force at 1 July 2001.

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Legislative Counsel
Dated 25 November 2006

INDEPENDENT STATE OF PAPUA NEW GUINEA.

Chapter 113.

*Personal Tax Regulation 1957*
ARRANGEMENT OF SECTIONS.

1. Interpretation.
2. Time of payment of tax.
3. Tax receipts.
4. Recovery of tax from prisoners.
5. Appeals.

SCHEDULE 1

Personal Tax Regulation 1957

MADE under the Personal Tax Act 1957.

Dated 200.

1. INTERPRETATION.

In this Regulation, “tax collector” means a tax collector appointed under Section 4 of the Act.

2. TIME OF PAYMENT OF TAX.

(1) Subject to Subsection (2), personal tax shall be paid–

(a) by a citizen taxpayer—on demand by a tax collector; and

(b) by a taxpayer other than a citizen—on or before–

(i) 30 March, in each year; or

(ii) the date on which he completes a period of residence in the country such that he has resided in the country for six months out of the immediately preceding 12 months,

whichever last occurs.

(2) Notwithstanding Subsection (1), where a taxpayer is about to leave the country during a tax year the personal tax for that year shall be paid before his departure.

3. TAX RECEIPTS.

(1) Where a person pays an amount of personal tax, the tax collector to whom he pays it shall issue to him a Personal Tax Receipt in Form 1.

(2) Production of a Personal Tax Receipt is conclusive evidence that the amount of personal tax shown on it was paid.
4. **RECOVERY OF TAX FROM PRISONERS.**

No action shall be taken to recover any amount of tax owing from a prisoner while he is in prison.

5. **APPEALS.**

(1) An appeal under Section 12 of the Act shall be made within 28 days after the decision complained of but the Taxation Appeals Tribunal may, if for any special reason it thinks fit, extend the time for lodging the appeal.

(2) An appeal may be made orally or in writing to a Taxation Appeals Tribunal.

(3) Where a Taxation Appeals Tribunal exempts a person wholly or partially from personal tax, it shall grant to him a Personal Tax Exemption in Form 2.

(4) Production of a Personal Tax Exemption is conclusive evidence of the exemption set out in it.
SCHEDULE 1

PAPUA NEW GUINEA.

Personal Tax Act 1957.

Form 1 – Personal Tax Receipt. Reg., Sec. 3. Form 1.

No.
Exemption No. (if applicable)
Census No.
Date: Place of collection:
Name: (given name) Father’s name: (surname)
Village: (place of residence) Province:
Employer’s name:
Received the sum of K . . . , for the year(s) . . . .

Collector.

PAPUA NEW GUINEA.

Personal Tax Act 1957.

Form 2 – Personal Tax Exemption. Reg., Sec. 5. Form 2.

No.
Census No.
. . . 20...
Name: (given name) Father’s name: (surname)
Village: (place of residence) Subdistrict:
Period for which exempt:
Partial or total exemption and amount payable:
Reason for exemption: