

Doing Business in PNG

Guide for overseas entrants

February 2018 Edition

Contents

	Page
Introduction	3
Entity selection	4
Registration of entities	6
Tax and IPA registration	7
Employing overseas staff	8
Employer obligations	10
Corporate income tax compliance	12
Compliance with other taxes	13
Other relevant topics	16
Assisting new entrants	17
Contact us	18

Introduction

This guide is intended to give an overview of the set up and compliance issues that overseas investors will encounter when setting up a business structure in Papua New Guinea (PNG).

Creating a business structure in PNG is no more onerous or time consuming than it is in many other countries but there are necessary steps and approvals required and these do take some time. Where possible, approximate time to obtain necessary approvals have been indicated in this guide. These time frames reinforce the fact that it is generally not feasible to enter the country and set up a business structure without some preparation time.

The first general point to note, not surprisingly, is that it is important to select what type of entity the new entrant will operate through as this will be the entity that registers in various forms. A host of tax considerations need to be considered when arriving at this decision. As it is a general guide only, this publication does not attempt to discuss in detail complexities such as transfer pricing considerations applying to inter company charges between countries or the operation of the network of tax treaties, called Double Tax Agreements, that PNG has entered into.

If these are matters which are likely to influence PNG or parent company tax planning then specific advice should be sought around how they operate.

The guide focuses on the registration and compliance requirements for PNG incorporated private companies and branches of overseas companies because these are the structures most commonly adopted in PNG. Other structures such as family trusts, unit trusts, limited or general partnerships or various forms of hybrid entities, while some may be legally available in PNG, are not generally utilized for a variety of reasons.

The guide also covers other responsibilities that new entrants need to be aware of such as the need for work permits and visas for overseas staff, the requirement to deduct taxes from employee salaries and wages and goods and services tax requirements.

When entering any new country for the first time for business investment purposes, knowledge of the local regulatory and business environment is vital if that entry, and the subsequent business activities, is to be managed on a time and cost effective basis. It is hoped that this guide provides a good summary of the types of issues new entrants need to take into consideration when planning their entry into PNG. The back of the booklet provides the contact details of a number of KPMG PNG senior staff who would be only too pleased to assist.

Entity Selection

PNG imposes a variety of different tax rates across entities of varying kinds. One area where this takes place is that there is a relatively slight but noticeable difference between the tax rates applying to resident corporations as opposed to branches of overseas corporations. Set out below are some of the high level tax rates that will impact on new entrants.

Tax rates at a glance	
Category	%
Resident company Income Tax	30
Dividend withholding tax for resident individuals, resident trust estates and all non-residents (applying to post tax profits)	15
Income tax on branches of overseas corporations	48
Foreign contractor withholding tax	15
Goods and services tax (GST)	10
Personal income tax and salaries and wages tax	As per tax table following

Note: Capital gains tax does not apply in PNG

Resident corporations pay tax at 30% of their taxable income and there is a further 15% withholding tax on profits repatriated to overseas shareholders, to resident individuals and resident trust estates and leading to a total PNG tax cost of 40.5% of the original corporate profit. This compares to the overseas branch rate of 48%. In addition, utilising a resident PNG company structure may give additional flexibility around possible tax impacts in the home jurisdiction of the parent.

A new foreign entity entrant is likely to be subject to the foreign contractor tax rate of 15% of gross receipts rather than being taxed on branch taxable profits under the current regime. However, this may change if the overseas company is resident in certain (not all) of the countries that have finalised a Double Tax Agreement (DTA) with PNG.

In addition to tax considerations, resident companies are generally looked on slightly more favourably by various PNG entities for tendering and other business purposes. Those entities considering a long term presence in PNG will often select a PNG resident company structure. Those considering a shorter stay will sometimes opt for a branch structure.

There is no significant time or cost difference between the registration of a resident company or that of an overseas branch.

General	
	All tax laws are administered by the Internal Revenue Commission (IRC) and those for customs by the PNG Customs Service.
	The first step in the registration process is either creating the resident corporation or registering the foreign branch under the Companies Act.
	Once these registrations are obtained it is necessary to apply for tax registration through what is known as a Tax Identification Number (TIN). Local banks will not open a bank account without a TIN being quoted.
	This is followed by obtaining IPA certification because the entity is foreign owned. IPA certification is essentially a licence to do business in PNG. IPA certification is a necessary step before some other processes can be completed, for example obtaining work permits and visas for expatriate staff.
	Other regulatory requirements are handled by the agencies discussed in the various sections following. Immediately below is additional discussion around the foreign contractor tax rules which may be relevant in entity selection.

