



PAPUA NEW GUINEA TAXATION REVIEW (2013 – 2015)

RELEASE OF GOODS AND SERVICES TAXATION ISSUES PAPER NO. 9

The Tax Review Committee has on 14 September 2015 released its ninth in a series of issues papers as part of the Fiscal Regime (Taxation and Non-Taxation) Review.

This paper includes a broad discussion on the design, operation and efficiency of the Goods and Services Tax (GST) in PNG and possible areas of reform to PNG's GST system. It deals with a number of specific issues and also looks at GST in the context of the overall tax reform package.

Since its introduction in 1999 GST has been an integral part of the overall PNG tax system and has been an important source of Government revenue. GST will continue to be a major source of PNG revenue in the years to come as PNG looks at broadening its tax base and reduce reliance on income taxes. Therefore, it will be essential for PNG to ensure that both the policy and administration aspects of GST, and the interaction between the two, must be considered when reviewing GST for possible reforms to the regime

A copy of the paper, information on how to make submissions and further background on the Review can be found at the tax review website (www.taxreview.gov.pg).

The closing date for submissions is Tuesday 6th October, 2015.

To obtain a hard copy of the paper or for any other enquiries, please contact the Secretariat via email info@taxreview.gov.pg or by phone (325 5977).

Authorised by:

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