Tonga

# REVENUE SERVICES ADMINISTRATION REGULATIONS

**Chapter 26.14.1**

**2016 Revised Edition**

# REVENUE SERVICES ADMINISTRATION REGULATIONS

## Arrangement of Regulations

**Regulation**

Tonga

# REVENUE SERVICES ADMINISTRATION REGULATIONS

*Made under Section 62 of the REVENUE SERVICES ADMINISTRATION ACT 2002*[1]

Commencement [1st June, 2004[2]]

## PART I - PRELIMINARY

### 1 Short title

These Regulations may be cited as the Revenue Services Administration Regulations.

### 2 Interpretation[3]

In these Regulations, unless the context requires otherwise —

"**Act**" means the Revenue Services Administration Act;[4]

"**approved form**" means a form set out in the Schedule to these Regulations or as published by the Minister under regulation 22;

"**Ministry**" means the Ministry of Revenue and Customs; and

"**Tribunal**" means the Tax Tribunal established under the Revenue Services Administration Act.

# PART II - OBJECTIONS

## 3 Form of objection

An objection to a taxation assessment shall be in Form 1 in the Schedule and an objection to a taxation decision shall be in Form 2 in the Schedule.

## 4 Lodgement of objection

An objection to a taxation decision shall be lodged at the office of the Department that issued the decision.

# PART III - PAYMENT OF TAX

## 5 Tax payable in Tongan currency

Tax shall be paid in Tongan currency.

## 6 Method of payment

(1) Tax and interest due shall be paid —

(a) by the taxpayer or his representative in cash or by bank cheque at any office of the Department;

(b) by bank cheque sent by post to the post office box of the Department at Nuku'alofa; or

(c) in any other manner specified by the Minister.

(2) The Minister shall give a receipt for tax or interest paid.

## 7 Application of payment[5]

If, in addition to an amount of income tax or consumption tax due, a taxpayer owes interest or penalty, or both, an amount paid by the taxpayer that is less than the total amount due shall be applied as follows —

(a) first in payment of penalty due;

(b) to the extent that the payment exceeds the penalty due, then in payment of interest due; and

(c) to the extent that the payment exceeds the penalty and interest due, then in payment of the income tax or consumption tax due.

## 8 Right of recovery

A person who has paid out of his own funds tax for, or on behalf of, another person under section 15 or 28 of the Act may recover the tax paid from the other person as a debt in court.

# PART IV - ACCOUNTS AND RECORDS

## 9 Prescribed records of small taxpayer

(1) In this regulation —

"**small taxpayer**" means a taxpayer with an annual business turnover of less than $100,000; and

"**business turnover**", in relation to a taxpayer for a year, means the gross revenue (including the gross proceeds from the disposal of an asset used in a business) received by the taxpayer in the year without deduction of expenditures.

(2) The prescribed minimum level of accounts, documents, and records to be maintained by a small taxpayer for the purposes of section 20 of the Act shall be the following —

(a) a cash book recording daily sales (including credit sales) and purchases;

(b) a salary and wages register;

(c) quarterly inventory records;

(d) records of expenditures; and

(e) a bank account maintained for business purposes unless exempted by the Minister.[6]

## 10 Prescribed records of taxpayer

(1) A taxpayer shall maintain such accounts, documents and records for the purposes of section 20 of the Act as to enable the determination of the taxpayer's tax liability under any revenue law and shall include a bank account maintained for business purposes and the prescribed minimum level of account, documents and records referred to in regulation 9(2).[7]

(2) In the case of a company, the accounts, documents and records shall be maintained in accordance with international accounting standards and any requirements of the Companies Act.[8]

(3) A taxpayer may keep the accounts, documents, and records referred to in subregulation (1) on electronic media provided sufficient steps are taken to ensure the sanctity and safe-keeping of such electronic media.

# PART V - TAXPAYER IDENTIFICATION NUMBER

## 11 Application

(1) An application for a Taxpayer Identification Number shall be in Form 3 of the Schedule for individual taxpayers and Form 4 of the Schedule for non-individual taxpayers and accompanied by documentary evidence of the applicant's identity.

(2) The following are documentary evidence of the identity of an applicant for a Taxpayer Identification Number —

(a) in the case of an individual —

(i) certified copy of the personal information pages of a current Tongan or foreign passport;

(ii) certified copy of the personal information pages of a current Tongan driver's licence;

(iii) certified copy of the personal information pages of a current foreign driver's licence provided it includes a photograph of the applicant;

(iv) certified copy of the birth certificate with a current photo; or

(v) such other evidence as the Minister shall specify;

(b) in the case of a company, the certificate of incorporation or registration of the company;

(c) in the case of a partnership, the partnership deed;

(d) in the case of a body of persons, the certificate of registration or other document of creation; or

(e) in the case of a trust, the deed of settlement or other document evidencing the existence of the trust.

(3) An application for a Taxpayer Identification Number shall be lodged with the Minister by —

(a) prepaid post or personal delivery to an office of the Department; or

(b) inclusion with the applicant's first tax return.

## 12 Issue

(1) Each Taxpayer Identification Number issued by the Minister shall be unique.

(2) The Minister shall issue to the applicant a certificate of the Taxpayer Identification Number.

# PART VI - INTEREST ON LATE PAYMENT

## 13 Prescribed rate

For the purposes of section 30 of the Act, the prescribed rate of interest per annum shall be the weighted average lending rate for the previous quarter as reported by the National Reserve Bank of Tonga plus 3 percentage points.[9]

# PART VII - RULINGS

## DIVISION I—RULINGS

## 14 Ruling

(1) The Minister shall make an order or ruling for the purposes of section 50 of the Act by publishing a notice of it in the Ministry of Revenue & Customs website and/or any weekly newspaper.[10]

(2) A ruling shall state that it is a ruling and shall have a number and subject heading by which it can be identified.

(3) A ruling shall apply from the date specified in the ruling and if no date is specified, from the date of publication.

## 15 Withdrawal of ruling

(1) The Minister may withdraw a ruling, in whole or part, by publishing notice of the withdrawal in the Ministry of Revenue & Customs website and/or any weekly newspaper.[11]

(2) If the Minister makes a ruling that is inconsistent with an existing ruling, the existing ruling shall be treated as withdrawn to the extent of the inconsistency.

(3) The withdrawal of a ruling, in whole or part, shall have effect —

- (a) if subregulation (1) applies, from the date specified in the notice of withdrawal and if no date is specified, from the date the notice of the withdrawal is published in the Ministry of Revenue & Customs website and/or any weekly newspaper;[12] or
- (b) if subregulation (2) applies, from the date of application of the inconsistent ruling.

(4) A ruling that has been withdrawn in whole or in part shall —

- (a) continue to apply to a transaction commenced before the ruling was withdrawn; and

(b) not apply to a transaction commenced after the ruling was withdrawn to the extent that the ruling is withdrawn.

## DIVISION II—WRITTEN RULINGS

### 16 Form of application

An application for a written ruling for the purposes of section 51 of the Act shall be in Form 5 in the Schedule.

### 17 Further information

The Minister may request further information from the applicant concerning the transaction to which the application relates.

### 18 Assumptions in making written ruling

The Minister may make a written ruling on the basis of assumptions about a future event or other matter that he considers appropriate.

### 19 Refusing an application

(1) The Minister may refuse an application for a written ruling if —

(a) the Minister has already decided the matter that is the subject of the application in a taxation assessment;

(b) the application relates to a matter that is the subject of a tax audit or an objection;

(c) the application is frivolous or vexatious;

(d) the arrangement to which the application relates has not been carried out and there are reasonable grounds to believe that it will not be carried out;

(e) the applicant has not provided the Minister with sufficient information, to a request under regulation 17;

(f) the correctness of the ruling depends on assumptions about a future event or other matter under regulation 18; or

(g) in the opinion of the Minister, it would be unreasonable to comply with the application having regard to the resources needed to comply and any other matters the Minister considers relevant.

(2) The Minister shall in a case of an application for a written ruling, serve the applicant with a written notice of the refusal with reasons.

(3) A refusal of an application for a written ruling shall be treated as a taxation decision for the purposes of the Act.

## 20 Making a written ruling

(1) The Minister shall agree to an application for a written ruling unless he refuses to make the ruling in accordance with regulation 19.

(2) The Minister shall make a written ruling by serving written notice of the ruling on the applicant.

(3) A written ruling shall set out the matter ruled on, identifying —

(a) the taxpayer;

(b) the tax law relevant to the ruling;

(c) the tax period for which the ruling shall be effective;

(d) the arrangement to which the ruling relates; and

(e) any assumptions on which the ruling is based.

(4) A written ruling shall be made at the time the applicant is served with notice of the ruling and shall be in force for the period specified in the ruling.

## 21 Withdrawal of written ruling

(1) The Minister may for reasonable cause withdraw a written ruling, in whole or part, by written notice served on the applicant.

(2) If the Minister publishes a ruling that is inconsistent with a written ruling, the written ruling shall be treated as withdrawn to the extent of the inconsistency.

(3) The withdrawal of a written ruling, in whole or part, shall have effect —

(a) if subregulation (1) applies, from the date specified in the notice of withdrawal; or

(b) if subregulation (2) applies, from the date of application of the inconsistent ruling.

(4) A written ruling that has been withdrawn shall —

(a) continue to apply to a transaction commenced before the ruling was withdrawn; and

(b) not apply to a transaction commenced after the ruling was withdrawn to the extent that the ruling is withdrawn.

# PART VIII - FORMS AND NOTICES; LODGEMENT OF DOCUMENTS; SERVICE OF NOTICES

## 22 Approved form

The Minister may specify and publish in the Ministry of Revenue & Customs website and/or any weekly newspaper a form for the purposes of any application, notice or other document to be lodged under the Act or these Regulations.[13]

## 23 Manner of lodgement of documents

(1) Except as provided in the Act or these Regulations, an application, notice, or other document to be lodged with the Minister under the Act or these Regulations shall be delivered in the following manner —

(a) by personal delivery or registered post to an office of the Department; or

(b) by electronic transmission subject to the Minister's permission and specifications if any.

(2) If the due date for lodging an application, notice or other document is a Saturday, Sunday or a public holiday, the due date shall be the next following business day.

## 24 Documents properly lodged

(1) In this regulation —

"**electronic signature**", in relation to a person, means the unique identification, in electronic form, approved by the Minister as the person's electronic signature; and

"**form**" means a form specified in the Schedule or an approved form.

(2) A form to be lodged with the Minister under the Act or these Regulations shall be considered properly lodged only if —

(a) it is in the proper form;

(b) it contains the information required by the form;

(c) it is signed as required by the form; and

(d) it is delivered to the Minister as specified in regulation 23.

(3) A form that may be lodged by electronic transmission shall be treated as properly signed if it includes the electronic signature of the person required to sign the form.

(4) A person who delivers a form by electronic transmission with the electronic signature of another person who has not consented to the inclusion of his signature commits an offence and shall be liable on conviction to a fine not exceeding $15,000 or to imprisonment for a term not exceeding 3 years, or both.

## 25 Service of documents electronically

(1) In this regulation, “electronic address” means a facsimile number or electronic mail address.

(2) If a person has notified the Minister in writing of an electronic address for service of notices or other documents under the Act or these Regulations, a notice or other document shall be considered served by the Minister if sent to that address.

(3) For the purposes of subregulation (2), a notice or other document shall be considered sent to an electronic address if the Minister has received —

(a) in the case of a message sent to a facsimile number, confirmation from the sending facsimile machine that the message has been sent; or

(b) in the case of a message.. sent to an electronic mail address, confirmation from the server of the recipient that the message has been received.

## 26 Computer generated documents

Any notice or other document required to be issued by the Minister under the Act or these Regulations may be generated by computer and the notice or other document shall require the seal of the Department and the signature of the authorized taxation officer.

## 27 Notification of change of address

(1) A taxpayer who has changed his address for service shall notify the Minister in writing within 30 days of the new address.

(2) A taxpayer who fails to comply with subregulation (1) shall not be able to plead the change of address as a defence in any proceedings instituted against the person under the Act or these Regulations.

(3) A taxpayer who fails to comply with subregulation (1) commits an offence and shall be liable on conviction to a fine not exceeding $1,000.

# PART IX - TAX TRIBUNAL

## DIVISION I—PROCEDURES OF THE TRIBUNAL

### 28 Quorum of Tribunal

The quorum for the Tribunal shall be 3 members one of whom shall be the President.

### 29 Conflict of interest

A member of the Tribunal who has a material, pecuniary, or other interest in any proceeding that could conflict with the proper performance of his functions shall disclose the interest and such member shall not take part in any of those proceedings.

## DIVISION II—APPLICATION FOR REVIEW

### 30 Applications

(1) An application to the Tribunal for review of a reviewable decision shall be in Form 6 in the Schedule.

(2) An application shall not be considered properly lodged unless the prescribed fee has been paid.

### 31 Application fee

(1) The prescribed fee for lodging an application for review of a reviewable decision shall be $50.

(2) The fee shall be paid at the Secretariat of the Tribunal.

## DIVISION III—REVIEW OF REVIEWABLE DECISIONS

### 32 Lodging of documents

(1) The Minister shall, within 28 days of being served with a copy of an application to the Tribunal or within such further time as the Tribunal may allow, lodge with the members of the Tribunal 2 copies of —

(a) the notice of the taxation decision to which the application relates;

(b) a statement setting out the reasons for the decision if these are not set out in the notice referred to in paragraph (a); and

(c) every other document relevant to the Tribunal's review of the decision.

(2) If the Tribunal is not satisfied with a statement lodged under subregulation (1)(b), the Tribunal may, by written notice, require the Minister to lodge, within the time specified in the notice, a further statement.

(3) If the Tribunal is of the opinion that other documents may be relevant to the Tribunal's review of a reviewable decision, the Tribunal may, by written notice, require the Minister to lodge with the Tribunal, within the time specified in the notice, the documents specified in the notice.

(4) The Minister shall give the applicant a copy of any statement or document lodged with the Tribunal under this regulation at the same time.

## 33 Representation before Tribunal

A party to a proceeding before the Tribunal may appear in person or may be represented by a law practitioner or accountant.

## 34 Powers of Tribunal

(1) The Tribunal may —

(a) take evidence on oath or affirmation;

(b) proceed in the absence of a party who has had reasonable notice of the proceeding; or

(c) adjourn the proceeding from time to time.

(2) The President may summon a person to appear before the Tribunal at the hearing to give evidence.

(3) A summons shall be in Form 7 in the Schedule and shall be served personally on the person summoned.

(4) A person who knowingly fails to comply with a summons to appear before the Tribunal commits an offence and shall be liable on conviction to a fine not exceeding $500 or to imprisonment for a term not exceeding 1 month, or both.

(5) A person who knowingly refuses or fails —

(a) to take an oath or affirmation before the Tribunal;

(b) to answer any question asked of the person during a proceeding; or

(c) to produce any book, record, or document that the person was required to produce by a summons served on the person,

commits an offence and shall be liable on conviction to a fine not exceeding $500 or to imprisonment for a term not exceeding 1 month, or both.

(6) A person who knowingly gives false or misleading evidence to the Tribunal commits an offence and shall be liable on conviction to a fine not exceeding $1,500 or to imprisonment for a term not exceeding 3 months, or both.

(7) A person summoned to appear as a witness before the Tribunal shall be entitled to be paid fees at such rates as are allowable for witnesses in the Supreme Court and shall be paid as the Tribunal shall direct.

## 35 Division of opinion

If the members constituting the Tribunal for a proceeding are divided in opinion as to the decision to be made on any question, the question shall be decided according to the opinion of the majority provided that in the event of a tie, the President shall have a casting vote.

## 36 Discontinuance, dismissal or reinstatement of application

(1) Subject to regulation 42, an applicant may discontinue or withdraw his application at any time by filing written notice with the Secretariat of the Tribunal and the Tribunal shall dismiss the application.

(2) If an applicant fails to appear in person or be represented at a hearing of the proceeding, the Tribunal may dismiss the application.

(3) If an applicant fails within a reasonable time to proceed with an application or comply with a direction by the Tribunal in relation to an application, the President may, on behalf of the Tribunal, dismiss the application.

(4) If the Tribunal has dismissed an application under subregulation (2) or (3), the applicant may, within 30 days after receiving notification that the application has been dismissed, apply to the Tribunal for reinstatement of the review application.

(5) If an application has been made under subregulation (4), the Tribunal may reinstate the review application with directions.

## 37 Agreement

(1) This regulation applies if, at any stage in a proceeding, the parties agree in writing as to the terms of a decision of the Tribunal in the proceeding, or in a part of the proceeding or a matter arising out of a proceeding.

(2) If subregulation (1) applies and the agreement reached is as to the terms of a decision of the Tribunal in the proceeding, the Tribunal may make a decision in accordance with those terms.

(3) If subregulation (1) applies and the agreement reached relates to a part of a proceeding or a matter arising out of a proceeding, the Tribunal may, in its decision in the proceeding, give effect to the terms of the agreement.

## 38 Decision remitted to Minister

(1) At any stage in a proceeding for review of a reviewable decision, the Tribunal may remit the decision to the Minister for reconsideration.