Entity selection – further considerations

Foreign contractors withholding tax (FCWT)

The general purpose of FCWT is to deem contracts, which involve some form of work done within PNG by foreign contractors, to have a PNG source for income tax purposes and thereby allow the IRC to tax such contracts.

The tax is generally imposed as a first and final tax of 15% of the gross revenue of the contract. For residents of certain DTA countries it may still be possible for tax to be applied at 30% on net taxable income in certain cases.

In addition to any FCWT considerations, foreign contractors are also required to register for GST where they make taxable supplies in excess of K250,000 in any 12 month period.

The fact that a foreign contractor may be subject to tax at a final rate of 15% under the FCWT provisions for their own tax liability, does not affect or alter their liability to deduct salary and wages tax from the income of any staff they employ in PNG.

Dividend withholding tax (DWT)

Imposition of DWT is generally made at a flat rate of 15% under the PNG domestic tax laws although DWT does not apply to dividends between resident companies. DWT is applied to dividend income receipts of resident individuals, resident trust estates and non-resident taxpayers.

Separately, dividend income received by PNG resident companies is effectively not subject to income tax as although the dividend income is subject to income tax these companies are entitled to a corresponding inter-company income tax rebate (usually at 30%).

Registration of entities

Registering a PNG company

To establish a company in PNG the following information and details are required to be submitted to the Registrar of Companies (ROC). This is not a tax registration.

- A proposed name [Note: the name should not contravene any law, be misleading or identical to the name of another company]
- Proposed capital to be invested in PNG (one or more shares)
- Shareholder details (one or more shareholders)
- Full name and details of all directors/secretaries (one or more directors) [Note: at least one director must be a resident of PNG. A company is not required to appoint a secretary but can if it wants]
- A physical address in PNG (a P.O Box will not be acceptable)
- Constitution. A company constitution can be adopted at any time. There is no requirement for a company to have a memorandum and articles of association.
- Proposed capital to be invested in PNG

A PNG registered company is required to have a Registered Office and an address for service within the country, both of which can be provided by KPMG. A director whom ordinarily resides in PNG is also required to be appointed to the company.

Timeframe for registration: 1 – 4 weeks

Registering an Overseas Branch

If an overseas company chooses to establish a PNG branch, rather than a PNG resident company, then it would be required to prepare and lodge specific forms with the ROC. Applicants are required to provide the following:

- Full name of the company as registered overseas;
- Principal activities of the business;
- The address of the overseas company's principal place of business in Papua New Guinea;
- Details of directors, i.e. residential and postal addresses, date of birth and nationality;
- Copy of certificate of incorporation for the overseas company and change of name certificate if any, and;
- Certified copy of a Memorandum of Articles for the overseas company.

It should be noted that an overseas company registered in PNG is required to appoint a "resident agent". A resident agent is a "person or resident company incorporated in the country whom is authorised to accept documents in-country on behalf of the overseas company and whom are responsible for submitting all documents required by the Companies Act 1997 in respect of the overseas company".

Timeframe for registration: 3 – 4 weeks

Tax and IPA registration

Tax Identification Number (TIN)	<p>The TIN number application is a straightforward process requiring the completion of an application form and approval only takes a few days.</p> <p>The registration form generally requires details of the business registration and various contact details for the registering entity and any agents that may be appointed to act on its behalf.</p>
Investment Promotion Authority (IPA)	<p>A company or branch which is wholly owned, or 50% or more owned or controlled by a PNG non-citizen, will require formal certification from the IPA as a Foreign Entity Carrying on Business in PNG.</p> <p>Registration for IPA should occur prior to carrying on business in PNG (for newly incorporated companies) or within one month of the company becoming a foreign entity through shareholding changes, otherwise significant penalties can be applied.</p> <p>To complete the IPA process, applicants will need to submit a budget or cash flow forecast for the first twelve months of operation as well as provide certain specific required information.</p> <p>This requirement will affect nearly all foreign contractors who operate in PNG, other than where they operate for very short periods (such as less than 30 days in total per annum).</p> <p>Timeframe for registration: IPA certification meetings are usually held once a month and the application will generally take between four to eight weeks to finalise, on top of the ROC process outlined above.</p>
Company seal	<p>Even though there is no express legislation requiring you to make a company seal, you are required to have a seal to issue share certificates or for entering into deeds and contracts. A company seal can be obtained from most print shops within a few days. Company seals cost about K50 (or about AUD\$20) depending on the size.</p>
Ongoing compliance	<p>Annual returns and other lodgments</p>
Audit requirement	<p>All majority foreign owned entities are required to provide audited financial statements</p>
Prescribed fees	<p>The prescribed fee for incorporating a company is K500 (or about AUD\$220). A further fee of K50 (or about AUD\$22) is required to reserve the name of the company. IPA fee is K2,000 (or about AUD\$880).</p>
Applicable legislation	<p>Companies Act 1997</p>
Relevant websites	<p>www.ipa.gov.pg</p>
Does KPMG provide this service?	<p>YES</p>

