

INTERNAL REVENUE COMMISSION  
Papua New Guinea

# GST Invoice Matching Portal

## *Project Overview & System Description*

*Transforming GST Administration Through Digital Innovation*

<b>Project</b>	GST Invoice Matching Portal
<b>Authority</b>	Internal Revenue Commission (IRC)
<b>Jurisdiction</b>	Papua New Guinea
<b>Document Type</b>	Project Overview & System Description
<b>Version</b>	1.0 — March 2026

# 1. Executive Summary

The GST Invoice Matching Portal is a centralised digital platform developed for the Internal Revenue Commission (IRC) of Papua New Guinea. It modernises and automates Goods and Services Tax administration by creating a single, authoritative system connecting taxpayers and the IRC through structured, rule-driven compliance processes.

The portal addresses longstanding challenges — including invoice mismatches, premature input tax credit claims, delayed return filing, and manual audit dependency — by digitising the entire GST compliance lifecycle. Every invoice submitted becomes part of a real-time compliance record, reducing revenue leakage and improving trust in the tax system.

## Portal Vision

*"From Invoice Creation to Government Insight — One Connected GST Ecosystem." Every invoice created by a taxpayer becomes part of a real-time compliance lifecycle, ensuring seller and buyer declarations are aligned, GST credits are granted only when legally eligible, returns reflect accurate tax liability, and risks are identified before revenue loss occurs.*

## 2. Background & Context

GST is a critical revenue component for the Government of Papua New Guinea. Key compliance challenges that prompted this initiative include:

- Invoice mismatches between seller-reported and buyer-reported data
- Incorrect or premature input tax credit claims not aligned with GST Section 35
- Delayed or non-filing of periodic GST returns
- Dependency on manual verification and audit processes
- Significant revenue leakage due to undetected non-compliance

The IRC identified that a centralised, automated GST Invoice Matching Portal would address these challenges by providing end-to-end visibility, automated matching, rule-based credit enforcement, and data-driven governance across all registered taxpayers.

## 3. Key Objectives

The portal is built around six core objectives that guide every design and functional decision:

**01**

### End-to-End Invoice Traceability

Every GST invoice traced from creation through submission, matching, credit eligibility, return filing, and audit review.

**02**

### Automated Invoice Matching

Systematic matching of seller and buyer invoices using TIN, invoice number, date, taxable value, and GST amount.

**03**

**GST Section 35 Enforcement**

Input tax credit granted strictly per legal provisions — only on matched, dual-declared invoices where the supplier has filed their return.

**04**

**Risk-Based Compliance Monitoring**

Proactive, data-driven compliance and risk profiling replacing reactive audits.

**05**

**Transparent Taxpayer Experience**

Clear visibility of invoice status, credit eligibility, return obligations, and penalties through a taxpayer-facing portal.

**06**

**Revenue Protection & Growth**

Minimize revenue leakage while improving voluntary compliance and taxpayer trust in the system.

## 4. Portal Screens & Application Walkthrough

The following section presents each module of the portal with its corresponding screenshot, illustrating the interface and functionality as experienced by taxpayers.

### 4.1 Login & Secure Authentication

Taxpayers access the portal through a two-factor secure login. The first screen accepts the 9-digit Taxpayer Identification Number (TIN) and password. Upon submission, a One-Time Password (OTP) is dispatched to the registered email address. The second screen prompts the taxpayer to enter this OTP to complete authentication. A 'Remember Me' option and 'Forgot Password' link are also available.

**Screen: Login — Credentials Entry**

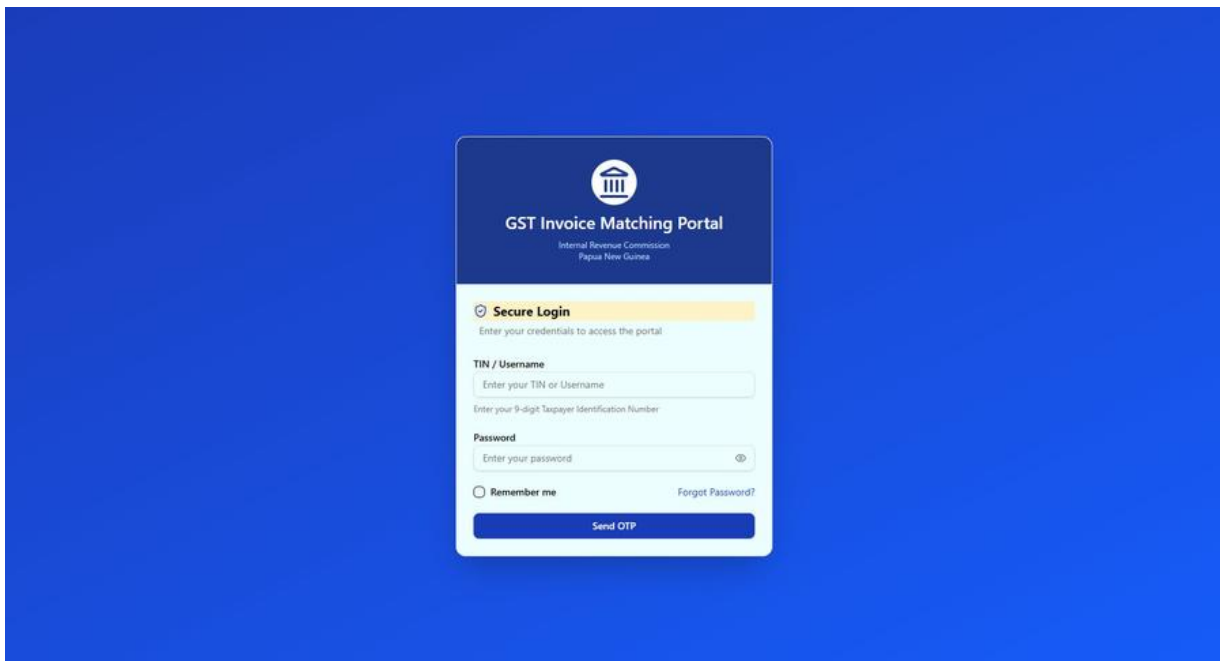


Fig 4.1a — Secure login screen: taxpayer enters TIN/Username and password, then clicks 'Send OTP'