(2) The Minister shall reconsider and may —

(a) affirm the decision;

(b) vary the decision; or

(c) set aside the decision and make a new decision.

(3) Where the Minister varies or sets aside the decision, the decision as varied or set aside shall be taken to be the reviewable decision which is the subject for application for review before the Tribunal and the applicant may either proceed with or withdraw the application.

## 39 Correction

(1) The Tribunal may alter the text of the decision or statement if after it has made a decision it is satisfied that there is an error in the text of the decision or in the written statement of reasons for the decision.

(2) The altered text under subregulation (1) shall be treated as the decision of the Tribunal.

(3) Errors in the text of a decision or statement of reasons include —

(a) a typographical or clerical error; or

(b) any inconsistency between the decision and the statement of reasons.

# DIVISION IV—ADMINISTRATION OF THE TRIBUNAL

## 40 Secretariat

The secretariat functions of the Tribunal shall be carried out by the office of the Minister of Revenue, Nuku'alofa.

## 41 Place of hearing

The Tribunal's hearings shall take place at a location to be designated by the President of the Tribunal.

## 42 Costs

The Tribunal may allow such costs as it considers fair and reasonable.

### 43 Lodging of documents

Any document required by the Act or these Regulations to be lodged with the Tribunal shall be lodged at the Secretariat of the Tribunal.

### 44 Address for service of documents

An applicant shall give the Secretariat written notice of the applicant's address for service of any documents relating to a proceeding.

### 45 Service of documents

Any notice, statement, or other document relating to a proceeding required to be served on a person shall be treated as properly served on the person —

(a) if the person is the applicant, when served personally on the applicant or the applicant's representative, or left or sent by registered post to the person's address for service;

(b) if the person is the Minister, when left or sent by registered post to the office of the Department that issued the decision the subject of the application; or

(c) in the case of any other person, when served personally on the person or sent by registered post to the person's last known address.

## PART X – APPLICATION FOR REGISTRATION OF TAX AGENTS[14]

### 46 Form of application[15]

(1) An application for registration as a tax agent shall be in Form 8 in the Schedule.

(2) An application for renewal of a tax agents' registration as a tax agent shall be in Form 9 in the Schedule.

(3) An application for registration of an additional or substitute nominee of a registered tax agent shall be in Form 10 in the Schedule.

### 47 Lodgement of Application[16]

(1) An application for registration or renewal of registration as a tax agent shall be lodged at the Department.

(2) An application shall not be considered properly lodged unless the prescribed fee has been paid.

### 48 Prescribed Fees[17]

(1) The prescribed fee for lodging an original registration as a tax agent or additional or substitute nominee of a tax agent shall be $200.

(2) The prescribed fee for lodging a renewal as a tax agent or additional or substitute nominee of a tax agent shall be $100.

(3) The fee shall be paid –

(a) by bank cheque sent by post to the post office box of the Department at Nuku'alofa;

(b) in cash or bank cheque at any office of the Department; or

(c) in any other manner specified by the Chief Commissioner.

## PART XI – TAX CLEARANCE[18]

### 49 Application for Tax Clearance[19]

(1) For the purposes of paragraph 62(c) of the Act, the Chief Executive Officer requires all persons who wish to obtain a:

(a) business, liquor license, Government procurement or for any other reason required by the Chief Executive Officer but not included in this Regulation (including any variation to the license, close down or transfer);

(b) business or employment visa;

(c) Tonga Development Bank (TDB) Managed Fund Loan;

(d) coasting trade license from the Ministry of Infrastructure to operate a business in Tonga using vessels imported into Tonga;

(e) license to export sandalwood from the Ministry of Fisheries, Food and Forest; or

(f) to transfer money overseas,

that they are required to complete a tax clearance form.

(2) An application for Tax Clearance to send money overseas shall be in Form 11 in the Schedule.

(3) An application for Tax Clearance for a business or employment shall be in Form 12 in the Schedule.

(4) An application for Tax Clearance for a business licence, liquor licence, Government Procurement or other shall be in Form 13 in the Schedule.

(5) An application for Tax Clearance for Tonga Development Bank (TDB) Managed Fund Loans shall be in Form 14 in the Schedule

(6) An application for a coasting trade license from the Ministry of Infrastructure to operate a business in Tonga using vessels imported into Tonga shall be in Form 15 in the Schedule

(7) An application for a license to export sandalwood from the Ministry of Fisheries, Food and Forest shall be in Form 16 in the Schedule.

## 50 Lodgement of Application[20]

An application for Tax Clearance shall be lodged at the Ministry or by electronic means.

## SCHEDULE

## FORM 1

REVENUE SERVICES ADMINISTRATION ACT 2002 LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2002
FORM 1/FOOMU 1 THE REVENUE SERVICES ADMINISTRATION REGULATIONS 2003/ NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2003
(Regulation 3/Tu'utu'uni 3)
**NOTICE OF OBJECTION TO A TAXATION ASSESSMENT**/ FANONGONONGO 'O E LAUNGA KI HA FAKAFUOFUA TUKUHAU

In the matter of the assessment of/'I he me'a 'o e pa'anga kuo fakafuofua'i 'a _____________
To the Chief Commissioner of Revenue/ Ki he Komisiona Pule ki he Pa'anga Hu Mai.
I hereby give notice that I object to the taxation assessment for the tax period __________ and issued to me by notice of assessment dated _____________, and claim that the assessment should be reduced by _____________/ 'Oku 'ou fanongonongo heni 'oku ou launga ki he fakafuofua tukuhau ki he vaha'a taimi tukuhau _____________ na'e 'omai mai kia au 'aki 'a e fanongonongo fakafuofua tukuhau 'o e 'aho ________________, pea 'oku ou pehe 'oku totonu ke fakasi'isi'i 'aki 'a e ________________ .

The grounds on which I rely are/ Ko e ngaahi makatu'unga 'oku ou fakafalala ki ai ko e – _ _ _ _ _
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_____________________________________________________________________________
_________________________________ (briefly state grounds of objection/Fakamatala nounou heni ‘a e ngaahi ‘uhinga) )

Signature/ Fakamo’oni hingoa _______________________________ Designation/ Lakanga ______________________________________ Taxpayer’s Name/ Hingoa ‘o e Taha Tukuhau ________________________ Taxpayer Identification Number/ Fika Tukuhau ‘a e Taha Tukuhau________ Address/ Tu’asila ________________________________________________
_______________________________________________ Phone/Telefoni_________
Fax/Fekisimili________ E-mail/’I-meili____
Date/’Aho_______________________________________________

*FORM 2*

*REVENUE SERVICES ADMINISTRATION ACT 2002 LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2002*

*FORM 2/ FOOMU 2*

*THE REVENUE SERVICES ADMINISTRATION REGULATIONS 2003/ NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2003 (Regulation 3/Tu'utu'uni 3)*

***NOTICE OF OBJECTION TO A TAXATION DECISION (OTHER THAN A TAXATION ASSESSMENT****)/ FANONGONONGO 'O E LAUNGA KI HA TU'UTU'UNI TUKUHAU (TUKUKEHE 'A E FAKAFUOFUA TUKUHAU)*

*In the matter of/'I he me'a 'a _____________________ To the Chief Commissioner of Revenue/ Ki he Komisiona Pule ki he Pa'anga Hu Mai.*

*I hereby give notice that I object to the taxation decision issued to me by notice dated ______________, and claim that the decision should be changed as follows/ 'Oku 'ou fanongonongo heni 'oku ou launga ki he tu'utu'uni tukuhau na'e 'omai mai kia au 'aki ha fanongonongo 'o e 'aho ________________, pea 'oku ou pehe 'oku totonu ke liliu 'a e tu'utu'uni 'o pehe ni –*

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*The grounds on which I rely are/ Ko e ngaahi makatu'unga 'oku ou fakafalala ki ai koe –*

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*(briefly state grounds/Fakamatala nounou heni ‘a e ngaahi ‘uhinga)*

*Signature/ Fakamo’oni hingoa* _________________________________
*Designation/ Lakanga* _______________________________________
*Taxpayer’s Name/ Hingoa ‘o e Taha Tukuhau* ______________________
*Taxpayer Identification Number/ Fika Tukuhau ‘a e Taha Tukuhau*
______________________ *Address/ Tu’asila*

___________________________________________

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*Phone/Telefoni*_____ *Fax/Fekisimili*______ *E-mail/’I-meili*___________
*Date/’Aho*______________________________________________

REVENUE SERVICES ADMINISTRATION ACT 2002/LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA 2002

REVENUE SERVICES ADMINISTRATION REGULATIONS 2002/NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA

2002 (Regulation 11/Tu'utu'uni 11)

**FORM 3A/FOOMU 3A INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (TIN) REGISTRATION FORM/FOOMU KI HE LESISITA FIKA TUKUHAU TAAUTAHA**[xxi]

**PLEASE PRINT/KATAKI 'O TOHI \MATALALAHI**

USE THIS FORM IF YOUR ONLY SOURCE OF INCOME IS FROM EMPLOYMENT AND/OR INTEREST/NGAUE'AKI 'A E FOOMU KO 'ENI KAPAU KO HO'O MA'U'ANGA PA'ANGA 'OKU MEI HE NGAUE PETOTONGI TUPU 'ATA'ATĀ PE

| **TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E TOKOTAHA TUKUHAU** | | | | | |
|---|---|---|---|---|---|
| 1 | **Language/Lea** | ENGLISH<br>FAKATONGA | | | |
| 2 | **Name/Hingoa** | MR/MRS/MS/MISS/OTHER(KEHE) | | | |
| | | Any other names used/Hingoa kehe 'oku ngaue'aki: | | | |
| 3 | **Date of birth/'Aho fa'ele'i** | | | | |
| 4 | **Resident for tax/Totongi tukuhau 'i Tonga** | | Yes/ 'Io | | No/ 'Ikai |
| | | Country/ Fonua: | | | |
| 5 | **Tax agent if any/Fakafofonga Tukuhau kapau 'oku ngaue'aki** | | | | |
| | | | | | |
| 6 | **Bank details/Fakaikiiki Pangike** | | | | |
| | Account holder/Hingoa 'o e akauni | | | | |
| | Bank/Pangike | | | | |

| | | |
|---|---|---|
| | Bank account/fika ‘akauni | |
| | Bank Account Number/Fika pangike | |

| | | |
|---|---|---|
| **CONTACT DETAILS/TU’ASILA** | | |
| 7 | **Physical Address/ Tu’asila** | **Village/ Kolo** |
| | | **Island/ Motu** |
| 8 | **PO Box/Puha Meili** | |
| 9 | **Address for delivery purposes/Tu’asila ke tufa ki ai ‘a e ngaahi fetu’utaki**<br>Please circle which of your address or mail box you wish to use for delivery purposes/Kataki ‘o faka’ilonga’I pe ko ho’o tu’asila pe puha meili ‘e tufa atu ki ai ‘a e ngaahi fetu’utaki | **Physical Address/Tu’asila or POBox/Puha Meili** |
| | | |
| 10 | **Telephone/Telefoni**<br>Please circle the primary phone number/Kataki ‘o faka’ilonga’I ‘a e fika tefito | **Home/’Api** |
| | | |
| | | **Mobile/Telefoni To’oto’o** |
| | | |
| | | **Work/Ngaue’anga** |
| | | |
| 11 | **Fax/Fekisimili** | |
| 12 | **Email address/’Imeili**<br>If more than 1 please circle which of is your primary email address /Kapau ‘oku ua pe lahi ange ho’o imeili, kataki ‘o faka’ilonga’I ‘a e imeili tefito | |
| | | |
| | | |
| | | |
| | | |
| **ADDITIONAL DETAILS/NGAAHI FAKAMATALA KEHE** | | |

| | | |
|---|---|---|
| 13 | **Please attach a copy of your ID /Kataki ‘o fakahu mai ho’o ID** | Type of ID/Kalasi ‘o e ID<br>We accept Drivers Licence, National ID card, Passport, Birth Certificate, Statement from your birth parent(s) or adopted parent(s) or a person who has known you for at least 5 years |

DECLARATION

I declare that the information given on this form is true and correct/’Oku ou fakaha ko e fakamatala ‘oku ‘oatu ‘I he foomu ni ‘oku mo’oni mo totonu

Signature/Fakamo’oni Date/ ‘Aho

REVENUE SERVICES ADMINISTRATION ACT 2002/LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA 2002[xxii]

REVENUE SERVICES ADMINISTRATION REGULATIONS 2002/NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA 2002 (Regulation 11/Tu'utu'uni 11)

**FORM 3B/FOOMU 3B INDIVIDUAL/SOLE TRADER TAXPAYER IDENTIFICATION NUMBER (TIN) REGISTRATION FORM/FOOMU KI HE LESISITA FIKA TUKUHAU TAAUTAHA/PISINISI**

PLEASE PRINT/KATAKI 'O TOHI FAKAMATALALAHI

USE THIS FORM IF YOU OWN AND OPERATE A BUSINESS OR ARE A CASUAL WORKER OR CONSULTANT BUT NOT AS A COMPANY AND ALSO IF IN ADDITION TO YOUR BUSINESS YOU ALSO HAVE PAID EMPLOYMENT/NGAUE'AKI 'A E FOOMU KO 'ENI KAPAU 'OKU KE FAKALELE HA PISINISI KA 'OKU 'IKAI KO HA KAUTAHA TATAU AI PE PE 'OKU KE TOE MA'U VAHENGA NGAUE

| **TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E TOKOTAHA TUKUHAU** | | |
|---|---|---|
| **1** | **Language/Lea** | ENGLISH<br>FAKATONGA |
| **2** | **Name/Hingoa** | MR/MRS/MS/MISS/OTHER(KEHE) |
| | | Any other names used/Hingoa kehe 'oku ngaue'aki: |
| **3** | **Trading Name/Hingoa 'o e Pisinisi kapau 'oku 'i ai** | |
| | | |
| **4** | **Business nature/Natula 'o e Pisinisi**<br>Please list all activities/Kataki 'o hiki kotoa 'a e fa'ahinga pisinisi 'oku fakahoko | |
| | | |
| | PRIMARY ACTIVITY/TEFITO'I NGAUE PISINISI | |
| | | |
| | SUBSIDARY ACTIVITY(S)/NGAAHI NGAUE KEHE | |

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|---|---|
| | |

| | | | | | |
|---|---|---|---|---|---|
| **5** | **Name of employer and place of Employment if also employed/Feitu'u Ngaue'anga kapau 'oku ke toe ngaue** | | | | |
| | Name of Employer | | | | |
| | Place of Employment | | | | |
| **6** | **Date of birth/'Aho fa'ele'i** | | | | |
| | | | | | |
| **7** | **Business Commencement Date/'Aho kamata 'a e pisinisi** | | | | |
| | | | | | |
| **8** | **Business licence Number/Fika 'o e Laiseni Pisinisi** | | | | |
| | | | | | |
| **9** | **Resident for tax/Totongi tukuhau 'i Tonga** | | Yes/ 'Io | | No/ 'Ikai |
| | | Country/ Fonua: | | | |
| **10** | **Tax agent/Fakafofonga Tukuhau** | | | | |
| | | | | | |
| **11** | **Bank details/Fakaikiiki Pangike** | | | | |
| | Account holder/Hingoa 'o e akauni | | | | |
| | Bank/Pangike | | | | |
| | Bank account/fika 'akauni | | | | |
| | Account number Suffix/Fika pangike | | | | |
| **CONTACT DETAILS/TU'ASILA** | | | | | |
| **12** | **Physical Address/ Tu'asila** | **Village/ Kolo:** | | | |
| | | **Island/ Motu:** | | | |
| **13** | **PO Box/Puha Meili** | | | | |

| | | |
|---|---|---|
| **14** | **Address for delivery purposes/Tu'asila ke tufa ki ai 'a e ngaahi fetu'utaki**<br>Please circle which of your address or mail box you wish to use for delivery purposes/Kataki 'o faka'ilonga'I pe ko ho'o tu'asila pe | **Physical Address/Tu'asila or POBox/Puha Meili or Tax Agent (if any)** |
| | | |

| | | |
|---|---|---|
| | puha meili 'e tufa atu ki ai 'a e ngaahi fetu'utaki | |
| **15** | **Telephone/Telefoni**<br>Please circle the primary phone number/Kataki 'o faka'ilonga'I 'a e fika tefito | **Home/'Api** |
| | | |
| | | **Mobile/Mopaila** |
| | | |
| | | **Work/Telefoni To'oto'o** |
| | | |
| **16** | **Fax/Fekisimili** | |
| **17** | **Email address/ 'Imeili**<br>If more than 1 please circle which of is your primary email address /Kapau 'oku ua pe lahi ange ho'o imeili, kataki 'o faka'ilonga'I 'a e imeili tefito | |
| | | |
| | | |
| | | |
| | | |
| | **ADDITIONAL DETAILS/NGAAHI FAKAMATALA KEHE** | |
| **18** | **Please attach a copy of your ID and business license/Kataki 'o fakahu mai ho'o ID mo e laiseni pisinisi** | Type of ID/Kalasi 'o e ID<br><br>We accept Drivers Licence, National ID card, Passport, Birth Certificate, Statement from your birth parent(s) or adopted parent(s) or a person who has known you for at least 5 years |
| **19** | **Do you intend or do employee employees? 'E 'I ai ha'o kau ngaue?/** | |
| | [ ] YES/ 'IO | [ ] NO/ 'IKAI |
| | IF YES, HOW MANY?/ KAPAU 'OKU 'IO, KO E TOKO FIHA? | |
| | | |
| **20** | **Registered for Income Tax /Lesisita ki he Tukuhau Pa'anga Hu Mai** | |
| | [ ] YES/ 'IO | |