Employing overseas staff

General requirements	<p>As with most countries, foreigners employed in PNG require an appropriate employment visa. The issue of an employment visa is conditional on the issue of a relevant work permit by the Department of Labour. In the case of foreign contractors, there is a consultant/specialist permit category under which stays in PNG of up to three months are permitted. Only in very limited situations will staff engaged on contracts covered by FCWT be able to enter PNG on business visas. The particular requirements of each situation though should be confirmed at an early stage and KPMG has a specialist team that is able to assist clients with obtaining visas and work permits.</p>
Work Permits	<p>All expatriate employees of a PNG resident company, or branch of a foreign company, are required to hold a valid work permit in order to legally work in Papua New Guinea, applications for which need to be lodged with the Department of Labour. Work permits are valid for periods of between one and five years, with three years the norm. There is also the possibility of applying for short term work permits, which are valid for six months. The advantage of the short term work permits are that less documentation is required and there is a faster processing time.</p>
Professional Bodies Registrations	<p>Staff of some occupations are required to register with local professional bodies as a condition of obtaining their employment visas. These include:-</p> <ul style="list-style-type: none"> • Medical • Accountant • Engineer
Employment Visa	<p>Upon approval of the work permit, a separate employment visa must be obtained by the expatriate employee prior to commencing his or her employment in PNG. Employment visa applications must be lodged with the Immigration Department in PNG.</p>
Training and Localisation Plans	<p>Training and Localisation Programmes are required for submission to the National Training Council, together with the application or renewal of employment positions within the company. These submissions are for monitoring purposes to ensure that adequate training programs for citizens are in place. Once approved, these employment positions are required to be renewed upon expiry of the current employees' work permits. If there are no available positions for a new expatriate to occupy, a new position and training plan must be submitted for approval.</p>
Business Visa	<p>Consultants or specialists may enter PNG on a multiple entry business visa for activities other than employment. Upon arrival in PNG, the applicant may stay in PNG for sixty (60) days with the option to apply for an extension for up to a further thirty (30) days.</p>
Dependant Visa	<p>All dependants of expatriate employees also require visas in order to be able to reside in the country.</p>
Fees and timeframes	<p>Statutory government charges and fees apply to all the above permits and visas and vary depending on the duration of the work permit in question. It generally takes between one to two months to obtain a work permit and associated visa(s), from the time that all relevant documentation is to hand.</p>

Employing overseas staff

Applicable legislation	Employment Act Employment of Non- Citizens Act Migration Act
Relevant websites	Employers Federation of PNG – efpng.org.pg Migration Department– immigration.gov.pg
Does KPMG provide this service?	YES

Employer obligations – overseas and PNG staff

General

In Papua New Guinea, terms and conditions of employment are generally governed by the Employment Act (Chapter 373) and, in the case of non-citizens, by both the Employment Act and the Employment of Non-citizens Act (Chapter 374) (collectively, the “Employment Acts”).

In Port Moresby, Lae, Rabaul and Mount Hagen, however, terms and conditions of employment as prescribed under the so called “common rules” (“Common Rules”) generally take precedence over the Employment Acts. Where there is inconsistency between the Employment Acts and the Common Rule, the provision which is most favorable to the employee prevails. Where any matter arises which the Common Rules do not deal with, the relevant provisions of the Employment Acts apply.

The Common Rules are independent regulations and their operation is not affected by the Employment Acts other than where the Common Rules are silent on a particular issue.