Screen: Login — OTP Verification

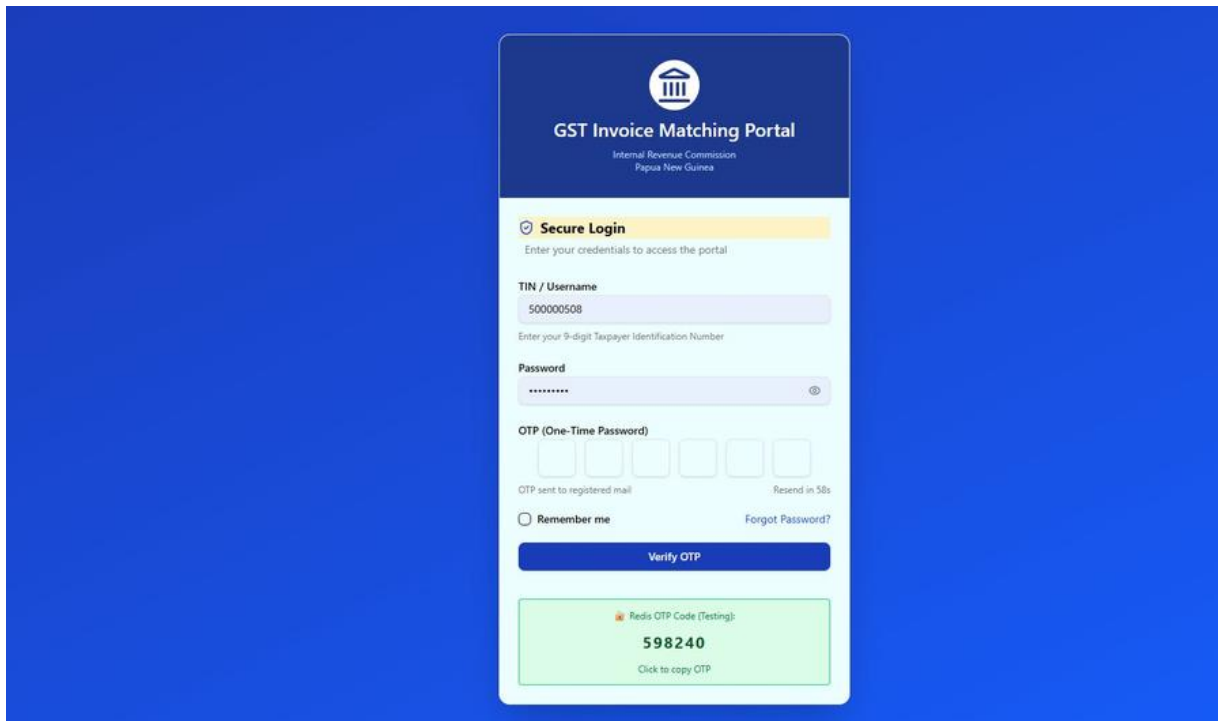


Fig 4.1b — OTP verification step: taxpayer enters the 6-digit code sent to their registered email address

## 4.2 Taxpayer Profile

Once authenticated, taxpayers can view their registered profile under Registrations > Profile. The screen displays the taxpayer name, TIN, enterprise classification, email address, mobile contact, and account verification status. All details are synchronised with the IRC master database and can only be updated by contacting IRC support.

Screen: Taxpayer Profile

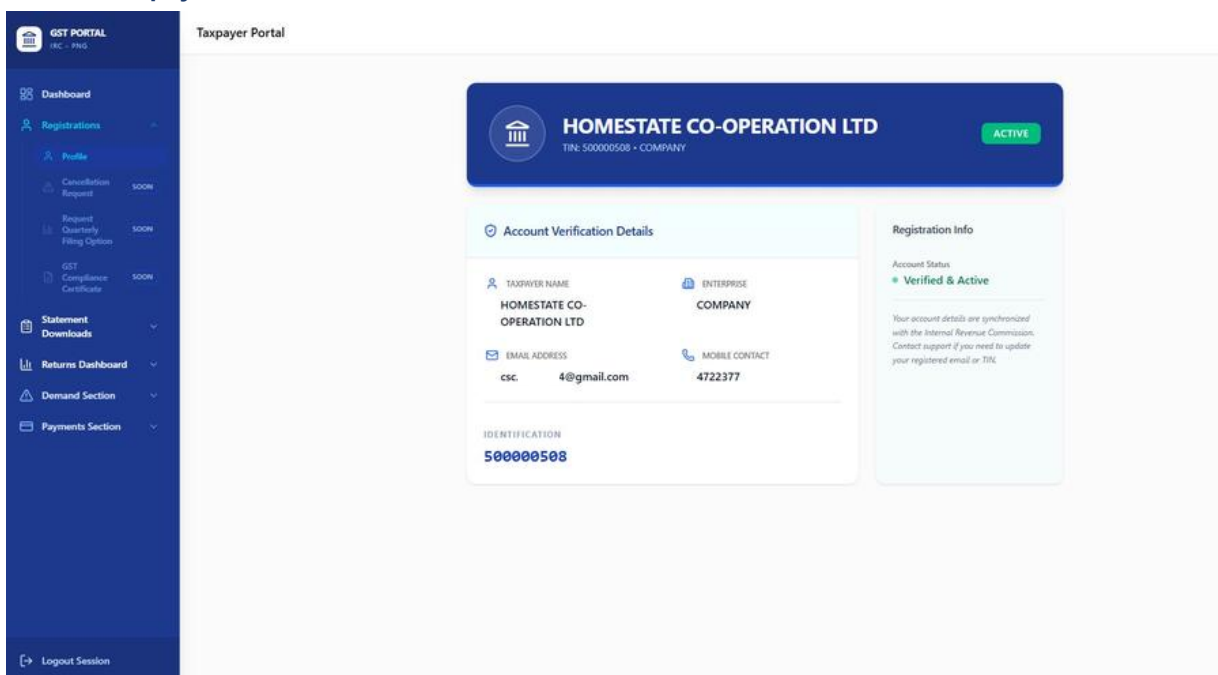


Fig 4.2 — Taxpayer Profile: account verification details and registration information for HOMESTATE CO-OPERATION LTD (TIN: 500000508)

### 4.3 GST Returns Dashboard

The main Dashboard provides a high-level summary of the taxpayer's GST position for the current return period. It displays: Total Invoices, Taxable Amount, GST Payable, and Net GST. The Return Filing Status panel shows pending B2B and B2C drafts and invoices ready for submission. The Transaction Summary table breaks down invoices, taxable values, and GST by category (B2B, B2C Small, B2C Large), with per-category status indicators (Ready / Draft). 'Validate Return' and 'File GST Return' actions are available at the bottom.

#### Screen: GST Returns Dashboard

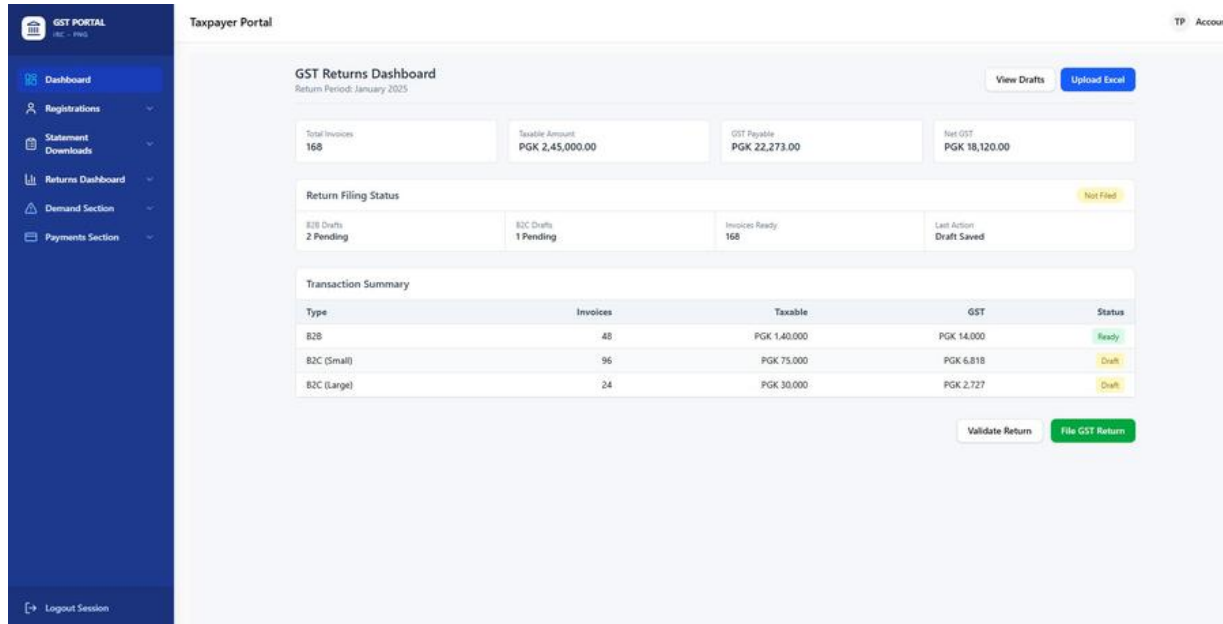


Fig 4.3 — GST Returns Dashboard: consolidated view of invoices, taxable amounts, GST payable, and transaction summary by supply type