| | | | | |
|---|---|---|---|---|
| | Commencement Date/ ‘Aho kamata | | | |
| | Turnover expected to be over $100,000/ ‘E lahi ange pa’anga hu mai ‘ i he $100,00. | | | |
| | | YES / ‘IO (GO TO QUESTION 22/KATAKI ‘O HOKO ATU KI HE FEHU’I 22) | | |
| | | NO / ‘IKAI (GO TO QUESTION 21/KATAKI ‘O TALI ‘A E FEHU’I 21) | | |
| **21** | **Registered for Small Business Tax/Lesisita ki he Tukuhau Pisinisi Iiki** | | | |
| | | YES/ ‘IO | | |

| | | | | |
|---|---|---|---|---|
| | Commencement date/ ‘Aho kamata | | | |
| | | NO (PLEASE ATTACH APPROVAL FROM CEO/FAKAHA ‘A E NGOFUA MEI HE CEO (GO TO QUESTION 22) | | |
| | | Turnover expected to be over $50,000-$100,000/ ‘E lahi ange pa’anga hu mai ‘i he $50,000-$100,000 | | |
| | | YES/ ‘IO | | NO/ ‘IKAI |
| **22** | **Registered for PAYE/Lesisita ki he Tukuhau Ta’ofi ‘a e kau ngaue** | | | |
| | | YES/ ‘IO | | |
| | | Commencement date/ ‘Aho kamata | | |
| | | NO (GO TO QUESTION 23) | | |
| | Number of employees/Tokolahi ‘o e kau ngaue | | | |
| **23** | **Registered for Aircraft Income Tax/Lesisita ki he tukuhau vakapuna** | | YES<br>Commencement date/’Aho kamata<br><br>NO | |
| | | YES/ ‘IO | | NO/ ‘IKAI |
| | Commencement date/ ‘Aho kamata | | | |
| **24** | **Registered for Ship Income Tax/Lesisita ki he tukuhau vaka tahi** | | | |
| | | YES/ ‘IO | | NO/ ‘IKAI |
| | Commencement date/’Aho kamata | | | |
| **25** | **Registered for withholding tax/Lesisita ki he tukuhau ta’ofi** | | | |
| | | YES/ ‘IO | | NO/ ‘IKAI |
| | Commencement date/ ‘Aho kamata | | | |
| **26** | **Registered for withholding tax (non-resident)/Lesisita ki he tukuhau ta’ofi (‘ikai nofo fonua)** | | | |
| | | YES/ ‘IO | | NO/ ‘IKAI |
| | Commencement date / ‘Aho kamata | | | |

DECLARATION

I declare that the information given on this form is true and correct/ ‘Oku ou fakaha ko e fakamatala ‘oku ‘oatu ‘I he foomu ni ‘oku mo’oni mo totonu

Signature/Fakamo’oni Date/ ;Aho

REVENUE SERVICES ADMINISTRATION ACT 2002/LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA 2002

REVENUE SERVICES ADMINISTRATION REGULATIONS 2002/NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA

2002 (Regulation 11/Tu'utu'uni 11)

**FORM 4/FOOMU 4 NON-INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (TIN) REGISTRATION FORM/FOOMU KI HE LESISITA FIKA TUKUHAU TAHA TUKUHAU FAKATOKOLAHI**[xxiii]

PLEASE PRINT AND CIRCLE AS RELEVANT/KATAKI 'O TOHI FAKAMATALALAHI PE SIAKALE'I 'A E NGAAHI TALI TONU

USE THIS FORM IF YOU ARE A COMPANY, TRUST, PARTNERSHIP, SOCIETY etc. /NGAUE'AKI 'A E FOOMU KO 'ENI KAPAU KO E KAUTAHA, TALASITI, PAATINASIPI, SIOSAIETI etc.

| **TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E KAUTAHA ETC** | | | | |
|---|---|---|---|---|
| **1** | **Language/Lea** | | *ENGLISH*<br>*FAKATONGA* | |
| **2** | **Organization Type/Fa'ahinga** | | | |
| | | COMPANY/KAUTAHA | | SOCIETY/NON PROFIT ORGANISATION |
| | | ESTATE/TRUST/TALASITI | | OTHER/KAUTAHA KEHE |
| | | MINISTRY/POTUNGAUE PULE'ANGA | | PARTNERSHIP/PAATINASIPI |
| **3** | **Registered Name/Hingoa kuo lesisita** | | | |
| | | | | |
| **4** | **Trading Name/Hingoa 'o e Pisinisi kapau 'oku 'i ai** | | | |
| | | | | |
| **5** | **Business nature/Natula 'o e Pisinisi**<br>Please list all activities/Kataki 'o hiki kotoa 'a e fa'ahinga pisinisi 'oku fakahoko | | | |

| | |
|---|---|
| | |

| | | |
|---|---|---|
| | PRIMARY ACTIVITY/TEFITO'I NGAUE/PISINISI | |
| | | |
| | SUBSIDARY ACTIVITY(S)/NGAAHI NGAUE KEHE | |
| | | |
| **6** | **Business start date/Registration date/'Aho lesisita pisinisi** | |
| | | |
| **7** | **Business Commencement Date/'Aho kamata 'a e pisinisi** | |
| | | |
| **8** | **Business licence Number/Fika 'o e Laiseni Pisinisi** | |
| | | |
| **9** | **Resident for tax/Totongi tukuhau 'i Tonga** | |
| | Yes/ 'Io | No/ 'Ikai |
| | Country | |
| **10** | **Tax agent/Fakafofonga Tukuhau** | |
| | | |
| **11** | **Bank details/Fika pangike** | |
| | Account holder/Hingoa 'o e akauni | |
| | Bank/Pangike | |
| | Bank account/fika 'akauni | |
| | Account number/Fika pangike | |
| | **CONTACT DETAILS/TU'ASILA** | |
| **12** | **Physical Address/ Tu'asila** | |
| | Town/ Kolo | |
| | Island / Motu | |
| **13** | **PO Box/Puha Meili** | |
| | | |

| | |
|---|---|
| **14** | **Address for delivery purposes/Tu'asila ke tufa ki ai 'a e ngaahi fetu'utaki**<br>*Please circle which of your address or mail box you wish to use for delivery purposes/Kataki 'o faka'ilonga'I pe ko ho'o tu'asila pe puha meili 'e tufa atu ki ai 'a e ngaahi fetu'utaki* |
| | |

| | | | |
|---|---|---|---|
| | | | |
| | Physical Address/Tu'asila or POBox/Puha Meili or Tax Agent (if any) | | |
| | | | |
| **15** | **Contact person's telephone/Telefoni**<br>*Please circle the primary phone number/Kataki 'o faka'ilonga'i 'a e fika tefito* | | |
| | Home/'Api | | |
| | Mobile/Mopaila | | |
| | Work/Ngaue'anga | | |
| **16** | **Fax/Fekisi** | | |
| | | | |
| **17** | **Email address/'Imeili**<br>If more than 1 please circle which of is your primary email address /Kapau 'oku ua pe lahi ange ho'o imeili, kataki 'o faka'ilonga'I 'a e imeili tefito | | |
| | | | |
| **ADDITIONAL DETAILS/NGAAHI FAKAMATALA KEHE** | | | |
| **18** | **Do you intend or do employee employees? 'E 'i ai ha'o kau ngaue?** | | |
| | | YES HOW MANY?/TOKOFIHA? | |
| | | | |
| | | NO | |
| **19** | **Shareholders or related persons (directors, trustee, partner or executive officer holder)/Kau ma'u 'inasi pe taha fekau'aki** | | |

| | | |
|---|---|---|
| | TIN/ FIKA TUKUHAU | |
| | NAME/HINGOA | |
| | % SHARES/ ‘INASI | |
| **20** | **Subsidiary activities/Ngaahi pisinisi kehe** | |
| | | |

| | | | | |
|---|---|---|---|---|
| | | | | |
| **21** | **Please attach copy of your ID and business license/Kataki ‘o fakahu mai ho’o ID mo e laiseni pisinisi** | | | |
| | Type of ID/Kalasi ‘o e ID | | | |
| | *We accept Certificate of Incorporation for companies, deed of settlement for a trust; partnership deed for a partnership and certificate of registration for society, non profit or other organization* | | | |
| **22** | **Registered for Income Tax /Lesisita ki he Tukuhau Pa’anga Hu Mai** | | | |
| | | YES/ ‘IO | | NO/ ‘IKAI |
| | Commencement date/’Aho kamata | | | |
| | Turnover expected to be over $100,000/’E lahi ange pa’anga hu mai’ I he $100,00 | | | |
| | | YES/ ‘IO (GO TO QUESTION 24/KATAKI ‘O HOKO ATU KI HE FEHU’I 24) | | NO/ ‘IKAI (GO TO QUESTION 23/KATAKI ‘O TALI ‘A E FEHU’I 23) |
| **23** | **Registered for Small Business Tax/Lesisita ki he Tukuhau Pisinisi Iiki** | | | |
| | | Yes / ‘Io | | |
| | Commencement date / ‘Aho kamata | | | |
| | | NO (PLEASE ATTACH APPROVAL FROM CEO/FAKAHA ‘A E NGOFUA MEI HE CEO (GO TO QUESTION 22) | | |
| | | Turnover expected to be over $50,000-$100,000/’E lahi ange pa’anga hu mai ‘i he $50,000-$100,000 | | |
| | | YES/ ‘IO | | NO/ ‘IKAI |
| **24** | **Registered for PAYE/Lesisita ki he Tukuhau Ta’ofi ‘a e kau ngaue** | | | |
| | | YES/ ‘IO | | |
| | Commencement date/ ‘Aho kamata | | | |

| | | |
|---|---|---|
| | | NO (GO TO QUESTION 25) / 'IKAI (HIKI KI HE FEHU'I 25) |
| | Number of employees/Tokolahi 'o e kau ngaue | |
| | | |
| **25** | **Registered for Aircraft Income Tax/Lesisita ki he tukuhau vakapuna** | |
| | | YES/ 'IO |

| | | |
|---|---|---|
| | Commencement date/ 'Aho kamata | |
| | | NO / 'IKAI |
| **26** | **Registered for Ship Income Tax/Lesisita ki he tukuhau vaka tahi** | |
| | | YES/ 'IO |
| | Commencement date/ 'Aho kamata | |
| | | NO/ 'IKAI |
| **27** | **Registered for withholding tax/Lesisita ki he tukuhau ta'ofi** | |
| | | YES / 'IO |
| | Commencement date / 'Aho kamata | |
| | | NO/ 'IKAI |
| **28** | **Registered for withholding tax (non-resident)/Lesisita ki he tukuhau ta'ofi ('ikai nofo fonua)** | |
| | | YES / 'IO |
| | Commencement date / 'Aho kamata | |
| | | NO/ 'IKAI |

DECLARATION

I declare that the information given on this form is true and correct/ 'Oku ou fakaha ko e fakamatala 'oku 'oatu 'I he foomu ni 'oku mo'oni mo totonu

Signature/Fakamo'oni Date/ 'Aho

***FORM 5***

*REVENUE SERVICES ADMINISTRATION ACT 2002 LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2002*

*FORM 5/ FOOMU 5 THE REVENUE SERVICES ADMINISTRATION REGULATIONS 2003/ NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2003 (Regulation 16/Tu'utu'uni 16)* **APPLICATION FOR A WRITTEN RULING**/ *KOLE KI HA TU'UTU'UNI TOHI Applicant's name/ Hingoa 'o e taha kole: ___________________ Taxpayer Identification Number/ Fika Tukuhau 'a e Taha Tukuhau: _______________ Address/Tu'asila*

*________________________________________________________________ Phone/Telefoni: ___________________*

*Fax/Fekisimili:____________________ E-mail/'Imeili______________________ I hereby apply for a written ruling on the following question/'Oku 'ou kole ki ha tu'utu'uni tohi ki he ngaahi fehu'i ko 'eni–*

________________________________________________________________

____________________________________

________________________________________________________________

____________________________________

*________________________________ The issues raised by the question are/ Ko e ngaahi me'a 'oku 'o hake 'e he fehu'i ko e–*

________________________________________________________________

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*___________________ My opinion on the question is/ Ko 'eku fakakaukau ki he ngaahi fehu'i ko e –*

________________________________________________________________

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_______________________________________________________________

*The following legislation, case law or rulings is relevant to the question/ Ko e ngaahi lao, hopo pe ngaahi tu'utu'uni 'eni 'oku felave'i mo e fehu'i–*

_______________________________________________________________

__________________________________

_______________________________________________________________

__________________________________

*______________________________ Tax period to which application relates/ Vaha'a taimi tukuhau felave'i: __________________________________________ Amount of tax (if known) to which the application relates/ Lahi 'o e tukuhau (kapau 'oku 'ilo'i) 'oku felave'i mo e kole: ____________________________ Please attach a full description of the facts of the transaction to which the application relates/ Kataki 'o fakapipiki ha fakamatala kakato 'o e ngaahi mo'oni'i me'a 'o e fehu'aki 'oku felave'i mo e kole. Please answer the following questions/ Kataki 'o tali 'a e ngaahi fehu'i ni– Has the transaction commenced?/ Kuo kamata 'a e fehu'aki? If no, please attach a statement setting out why the transaction is seriously considered./ Ka 'ikai, kataki 'o fakapipiki ha fakamatala 'oku fakaha 'a e 'uhinga 'oku fakakaukau'i lahi 'ai 'a e fehu'aki. Are the facts known with certainty?/ 'Oku 'ilo'i fakapapau 'a e ngaahi mo'oni'i me'a? Yes/'Io _/No/'Ikai _ Has the tax return been lodged for the tax period to which the application relates? / Kuo fakahu 'a e tanaki tukuhau ki he vaha'a taimi tukuhau 'oku felave'i mo e kole? Yes/'Io _/No/'Ikai _ Signature/ Fakamo'oni Hingoa: _____________________ Designation/Lakanga: _____________________ Date/'Aho: _____________________*

**FORM 6**

**THE REVENUE SERVICES ADMINISTRATION REGULATIONS**

**TAX TRIBUNAL**

**(Regulation 30)**

**APPLICATION FOR REVIEW OF A REVIEWABLE DECISION**

Applicant's name:............................................ Taxpayer Identification Number:..............................

Address:..........................................................................................................................................

..................................................................................................

Phone:.............................. Fax:.............................. E-mail:..................................................................

Address for service of documents (if different from above)

...................................................................................................................................................................

...................................................................................................................

Decision to which application relates:

...................................................................................................................................................................

...................................................................................................................

(attach a copy of the notice of the decision)

Date of decision..................................... Date of service of notice of decision.....................................

Reasons for application:

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Signature:...........................................

Designation:...........................................

Date:...........................................