The Common Rules provide for leave entitlement, termination of employment, hours of work and wages. The operation of the Common Rules tend to be more practical than the operation of the Employment Acts because the Common Rules prescribe methods for actually calculating entitlements.

The Common Rules differ from city to city and only apply to the employment conditions of employees working in the particular city for which they are prescribed. For example the Port Moresby Common Rule only applies in Port Moresby and, although similar in many respects, is not identical to the Lae Common Rule, the Mount Hagen Common Rule or the Rabaul Common Rule.

The Common Rules operate to ensure contracts of employment offered within the mentioned cities do not fall below a level that is considered legally and economically acceptable. The Common Rules aim to provide minimum terms and conditions of employment in Papua New Guinea’s major cities and which are more favorable than the terms and conditions prescribed by the Employment Acts. The Common Rules effectively nullify the relevant provision of any written contract operating in the relevant city which provision is less favourable to the employee than what the relevant Common Rule provides for.

Source: Michael Sullivan; Partner, Sullivan@lls.com.pg
<http://www.wolterskluwercentral.com.au/legal/papua-new-guinea-law/papua-new-guinea-labour-law-the-common-rules/>

Superannuation contributions

Employers with more than 10 full-time employees are required to contribute an amount equal to 8.4% of the gross wages of their citizen employees to an authorised superannuation or pension fund in PNG. In addition, those citizen employees are required to contribute 6% of their after tax income to the fund.

All such funds are onshore and the authorising body is the central bank (Bank of PNG).

Currently employers are not required to make mandatory superannuation contributions in respect of expatriate employees, though these can be made voluntarily.

The PNG system also provides for concessional taxation of payments made to employees as a result of their retirement or resignation. In some limited cases the tax rate applicable to such payments can be as low as 2%. Other concessional rates apply which have the effect of reducing the tax rate to either 8% or 15%.

Employer obligations - other

Group employer	Your company may need to register as a “group employer” if it will employ more than one employee in PNG with a weekly salary of more than K389 per fortnight. If this is the case then the company must register as a “group employer”. The process involves submitting a written notice to the Internal Revenue Commission.
Workers compensation	PNG law does provide for workers compensation entitlements to injured workers. Insurance coverage is available from a number of local insurers to mitigate the risk of any claims against the employer.
Long Service Leave	The entitlement to long service leave is available in many parts of PNG as it is covered by the so called Town Awards for major urban centres which are validated by the industrial labour legislation. The entitlement is usually for 6 months long service leave accruing after 15 years service with a proportionate entitlement applying after 3 years service.
Termination and/or death	Certain provisions apply relating to notice periods and grounds for termination without notice. PNG has unusual provisions relating to the employer’s responsibilities where an employee passes away while employed, and this relates to repatriation of the deceased and/or family as well as the costs of a coffin.
Overtime	Overtime is to be paid at specified rates or time off in lieu of overtime is to be provided.
Applicable legislation	Employment Act (Chapter 373) Employment of Non-citizens Act (Chapter 374) Workers Compensation Act 1978
Relevant websites	Employers Federation of PNG – efpng.org.pg
Does KPMG provide this service?	Payroll services

Corporate income tax compliance

Corporate income tax

A company is resident in PNG if it is incorporated in PNG or if it carries on business in PNG and has its central management and control in PNG or its voting power controlled by shareholders who are residents of PNG.

A PNG resident company is subject to tax on its worldwide income. A non-resident PNG company will only be subject to PNG income tax on that income that is considered to have a PNG source. PNG has no regime for the attribution or taxing of foreign income earned by non-PNG resident companies.

The tax year is the calendar year ended 31 December. Rules exist for adoption of substitute accounting periods and these will often be granted where a PNG subsidiary wishes to adopt the same balance date as its foreign parent company.

Trading losses may be carried forward for 20 years in PNG, though for primary production ventures, plus mining, oil or gas projects an unlimited carry forward of losses is allowed. The carry forward of tax losses by a company is subject to it passing either a continuity of ownership test or a continuity of business test.

Payments for the estimated tax liability for the current year are required. These are due at regular intervals and are called provisional tax payments. The tax liability raised through notification of provisional tax is legally enforceable but is adjusted when an income tax return is lodged in the following year.