### 4.4 File Returns — Choose Submission Method

Under Returns Dashboard > File Returns, the taxpayer selects the filing period (Financial Year + Month) and clicks Search. The results page presents five distinct form sections: Main Seller Form, Debit/Credit Notes, Amendment, Doc No., and HSN Submission — each showing their current status (Not Filed / Filed). The taxpayer must first choose a submission method: Enter Manually (direct form entry) or Upload File (Excel/CSV). Selecting and locking the method is required before any form can be opened.

#### Screen: File Returns — Period Search & Method Selection

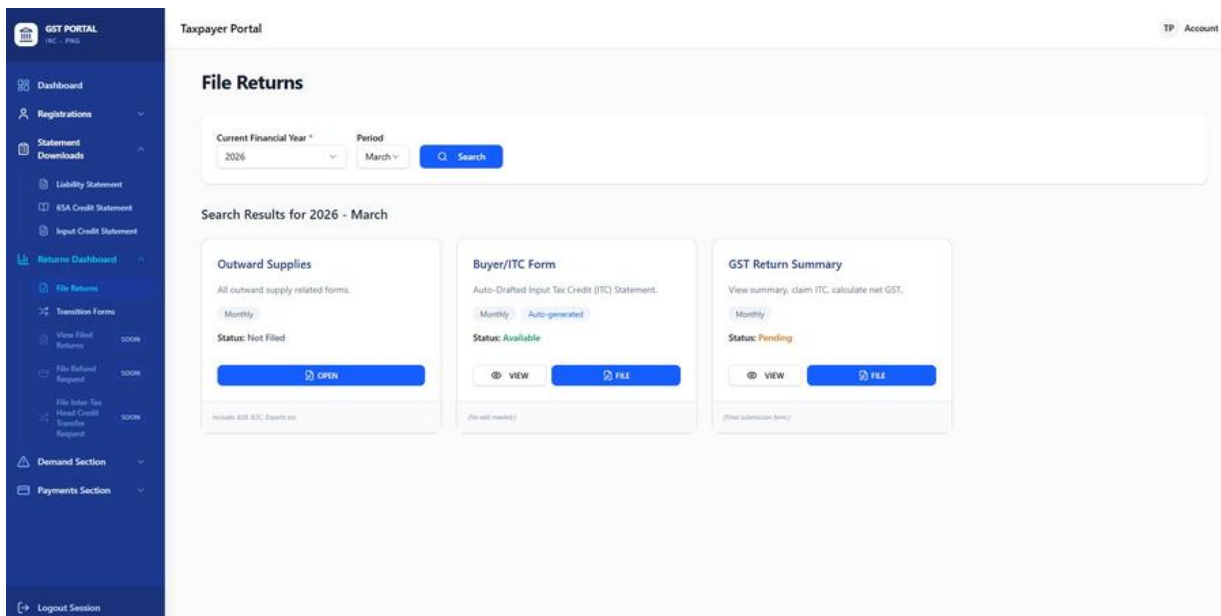


Fig 4.4a — File Returns page: period selection and submission method choice (Enter Manually vs. Upload File)

**Screen: Confirm Submission Method — Method Lock Dialogue**

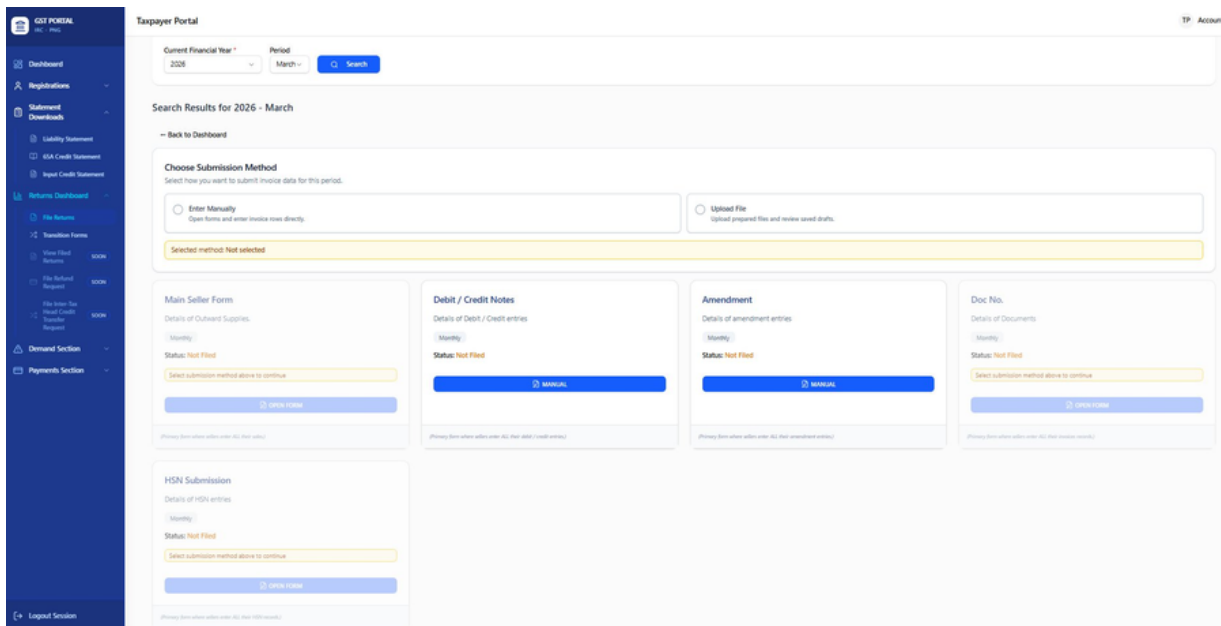


Fig 4.4b — Confirmation dialogue: locking the manual entry method disables the file upload option for the selected period

**4.5 File Returns — Upload File Method**

When the 'Upload File' method is selected, taxpayers are guided through a multi-tab invoice upload process covering B2B Invoices, B2C Small, B2C Large, B2G (Govt), and Exempt Sales. Each tab provides a drag-and-drop or file browser area that accepts Excel or CSV files. A notice reminds taxpayers to save drafts in each tab before proceeding; the final submission is only available from the dashboard once all drafts are saved.