*REVENUE SERVICES ADMINISTRATION ACT 2002*

***FORM 7***

*THE REVENUE SERVICES ADMINISTRATION REGULATIONS 2003/ NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2003 TAX TRIBUNAL/ FAKATONUTONU'ANGA TUKUHAU (Regulation 34)/ (Tu'utu'uni 34)*

***SUMMONS TO GIVE EVIDENCE OR PRODUCE DOCUMENTS****/ TOHI FEKAU KE FAKAMO'ONI PE FAKAHA HA NGAAHI TOHI NGAUE File No./ Fika faile: Between/'I he vaha'a 'o: ________________________ (Applicant/Taha kole) And/Mo e: Chief Commissioner of Revenue (Respondent)/Komisiona Pule ki he Pa'anga Hu Mai (Faka'iloa) To/Kia: Name/Hingoa__________________________________________________ __________________*

*Address/Tu'asila________________________________________________ _________________________________*

*____________________________________________________________ YOU ARE REQUIRED to appear before the Tax Tribunal to give evidence at:/ 'OKU FIEMA'U KOE ke ke ha 'i he Fakatonutonu'anga Tukuhau 'o fakamo'oni 'i he: Time/Taimi: ________________________________ Date/'Aho:________________________________ Place/Feitu'u________________________________________________ ______________ and on each subsequent day of the hearing of this matter until you are excused or released from further attendance to give evidence/ pea mo e 'aho kotoa 'o e hopo ki he me'a ni kae 'oua kuo faka'ata pe tukuange koe mei ha'o ha 'o fakamo'oni. Please be advised that any person who knowingly fails to comply with a summons to appear before the Tribunal commits an offence and shall be liable on conviction to a fine not exceeding $500 or to imprisonment for a term not exceeding 3 months, or both/ Kataki 'o fakatokanga'i ko ha taha 'oku ne 'ikai faipau 'i he 'ilopau ki ha tohi fekau ke ha 'i ha Fakatonutonu'anga 'oku ne fakahoko ha hia pea kuo pau ke ala mo'ua 'o ka halaia ki ha tautea pa'anga 'o 'ikai laka hake 'i he $500 pe ngaue popula ki ha vaha'a taimi 'o 'ikai laka hake 'i he mahina 'e 1, pe fakatou'osi. This summons has been issued at the request of the applicant/respondent (cross-out which is inapplicable)/ 'Oku 'oatu 'a e tohi fekau ni 'i he fiema'u 'a e taha kole/faka'iloa (tamate'i 'a e me'a 'oku 'ikai ngaue'aki) Signature/Fakamo'oni hingoa______________________ President/Palesiteni Date/'Aho______________________*

**REVENUE SERVICES ADMINISTRATION 2002**

**LAO KI HONO PULE'I 'O E NGAAHI NGĀUE TĀNAKI PA'ANGA´ 2002**

**FORM 8/*FOOMU 8***

**REVENUE SERVICES ADMINISTRATION REGULATIONS 2003 - TAX AGENTS**

***NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGĀUE TĀNAKI PA'ANGA HŪMAI´ 2003 - KAU FAKAFOFONGA TUKUHAU***

**(Regulation 46/*Tu'utu'uni 46* )**

**APPLICATION FOR REGISTRATION AS A TAX AGENT/*KOLE LESISITA KO HA FAKAFOFONGA TUKUHAU***

1 **Taxpayer Identification Number (TIN)/*Fika Tukuhau 'o e Taha Totongi Tukuhau (FTTT)***

2 **Applicant's name/ *Hingoa 'o e Tokotaha Kole Lesisita***

Surname or Family name or Company or Partnership Name/*Fakaiku pē Hingoa Fakafāmili pē Kautaha pē Hingoa Kaungā Pisinisi*

First or Given Names / *'Uluaki Hingoa*

3 **Business/Trading Name / *Pisinisi/Hingoa Fefakatau'aki***

4 **Address for service of notices / *Tu'asila ke tufa ki ai 'a e ngaahi tohi***

Telephone / *Telefoni*

Facsimile / *Fekisimilī*

5 **Street address of Head Office / *Hala mo e Tu'asila 'o e 'Ulu'i 'Ofisi***

Telephone / *Telefoni*

Facsimile / *Fekisimilī*

6 **Street address of any other office / *Hala mo e Tu'asila 'oha toe 'ofisi***

Telephone / *Telefoni*

Facsimile / *Fekisimilī*

7 **Date of Birth/Partnership formed/Company incorporated / *'Aho Fā'ele'i/'Aho na'e fokotu'u ai 'a e Kaungā Pisinisi/Hoko e kautaha fakalao***

Date/*'Aho* Month/*Māhina* Year/*Ta'u*

8 **If an individual and you are currently employed, write full name, address and phone number of your principal employer**

***Kapau ko e taha taautaha koe pea 'oku´ ke lolotonga ngāue, tohi 'a e hingoa kakato, tu'asila mo e fika telefoni 'o ho'o tefito'i ngāue'anga´***

Telephone / *Telefoni*

Facsimile / *Fekisimilī*

9 ***For partnerships, provide / Fekau'aki mo e kaung*ā pisinisi´: *(i)*** provide / *'omi 'a e:*

i Full name of each Partner who is a natural person and their TIN / H*ingoa kakato 'o e hoa pisinisi pea mo 'ene Fika Tukuhau´*

| Surname / *Fakaiku* | First Name / *'Uluaki Hingoa* | TIN /*FTTT* |
|---|---|---|
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| | | |

ii Full Company Name, registered office address and the TIN of any company that is a partner

*Hingoa Kakato 'o e Kautaha´, tu'asila 'oku lesisita 'aki 'a e 'ofisi´ mo e FTTT 'o ha fa'ahinga kautaha pē ko e hoa kaungā pisinisi*

| | | | | | |
|---|---|---|---|---|---|
| Company name *Hingoa e Kautaha* | | | | | |
| Registered Office address | | | | | |
| *Tu'asila Lesisita 'o e 'Ofisi* | | | | | |
| TIN / *FTTT* | | Telephone/*Telefoni* | | Facsimile / *Fekisimilī* | |

iii Full Name of each Executive Officer of the company that is a partner and their TIN

*Hingoa Kakato 'o e 'Ofisa Pule 'o e kautaha´ 'a ia ko ha hoa kaungā pisinisi mo honau FTTT*

| Surname / *Fakaiku* | First Names / *'Uluaki Hingoa* | TIN /*FTTT* |
|---|---|---|
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10 ***For companies,*** provide the Full name, position held and TIN of each executive officer of the company. *Executive officer includes a director, company secretary or any other person (by whatever named called who is involved in or takes part in the management of the company).*

Ki he ngaahi kautaha´ 'omi 'a e Hingoa kakato, lakanga mo e FTTT 'o e 'Ofisa Pule takitaha 'o e kautaha´. *'Oku kau ki he 'Ofisa Pule´ 'a e talēkita, sekelitali 'a e kautaha pē ko ha taha pē (pē koehā hono lakanga ka 'oku fakakaungatāmaki pē kau 'i hono pule'i 'o e kautaha´)*

| Surname / *Fakaiku* | First Name / 'Uluaki Hingoa | Position Held / *Lakanga* | TIN /FTTT |
|---|---|---|---|
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| | | | |

11 ***For companies and partnerships,*** provide the Full Name of the partner or person employed by the company that it is desired to register as the original nominee. ***Ki he ngaahi kautaha´ mo e kaungā pisinisi´ ,*** 'omi 'a e Hingoa kakato 'o e hoa pisinisi pē tokotaha 'oku ngāue ki he kautaha´ 'oku fiema'u ke lesisita ko e 'uluaki fakafofonga tukuhau ia 'oku fokotu'u´

| Surname / *Fakaiku* | First Name / *'Uluaki Hingoa* | TIN /*FTTT* |
|---|---|---|
| | | |

12 ***For companies and partnerships,*** provide the Full Name and TIN of each partner or each employee of a company that it is desired to register an an additional or substitute nominee. / ***Ki he ngaahi kautaha´ mo e hoa pisinisi´ ,*** 'omi 'a e Hingoa kakato mo e FTTT 'o e hoa pisinisi takitaha pē tokotaha 'oku ngāue ki he kautaha´ 'oku fiema'u ke lesisita ko ha toe fokotu'u pē ko e talifaki ki he fakafofonga tukuhau´.

| Surname / *Fakaiku* | First Name / *'Uluaki Hingoa* | TIN /*FTTT* |
|---|---|---|
| | | |
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| | | |

13 ***For partnerships,*** provide the Full Name and TIN of each partnership employee that is desired to register as an additional nominee. / *Ki he ngaahi kaungā pisinisi´*, 'omi 'a e Hingoa kakato mo e FTTT 'o e tokotaha ngāue ki he pisinisi´ 'oku fiema'u ke lesisita ko ha toe fokotu'u.´

| Surname / *Fakaiku* | First Name / *'Uluaki Hingoa* | TIN /*FTTT* |
|---|---|---|
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***For each person proposed to be registered as a tax agent, complete questions 14 to 22. / Ko e tokotaha kotoa pē 'oku fokotu'u ke lesisita ko e fakafofonga ke ne fakafonu 'a e fehu'i 14 ki he 22.***

17 **Are you currently an undischarged bankrupt?/*'I he lolotonga ni, ko koe´ 'oku te'eki ke faka'atā ('e he Fakamaau´) mei ho ngaahi mo'ua 'oku 'ikai ke´ ke lava 'o totongi?***

NO/*'IKAI* ☐ *If yes, give details below including name(s) of bankrupt(s) and date(s) of bankruptcy / Kapau 'oku ke tali 'Io, 'omi 'a e fakaikiiki´ 'i lalo, kau ki ai*

YES/*'IO* ☐ *'a e (ngaahi) hingoa 'o kinautolu 'oku 'ikai lava 'o totongi 'a e mo'ua´ mo e (ngaahi) 'aho na'e fokotu'u ai 'oku 'ikai malava totongi e mo'ua´.*

18 **Have you had membership or registration with a professional body or registration Board (including a Tax Agents' Board), refused, *cancelled or suspended? / Kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha'o memipa pe lesisita mo ha kautaha fakapalofesinale pe Poate lesisita ('o kau ai 'a e Poate 'a e Kau FakafofongaTukuhau)***

NO/*'IKAI* ☐ *If yes, give details below of name of body, date of refusal, cancellation and reasons. / Kapau 'oku ke tali 'Io, 'omi 'i lalo 'a e fakaikiiki 'o e*

YES/*'IO* ☐ *hingoa 'o e kautaha´, 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga´.*

19 **Have you been disbarred, expelled or struck off from the practice of your profession, or have you been disciplined by a professional body or registration Board (including a Tax Agent's Board)? *Kuo to'o ho'o ngofua fakafofonga lao´, fakahifo pe to'o ho hingoa mei he fakahoko fatongia 'i ho mala'e, pe kuo tautea'i koe 'e ha sino fakapalofesinale pe Poate fakahoko lesisita ('o kau ki ai 'a e Poate Fakafofonga Tukuhau)***

NO/*'IKAI* ☐ *If yes, give details below including name of body, date and nature of action and reasons./ Kapau 'oku ke tali 'Io, 'omi 'a e fakaikiiki 'i lalo, kau ki ai*

YES/*'IO* ☐ *mo e hingoa 'o e sino/kautaha, 'aho mo e natula 'o e ngaahi ngaue na'e fakahoko mo e ngaahi 'uhinga*

20 **If you are presently, or have previously been registered as a tax agent or as a nominee of a tax agent, provide the followint details:**

***Kapau 'oku ke lesisita, pe lesisita kimu'a ko ha fakafofonga tukuhau pe ko ha taha 'oku fili mai 'e ha fakafofonga tukuhau, 'omi 'a e* ngaahi fakaikiiki ko eni.**

Name under which you are/were registered / *Hingoa 'oku/na'a ke lesisita 'aki* ☐

Country you are/were registered / *Fonua 'oku/na'a ke lesisita ai* ☐ Tax agent registration number / *Fika lesisita Fakafofonga Tukuhau* ☐

21 **Advise the name(s) of your employer(s) over the past 5 years. / *'Omi 'a e hingoa e (ngaahi) ng āue'anga´[pe kakai] na'a* ke ngāue ki ai 'i he ta'u 'e 5 kuohili´ .**

| Name of employer/*Hingoa e ngāue'anga* | Period of employment/*Vaha'a taimi ngaue* | |
|---|---|---|
| | From/*Mei he* | From/ *Ki he* |
| | | |
| | | |
| | | |

22 ***For companies and partnerships*, has the company or partnership ever had registration as a tax agent refused, cancelled or *suspended? / Ki he ngaahi kautaha mo e kaunga pisinisi, kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha lesisita 'o ha fakafofonga tukuhau?***

NO/*'IKAI* ☐ If yes, give details below including the name of the Board, date of refusal, cancellation and reasons.*/Kapau 'oku ke tali 'Io, 'omi 'a e*

YES/*'IO* ☐ *fakaikiiki 'i lalo, kau ki ai e hingoa 'o e Poate, 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga.*

23 **Has the company or partnership ever been convicted of any offences (including any offences under any Act administered by the Chief Commissioner of Revenue) against the laws of Tonga? /** ***Kuo mo'ua pē hilifaki atu ha tautea ki he kautaha´´ 'i ha fa'ahinga hia (kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Komisiona Pule Tānaki Pa'anga´), 'a ia 'oku´ ne maumau'i e lao 'o Tonga´ pē ko ha fonua kehe.***

NO/*'IKAI* ☐ If yes, give details below of the offence, date of conviction, sentence or penalty imposed and other relevant details. / *Kapau 'oku tali 'Io,*

YES/*'IO* ☐ *'omi 'a e fakaikiiki 'i lalo 'o e hia, 'aho na'e mo'ua ai, tu'utu'uni pe tautea na'e hilifaki mo ha toe fakaikiiki kehe 'oku fekau'aki tonu.*

24 **Has the company gone into liquidation? /** ***Kuo tāpuni 'a e pisinisi´ ka e tukuatu 'ene ngaahi koloa´ ke totongi hono ngaahi mo'ua?***

NO/*'IKAI* ☐ If yes, give details below. / *Kapau 'oku tali 'Io, 'omi 'a e fakaikiiki´ 'i lalo.*

YES/*'IO* ☐

25 ***For all applicants:Is there any other matter of which you are aware, which may have an effect on whether the Registrar can register you as a tax agent?Ki he kau tohi kole kotoa: 'Oku 'i ai ha toe me'a 'oku´ ke 'ilo ki ai, te´ ne ala uesia 'a hono lesisita koe 'e he Failesisita´ ko e fakafofonga tukuhau?***

NO/*'IKAI* ☐

YES/*'IO* ☐

**DECLARATION/*FAKAPAPAU***

Approval is hereby given for the Registrar to which this application is made, to use the Tax Identification Numbers for the purpose of gaining access to the tax file records in the course of determinig in respect of this application or any occasion in the future in determining suitability of the applicant for registration as a tax agent.

*'Oku fakangofua heni 'a e Failesisita´ 'a ia 'oku 'oatu ki ai 'a e tohi kole´ ni, ke´ ne ngāue'aki 'a e Fika Tukuhau´ ke vakai'i 'a e ngaahi lekooti 'i he faile tukuhau´ 'i hono fakapapau'i ko ia 'o e tohi kole´ ni pe ko ha fa'ahinga taimi he kaha'u´ ke fakapapau'i 'a e taau 'a e tokotaha kole´ ke lesisita ko e fakafofonga tukuhau.*

Application is hereby made for registration of the applicant a tax agent under section 61B of the *Revenue Services Administration Act 2002* as ammended.

*'Oku 'oatu heni 'a e tohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu´ ko e fakafofonga tukuhau 'i he malumalu 'o e Vahe 61B 'o e Lao ki hono Pule'i 'o e Ngaahi Ngāue Tānaki Pa'anga Hūmai´ 2002 'o fakatatau ki hono fakatonutonu´.*

I declare that the particulars shown in this applciation (including any attachmetns) are to the best of my knowledge, information and belief, true and correct in every detail.

*'Oku ou fakahaa'i heni, fakatatau ki he lelei taha 'eku 'ilo´, fakamatala´, mo 'eku tui´, ko e ngaahi fakamatala 'oku ha 'i he tohi kole ni (kau ai mo e ngaahi fakamatala 'oku fakapipiki atu heni) 'oku mo'oni pea tonu.*

Dated this /*'I he 'aho* ______ day of / *'o* ______ Year/*Ta'u* ______

Name of individual or nominee partner or public officer (delete whichever is not applicable) Signature / *Fakamo'oni hingoa*

*Hingoa 'o e tokotaha pe hoa pisinisi kuo fili pe ko e 'ofisa (tamate'i e taha 'oku 'ikai fekau'aki)*

The taxation laws provide penalities for making of false or misleading statements. / *'I he ngaahi lao tukuhau, 'oku tautea'i 'a e fai ha fakamatala loi pe takihala'i.*

**Forms 9 and 10 are not reproduced in this Revised Edition.**
**These forms may be downloaded from the Ministry Website at –**
http://www.revenue.gov.to/Resource.aspx?ID=1414

GOVERNMENT OF TONGA
PULE'ANGA 'O TONGA

Ministry of Revenue and Customs
Potungaue Pa'anga Hu Mai & Tute

FORM 11 – TAX CLEARANCE FORM – SENDING MONEY OVERSEAS FOOMU 11– FOOMU FAKA'ATĀ TUKUHAU– TALAFI PA'ANGA KI TU'APULE'ANGA[xxiv]

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs to send money overseas.

Ko e foomu ko 'eni ke ngaue'aki ia 'e he tokotaha kotoa pe 'oku nau kole ha faka'ata tukuhau mei he Potungaue Pa'anga Hu Mai & Tute ke talafi ha pa'anga ki tu'apule'anga.