When to lodge and make payment:

- Income tax returns are due for lodgement on 28 February of each year for the previous 31 December year end, but this may be deferred if they are lodged by a registered tax agent. Penalties apply both to the late lodgement of income tax returns and the late payment of any income taxes.
- Provisional tax payments are due on 30 April, 31 July and 31 October of each year. When the final income tax liability is notified, if there is one, then the tax is due and payable one month after the issue of this assessment.

Those businesses which are set up as branches of overseas corporations in the tax return lodgment system adhere to similar requirements with respect to payments of tax and lodgment deadlines.

Compliance with other taxes

Goods and services tax (GST)

The PNG tax system includes a GST which is imposed at the rate of 10%. It operates as a GST does in most part of the world, where GST is imposed on taxable supplies made by a registered business, and a credit is allowed for any GST paid by that business for its inputs.

Any business or individual whose annual turnover exceeds (or is likely to exceed) K250,000 must register for GST, regardless of whether they are required to lodge an income tax return or not. A business with a turnover of less than K250,000 per 12 month period can register for GST on a voluntary basis.

The PNG GST legislation contains reverse charge provisions whereby GST may be imposed on supplies made to a PNG resident from outside PNG.

Certain supplies may be zero rated, or GST free, under the PNG GST. In addition, certain services may be exempt from GST, or input taxed, under the PNG GST.

When to lodge and make payment:

On the 21st of the following month (i.e. February 2018 GST return is due and payable by the 21st of March 2018).

Personal income and salaries and wages tax

A PNG-resident individual is subject to tax on his or her worldwide income. A non-resident of PNG will only be subject to PNG income tax on that income that is considered to have a PNG source. The concept of residency is normally related to where the individual ordinarily lives, subject to certain other statutory tests in the PNG domestic tax law and modified also by provisions in PNG's DTAs.

The tax year is the calendar year ended 31 December. Alternative year ends are not granted to individual taxpayers.

An individual whose only PNG taxable income consists of fully taxed salary and wages is not required to lodge an income tax return unless specifically requested by the IRC. Persons in receipt of any more than K100 in other income are still required to lodge income tax returns.

Salary and wages income is a separate subset of taxable income in PNG which is subject to its own special rules. Those rules include the legal imposition of an assessment period of two weeks (one fortnight) instead of an assessment period of one year.

Employees are required to complete declaration forms at the beginning of their employment, and when their applicable circumstances change, to assist employers and the IRC calculate the correct deductions of tax.

Employers are responsible for the deduction and remittance of salary and wages tax to the IRC and any shortfalls will be recovered from them and not the employees.

Most benefits and allowances, in addition to normal salary or wage income, provided to employees are taxed in the hands of those employees directly. For a number of such employee benefits the law provides statutory taxable values which are used in this calculation. A detailed list is available separately. The PNG system does not provide for deductions by individual taxpayers against salary and wages income. It does however provide for rebates in certain cases.

Compliance with other taxes

The marginal rates of income tax applicable to taxpayers, which have applied since 1 July 2012, are shown in the table below. Earnings are expressed in PNG Kina:

Threshold	%
0	0
10,000	22
18,000	30
33,000	35
70,000	40
250,000	42

Note: Non-resident individual taxpayers receive no tax-free threshold

Double Tax Agreements	The PNG government has concluded tax treaties, Double Tax Agreements or DTAs, with the following countries and at the following rates:			
	Country	Dividends	Interest	Royalties
		%	%	%
	Australia; Canada; United Kingdom, Singapore; New Zealand; Indonesia; China; Korea Republic	15	10	10
	Malaysia	15	15	10
Double Tax Agreements	Fiji	15	10	15
	Rates of tax applicable to residents of these countries for the relevant taxes are the lesser of the domestic rates in the PNG legislation or the rates listed in each DTA.			
	The application of the DTA framework has another practical application in everyday PNG tax administration. Many PNG-based businesses engage foreign contractors to assist their businesses for short or even extended terms. A specific withholding tax regime, called the foreign contractor tax provisions, applies to such engagements and DTAs can provide exemptions from this tax regime for short term and/or low value			

Other withholding taxes	The PNG tax regime has a number of other withholding taxes and the general relevant rates are shown below.	
	Withholding tax	Rate
		%
	Royalty withholding tax	10
	Foreign contractors withholding tax	15
	Dividend withholding tax	15
	Interest withholding tax	15
Management fee withholding tax	17	