**Screen: B2B Invoices Upload (CSV/Excel)**

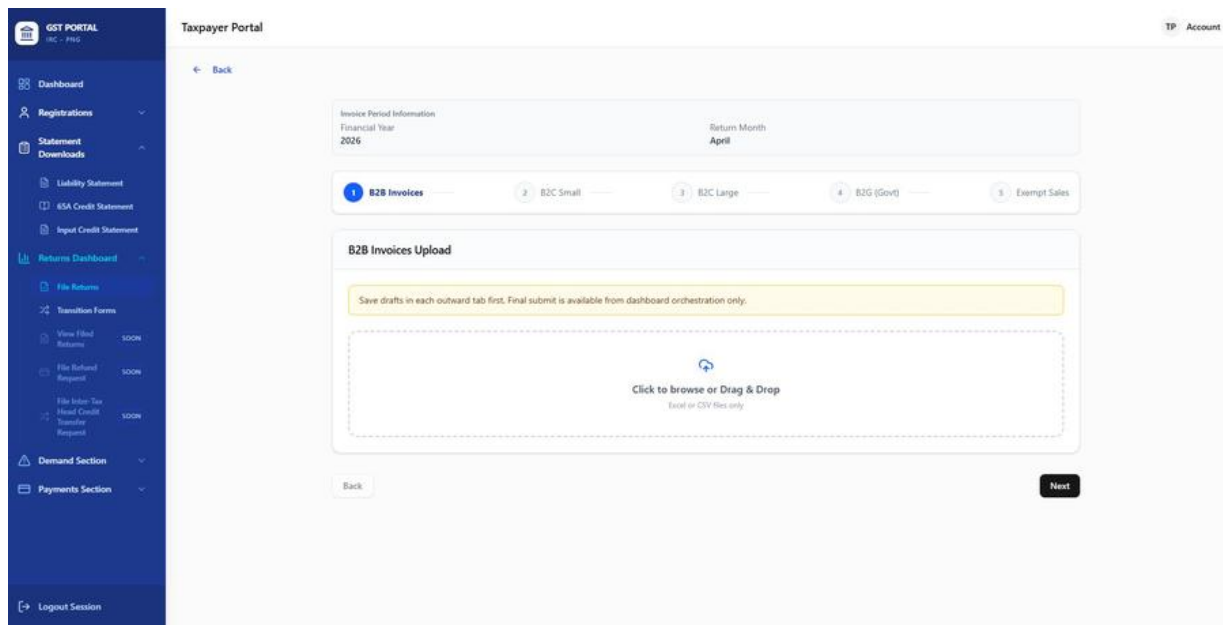


Fig 4.5 — B2B Invoice Upload: drag-and-drop or browse interface for Excel/CSV file upload across supply type tabs

## 4.6 Outward Supplies — B2B Manual Invoice Entry

The Manual Seller Form (B2B) is the primary data entry screen for business-to-business sales. The taxpayer enters the 9-digit Buyer TIN — the system auto-populates the Buyer Name and Address from the IRC registry. The taxpayer then enters the Invoice Number and Invoice Date. Line Items are added with Description, Taxable Value (K), and GST % (defaulting to 10%). The GST amount and Total Inc. GST are calculated automatically. The GST Summary panel on the right shows Subtotal, Total GST, and Total Amount Payable in real time. Clicking SAVE stores the invoice as a draft.

### Screen: B2B Manual Invoice Upload Form

<p><b>PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION</b>                  PNGIRC - Your Partner in Nation Building  <b>GOODS AND SERVICES TAX RETURN</b></p>		<p>TAXPAYER IDENTIFICATION NUMBER (TIN)                  5 0 0 0 0 0 5 0 8</p>	
NAME OF TAXPAYER:		HOMESTATE CO-OPERATION LTD	
CONTACT / REPRESENTATIVE:			
PHONE No:		4722377	
E-MAIL ADDRESS:		csc.rg 4@gmail.com	
MAILING ADDRESS	SECTION No:		LOT No:
	STREET / SUBURB / DISTRICT:		
	P.O. BOX:	6149	
	COUNTRY:	PAPUA NEW GUINEA	PROVINCE: NATIONAL CAPITAL DISTRICT
	CITY / POST OFFICE:	PORT MORESBY	
CARE OF (C/-):			
<b>TAX PERIOD</b>			
MONTH: AUGUST		YEAR: 2026-2027	
<b>BLOCK 1: CALCULATION OF OUTPUT DEBITS</b>			
1.	Total Sales and employee benefits for the Tax Period (including GST charged) (see note 1)		K 48,335.10
2.	Less Exempt Sales (see note 2)	K -	
3.	Zero Rated Sales (see note 3)	K -	
4.	Add lines 2 and 3		
5.	Total GST Taxable Sales - Deduct the total in line 4 from line 1	K	48,335.10
6.	Output Debits - Divide Taxable Sales (line 5) by Eleven	K	4,394.10
7.	Deferred Import Liabilities (only applicable to approved entities)		
<b>BLOCK 3: SUMMARY - GST PAYABLE OR REFUNDABLE</b>			
13.	Output Debits (add lines 6 and 7 above and write the amount here)	K	4,394.10
14.	Deduct Input Credits (from line 12 above)		
15.	Goods and Services Tax Payable (remittance enclosed) or Refundable	K	4,394.10
16.	GST Section 65A Credit Allowable (see note 8 below) - if applicable		

→ Next Page

Fig 4.6 — B2B Manual Invoice Entry: buyer TIN lookup, invoice details, line items, and real-time GST Summary panel

## 4.7 Outward Supplies — Debit / Credit Entry

The Debit/Credit Notes module allows taxpayers to record adjustment notes against previously submitted or filed invoices in the current period. The taxpayer selects the source B2B invoice by searching on invoice number, buyer name, or TIN. The system displays submitted/filed invoices from prior months in the selected financial year. B2C Small, B2C Large, and B2G tabs are also available for respective category adjustments.

### Screen: Debit/Credit Notes — Source Invoice Selection

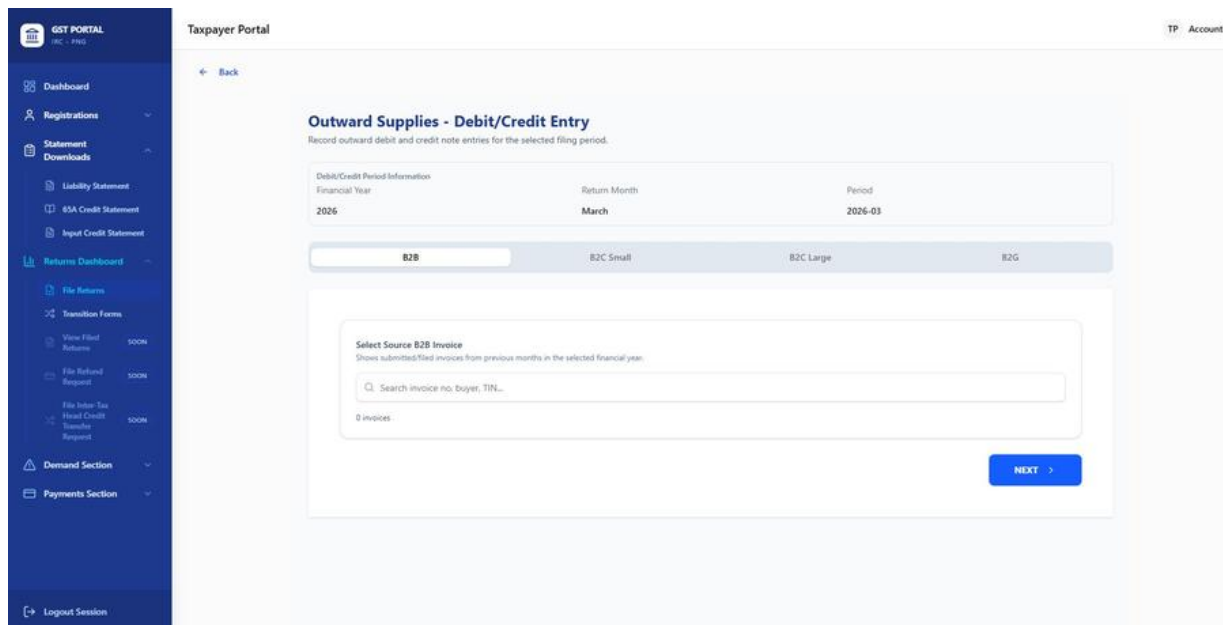


Fig 4.7 — Outward Supplies Debit/Credit Entry: select a previously filed invoice to record a debit or credit note adjustment