Please/ Kataki:

- **complete the form/ fakakakato 'a e foomu;**
- **attached herewith the invoice or other documentation from the recipient/ fakapipiki heni 'a e invoice pe ha to e tohi mei he tokotaha 'oku foaki ki ai;**

Use of this form will speed up the process/ Ngaue'aki 'a e foomu ko 'eni ke fakavave 'a e ngaue.

| **REASON TAX CLEARANCE BEING APPLIED FOR/'UHINGA 'O E KOLE KE FAKA'ATA TUKUHAU:** | |
|---|---|
| ☐ | **SENDING MONEY OVERSEAS /TALAFI PA'ANGA KI TU'APULE'ANGA:** |
| **YOUR FULL NAME/HINGOA KAKATO:** | |
| | |

| **COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE /HINGOA ‘O E KAUTAHA PE KAPAU ‘OKU TO E ‘I AI HA’O HINGOA ‘E TAHA PEA KATAKI ‘O ‘OMAI ‘I HENI:** | |
|---|---|
| | |
| **TRADING NAME** (if any)/**HINGOA FEFAKATAU’AKI** (kapau ‘oku ‘i ai): | |
| | |
| **TIN** (Taxpayer Identification Number) if issued **/TIN** (Fika Tukuhau ‘a e Taha Tukuhau) kapau na’e foaki: | |
| | |
| (*in most cases before you can send money overseas, you must have a TIN. Please contact us to obtain one – you will need to complete Form 3A or 3B – Individual Application for TIN or Form 4 if company or other entity available from our office or from our website at www.revenue.gov.to*)/ (*’i he taimi lahi ki mu’a ‘oku malava ke talafi ha pa’anga ki tu’apule’anga, ‘oku pau ke ‘i ai ha’o FIKA TUKUHAU ‘A E TAHA TUKUHAU. Kataki ‘o fetu’utaki mai kia kimautolu ke ma’u atu – ‘oku fiema’u ke ke fakakakato ‘a e Foomu 3A pe 3B* **-** *Tohi Kole Taautaha ki ha FIKA TUKUHAU ‘A E TAHA TUKUHAU pe Foomu 4 kapau ko ha kautaha pe fa’ahinga entity ‘oku ‘ata mei he’emau ‘ofisi pe mei he ‘emau uepisaiti ko e www.revenue.gov.to*) | |
| **YOUR ADDRESS /TU’ASILA:** | |
| Specific Location/ Feitu’u Pau /Street Address /Tu’asila ‘o e Hala: | |
| Postal Address (if different)/Tu’asila Fakameili (kapau ‘oku kehe): | |
| Phone Number /Fika Telefoni: | |
| Fax Number /Fika Fekisimeili: | |
| Email Address /Tu’asila ‘o e Meili: | |

| | | | |
|---|---|---|---|
| 1 | **What is the purpose/reason of the transfer**? /**Ko e ha ‘a e taumu’a/’uhinga ‘o e talafi?** Please tick relevant box below/Kataki ‘o tiki’i ‘a e puha totonu ‘i lalo. | | |
| | **NOTE**: *If paid to a Non/Resident, you are required to deduct the following % from the gross amount*/**FAKATOKANGA’I**: *Kapau ‘oku totongi ki ha taha ‘ikai nofo fonua, ‘oku fiema’u ko e ke ke to’o ‘a e ‘u % ko eni mei he tupu (gross amount)* | | |
| | | | |
| | ☐☐ | Interest/Tupu | -15% |
| | ☐☐ | Company Dividend/’Inasi ‘o e kautaha | -15% |
| | ☐☐ | Royalties /Ngaahi ‘inasi | -15% |
| | ☐☐ | Technical Services fees /Ngaahi totongi ‘o e ngaue fakatekinikale | -15% |
| | ☐☐ | Natural Resources/Ngaahi Koloa Fakaenatula | -15% |
| | ☐☐ | Rent/Nō fale | -7.5% |
| | ☐☐ | Management fees /Ngaahi totongi pule | -15% |
| | ☐☐ | Insurance Premium /Ngaahi totongi malu’i | -5% |
| | ☐☐ | Independent services /Ngaahi ngaue tau’ataina | -10% |
| | ☐☐ | Any other fees or services /Ha to e totongi kehe pe ngaahi ngaue | -15% |

| | | | |
|---|---|---|---|
| | ☐☐ | Non-Resident Aircraft &/or Shipping /Taha ‘ikai nofo fonua ‘oku ‘o’ona ‘a e vakapuna &/pe Vaka | -3% |

| | | | |
|---|---|---|---|
| | | | |
| | ☐☐ | Any other reasons (ie. Paying school fees, medical bills, mortgage etc)/To e ‘uhinga kehe (ie. Totongi ako, mo’ua fakafalemahaki, mokisi etc) | |
| | Please specify /Kataki ‘o fakamahinopau | | |
| | | | |
| | If the payments are subject to Withholding tax because it is paid to a non resident, you will need to complete Form 6 and lodge the form and make the payment within 28 days after the end of the month in which the tax was withheld/ Kapau ‘oku fakatatau ‘a e Ta’ofi tukuhau koe’uhi ‘oku totongi ki ha taha ‘ikai nofo fonua, ‘oku fiema’u ke ke fakakakato ‘a e Foomu 6 pea fakahu ‘a e foomu pea fai e totongi ‘i loto ‘i he ‘aho ‘e 28 hili ‘a e faka’osinga ‘o e mahina ‘a ia na’e ta’ofi ai ‘a e tukuhau. | | |
| **2** | **How much is to be transferred?/Ko e fiha ‘oku ‘ai ke talafi?** | | |
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| | | | |
| | | | |
| **3** | **Currency of Transfer/Pa’anga Talafi** | | |
| | | | |
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| **4** | **Country to be transferred to /Fonua ‘e talafi ki ai** | | |
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| **5** | **Bank and Account number where funds currently held**: *(attach Bank Statements for last 2 years or period of account)/* **Pangike mo e fika ‘o e ‘Akauni ‘oku lolotonga ‘i ai ‘a e pa’anga:***(fakapipiki heni ‘a e Tohi Fakamatala Pa’anga Pangike mei he ta’u e 2 kuo’osi pe taimi ‘o e ‘akauni)* |
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| **6** | **Name(s) and address of the recipient overseas?/Hingoa (ngaahi hingoa)pe tu’asila ‘o e tokotaha ‘oku foaki ki ai ‘i tu’apule’anga?** |
| | |
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| **7** | **Source of Funds** *(provide documentary evidence, e.g., transfer documents)/***Ma’u’anga Pa’anga**(provide documentary evidence,/fakaha ha tohi fakamo’oni e.g., transfer documents/ngaahi tohi talafi) |
| | |
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| | |
| | |
| **8** | Have we previously given you a tax clearance***? If Yes, please give date of tax clearance issued and the purpose of that transfer /***Na’a mau ‘osi foaki atu ha faka’ata tukuhau ki mu’a?**Kapau ‘oku ‘Io, kataki ‘o ‘omai ‘a e ‘aho na’e foaki atu ai ‘a e faka’ata tukuhau pea mo e taumu’a ‘o e talafi.** |
| | |
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| **9** | *Have you paid any Withholding tax on that previous transfer?*<br>***If Yes, please provide details as of how much, date and rates of WHT./****Na'a ke 'osi totongi ha Ta'ofi tukuhau 'i he talafi ko ia ki mu'a?*<br>***Kapau 'oku 'Io, kataki 'o fakaha faka'auliliki mai 'a e mahu'inga, 'aho mo e totongi 'o e WHT.*** |
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| | ***If No, please state reason./*****Kapau 'oku 'Ikai, kataki 'o 'omai 'a e 'uhinga.** |
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| **DECLARATION:/FAKAPAPAU:**<br>I declare the above information is true and complete. /'Oku ou fakapapau'i ko e ngaahi fakamatala 'oku ha 'i 'olunga 'oku mo'oni mo kakato. | | |
| Signature:/Fakamo'oni: | | |
| Name/Hingoa: | | Date: /'Aho: / / |
| Position: /Tu'unga: | | |
| **NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS**<br>**FAKATOKANGA'I: KO E HIA MAMAFA IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI TOTONU KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI & TUTE** | | |

FOR OFFICIAL USE ONLY

KE NGAUE’AKI PE ‘E HE NGAUE’ANGA

Date of Receipt of Application/ ‘Aho ‘oku ma’u ai ‘a e Kole:______/_____/_____
Receiving Officer/ ‘Ofisa ‘oku ne ma’u mai:_______________________________
Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu’u (kau ai ‘a e Ngaahi Tu’unga ‘a ia ‘oku totonu ke ngaue’aki ‘i hono foaki ‘a e Tukuhau Faka’atā):

GOVERNMENT OF TONGA
PULE'ANGA 'O TONGA

Ministry of Revenue and Customs
Potungaue Pa'anga Hu Mai & Tute

FORM 12 - TAX CLEARANCE FORM - EMPLOYMENT/WORK VISA
FOOMU 12 - FOOMU FAKA'ATA TUKUHAU - NGAUE/VISA NGAUE[xxv]

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs for an employment or work visa.

Ko e foomu ko 'eni ke ngaue'aki ia 'e he tokotaha kotoa pe 'oku nau kole faka'ata tukuhau mei he Potungaue Pa'anga Hu Mai & Tute ki ha ngaue pe visa ngaue.

Please/Kataki:

- **complete the form /fakakakato 'a e foomu;**
- **attached herewith the copy of your passport photo page and visa pages**
  /fakapipiki heni ha tatau 'o ha'o peesi la'ita paasipooti mo ha peesi visa;

**Use of this form will speed up the process/**Ngaue'aki 'a e foomu ko 'eni ke fakavave 'a e ngaue.

| **REASON TAX CLEARANCE BEING APPLIED FOR/'UHINGA 'O E KOLE KE FAKA'ATA TUKUHAU:** | |
|---|---|
| ☐ | **EMPLOYMENT/WORK VISA/NGAUE/VISA NGAUE** |
| **YOUR FULL NAME (**as in passport**)/HINGOA KAKATO** ('oku ha 'i he paasipooti): | |
| | |
| **IF YOU HAVE OTHER NAME(s), PLEASE PROVIDE IT HERE /KAPAU 'OKU TO E 'I AI HA'O HINGOA/NGAAHI HINGOA KEHE, KATAKI 'O 'OMAI 'I HENI:** | |
| | |

| **TRADING NAME** (if any)/**HINGOA FEFAKATAU'AKI** (kapau 'oku 'i ai): |
|---|
| |

| **TIN** (Taxpayer Identification Number) if issued **/TIN** (Fika Tukuhau 'a e Taha Tukuhau) kapau na'e foaki: | | |
|---|---|---|
| | | |
| (*before employment visa can be granted you must have a TIN, please contact us to obtain one – you will need to complete Form 3A or 3B – Individual Application for TIN or Form 4 for companies and other entities available from our office or from our website* [www.revenue.gov.to](http://www.revenue.gov.to)) / (*ki mu'a pea foaki ha visa ngaue kuo pau ke 'i ai ha'o FIKA TUKUHAU 'A E TAHA TUKUHAU, kataki 'o fetu'utaki mai kia mautolu ke ma'u atu – 'oku fiema'u ke ke fakakakato 'a e Foomu 3A pe 3B* - *Tohi Kole Taautaha ki ha FIKA TUKUHAU 'A E TAHA TUKUHAU pe Foomu 4 kapau ko ha kautaha pe fa'ahinga potungaue 'oku 'ata mei he'emau 'ofisi pe mei he 'emau uepisaiti ko e* [www.revenue.gov.to](http://www.revenue.gov.to)) | | |
| **YOUR ADDRESS /TU'ASILA:** | | |
| Specific Location/Street Address /Feitu'u Pau/Tu'asila 'o e Hala: | | |
| Postal Address (if different)/Tu'asila Fakameili (kapau 'oku kehe) | | |
| Phone Number /Fika Telefoni | | |
| Fax Number /Fika Fekisimeili: | | |
| Email Address /Tu'asila 'o e Meili: | | |
| **EMPLOYER ADDRESS /TU'ASILA 'O E TAHA PULE NGAUE:** | | |
| Specific Location/Street Address /Feitu'u Pau/Tu'asila 'o e Hala: | | |
| Postal Address (if different)/Tu'asila Fakameili: (kapau 'oku kehe): | | |
| Phone Number /Fika Telefoni | | |
| Fax Number /Fika Fekisimeili: | | |
| Email Address /Tu'asila 'o e Meili: | | |
| **1** | **What date did you first arrive in Tonga?/Ko e ha 'a e 'aho na'a ke fuofua a'u mai ai ki Tonga?** | |
| | | |
| **2** | **What date did you first arrive in Tonga?/Ko e ha e (ngaahi) 'uhinga 'oku ke ha'u ai ki Tonga?** | |

| | |
|---|---|
| | |
| **3** | **What is the period of your current visa?**(please attach a copy)**/Koe ha e loloa ‘o ho’o visa lolotonga?**(kataki ‘o fakapipiki ha tatau) |
| | |

| | |
|---|---|
| | |
| **4** | **When does your visa expire?/ ‘Oku ‘osi ‘a e taimi ho’o visa ki ‘a fe?** |
| | |
| **5** | (i). **What are the names of your previous and current employer(s)**?/ (i). **Koe ha ‘a e ngaahi hingoa ‘o e taha na’a ke ngaue totongi ki ai ki mu’a pea mo e tokotaha ‘oku ke lolotonga ngaue totongi ki ai?** |

| Taha Ngaue/ Employer(s) | Period From/ Vaha’a taimi | To /Ki | Basic Salary ($)/ Tu’unga vahenga tu’upau |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |

| | |
|---|---|
| | (ii) **State any unemployed period(s)? /Fakaha ha taimi na’e ‘ikai te ke ngaue ai?** |
| | |
| | (iii) **How do you maintain yourself during those period(s) of unemployment with no income**? **/Na’a ke mo’ui fefe ‘i he vaha’a taimi na’e ‘ikai te ke ngaue ai?** |
| | |
| **6** | **Does/Did your employer (previous/current) deduct PAYE from your pay?/‘Oku/Na’e to’o ‘e he tokotaha na’a ke ngaue totongi ki ai ‘a e Tukuhau Ta’ofi (PAYE) mei ho’o vahenga?** |

| | | | |
|---|---|---|---|
| | Yes/ ‘Io | | No/ ‘Ikai |

If No, please state reason./Kapau ‘oku ‘Ikai, kataki ‘o ‘omai ‘a e ‘uhinga.

| | | | | | |
|---|---|---|---|---|---|
| **7** | **Did you receive a Form 4 Tax Withholding Certificate from your employer for the last two financial years (July to June)?/Na'a ke ma'u ha Foomu 4 Tohi Fakamo'oni Ta'ofi Tukuhau mei he tokotaha na'a ke ngaue totongi ki ai 'i he ta'u fakapa'anga 'e ua ki mu'a? (Siulai ki Sune)?** | | | | |
| | | | Yes/ 'Io | | No/ 'Ikai |

| | |
|---|---|
| | If Yes, please attach a copy to this Form /Kapau 'oku 'Io, kataki 'o fakapipiki ha tatau ki he Foomu ko eni. |
| | |
| | If No, please request a copy from your employer. If employer does not give you one, please advice the amount of income received during the last two years. /Kapau 'oku 'Ikai, kataki 'o kole ha tatau mei he tokotoha 'oku ke ngaue totongi ki ai. Kapau he'ikai ke 'oatu 'e he tokotaha 'oku ke ngaue totongi ki ai, kataki 'o talamai 'a e pa'anga 'oku ke ma'u 'i he ta'u 'e ua kuo'osi. |
| | |
| **8** | **Did you lodge Income Tax returns (personal) prior to 2009?/Na'a ke fakahu ha Pa'anga Tukuhau (tautaha) ki mu'a he 2009?** |
| | Yes/ 'Io ⎯ No/ 'Ikai |
| | If No, Please explain why not/Kapau 'oku 'Ikai, Kataki 'o fakamatala mai hono 'uhinga. |
| | |
| **9** | **Have we previously given you a tax clearance? /Na'a mau 'osi foaki atu ha'o faka'ata tukuhau ki mu'a?** |
| | Yes/'Io No/'Ikai Yes/ 'Io ⎯ No/ 'Ikai |
| | If yes, please give date of tax clearance /Kapau 'oku 'Io, kataki 'o 'omai 'a e 'aho 'o e faka'ata tukuhau |
| | |

| | | |
|---|---|---|
| **DECLARATION/ FAKAPAPAU:**<br>I declare the above information is true and complete.<br>/Oku ou fakapapau ko e ngaahi fakamatala ‘oku ha ‘i ‘olunga ‘oku mo’oni mo kakato. | | |
| Signature/Fakamo’oni: | | |
| Name/Hingoa: | | Date/‘Aho / / |
| Position/Tu’unga: | | |
| **NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS /FAKATOKANGA’I: KO E HIA MAMAFA IA KE FAKAHOKO** | | |

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**FOR OFFICIAL USE ONLY/ KE NGAUE’AKI PE ‘E HE NGAUE’ANGA**

Date of Receipt of Application/ ‘Aho ‘oku ma’u ai ‘a e Kole:________/______/________

Receiving Officer/ ‘Ofisa ‘oku ne ma’u ai:________________________________________

Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu’u (kau ai ‘a e Ngaahi Tu’unga ‘a ia ‘oku totonu ke ngaue’aki ‘i hono foaki ‘a e Tukuhau Faka’atā:

Recommending Officer/ ‘Ofisa ‘oku ne fokotu’u atu:

Date of Recommendation/ ‘Aho ‘o e fokotu’u atu: /_ /

Approving Officer: Chief Executive Officer/ ‘Ofisa Fakangofua: ‘Ofisa Pule Ngaue:

Date/ ‘Aho:

Date of Issue of Tax Clearance/ ‘Aho na’e foaki ai ‘a e Faka’atā Tukuhau:______________________________________

PULE'ANGA 'O TONGA

Potungaue Pa'anga Hu Mai & Tute

FORM 13 TAX CLEARANCE FORM – BUSINESS, LIQUOR LICENCE OR GOVERNMENT PROCUREMENT OR OTHER[xxvi]

FOOMU 13 FOOMU FAKA'ATA TUKUHAU – PISINISI, LAISENI KAVA MALOHI TAPU PE FAKATAU 'A E PULE'ANGA PE ME'A KEHE

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs for any of the above.

