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Deloitte PNG - Tax & Statutory Filing/ Payment Dates 2019

Filing Requirement	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Monthly												
Salaries or Wages Tax (SWT) -S2	07-Feb	07-Mar	08-Apr	07-May	07-Jun	08-Jul	07-Aug	09-Sep	07-Oct	07-Nov	09-Dec	07-Jan
Business Income Payments Tax (BPT) - P5	21-Feb	21-Mar	23-Apr	21-May	21-Jun	22-Jul	21-Aug	23-Sep	21-Oct	21-Nov	23-Dec	21-Jan
Prescribed Royalty Withholding Tax (PRWT) - PR1	21-Feb	21-Mar	23-Apr	21-May	21-Jun	22-Jul	21-Aug	23-Sep	21-Oct	21-Nov	23-Dec	21-Jan
Goods and Services Tax (GST) - G1	21-Feb	21-Mar	23-Apr	21-May	21-Jun	22-Jul	21-Aug	23-Sep	21-Oct	21-Nov	23-Dec	21-Jan
Foreign Contractor Withholding Tax (FCWT) - F1 - if required	21-Feb	21-Mar	23-Apr	21-May	21-Jun	22-Jul	21-Aug	23-Sep	21-Oct	21-Nov	23-Dec	21-Jan
Dividend Withholding Tax (DWT) - D1 - if required	21-Feb	21-Mar	23-Apr	21-May	21-Jun	22-Jul	21-Aug	23-Sep	21-Oct	21-Nov	23-Dec	21-Jan
Interest Withholding Tax (IWT) - Form I1 - if required	21-Feb	21-Mar	23-Apr	21-May	21-Jun	22-Jul	21-Aug	23-Sep	21-Oct	21-Nov	23-Dec	21-Jan
Management Fee Withholding Tax (MFWT) - if required	21-Feb	21-Mar	23-Apr	21-May	21-Jun	22-Jul	21-Aug	23-Sep	21-Oct	21-Nov	23-Dec	21-Jan
Non-resident Royalty Withholding tax (RWT) - R1 - if required	21-Feb	21-Mar	23-Apr	21-May	21-Jun	22-Jul	21-Aug	23-Sep	21-Oct	21-Nov	23-Dec	21-Jan
Non-resident Insurer Income tax (NRIT) - NR1 - if required	Non- Resident Insurers1(NRI)											
Annual/ Periodic												
Statements of Earnings (SOE) - Employees - S1	14-Jan											
BPT Statements to Suppliers	21-Jan											
SWT Tax Reconciliation- IRC - S6		14-Feb										
SOE - IRC - S1		14-Feb										
PRWT Annual Reconciliation - PR2		21-Feb										
BPT Annual reconciliation - P8			15-Mar									
FCWT Annual Reconciliation - F2		28-Feb										
Annual IWT/ DWT/ MFWT/RWT Annual Reconcilliation - Forms I2/ D2/M2/R2		28-Feb										
Provisional Tax (Dec Year)				30-Apr			31-Jul			31-Oct		
Income Tax Return (ITR) - (2018 Dec year end)*		28-Feb										
Not For Profit Entities				30-Apr								
ITR with Tax Agent Extension*						30-Jun						
ITR with Tax Agent Extension - non taxable*										31-Oct		
Substituted Accounting Periods	Due 2 months after year - end or if under tax lodgment listing, will be based on Agents tax lodgement programme											
Payment IT Balance	30 Days after issuing Notice of Assessment or earlier upon lodgement of the return if desired											
Country By Country Report (Dec 2018 year end) - if required	Due 12 months after balance date											
Statutory Compliance												
Annual Report of Reporting Entities - Dec Year					31-May							
Annual General Meeting						30-Jun						
Annual Return	During the month allocated by the Companies Office											
IPA 6 monthly reports	Within 6 months of date of certification and every 6 months thereafter											

* Partnership and individual income tax returns due on same dates
** Form CR1 - Application for transfer of a Credit from one period to the next, or from one tax account to another are due by the payment date (for the tax being paid)
1 The 2019 Budget stated that the NRI returns were to move to a payment basis of 21st day of the month following payment. However the legislation attached to the budget did not contain draft legislation.

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