### 4.8 Outward Supplies — Amendment Entry

The Amendment Entry module enables taxpayers to correct previously submitted or filed invoices from earlier periods. Only prior-period invoices are eligible for amendment. The taxpayer searches by invoice number, buyer TIN, or date. Once selected, buyer name and invoice number are auto-populated. The Amendment Draft List at the bottom tracks all amendment rows entered for the current period. Amendments are available across B2B, B2C Large, Exempt, and B2G tabs.

#### Screen: Amendment Entry

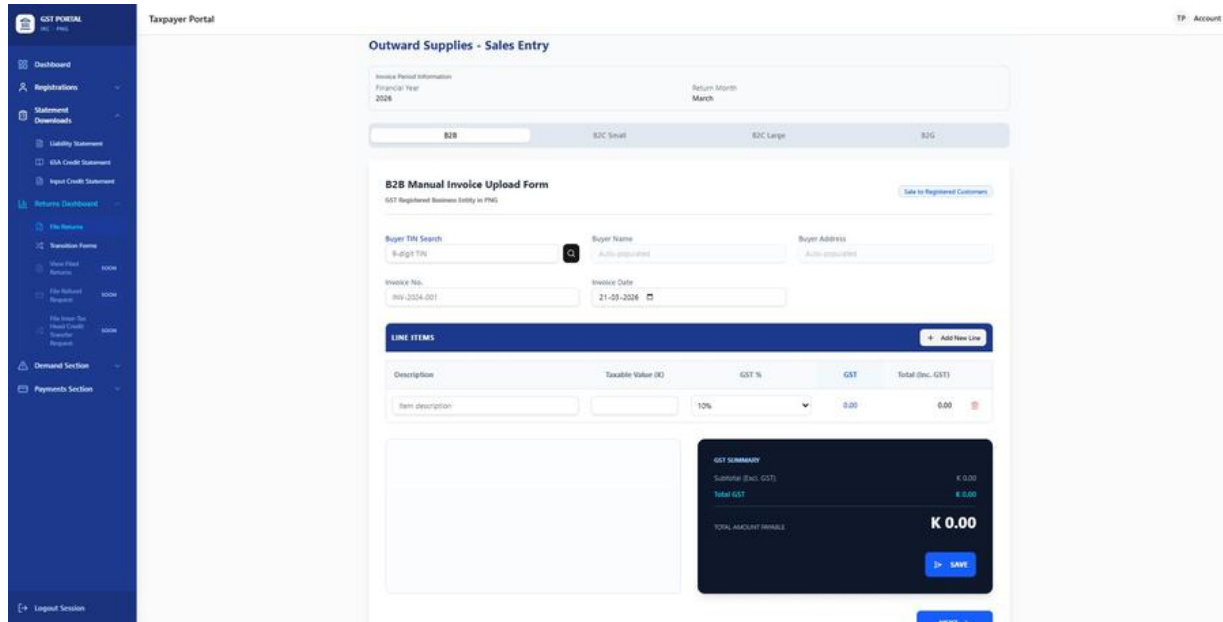


Fig 4.8 — Amendment Entry: search and select prior-period invoices to amend across B2B, B2C Large, Exempt, and B2G categories

### 4.9 Outward Supplies — HSN Submission

The HSN (Harmonised System of Nomenclature) Submission form captures commodity-level supply summary data for the return period. The taxpayer searches for an HSN code or description — the system auto-populates the HSN Description and Department/Stock from the HSN master. Line Items capture Total Quantity, Taxable Value (K), and GST. The Selected HSN Details panel shows the HSN Code, Stock Code, Department, Master Sales, and Qty Sold from the system. The GST Summary panel calculates subtotal, Total GST, and Total Amount Payable. Clicking SAVE commits the entry.

**Screen: HSN Manual Submission Form**

**Outward Supplies - HSN Submission** Refresh

**Invoice Period Information**

Financial Year: 2026-2027 | Return Month: March | Period: 2026-03

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**HSN Manual Submission Form** HSN Summary Entry

Search an HSN code and prepare one HSN summary line for this return period.

HSN Search:  | HSN Description:  | Department / Stock:

Financial Year: 2026-2027 | Return Month: March | Period: 2026-03

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**LINE ITEMS** Single HSN summary row

Description	Total Quantity	Taxable Value (K)	GST	Total (Inc. GST)
<input type="text" value="HSN description"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00

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**Selected HSN Details**

This mirrors the sales-entry helper panel and keeps imported HSN reference data visible.

HSN Code	-
Stock Code	-
Department	-
Master Sales	K 0.00
Qty Sold	0.00

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**GST SUMMARY**

Subtotal (Excl. GST) K 0.00

**Total GST** K 0.00

**TOTAL AMOUNT PAYABLE** **K 0.00**

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Draft Invoices (HSN)

Fig 4.9 — HSN Submission Form: HSN code search, auto-populated description and department, line item entry, and GST Summary

**4.10 Document Number (Doc No.) — Invoice Range Entry**

The Document Number module requires taxpayers to report the invoice serial number range issued during the filing period. Entries include: Prefix, Invoice Start Number, Suffix, Invoice End Number, and Cancelled Invoice Count. The Document Range Tools panel shows Current Start/End Numbers and Cancelled Count. The Range Summary on the right calculates Total Numbers in Range, Cancelled Count, and Usable Document Numbers. This data supports IRC's audit trail for invoice completeness.

**Screen: Document Number Range Entry**

**Doc No. - Document Number Details**

Report Invoice serial range details for the selected filing period.

**Invoice Period Information**

Financial Year	Return Month	Period
2026	March	2026-03

**Document Number Range Entry**

Prepare one invoice serial range row for the selected return period.

**Invoice Start Number**

Prefix INV- No. 0001 Suffix A

Full Start Number: -  
Prefix and suffix are optional. Enter only the number if not applicable.

**Invoice End Number**

Prefix INV- No. 0100 Suffix A

Full End Number: -  
Prefix and suffix are optional. Enter only the number if not applicable.

**Cancelled Invoice Count**

0

**Financial Year**

2026

**Return Month**

March

**Period**

2026-03

**LINE ITEMS**

Single document range row

Start Number	End Number	Cancelled Count	Range Status	Total Count
Prefix Number Suffix	Prefix Number Suffix	0	Awaiting Input	0

Enter start and end numbers to populate the range.

**Document Range Tools**

Review the current invoice serial range or clear the current draft form.