Ko e foomu ko 'eni ke ngaue'aki 'e he tokotaha kotoa pe 'oku kole faka'ata tukuhau mei he Potungaue Pa'anga Hu Mai & Tute ki ha taha 'o ki nautolu 'i 'olunga.

Please **/Kataki:**

- complete the form **/fakakakato 'a e foomu;**
- attached herewith the copy of your current license or passport **/fakapipiki 'i heni ha tatau 'o ho'o laiseni lolotonga pe paasipooti;**

**Use of this form will speed up the process .**/Ko hono ngaue'aki 'o e foomu ko eni te ne fakavave 'a e ngaue.

| **REASON TAX CLEARANCE BEING APPLIED FOR:/'UHINGA 'O E KOLE FAKA'ATA TUKUHAU:** | |
|---|---|
| ☐<br>☐ | **BUSINESS LICENCE /LAISENI PISINISI** |

| | |
|---|---|
| ☐<br>☐<br>☐ | **LIQUOR LICENCE /LAISENI KAVA MALOHI TAPU** |
| ☐<br>☐ | **GOVERNMENT PROCUREMENT /FAKATAU ‘A E PULE’ANGA** |
| | **OTHERS (***Please specify)***/KEHE***(Kataki ‘o fakaha)* |

| | |
|---|---|
| | |
| **YOUR FULL NAME /KO HO HINGOA KAKATO:** | |
| | |
| **COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE/HINGOA ‘O E KAUTAHA PE KAPAU ‘OKU TO E ‘I AI HA’O HINGOA ‘E TAHA KATAKI ‘O FAKAHA ‘I HENI:** | |
| | |
| **TRADING NAME** (if any)/**HINGOA FEFAKATAU’AKI** (kapau ‘oku ‘i ai): | |
| | |
| **TIN** (Taxpayer Identification Number) if issued **/FIKA TUKUHAU ‘A E TAHA TUKUHAU/FIKA TOTONGI TUKUHAU FAKAPULIPULI** (Fika Tukuhau ‘a e Taha Tukuhau) kapau na’e foaki: | |
| | |
| *(before a licence or visa can be granted you must have a TIN. Please contact us to obtain one – you will need to complete Form 3A or 3B – Individual Application for TIN or Form 4 Company or other Application Form available from our office or from our website www.revenue.gov.to)* /*(Ki mu’a pea foaki ha laiseni pe visa kuo pau ke ‘i ai ha’o FIKA TUKUHAU ‘A E TAHA TUKUHAU. Kataki ‘o fetu’utaki mai kia mautolu ke ‘oatu – ‘e fiema’u ke ke fakakakato ‘a e Foomu 3A pe 3B* - *Tohi Kole FIKA TUKUHAU ‘A E TAHA TUKUHAU pe Foomu 4 Kautaha pe Foomu Kole kehe ‘oku ‘ata mei he’emau ‘ofisi pe mei he’emau uepisaiti www.revenue.gov.to)* | |
| **YOUR ADDRESS/KO HO TU’ASILA:** | |
| Specific Location/ Street Address/Feitu’u Pau/Tu’asila Hala: | |
| | |
| Postal Address (if different)/Tu’asila Meili (kapau ‘oku kehe): | |

| | |
|---|---|
| | |
| Phone Number/Fika Telefoni: | |
| Fax Number/Fika Fekisimeili: | |
| Email Address/Tu'asila 'Imeili: | |

| | |
|---|---|
| 1 | **Date of first year of operation/'Aho 'o e ta'u 'uluaki 'o e ngaue** |
| | |

| | | | | | |
|---|---|---|---|---|---|
| | | | | | |
| 2 | **Source of Income /Ma'u'anga Pa'anga:** | | | | |
| | | | | | |
| 3 | **Bank Account Details Name and Account number/Ngaahi Fakaikiiki 'o e 'Akauni Pangike, Hingoa mo e Fika 'o e 'Akauni:** | | | | |
| | | | | | |
| 4 | **Do you have the following records?/'Oku ke ma'u 'a e ngaahi lekooti ko eni?** | | | | |
| | | | | | |
| **NOTE**: The records must be current as at the date of application for a Tax Clearance/ **FAKATOKANGA'I**: 'Oku fiema'u 'a e lekooti lolotonga 'o fakatatau ki he 'aho 'o e tohi kole Faka'ata Tukuhau. | | | | | |
| **For Small businesses in the profit based income tax system /Ki he ngaahi pisinisi Iiki 'i he tupu makatu'unga mei he fakamatala tukuhau vahenga -** | | | | | |
| a | Cash book recording daily sales (including credit sales) and purchases –/Ko ha tohi pa'anga 'oku lekooti ai 'a e ngaahi fakatau atu faka'aho – (kau ki ai 'a e fakatau fakamo'ua) mo e ngaahi fakatau mai – | | Yes/ 'Io | | No/ 'Ikai |
| b | A salary and wages register –/Ko | | Yes/ 'Io | | No/ 'Ikai |

| | | | | | |
|---|---|---|---|---|---|
| | ha lesisita vahenga mo e ngaahi totongi ngaue kotoa pe – | | | | |
| c | Quarterly inventory records; - and/Ngaahi lekooti lau koloa fakakuata; - mo e | | Yes/ ‘Io | | No/ ‘Ikai |
| d | | | Yes/ ‘Io | | No/ ‘Ikai |

| | | | | | |
|---|---|---|---|---|---|
| | Records of expenditures – Yes/No/Ngaahi lekooti ‘o e ngaahi fakamole – ‘Io/‘Ikai | | | | |
| | (*If no, why not?*)/*(Kapau ‘oku ‘ikai, ko e ha hono ‘uhinga?)* | | | | |
| | | | | | |
| **For Small Business Taxpayers** subject to the small business tax system/ **Ko e ngaahi Pisinisi Iiki Totongi Tukuhau** fakatatau ki he founga tukuhau ‘o e pisinisi iiki: | | | | | |
| a | a cash book recording daily sales, including credit sales –; and/ tohi talapa’anga ‘oku ne lekooti ‘a e ngaahi fakatau faka’aho, kau ai ‘a e ngaahi mo’ua faka’aho –; mo e | | | | |
| b | if you employ employees, a salary and wages register –. | | Yes/ ‘Io | | No/ ‘Ikai |
| | (*If no, why not?*)/kapau te ke fakangaue’i ha kau ngaue totongi, ‘e leisisita ‘a e vahe mo e ngaahi pa’anga hu mai – ‘Io/‘Ikai.<br>(*Kapau ‘oku ‘ikai, ko e ha hono ‘uhinga?)* | | | | |
| | | | | | |
| For the **large business taxpayers** (greater than $100,000 turnover/sales)/Ki he **pisinisi totongi tukuhau lalahi** (lahi hake ‘i he $100,000 hu mai/ngaahi fakatau) | | | | | |
| **Companies/Ngaahi Kautaha:** | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| Are you maintaining records in accordance with the international accounting standards and Companies Act 1995 (as per Regulation 10(2) of the Revenue Services Administration Regulations 2003)? such as:/‘Oku ke ma’u ‘a e ngaahi lekooti felave‘i mo e ngaahi tu’unga tauhi tohi fakavaha’a Pule’anga mo e Lao Ki He Ngaahi Kautaha 1995 (fakatatau ki he Tu’utu’uni 10(2) ‘o e Ngaahi Tu’utu’uni Ki Hono Pule’i ‘O e Ngaahi Ngaue Tanaki Pa’anga Hu Mai 2003)? ‘o hange ko e: | | | | | |
| | | | | | |
| a | | | Yes/ ‘Io | | No/ ‘Ikai |

| | | | | | |
|---|---|---|---|---|---|
| | books of account that record receipts and payments, such as your cash book, journals and ledgers.- /ngaahi tohi ‘akauni ‘oku lekooti ai ‘a e ngaahi tohi tali totongi mo e ngaahi totongi mo’ua, ‘o hange ko ho tohi pa’anga, ngaahi tohi tauhi pa’anga (journals) mo e ngaahi tohi tauhi pa’anga (ledgers)- | | | | |
| b | bank statements –/ngaahi tohi fakamatala pa’anga – | | Yes/ ‘Io | | No/ ‘Ikai |
| c | receipts - /ngaahi tohi lesisita vahenga – | | Yes/ ‘Io | | No/ ‘Ikai |
| d | ngaahi tohi tali totongi, kau kiai mo e ngaahi tohi tali totongi tukuhau– | | Yes/ ‘Io | | No/ ‘Ikai |
| e | receipts - /ngaahi tohi tali totongi – | | Yes/ ‘Io | | No/ ‘Ikai |
| f | cheque and deposit books /tohi sieke mo e foomu fakafonu fakahu pa’anga - | | Yes/ ‘Io | | No/ ‘Ikai |
| g | till tapes and day books - /ngaahi misini lesisita tali totongi mo e ngaahi tohi faka’aho – | | Yes/ ‘Io | | No/ ‘Ikai |
| h | details of entertainment expenses for clients - /ngaahi fakaikiiki e ngaahi fakamole fakafiefia – | | Yes/ ‘Io | | No/ ‘Ikai |

| | | | | | |
|---|---|---|---|---|---|
| i | internet transaction details, if you do business over internet - /fakaikiiki ‘o e ngaahi fefakatau’aki ‘i he ‘initaneti – | | Yes/ ‘Io | | No/ ‘Ikai |
| j | interest and dividend statements - /tupu mo e ngaahi tohi fakamatala koloa– | | Yes/ ‘Io | | No/ ‘Ikai |
| k | stock-take figures - /ngaahi fika lau koloa – | | Yes/ ‘Io | | No/ ‘Ikai |
| l | list of debtors and creditors - /lisi ‘o e mo’ua ke totongi mo e mo’ua ke tanaki– | | Yes/ ‘Io | | No/ ‘Ikai |
| m | list of assets and liabilities - /lisi ‘o e ngaahi koloa mo e ngaahi mo’ua – | | Yes/ ‘Io | | No/ ‘Ikai |
| n | depreciation schedules - /ngaahi tepile ki he holo e mahu’inga ‘o e koloa – | | Yes/ ‘Io | | No/ ‘Ikai |
| o | final profit and loss statements and balance sheets - /tupu aofanagtuku mo e ngaahi tohi fakamatala ‘o e mole mo e fakamatala ki he Pa’anga Hu Mai – | | Yes/ ‘Io | | No/ ‘Ikai |
| p | any other documents that confirm entries in your accounts, such as worksheets - /ha to e ngaahi tohi pe ‘oku nau fakapapau’i ‘a e hu ki ho ngaahi ‘akauni, ‘o hange ko e ngaahi tohi ngaue – | | Yes/ ‘Io | | No/ ‘Ikai |
| q | Consumption Tax (CT) registered | | Yes/ ‘Io | | No/ ‘Ikai |

| | | |
|---|---|---|
| | taxpayers have you maintained a CT account which itself consists of the records necessary for proper completion of your CT return - /kau lesisia ki he Tukuhau Ngaue'aki kuo mou 'osi ma'u ha 'akauini Tukuhau Ngaue'aki 'oku 'i ai 'a e ngaahi lekooti 'oku fiema'u ki hono fakakakato fakalelei 'a ho'o fakafoki Tukuhau Ngaue'aki – | |
| (*For any record you have answered No please explain why you have not kept the type of record*)/ *('I ha fa'ahinga lekooti na'a ke tali 'Ikai ai kataki 'o fakamatala'i pe koe ha e 'uhinga na'e 'ikai te ke tauhi ai ha fa'ahinga lekooti pehe)* | | |
| ***YOUR COMPLIANCE HISTORY WITH MINISTRY OF REVENUE & CUSTOMS/HISITOLIA 'A HO'O FAIPAU KI HE POTUNGAUE PA'ANGA HU MAI & TUTE*** | | |
| 1 | **Income Tax (IT) Details:/Ngaahi Fakaikiiki 'o e Tukuhau Vahenga:** | |
| | Last Income Tax Lodged (Financial Year)Tukuhau Vahenga Fakamuimui Taha Na'e Fakahu (Ta'u Fakapa'anga): | |
| | | |

| | | |
|---|---|---|
| | Financial Year(s) not yet lodged/Ta'u Fakapa'anga 'ikai fakahu: | |
| | | |
| | *Income Tax Arrear/Toenga Tukuhau Vahenga* | |
| | Financial Year/s/ Ngaahi/Ta'u Fakapa'anga: | |
| | Amount/ Mahu'inga | |
| | Penalties/ Ngaahi Tautea | |
| | Total/Fakakatoa: | |
| 2 | **Consumption Tax (CT) Details/Ngaahi Fakaikiiki 'o e Tukuhau Ngaue'aki:** | |
| | Last CT lodged (Month)Tukuhau Ngaue'aki Fakamuimui Taha Na'e Fakahu: | |
| | | |
| | Month(s) not yet lodged:/Ngaahi/Mahina te'eki ke fakahu (mahina): | |

| | | |
|---|---|---|
| | | |
| | *CT Arrear/Toenga Tukuhau Ngaue'aki* | |
| | CT Period/Vaha'a Taimi Tukuhau Ngaue'aki: | |
| | Amount/Mahu'inga | |
| | Penalties/Ngaahi Tautea | |
| | Total/Fakakatoa | |
| 3 | **PAYE Details/Ngaahi Fakaikiiki 'o e TOTONGI** | |
| | Last PAYE lodged (month)/TOTONGI Fakamuimui Taha Na'e Fakahu: | |
| | | |
| | Month(s) not yet lodged/ Ngaahi/Mahina te'eki fakahu: | |
| | | |
| | PAYE Arrear /*Toenga TOTONGI* | |
| | PAYE Period/ Vaha'a Taimi TOTONGI: | |
| | Amount/ Mahu'inga | |
| | Penalties/Ngaahi Tautea | |
| | Total/Fakakatoa | |

| | | | |
|---|---|---|---|
| 4 | **PAYE Reconciliation Details/Ngaahi Fakaikiiki 'o e TOTONGI Fakafehoanaki** | | |
| | Last PAYE Reconciliation lodged/TOTONGI Fakafehoanaki Fakamuimui Taha Na'e Fakahu: | | |
| | Financial Year (s) not yet lodged/ Ta'u Fakapa'anga Totongi Te'eki ke fakahu: | | |
| 5 | **Customs Details/Ngaahi Fakaikiiki Tute** | | |
| | 1 | Import Duty Arrear:/Mo'ua He Tute Hu Mai: | |
| | 2 | Excise Duty Arrear:/ Mo'ua He Tute 'Ekisia: | |

| | | | |
|---|---|---|---|
| **DECLARATION/FAKAPAPAU:**<br>I declare the above information is true and complete./ ‘Oku ou fakapapau ko e ngaahi fakamatala ‘oku ha ‘i ‘olunga ‘oku mo’oni mo kakato. | | | |
| Signature/Fakamo’oni: | | | |
| Name/Hingoa: | | Date/ ‘Aho: | |
| Position/Tu’unga: | | | |
| **NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS /FAKATOKANGA’I: KO E HIA MAMAFA IA KE FAKAHOKO HA FAKAMATALA ‘OKU ‘IKAI TOTONU KI HE ‘OFISA PULE MA’OLUNGA, POTUNGAUE PA’ANGA HU MAI & TUTE** | | | |
| | | | |

| |
|---|
| **FOR OFFICIAL USE ONLY/ KE NGAUE’AKI PE ‘E HE NGAUE’ANGA**<br>Date of Receipt of Application/ ‘Aho ‘oku ma’u ai ‘a e Kole:________/______/________<br>Receiving Officer/ ‘Ofisa ‘oku ne ma’u ai:_______________________________________<br>Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu’u (kau ai ‘a e Ngaahi Tu’unga ‘a ia ‘oku totonu ke ngaue’aki ‘i hono foaki ‘a e Tukuhau Faka’atā: |
| Recommending Officer/ ‘Ofisa ‘oku ne fokotu’u atu:<br>Date of Recommendation/ ‘Aho ‘o e fokotu’u atu: / /<br>Approving Officer: Chief Executive Officer/ ‘Ofisa Fakangofua: ‘Ofisa Pule Ngaue:<br><br>Date/ ‘Aho: |

PULE’ANGA ‘O TONGA

Potungaue Pa’anga Mai Mo e Tute

FORM 14 - TAX CLEARANCE FORM – TONGA DEVELOPMENT BANK MANAGED FUNDS LOANS[xxvii]

FOOMU 14 – FOOMU FAKA’ATĀ TUKUHAU – PA’ANGA NŌ ‘OKU PULE’I ‘E HE PANGIKE FAKALAKALAKA ‘O TONGA

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs for TDB Managed Funds loans.

Ko e foomu ko eni ke ngaue’aki pe ia ‘e he ngaahi kakai ‘oku nau kole ke faka’ataa tukuhau mei he Potungaue Pa’anga Hu Mai Mo e Tute ki he Ngaahi Tokoni no ‘ae Pangike Fakalakalaka ‘o Tonga.

