

July 2026: Special Edition

Papua New Guinea is introducing significant reforms for incorporated associations with the enactment of the **Associations Incorporation Act 2023** (*the new Act*), which has commenced on 1 July 2026, replacing the existing legislation from 1966. The new Act is to be administered by the Investment Promotion Authority (IPA).

These reforms aim to modernise governance, enhance transparency and accountability, and align Papua New Guinea with international standards, particularly in combating money laundering and terrorism financing.

What you need to know

The key changes introduced by the new Act, and their practical implications for associations operating in Papua New Guinea, are summarised below.

Re-registration of Existing Associations

All associations previously incorporated under the Associations Incorporation Act 1966 must apply for re-registration under the new Act within one year of commencement (i.e. by 1 July 2027).

Re-registration does not create a new legal entity. The association's existing legal personality, property, rights, obligations and ongoing proceedings continue uninterrupted.

Failure to re-register within the one-year window will result in the association being removed from the register. The IPA is expected to release the prescribed re-registration form and accompanying guidance shortly, and associations would be well advised to begin preparing now, including reviewing their rules against the requirements of the new Act.

Registration Subtypes for Associations

Under the new Act, all associations must register as one of two subtypes.

- A **Public Benefit Association** serving the broader community (e.g., health or education initiatives)
- A **Members Benefit Association** serving primarily its own members (e.g., trade groups, chambers of commerce)

Associations should consider carefully which classification applies to them, as this will inform both registration and ongoing obligations.

Committee Membership Requirements

Associations are required to have at least three committee members, with at least one ordinarily resident in PNG. Committee members have defined duties similar to company directors, increasing governance responsibilities.

Financial Accountability

All associations must maintain basic accounting records. Larger entities, and those receiving government grants or donations above specified thresholds, will also be required to prepare audited financial statements.

Annual Returns Filing

Associations are required to lodge an annual return with the Registrar. A failure to comply risks removal from the official register.

Beneficial Ownership Disclosure

Associations must record beneficial ownership information in their member registers. This is intended to identify who ultimately controls memberships and supports compliance with international anti-money laundering measures.

New Category for Overseas Associations

Overseas non-profit organisations operating in PNG, formerly registered as overseas companies, must now re-register as overseas associations under the new Act.

Expanded Grounds for Objection

The grounds on which a person may object to an incorporation application have been broadened, and any person may now raise an objection. The available grounds include matters such as committee members with criminal records, or a failure to have a committee member ordinarily resident in Papua New Guinea.

Mandatory Online Filings

All filings must now be completed through the [IPA online registry](#), with the exception of the initial Notice of Intent to Incorporate.

Next steps - preparing for change

The new Act represents a significant shift in the compliance framework for incorporated associations, and associations would be well placed to begin preparing now to ensure a smooth transition. Preparing early will help safeguard an association's lawful status and reputation under the new law.

In practical terms, organisations should consider these matters.

- Prepare for re-registration of your existing association within the one-year window (by 1 July 2027), including reviewing your current rules against the new Act's requirements.
- Assess your association's classification and prepare to register your subtype accordingly.
- Review and update your committee membership to comply with residency and duty requirements.
- Ensure your accounting and reporting systems are ready to meet financial accountability and annual return obligations.
- Implement processes to capture beneficial ownership information accurately.
- Prepare to file all ongoing documentation online through the IPA portal.

Our team can assist you with understanding the implications of the new legislation, prepare governance and financial frameworks for compliance, navigate the re-registration process, and establish and maintain beneficial ownership records.

For more information on these or other topics, reach out to your PwC contact.

For more information, contact:

Peter Burnie

Partner

peter.burnie@pwc.com

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