Current Start Number -

Current End Number -

Cancelled Count 0

**CLEAR**

**RANGE SUMMARY**

Total Numbers in Range 0

**Cancelled Count** 0

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USABLE DOCUMENT NUMBERS 0

**SAVE**

Fig 4.10 — Doc No. — Document Number Range Entry: invoice serial number range, cancelled count, and usable document number summary

### 4.11 File Returns — All Sections Overview

After entering data in all modules, the File Returns page shows the consolidated status of all five form sections for the selected period. The Main Seller Form and Doc No. require the submission method to be selected before the Open Form button activates. Debit/Credit Notes and Amendment sections show a 'Manual' button when method is confirmed. The HSN Submission section is similarly locked until the method is set. This dashboard view gives the taxpayer a clear completion checklist before final filing.

**Screen: File Returns — All Sections Status Overview**

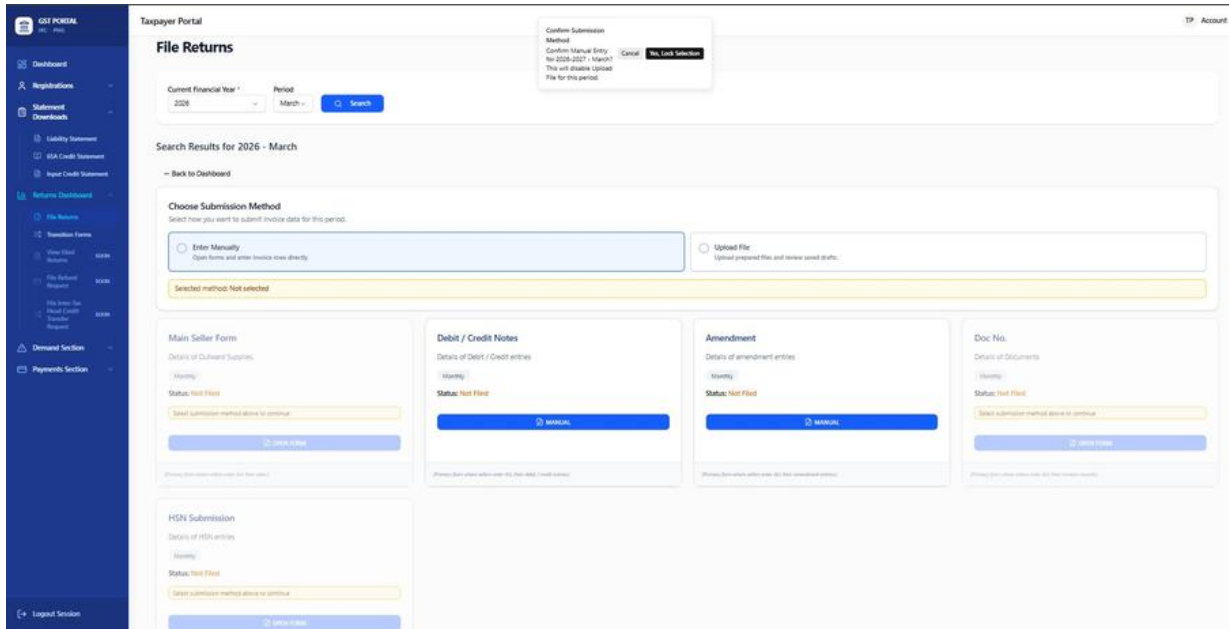


Fig 4.11 — File Returns page: all five form sections (Main Seller Form, Debit/Credit Notes, Amendment, Doc No., HSN) with per-section status and action buttons

### 4.12 Returns Filing — Three-Card Navigation View

The File Returns main landing page presents three primary cards representing the full return filing journey: (1) Outward Supplies — where the taxpayer enters all sales data; (2) Buyer/ITC Form — an auto-generated Input Tax Credit statement requiring no taxpayer editing; and (3) GST Return Summary — the final submission form where the taxpayer views the computed tax position and files the return. Status indicators show Not Filed, Available, or Pending for each card.

#### Screen: Returns Filing — Three-Card View

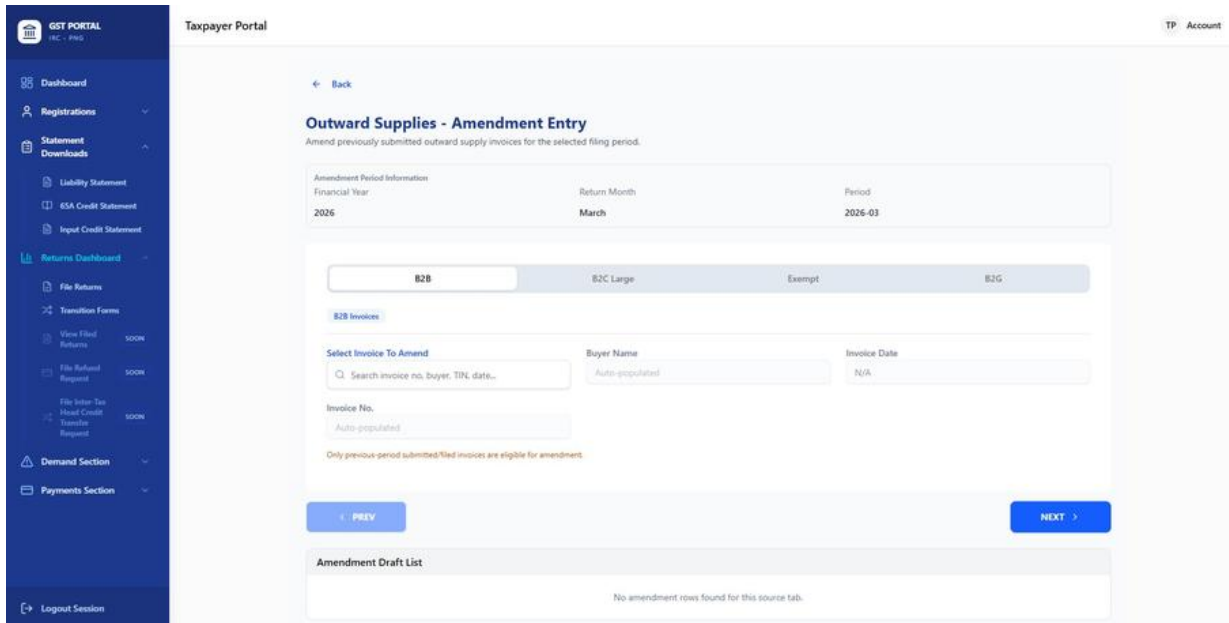


Fig 4.12 — Returns Filing: three-card view showing Outward Supplies, Buyer/ITC Form, and GST Return Summary with Open/View/File actions

### 4.13 Buyer / ITC Form — Input Tax Credit Statement

The Buyer/ITC Form is an auto-drafted statement that the taxpayer views but does not edit. It is populated by the portal from the seller's declarations received by the buyer. The form has two sections: (1) Purchase from Registered PNG Entities — listing Supplier TIN, Supplier Name, Taxable Amount, GST, and Total; and (2) Supply to Registered PNG Government Departments (Section 65A Credit — Tax Withheld) — capturing GST withheld at source by government departments. Both sections show 'No records found' when no matching supplier invoices exist for the period.