Compliance with other taxes

<p>Other relevant taxes</p>	<p>Other withholding taxes</p> <ul style="list-style-type: none"> • Business payments tax at 10%. Where PNG resident business entities provide certain defined contract services (mainly in the construction and security industries) and are not in possession of a current Certificate of Compliance from the IRC, the entity that they provide services to, makes the deduction and pays it over to the IRC. This withholding forms a tax credit for the contractor in their business or company income tax return. • “Prescribed royalty” withholding tax at 5%. Paid over to the IRC in cases of payments to landowners for the use of or access to natural resources on their land or in their waters. • Non-resident insurers, where 10% of gross premium income is subject to a final tax at either the 48% non-resident company rate, or 30% for unincorporated associations. <p>Stamp duty</p> <p>This is essentially a tax on documents in PNG. It applies on the following: Transfers of real property; Leases and agreements for leases; Deeds of settlement and deeds of gift; Transfers of marketable securities and directions; Powers of attorney.</p> <p>The rates of stamp duty vary between these types of documents, though generally 5% for land transfers and 1% for shares, and a number of exemptions exist.</p> <p>Import duties</p> <p>PNG still imposes a variety of import duties, but these have been steadily reduced over recent years as a result of PNG’s membership of the WTO. Certain exemptions can apply for some organisations or projects (eg the PNG LNG Project). GST, where payable by an importer, is imposed in addition to and on top of import duty payable.</p>
<p>Applicable legislation</p>	<p>Income Tax Act 1959, Goods and Services Tax Act 2003, Stamp Duties Act 1984</p>
<p>Relevant websites</p>	<p>www.irc.gov.pg</p>
<p>Does KPMG provide this service?</p>	<p>YES</p>

Other relevant topics

Tax and Exchange Control Clearance	<p>PNG maintains a system of exchange and tax clearance control. Taxation clearance, from the PNG Internal Revenue Commission, is required for remittances of any amount destined for a tax haven entity and in the case of all other overseas destinations, where the aggregate of all such remittances from PNG exceeds K500,000 per annum. These controls generally apply for all capital account and service fee transactions, but not to payments for physically traded goods such as the purchase of trading stock from overseas. These requirements apply equally to individuals and corporations.</p> <p>In addition, Bank of PNG (PNG's central bank) approval may still be required for certain transactions, though somewhat less than previously. The Bank of PNG also requires that transactions between residents, which include PNG branches of foreign companies, must be settled in Kina, which is the local currency.</p>
Land ownership	<p>Foreigners are not able to own land directly in PNG and that includes corporations owned by non-citizens. Land tenure is enabled through a system of government leases which are generally for a period of 99 years and these may be acquired by foreigners subject to relevant legislative requirements. While only approximately 15% of PNG land is tenured in this way, that does cover the urban centres and many places that foreign businesses are likely to wish to set up. It is also possible for the government to negotiate with landowners, acquire land and then establish a 99 year lease over it.</p> <p>It should be noted that there are substantial changes mooted to the previously existing land tenure system which will impact the rights of foreign corporations and individuals to lease land. It seems likely that these changes will be subject to further discussion.</p>
Setting up a bank account	<p>Requirements include providing a ROC company extract and IRC TIN certificate to the bank</p>

Assisting new entrants

Range of service offerings that KPMG provides in this space

Company statutory and secretarial services

Business address

Taxation compliance services

Accounting services

Visa and migration services

Payroll services

Taxation consulting services

Trust administration services

Audit services

Corporate finance services

Management consulting services

Secondments

Risk, governance, internal audit services

Contact us

The contacts at KPMG in connection with this guidebook are:

Zanie Theron

Managing Partner

Tel: + 675 321 2022 ext 262
Mob: + 675 7210 0147
ztheron@kpmg.com.au

Herbert Maguma

Partner

Tel: + 675 321 2022 ext 227
Mob: + 675 7640 7153
hmaguma@kpmg.com.au

Karen McEntee

Director

Tel: + 675 321 2022 ext 233
Mob: + 675 7086 0547
kmcntee@kpmg.com.au

Disclaimer

Please note this information is provided as a general guide only and is not intended as specific advice. Information contained in this publication may have changed since publication date. We recommend you contact KPMG before commencing any operations in PNG.



Disclaimer

Please note this information is provided as a general guide only and is not intended as specific advice. Information contained in this publication may have changed since publication date. We recommend you contact KPMG before commencing any operations in PNG.

kpmg.com.pg