



# INTERNAL REVENUE COMMISSION

## PUBLIC NOTICE

### MANDATORY REQUIREMENTS FOR GOODS & SERVICES TAX (GST) CREDIT OFFSET - CR1 AND GST CREDIT REFUNDS - CR2

This notice serves to advise all Taxpayers nationwide (except LTO taxpayers) that all applications that are submitted to the Internal Revenue Commission (IRC) to claim a refund or an offset of GST credits must be lodged either at the following avenues;

1. Taxpayer service counter at Regional/Provincial Offices
2. Taxpayer service counter at the HQ
3. Email through mailbox: [gst\\_refund\\_review@irc.gov.pg](mailto:gst_refund_review@irc.gov.pg)

**Any GST CR1 or GST CR2 application lodged outside of the above three channels will be considered invalid and rejected.**

You **must** furnish to the IRC the following mandatory requirements together with your claim unless it is stated below upon request.

#### CR1 GST Credit offset

Mandatory Requirement	How to access and Applicable to?
Completed and signed CR1 form.	Download via the IRC website or request via email or in person.
Supplier Listing	The list is to be supplied for BOTH the months the GST credit relates to and the GST months the amount is to be offset against. The list must show the date of purchase, the supplier's name and TIN, the Gross amount, the GST amount claimed and a description of the goods and services provided.
Sales Listing	The list is to be supplied for <b>BOTH</b> the months the GST credit relates to and the GST months the amount is to be offset against. The list must show the date of sale, the purchasers name, the Gross amount, the GST amount. Where the sale is treated as an exempt or zero rated, supply the reason why.
Other information as requested.	To be supplied in a timely manner.

#### CR2 GST Credit Refund

Mandatory Requirement	How to access and Applicable to?
Completed and signed CR2 form.	Download via the IRC website or request via email or in person.
Supplier Listing	The list is to be supplied for the months the GST credit relates to. The list must show the date of purchase, the supplier's name and TIN, the Gross amount, the GST amount claimed, and a description of the goods and services provided.
Sales Listing	The list is to be supplied for the months the GST credit relates to. The list must show the date of sale, the purchaser's name, the Gross amount, and the GST amount. Where the sale is treated as an exempt or zero rated, supply the reason why.

Other information as requested.	To be supplied in a timely manner.
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For further information, please contact the GST Refund Review team below:

Name	Designation	Telephone	Group Email
Mr. Des McMaster	Director	3077312	<a href="mailto:gst_refund_review@irc.gov.pg">gst_refund_review@irc.gov.pg</a>
Ms. Margaret Maraha	Manager	3226658	

Authorised by:

**Mr. Sam Koim, OBE**  
Commissioner General