#### Screen: Buyer/ITC Form

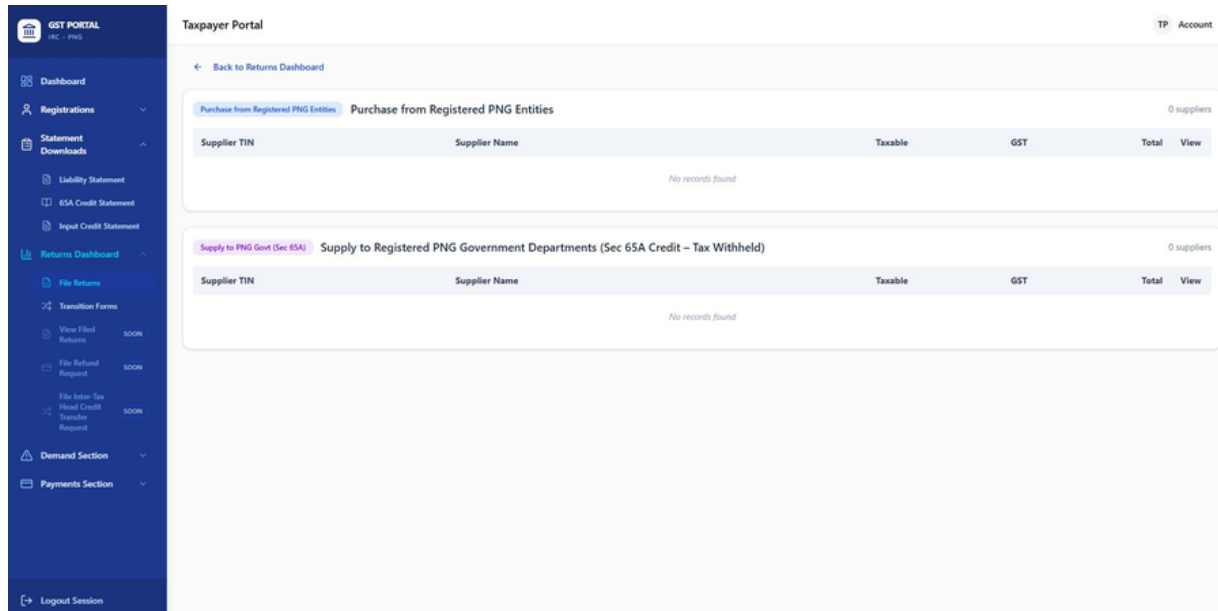


Fig 4.13 — Buyer/ITC Form: auto-drafted ITC statement showing purchases from registered PNG entities and Section 65A tax credits from government department supplies

## 5. Statement Downloads & Financial Reports

The portal provides three key financial statements accessible from Statement Downloads in the left navigation. All statements are filterable by Year and Month, and exportable to Excel, PDF, or print.

### 5.1 Liability Statement

The Liability Statement tracks the taxpayer's GST tax liability and how it has been adjusted over time. Each row represents a transaction event: Liability Calculated in Return (the initial output debit), Liability Adjusted in Cash (payment made), Liability Adjusted in Input Credit, and Liability Adjusted through 65A Credit. The Balance Amount column shows the outstanding liability after each adjustment. Data can span multiple return periods within the selected date range.

#### Screen: Liability Statement

**Liability Statement**  
View your tax liability and adjustments

TAXPAYER NAME: John Doe Enterprises Ltd  
TIN NO: 500012345

Year: 2025 | Month: February

Period: 01/02/2025 - 28/02/2025 | Total Records: 6

SL. NO	DATE OF RETURN	TRANSACTION PARTICULARS	TRANSACTION ID	RETURN PERIOD	LIABILITY AMOUNT	LIABILITY ADJUSTED	BALANCE AMOUNT
1	02/21/2025	Liability Calculated in Return	RET-ACC-001	February 2025	100.00	-	100.00
1.1	02/21/2025	Liability Adjusted in Cash	RET-ACC-001		-	20.00	80.00
1.2	02/21/2025	Liability Adjusted in Input Credit	RET-ACC-001		-	70.00	10.00
1.3	02/21/2025	Liability Adjusted through 65A Credit	RET-ACC-001		-	10.00	-
2	02/28/2025	Liability Calculated in Return	RET-ACC-002	March 2025	200.00	-	200.00

Rows per page: 5 | Page 1 of 2

Buttons: Excel, Save as PDF, Print

Fig 5.1 — Liability Statement: period-based view of liability calculated, adjustments (cash, input credit, 65A credit), and running balance amount

## 5.2 Input Credit Statement

The Input Credit Statement tracks the taxpayer's available input tax credit balance. Transaction types include: Input Credit Available (credited from return), Input Credit Adjusted (used against liability), Transferred From Liability Ledger, Refund Requested, and Refund Request Approved. The Amount Credited column (green) shows credits added; Amount Adjusted (red) shows credits consumed. The Balance Amount gives the current ITC balance after each event.

### Screen: Input Credit Statement

**Input Credit Statement**  
View your available input tax credits and adjustments

TAXPAYER NAME: John Doe Enterprises Ltd  
TIN NO: 500012345

Year: 2025 | Month: February

Period: 01/02/2025 - 28/02/2025 | Total Records: 9

SL. NO	DATE OF TRANSACTION	TRANSACTION PARTICULARS	TRANSACTION ID	RETURN PERIOD	AMOUNT CREDITED	AMOUNT ADJUSTED	BALANCE AMOUNT
1	02/21/2025	Input Credit Available	RET-ACC-001	February 2025	100.00	-	100.00
1.1	02/21/2025	Input Credit Adjusted	RET-ACC-001	February 2025	-	70.00	30.00
2	02/21/2025	Transferred From Liability Ledger	TRF-ID-01		200.00	-	230.00
2.1	02/22/2025	Refund Requested	REQ-ID-02		-	200.00	30.00
2.2	02/25/2025	Refund Request Approved	APP-ID-02		200.00	-	230.00

Rows per page: 5 | Page 1 of 2

Buttons: Excel, Save as PDF, Print

Fig 5.2 — Input Credit Statement: tracking of available ITC balance — credits, adjustments, transfers, refund requests, and approvals

## 5.3 Payment Transaction Summary

The Payment Transaction Summary provides a complete chronological record of all payment-related events for the selected period. Transaction types include: Opening Balance, Amount Deposited, Amount Adjusted, Refund Requested, Refund Request Approved, and Refunded. Each row shows the Date, Transaction Particulars, TXN ID, Deposited amount (green), Adjusted amount (red), and running Balance. The statement supports pagination and can be exported to Excel, PDF, or printed.