Please/Kataki:

- **complete the form:/Fakakakato ‘a e foomu;**
- **attached herewith any documentation from the TDB such as your application form:/Fakapipiki heni ha fa’ahinga tohi pe mei he Pangike Fakalakalaka ‘o Tonga ‘o hange ko ho foomu kole;**

Use of this form will speed up the process/Ko hono ngaue’aki ‘o e foomu ko eni tene tokoni ke fakavave’i ‘a e ngaue.

| | |
|---|---|
| **REASON TAX CLEARANCE BEING APPLIED FOR: / ‘UHINGA ‘O E KOLE FAKA’ATAA TUKUHAU:** | |
| ☐ ☐ | **TDB MANAGED FUNDS LOAN / PA’ANGA NŌ ‘OKU PULE’I ‘E HE PANGIKE FAKALAKALAKA ‘O TONGA** |
| **YOUR FULL NAME/HINGOA KAKATO**: | |

| |
|---|
| |
| **COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE/HINGOA ‘O E KAUTAHA PEA KAPAU ‘OKU TO E ‘I AI HAO HINGOA KEHE PEA KE FAKAHA ‘I HENI:** |
| |

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| **TRADING NAME (if any)/HINGOA FEFAKATAU’AKI** (kapau ‘oku ‘i ai): | | | | |
| | | | | |
| **TIN (Taxpayer Identification Number) if issued/ TIN** (Fika Tukuhau ‘a e Taha Tukuhau) ‘o kapau na’e foaki: | | | | |
| | | | | |
| (*in most cases before you can send money overseas, you must have a TIN. Please contact us to obtain one – you will need to complete Form 3A or 3B – Individual Application for TIN available from our office or from our website at www.revenue.gov.to*)/(*‘i he ngaahi taimi lahi kimu’a pea ke toki talafi pa’anga ki muli, kuo pau ke ‘i ai ho Fika Tukuhau. Kataki ‘o fetu’utaki mai kiate kimautolu ke ma’u atu – ‘e fiema’u keke fakafonu ‘a e Foomu 3A pe 3B –Kole Taautaha ki he Fika Tukuhau ‘e ma’u atu mei ho mau ‘ofisi pe ko ‘emau uepisaiti ko e www.revenue.gov.to)* | | | | |
| **ADDRESS/TU’ASILA:** | | | | |
| Specific Location/ Street Address/Tu’asila Nofo’anga/Hala Pau: | | | | |
| | | | | |
| Postal Address (if different)/Tu’asila Meili (kapau ‘oku ‘i ai): | | | | |
| | | | | |
| Telephone Number/Fika Telefoni: | | | | |
| Fax Number/Fika Fekisimili: | | | | |
| Email Address/Tu’asila ‘Imeili: | | | | |
| 1 | **Will you/ or do expect to be over $100,000 gross annual turnover**?/**Te ke pe ‘oku ke faka’amu ke laka he $100,000 ‘a e pa’anga hu mai fakakatoa fakata’u?** | | | |
| | | Yes/ ‘Io | | No/ ‘Ikai |
| | If Yes, have you registered for Consumption Tax? | | | |
| | | | | |
| | If No, why not?/Kapau ‘oku ‘ikai, koe ha ‘oku ‘ikai ai? | | | |
| | | | | |

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|---|---|---|---|---|
| 2 | **Have we previously given you a tax clearance**?/**Na'a mau 'osi 'oatu hao tukuhau faka'ataa kimu'a**? | | | |
| | | Yes/ 'Io | | No/ 'Ikai |
| | **If Yes, please give date of tax clearance issued and the purpose of that tax clearance./Kapau 'oku 'io, kataki 'o 'omai e 'aho na'e tuku atu ai 'a e faka'ataa tukuhau mo e taumu'a 'o e faka'ataa tukuhau ko ia.** | | | |

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| | |
| 3 | *If yes, did you pay any tax on that previous clearance***?**/*Kapau 'oku 'io, na'a ke totongi ha tukuhau 'i he faka'ataa tukuhau kimu'a***?** |
| | |
| | ***If Yes, please provide details as of how much and tax./Kapau 'oku 'io, kataki 'o fakaha fakaikiiki pe koe ha hono lahi mo e tukuhau.*** |
| | |

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| **DECLARATION:/FAKAPAPAU:** | | | |
| I declare the above information is true and complete. /'Oku ou fakapapau ko e fakamatala 'oku ha 'i 'olunga 'oku mo'oni mo kakato. | | | |
| Signature/ Fakamo'oni : | | | |
| Name/Hingoa: | | Date/'Aho: | |
| Position/Tu'unga Ngaue: | | | |
| **NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS/FAKATOKANGA: KO E HIA MAMAFA IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI MO'ONI KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI MO E TUTE** | | | |

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|---|
| **FOR OFFICIAL USE ONLY/ KE NGAUE’AKI PE ‘E HE NGAUE’ANGA**<br>Date of Receipt of Application/ ‘Aho ‘oku ma’u ai ‘a e Kole:________/______/________<br>Receiving Officer/ ‘Ofisa ‘oku ne ma’u ai:________________________________________<br>Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu’u (kau ai ‘a e Ngaahi Tu’unga ‘a ia ‘oku totonu ke ngaue’aki ‘i hono foaki ‘a e Tukuhau Faka’atā: |
| Recommending Officer/ ‘Ofisa ‘oku ne fokotu’u atu:<br>Date of Recommendation/ ‘Aho ‘o e fokotu’u atu: / /<br>Approving Officer: Chief Executive Officer/ ‘Ofisa Fakangofua: ‘Ofisa Pule Ngaue:<br><br>Date/ ‘Aho:<br>Date of Issue of Tax Clearance/ ‘Aho na’e foaki ai ‘a e Faka’atā Tukuhau: |

PULE'ANGA 'O TONGA

Potungaue Pa'anga Mai Mo e Tute

FORM 15 - TAX CLEARANCE FORM - MINISTRY OF INFRASTRUCTURE LICENCE/FOOMU 15 – FOOMU FAKA'ATAA TUKUHAU – LAISENI POTUNGAUE NGAAHI NGAUE LALAHI / FORM 15 - TAX CLEARANCE FORM - MINISTRY OF INFRASTRUCTURE LICENCE[xxviii]

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs for a licence from the Ministry of Infrastructure to operate a business in Tonga using items to imported into Tonga

Ko e foomu ko eni ke ngaue'aki pe 'e he kakai 'oku nau kole faka'ataa tukuhau mei he Potungaue Pa'anga Hu Mai Mo e Tutue ki ha laiseni mei he Potungaue Ngaahi Ngaue Lalahi ke fakalele ha pisinisi 'i Tonga 'o ngaue'aki e ngaahi koloa hu mai ki Tonga

Please/ Kataki:

- **complete the form/Fakakakato e foomu;**
- **attached herewith any documentation from Customs;/Fakapipiki ha fa'ahinga tohi mei he Kasitomu;**
- **Business licence from Ministry of Commerce, Tourism & Labour/Laiseni Pisinisi mei he Potungaue Fefakatau'aki, Takimamata mo e Ngaue 'a e Kakai**

Use this form will speed up the process/Ko hono ngaue'aki 'o e foomu ko eni tene tokoni ke fakavave'i 'a e ngaue.

| **REASON TAX CLEARANCE BEING APPLIED FOR :/'UHINGA 'OKU FAKAHOKO AI E KOLE FAKA'ATAA TUKUHAU:** | |
|---|---|
| _ _ | LICENCE FROM MINISTRY OF INFRASTRUCTURE/**LAISENI MEI HE POTUNGAUE NGAAHI NGAUE LALAHI** |
| **YOUR FULL NAME:/HINGOA KAKATO**: | |

| |
|---|
| |
| **COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE:/HINGOA ‘O E KAUTAHA PE ‘O KAPAU ‘OKU ‘I AI HAO TO E HINGOA KEHE PEA KE FAKAHA ‘I HENI:** |

| | | |
|---|---|---|
| | | |
| **TRADING NAME (if any)/HINGOA FEFAKATAU’AKI** (‘o kapau ‘oku ‘i ai) | | |
| | | |
| **TIN (Taxpayer Identification Number) if issued/ TIN** (Fika Tukuhau ‘a e Taha Tukuhau) ‘o kapau na’e foaki | | |
| | | |
| (*before you can obtain a licence to operate a business, you must have a TIN. Please contact us to obtain one – you will need to complete Form 3A or 3B – Individual Application for TIN or Form 4 if a company or partnership or trust available from our office or from our website at www.revenue.gov.to*)/(*kimu’a pea ke ma’u ha laiseni ke fakalele ha pisinisi, kuo pau ke ‘i ai ho’o Fika Tukuhau. Kataki ‘o feu’utaki mai kiate kimautolu ke ma’u atu ho fika tukuhau- ‘e fiema’u keke fakakakato ‘a e Foomu 3A pe 3B- Kole Fika Tukuhau Taautaha pe Foomu 4 ‘o kapau ko ha kautaha pe ko ha kaunga pisinisi pe ko ha talasiti ‘e ma’u atu ia mei he ‘emau uepisaiti ko e www.revenue.gov.to*) | | |
| **YOUR ADDRESS/ TU’ASILA:** | | |
| Specific Location /Street Address/Tu’asila Nofo’anga/Hala Pau: | | |
| | | |
| Postal Address (if different)/Tu’asila Meili (kapau ‘oku ‘i ai): | | |
| | | |
| Phone Number/Fika Telefoni: | | |
| Fax Number/Fika Fekisimili: | | |
| Email Address/Tu’asila ‘Imeili: | | |
| **1** | **What type of Customs clearance was given to you on the importation of the item?/Ko e ha ‘a e fa’ahinga faka’ataa Tute na’e ‘oatu kiate ko e ‘i hono hu mai ‘a e koloa?** | |
| | | |
| **2** | **What type of Customs clearance was given to you on the importation of the item?/Ko e ha ‘a e fa’ahinga faka’ataa Tute na’e ‘oatu kiate ko e ‘i hono hu mai ‘a e koloa?** | |

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| | |
| | Name of importer:/Hingoa ‘o e Toktaha hu koloa mai: *If owner not importer, name of importer/Kapau ko e Taha ‘o’ona ‘o ‘ikai ko e Tokotaha hu koloa mai, hingoa ‘o e taha hu koloa mai:* |
| | |

| | | | | |
|---|---|---|---|---|
| | Item imported/Koloa hu mai: | | | |
| | | | | |
| | Date/‘Aho: | | | |
| **3** | **What type of licence are you applying for?/Ko e ha ‘a e fa’ahinga laiseni ‘oku ke kole?** | | | |
| | | | | |
| **4** | **Will you or your company be operating the business?/Ko koe pe pe ko ho kautaha te ne fakalele ‘a e pisinisi?** | | | |
| | | Yes/ ‘Io | | No/ ‘Ikai |
| | *If No, please detail who will be operating the business and on what basis e.g., lease,/Kapau ‘oku ‘Ikai, kataki ‘o fakaikiiki mai pe kohai te ne fakalele ‘a e pisinisi pea ‘oku makatu’unga ‘i he ha e.g., lisi,* | | | |
| | Name/Hingoa: | | | |
| | | | | |
| | TIN/Fika Tukuhau ‘a e Taha Tukuhau: | | | |
| | | | | |
| | Trading name:/Hingoa ‘o e Pisinisi: | | | |
| | | | | |
| | Address /Tu’asila: | | | |
| | | | | |
| **5** | **Do you have a business licence?/‘Oku ‘i ai hao laiseni pisinisi?** | | | |
| | | Yes/ ‘Io | | No/ ‘Ikai |
| | *If yes, please attach a copy/Kapau ‘oku ‘Io, kataki ‘o fakapipiki mai ha tatau. If no, please explain why not/Kapau ‘oku ‘Ikai, kataki ‘o fakamatala ‘a e ‘uhinga ‘oku ‘ikai ai* | | | |

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| | | | | |
| **6** | **Will you/ or do expect to be over $100,000 gross annual turnover?/Te ke pe ‘oku ke faka’amu ke laka he $100,000 ‘a e pa’anga hu mai fakakatoa fakata’u?** | | | |
| | | Yes/ ‘Io | | No/ ‘Ikai |
| | *If yes, have you registered for Consumption Tax/Kapau ‘oku ‘Io, na’e ‘osi lesisita ki ha Tukuhau Ngaue’aki?If No, why not/Kapau ‘oku ‘Ikai, koeha hono ‘uhinga?* | | | |
| | | | | |

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| | | | | | | | |
| **7** | **Have we previously given you a tax clearance?/Na’a mau ‘osi ‘oatu kimu’a hao faka’ataa tukuhau?** | | | | | | |
| | | Yes/ ‘Io | | | | No/ ‘Ikai | |
| | **If yes, please give date of tax clearance issued and the purpose of that tax clearance./Kapau ‘oku ‘Io, kataki ‘o ‘omai e ‘aho na’e foaki ai e faka’ataa tukuhau mo e taumu’a ‘o e faka’ataa tukuhau ko ia.** | | | | | | |
| | | | | | | | |
| | *If yes, did you pay any tax on that previous clearance?/Kapau ‘oku ‘Io, na’a ke totongi ha tukuhau ‘i he faka’ataa koia kimu’a?* | | | | | | |
| | | | | | | | |
| | If Yes, please provide details as of how much and tax/Kapau ‘oku ‘Io, kataki ‘o fakaikiiki mai pe ko e fiha mo e tukuhau. | | | | | | |
| **8** | **Do you have the following records?/‘Oku ke ma’u ‘a e ngaahi lekooti ni?** **NOTE**: The records must be current as at the date of application for a Tax Clearance/**FAKATOKANGA’I**: Ko e ngaahi lekooti kuo pau ke lolotonga ‘a ia ko e ‘aho na’e fai ai ‘a e kole Faka’ataa Tukuhau | | | | | | |
| | | | | | | | |
| | **For Small businesses in the profit based income tax system /Ko e Ngaahi Pisinisi Si’isi’i ‘i he tupu makatu’unga mei he fakamatala tukuhau vahenga –** | | | | | | |
| **a** | Cash book recording daily sales (including credit sales) and purchases /Ko ha tohi pa’anga ‘oku lekooti ai ‘a e | | | **Yes/ ‘Io** | | **No/ ‘Ikai** | |

| | | | | | |
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| | ngaahi fakatau atu faka'aho (kau ki ai 'a e fakatau fakamo'ua) mo e ngaahi fakatau mai : | | | | |
| **b** | A salary and wages register / ko e ha lesisita vahenga mo e ngaahi totongi ngaue kotoa pe : | | **Yes/ 'Io** | | **No/ 'Ikai** |
| **c** | Quarterly inventory records;/ and/Ngaahi lekooti lau koloa fakakuata; mo e | | **Yes/ 'Io** | | **No/ 'Ikai** |
| **d** | Records of expenditures –/Ngaahi lekooti 'o e ngaahi fakamole : | | **Yes/ 'Io** | | **No/ 'Ikai** |

| | | | | | |
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| | (*If no, why not?*) /(*Kapau 'oku 'Ikai, koeha hono 'uhinga?*) | | | | |
| | | | | | |
| | **For Small Business Taxpayers** subject to the small business tax system:/**Ki he Ngaahi Pisinisi Tukuhau Si'isi'i** fakatatau ki he fakamatala tukuhau ki he ngaahi pisinisi si'isi'i: | | | | |
| **a** | a cash book recording daily sales, including credit sales –; and/ ko ha tohi pa'anga 'oku lekooti ai 'a e ngaahi fakatau atu faka'aho kau ki ai 'a e fakatau fakamo'ua; mo e | | **Yes/ 'Io** | | **No/ 'Ikai** |
| **b** | if you employ employees, a salary and wages register, and –/kapau te ke fakangaue'i ha kau kau ngaue, ko ha lesisita vahenga mo e ngaahi totongi ngaue kotoa pe : | | **Yes/ 'Io** | | **No/ 'Ikai** |
| | (*If no, why not?*)/(*Kapau 'oku 'Ikai, koeha hono 'uhinga?*) | | | | |
| | | | | | |
| | For the **large business taxpayers** (greater than $100,000 turnover/sales), /Ki he ngaahi **pisinisi tukuhau lalahi** (lahi hake 'i he $100,000 hu mai/ngaahi fakatau), | | | | |

| | | | | | |
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| | **Companies /Ngaahi Kautaha:** | | | | |
| | | | | | |
| | Are you maintaining records in accordance with the international accounting standards and Companies Act 1995 (as per Regulation 10(2) of the Revenue Services Administration Regulations 2003)? such as: /'Oku ke ma'u 'a e ngaahi lekooti fakatatau ki he ngaahi tu'unga tauhi tohi fakavaha'a Pule'anga mo e Lao ki he Ngaahi Kautaha 1995 (fakatatau Tu'utu'uni 10(2) 'o e Ngaahi Tu'utu'uni ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2003)? 'o hange ko e: | | | | |
| | | | | | |
| **a** | | | Yes/ 'Io | | No/ 'Ikai |