**Screen: Payment Transaction Summary**

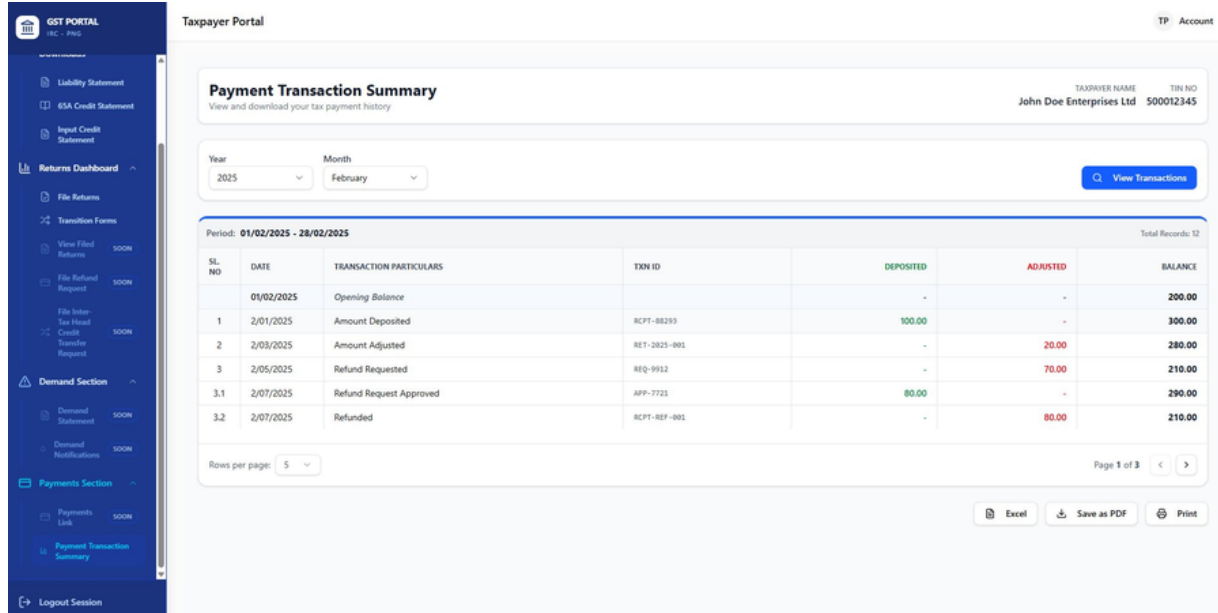


Fig 5.3 — Payment Transaction Summary: full payment history with deposits, adjustments, refunds, and running balance for the selected period

## 6. Invoice Matching & GST Section 35 Credit Engine

The invoice matching engine is the analytical core of the portal. It automatically compares invoices declared by sellers and buyers using the following statutory parameters:

Matching Parameter	Source	Purpose
<b>Seller TIN</b>	Seller submission	Identifies the supplying entity
<b>Buyer TIN</b>	Buyer submission	Identifies the purchasing entity
<b>Invoice Number</b>	Both parties	Links seller and buyer records
<b>Invoice Date</b>	Both parties	Validates the supply period
<b>Taxable Value (K)</b>	Both parties	Confirms the transaction value
<b>GST Amount (K)</b>	Both parties	Validates the tax charged and claimed

### Credit Eligibility Conditions (GST Section 35)

Input tax credit is approved only when ALL of the following conditions are simultaneously satisfied:

- The invoice is declared by both the seller and the buyer (dual declaration)
- The invoice is marked as 'Matched' by the system

- The supplier has filed their GST return for the relevant period
- No duplication of credit is detected
- The invoice is valid and not under dispute or amendment

If conditions are partially met, credit is placed ON-HOLD. Credits that fail eligibility are permanently rejected with reasons recorded and communicated to the taxpayer.

## 7. End-to-End Filing Workflow

The table below outlines the complete step-by-step process a taxpayer follows to complete a GST return period, from login through final submission and payment:

Step	Phase	Actions & Details
Step 1	Login & Authentication	Taxpayer logs in using TIN/Username, password, and OTP sent to registered email. Two-factor authentication ensures secure portal access.
Step 2	Select Filing Period	Navigate to File Returns under Returns Dashboard. Select Current Financial Year and Return Month, then click Search to load the period.
Step 3	Choose Submission Method	Select Enter Manually (opens structured forms) or Upload File (Excel/CSV upload). Locking the selection disables the other method for the period.
Step 4	Enter Outward Supplies	Complete the Main Seller Form — enter B2B invoices with buyer TIN, invoice number, date, line items and GST. Repeat across B2C Small, B2C Large, B2G, and Exempt tabs. Save drafts in each tab.
Step 5	Debit/Credit Notes & Amendments	Enter debit/credit note entries against previously filed invoices. Amend eligible prior-period invoices through the Amendment Entry module.
Step 6	HSN & Document Number	Enter HSN summary data and invoice serial number ranges (Doc No.) for the return period.
Step 7	Review Buyer / ITC Form	View the auto-drafted Input Tax Credit statement — purchases from registered PNG entities and Section 65A credits are auto-populated.
Step 8	GST Return Summary & File	The system auto-calculates total sales, output debits (+11), input credits, and net GST payable/refundable. File the return.
Step 9	Payment & Statements	Make GST payments via Payments Section. View Liability Statement, Input Credit Statement, and Payment Transaction Summary.

## 8. Target Stakeholders

The system is designed to serve four primary stakeholder groups:

Stakeholder	Role in the System
Registered Taxpayers	Submit invoices, file monthly/quarterly GST returns, view ITC and liability statements, manage amendments, debit/credit notes, and HSN data.

Stakeholder	Role in the System
Government Approved Taxpayers	API-based ERP integration for automated invoice submission and return filing with high-volume capabilities.
Internal Revenue Commission (IRC)	Compliance monitoring, audit selection, risk profiling, invoice matching oversight, enforcement, and revenue assurance via the IRC Command Centre.
PNG Government Departments	Appear as buyers in the B2G category. Section 65A credit (tax withheld at source) is tracked and applied through the portal.

## 9. Expected Outcomes

Upon successful implementation, the GST Invoice Matching Portal is expected to deliver measurable improvements across four key areas:

<b>Compliance</b>	<ul style="list-style-type: none"> <li>Improved GST filing rates and accuracy</li> <li>Reduced invoice-related disputes between sellers and buyers</li> <li>Early detection of mismatches and non-compliance</li> </ul>
<b>Revenue</b>	<ul style="list-style-type: none"> <li>Reduced leakage through automated credit controls</li> <li>Lawful, timely GST credit adjustments only on matched invoices</li> <li>Enhanced audit efficiency targeting high-risk taxpayers</li> </ul>
<b>Taxpayer Experience</b>	<ul style="list-style-type: none"> <li>Clear visibility of filing status, credit eligibility, and liabilities</li> <li>Guided step-by-step filing process with real-time validation</li> <li>Reduced administrative burden through digital workflows</li> </ul>
<b>Governance</b>	<ul style="list-style-type: none"> <li>IRC has a centralised compliance command centre</li> <li>Actionable analytics for policy decisions and enforcement</li> <li>Strengthened public trust in the GST administration framework</li> </ul>

## 10. Features in Development

The following features are currently marked as 'Coming Soon' in the portal interface and are planned for upcoming release phases:

- View Filed Returns — Historical return lookup and download
- File Refund Request — Online GST refund application workflow
- File Inter-Tax Head Credit Transfer Request — Transfer credits across tax heads
- Demand Statement — View outstanding tax demands
- Demand Notifications — Automated notices for outstanding liabilities
- Payments Link — Integration with banking payment gateway
- Cancellation Request — Taxpayer-initiated GST registration cancellation

- Request Quarterly Filing Option — Apply for quarterly return frequency
- GST Compliance Certificate — Generate compliance certificates on demand

## 11. Conclusion

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The GST Invoice Matching Portal represents a transformative step in Papua New Guinea's tax administration modernisation journey. By connecting taxpayers and the IRC through a single, rule-driven digital platform, the system creates a transparent, efficient, and enforceable GST compliance environment.

The portal's end-to-end design — spanning invoice creation, automated matching, credit enforcement, return filing, payment tracking, and financial reporting — ensures every stage of the GST lifecycle is governed by data, not manual intervention. This positions the IRC to better protect government revenue, provide a fair and predictable compliance experience for taxpayers, and build long-term trust in the Papua New Guinea tax system.

### **Internal Revenue Commission**

Papua New Guinea

*GST Invoice Matching Portal | Project Overview Document | March 2026*