| | | | | | |
|---|---|---|---|---|---|
| | books of account that record receipts and payments, such as your cash book, journals and ledgers/ngaahi tohi 'akauni 'oku lekooti ai 'a e ngaahi tohi tali totongi mo e ngaahi totongi mo'ua, 'o hange ko ho tohi pa'anga, ngaahi tohi tauhi pa'anga (journals) mo e ngaahi tohi tauhi pa'anga (ledgers)- | | | | |
| **b** | bank statements -ngaahi tohi fakamatala pa'anga – | | Yes/ 'Io | | No/ 'Ikai |
| **c** | wage book, if you are an employer - /ngaahi tohi lesisita vahenga – | | Yes/ 'Io | | No/ 'Ikai |
| **d** | invoices, including tax invoices - /ngaahi tohi tali totongi, kau kiai mo e ngaahi tohi tali totongi tukuhau– | | Yes/ 'Io | | No/ 'Ikai |
| **e** | receipts - /ngaahi tohi tali totongi – | | Yes/ 'Io | | No/ 'Ikai |
| **f** | cheque and deposit books /tohi sieke mo e foomu fakafonu fakahu pa'anga - | | Yes/ 'Io | | No/ 'Ikai |
| **g** | till tapes and day books - /ngaahi misini lesisita tali totongi mo e ngaahi tohi faka'aho – | | Yes/ 'Io | | No/ 'Ikai |
| **h** | details of entertainment expenses for clients /ngaahi fakaikiiki e ngaahi fakamole fakafiefia – | | Yes/ 'Io | | No/ 'Ikai |
| **i** | internet transaction details, if you do business over internet - /fakaikiiki 'o e ngaahi fefakatau'aki 'i he 'initaneti – | | Yes/ 'Io | | No/ 'Ikai |

| | | | | | |
|---|---|---|---|---|---|
| **j** | interest and dividend statements - /tupu mo e ngaahi tohi fakamatala koloa– | | Yes/ ‘Io | | No/ ‘Ikai |
| **k** | stock-take figures - /ngaahi fika lau koloa – | | Yes/ ‘Io | | No/ ‘Ikai |
| **l** | list of debtors and creditors - /lisi ‘o e mo’ua ke totongi mo e mo’ua ke tanaki– | | Yes/ ‘Io | | No/ ‘Ikai |
| **m** | list of assets and liabilities - /lisi ‘o e ngaahi koloa mo e ngaahi mo’ua – | | Yes/ ‘Io | | No/ ‘Ikai |
| **n** | depreciation schedules - /ngaahi tepile ki he holo e mahu’inga ‘o e koloa – | | Yes/ ‘Io | | No/ ‘Ikai |
| **o** | | | Yes/ ‘Io | | No/ ‘Ikai |

| | | | | | |
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| | final profit and loss statements and balance sheets - /tupu aofangatuku mo e ngaahi tohi fakamatala ‘o e mole mo e fakamatala ki he Pa’anga Hu Mai – | | | | |
| **p** | any other documents that confirm entries in your accounts, such as worksheets - /ha to e ngaahi tohi pe ‘oku nau fakapapau’i ‘a e hu ki ho ngaahi ‘akauni, ‘o hange ko e ngaahi tohi ngaue – | | Yes/ ‘Io | | No/ ‘Ikai |
| **q** | Consumption Tax (CT) registered taxpayers have you maintained a CT account which itself consists of the records necessary for proper completion of your CT return - / kau lesisia ki he Tukuhau Ngaue’aki kuo mou ‘osi ma’u ha ‘akauini Tukuhau Ngaue’aki ‘oku ‘i ai ‘a e ngaahi lekooti ‘oku fiema’u ki hono fakakakato fakalelei ‘a ho’o fakafoki Tukuhau Ngaue’aki – | | Yes/ ‘Io | | No/ ‘Ikai |
| | (*For any record you have answered No please explain why you have not kept the type of record*)/ (*‘I ha fa’ahinga lekooti na’a ke tali ‘Ikai ai kataki ‘o fakamatala ‘a e ‘uhinga na’e ‘ikai te ke tauhi ai ‘a e fa’ahinga lekooti ko ia)* | | | | |

| | |
|---|---|
| **DECLARATION/ FAKAPAPAU:**<br>I declare the above information is true and complete. /‘Oku ou fakapapau ko e fakamatala ‘oku ha ‘i ‘olunga ‘oku mo’oni mo kakato. | |
| Signature:/Fakamo’oni: | |
| Name/Hingoa: | Date: /‘Aho: / / |

| Position/Tu'unga Ngaue: | |
|---|---|
| **NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS/FAKATOKANGA: KO E HIA MAMAFA IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI MO'ONI KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI MO E TUTE** | |

FOR OFFICIAL USE ONLY

KE NGAUE'AKI PE 'E HE NGAUE'ANGA

Date of Receipt of Application/ 'Aho 'oku ma'u ai 'a e Kole:______/_____/_____
Receiving Officer/ 'Ofisa 'oku ne ma'u mai:________________________________
Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu'u (kau ai 'a e Ngaahi Tu'unga 'a ia 'oku totonu ke ngaue'aki 'i hono

Recommending Officer/ 'Ofisa 'oku ne fokotu'u atu:
Date of Recommendation/ 'Aho 'o e fokotu'u atu: / /
Approving Officer: Chief Executive Officer/ 'Ofisa Fakangofua: 'Ofisa Pule Ngaue:

Date/ 'Aho:

GOVERNMENT OF TONGA

Ministry of Revenue & Customs
PULE'ANGA 'O TONGA

Potungaue Pa'anga Hu Mai Mo e Tute

FORM 16- TAX CLEARANCE FORM[29] – LICENSE TO EXPORT SANDALWOOD
FOOMU 16- FOOMU FAKA'ATAA TUKUHAU – LAISENI KI HONO FAKATAU ATU

'O E AHI

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs for a license to export sandalwood from the Ministry of Fisheries, Food and Forest

Ko e foomu ko eni ke ngaue'aki pe 'e he kakai 'oku nau kole faka'ataa tukuhau mei he Potungaue Pa'anga Hu Mai Mo e Tute ki ha laiseni ki hono fakatau atu 'o e ahi mei he Potungaue Toutai, Me'akai mo e Vaotataa

Please/Kataki:

- **complete the form/ fakakakato e foomu;**
- **attached herewith any documentation from Customs/fakapipiki ha fa'ahinga tohi mei he Kasitomu;**
- **Sandalwood harvest docket/toketi ki hono ta'aki 'o e Ahi**
- **Business licence from Ministry of Commerce & Labour/ Laiseni Pisinisi mei he Potungaue Fefakatau'aki mo e Ngaue 'a e Kakai**

Use of this form will speed up the process./Ko hono ngaue'aki 'o e foomu ko eni tene tokoni ke fakavave'i 'a e ngaue.

| **REASON TAX CLEARANCE BEING APPLIED FOR: /'UHINGA 'OKU FAKAHOKO AI E KOLE FAKA'ATAA TUKUHAU:** | |
|---|---|
| ☐☐ | **LICENCE TO EXPORT SANDELWOOD /LAISENI KI HONO FAKATAU ATU 'O E AHI** |
| **YOUR FULL NAME/ HINGOA KAKATO**: | |

| |
|---|
| |

| |
|---|
| **COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE:/HINGOA ‘O E KAUTAHA PE ‘O KAPAU ‘OKU ‘I AI HAO TO E HINGOA KEHE PEA KE FAKAHA ‘I HENI:** |
| |
| **TRADING NAME** (if any): /**HINGOA ‘O E PISINISI** (kapau ‘oku ‘i ai) |
| |
| **TIN** (Taxpayer Identification Number) if issued:/**TIN** (Fika Tukuhau ‘a e Taha Tukuhau) kapau na’e foaki: |
| |
| (*before you can obtain a licence to operate a business, you must have a TIN. Please contact us to obtain one – you will need to complete Form 3A or 3B– Individual Application for TIN or Form 4 if a company or partnership or trust available from our office or from our website at www.revenue.gov.to*)<br>/(*kimu’a pea ke ma’u ha laiseni ke fakalele ha pisinisi, kuo pau ke ‘i ai ho’o Fika Tukuhau. Kataki ‘o feu’utaki mai kiate kimautolu ke ma’u atu ho fika tukuhau- ‘e fiema’u keke fakakakato ‘a e Foomu 3A pe 3B- Kole Fika Tukuhau Taautaha pe Foomu 4 ‘o kapau ko ha kautaha pe ko ha kaunga pisinisi pe ko ha talasiti ‘e ma’u atu ia mei he ‘emau uepisaiti ko e www.revenue.gov.to*) |
| **YOUR ADDRESS/TU’ASILA:** |
| Specific Location/ Street Address/Tu’asila Nofo’anga/Hala Pau: |
| |
| Postal Address (if different)/Tu’asila Meili (kapau ‘oku ‘i ai): |
| |

| | |
|---|---|
| Phone Number/Fika Telefoni: | |
| Fax Number/Fika Fekisimili: | |
| Email Address/Tu’asila ‘Imeili: | |

| | | | | |
|---|---|---|---|---|
| 1 | Are you the landholder of land where the sandalwood trees to be exported were grown? /Ko e tokotaha ma’u kelekele ko e ‘o e kelekele na’e to ai ‘a e ngaahi fu’u ahi ke fakatau atu? | | | |
| | | Yes/ ‘Io | | No/ ‘Ikai |
| | *If not, please attach lease agreement as required by Regulation 8 of the Sandalwood Regulations 2014/ Kapau ‘oku ‘ikai, kataki ‘o fakapipiki ‘a e aleapau lisi’oku fakaha ‘i he Tu’utu’uni 8 ‘o e Ngaahi Tu’utu’uni ki he Ahi 2014* | | | |

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| 2 | Location of Plantation /Feitu’u ‘oku tu’u ai ‘a e Ngoue’anga: | | | |
| | | | | |
| 3 | Size of plantation (Number of Trees)/Lahi ‘o e Ngoue’anga (Ngaahi fu’u ‘akau ‘e fiha): | | | |
| | | | | |
| 4 | Number of Sandalwood Tags/Lahi ‘o e Ngaahi Faka’ilonga ‘o e Ahi: | | | |
| | | | | |
| 5 | Value of Sandalwood to be exported/Mahu’inga ‘o e Ahi ‘oku ‘ai ke fakatau atu: | | | |
| | | | | |
| 6 | Weight of Sandalwood to be exported/Mamafa ‘o e Ahi ‘oku ‘ai ke fakatau atu: | | | |
| | | | | |
| 7 | Will you/ or do expect to be ober $100,000 gross annual turnober?/Te ke pe ‘oku ke faka’amu ke laka he $100,000 ‘a e pa’anga hu mai fakakatoa fakata’u? | | | |
| | | | | |
| 8 | Will you/ or do expect to be ober $100,000 gross annual turnober?/Te ke pe ‘oku ke faka’amu ke laka he $100,000 ‘a e pa’anga hu mai fakakatoa fakata’u? | | | |
| | | Yes/ ‘Io | | No/ ‘Ikai |
| | *If Yes, have you registered for Consumption Tax Kapau ‘oku ‘Io, na’e ‘osi lesisita ki ha Tukuhau Ngaue’aki?* | | | |
| | | Yes/ ‘Io | | No/ ‘Ikai |
| | *If No, why not?/Kapau ‘oku ‘Ikai, koeha hono ‘uhinga?* | | | |
| | | | | |
| 9 | Have you previously given you a tax clearance?/Na’a mau ‘osi ‘oatu hao tukuhau faka’ataa kimu’a? | | | |
| | | Yes/ ‘Io | | No/ ‘Ikai |

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| | **If Yes, please give date of tax clearance issued and the purpose of that tax clearance/Kapau ‘oku ‘Io, kataki ‘o ‘omai e ‘aho na’e foaki ai e faka’ataa tukuhau mo e taumu’a ‘o e faka’ataa tukuhau ko ia.** |

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| 10 | *If yes, did you pay any tax on that previous clearance?/ Kapau ‘oku ‘Io, na’a ke totongi ha tukuhau ‘i he faka’ataa koia kimu’a?* |
| | |
| | **If Yes, please provide details as of how much and tax/Kapau ‘oku ‘Io, kataki ‘o fakaikiiki mai pe ko e fiha mo e tukuhau.** |
| | |
| 11 | Date of first year of operation/‘Aho ‘o e fuofu’a ta’u na’e kamata ‘a e pisinisi. |
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| *YOUR COMPLIANCE HISTORY WITH MINISTRY OF REVENUE & CUSTOMS /KO E HISITOLIA’A HO’O FAIPAU KI HE POTUNGAUE PA’ANGA HU MAI MO E TUTE* | |
| **1** | **Income Tax (IT) Details/Fakaikiiki ‘o e Tukuhau Pa’anga Hu Mai:** |
| | Last Income Tax Lodged (Financial Year)/Fakamatala Tukuhau Pa’anga Hu mai na’e fakahu fakamuimui taha (Ta’u Fakapa’anga): |
| | |
| | Financial Year (s) not yet lodged/Ta’u Fakapa‟anga Te’eki fakahu mai: |
| | |
| | *Income Tax Arrear/Mo’ua Tukuhau Pa’anga Hu mai* |
| | |
| | Financial Year(s)/Ta’u Fakapa’anga: |
| | |
| | Amount/Tukuhau: |
| | |
| | Penalties/Tautea: |
| | |
| | Total/Fakakatoa: |
| | |
| **2** | **Consumption Tax (CT) Details/Fakaikiiki ‘o e Tukuhau Ngaue’aki** |
| | Last CT Lodged (month)Fakamatala Tukuhau Ngaue’aki na’e fakahu fakamuimuitaha (Mahina) |

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| | Months not yet lodged:/Ngaahi Mahina ,oku te'eki fakahu mai hono Fakamatala Tukuhau Ngaue'aki Mahina: | |
| | | |
| | *CT arrear/Mo'ua Tukuhau Ngaue'aki* | |
| | | |
| | CT Period/Vaha'a taimi tukuhau ngaue'aki : | |
| | | |
| | CT Period/Tukuhau: | |
| | | |
| | Amount/Tautea: | |
| | | |
| | Total/Fakakatoa: | |
| | | |
| | PAYE Details/ **Fakaikiiki 'o e Tukuhau Ta'ofi (PAYE)** | |
| | Last PAYE lodged (month)Fakamatala Tukuhau Ta'ofi na'e fakahu fakamuimuitaha (Mahina): | |
| | Month(s) not yet lodged/Ngaahi mahina te'eki fakahu mai: | |
| | *CT Arrear/Mo'ua Tukuhau Ta'ofi* | |
| | CT Period/Vaha'a taimi: | |
| | CT Period /Tukuhau: | |
| | Penalties/Tautea: | |
| | Total/Fakakatoa: | |
| | **PAYE Reconciliation Details/ Fakaikiiki 'o e Tukuhau Ta'ofi Fakata'u** | |
| | Last PAYE Reconciliation lodged (financial year)/Fakamatala Tukuhau Ta‟ofi Fakata‟u na'e fakahu fakamuimuitaha | |
| | Financial Year(s) not yet lodged/(Ta‟u Fakapa‟anga): | |
| | Ngaahi ta‟u fakapa‟anga te‟eki fakahu mai: | |
| | **Customs Details** **<u>Fakaikiiki 'o e Tute</u>** | |

| | | |
|---|---|---|
| **1** | Import Duty Arrear/ Mo'ua Tute: | |
| **2** | Excise Duty Arrear/Mo'ua Tukuhau 'Ekisia: | |
| **DECLARATION/FAKAPAPAU:** | | |

| | | |
|---|---|---|
| I declare the above information is true and complete.<br>/'Oku ou fakapapau ko e fakamatala 'oku ha 'i 'olunga 'oku mo'oni mo kakato. | | |
| Signature:/Fakamo'oni: | | |
| Name/Hingoa: | Date: /'Aho: / / | |
| Position: /Tu'unga: | | |
| **NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE &CUSTOMS/FAKATOKANGA: KO E HIA MAMAFA IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI MO'ONI KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI MO E TUTE** | | |

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**KE NGAUE'AKI PE 'E HE NGAUE'ANGA**

Date of Receipt of Application/ 'Aho 'oku ma'u ai 'a e Kole:______/______/______

Receiving Officer/ 'Ofisa 'oku ne ma'u mai:______________________________

Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu'u (kau ai 'a e Ngaahi Tu'unga 'a ia 'oku totonu ke ngaue'aki 'i hono foaki 'a e Tukuhau Faka'atā):

Recommending Officer/ 'Ofisa 'oku ne fokotu'u atu:

Date of Recommendation/ 'Aho 'o e fokotu'u atu: / /

Approving Officer: Chief Executive Officer/ 'Ofisa Fakangofua: 'Ofisa Pule Ngaue:

Date/ 'Aho:

## ENDNOTES

[1] GS 32/2003

Amended by GS 12/2007, commencement 20 June 2007

Amended by GS 12/2008, commencement 21 February 2008 (G4/2008)

Amended by G 2/2013, commencement 15 May 2013

Amended by G 35/2015, commencement 7 September 2015

[2] vide GS 8C/2004

[3] Act 5/2012 removed the definition for "Chief Commissioner of Revenue" and replaced all references to "Chief Commissioner" with "Minister" and "Commissioner" with "CEO"

[4] Cap. 26.14

[5] Amended by GS 12/2007

[6] Inserted by G 2/2013

[7] Amended by G 2/2013

[8] Cap. 40.06

[9] Amended by G 35/2015

[10] Amended by G 35/2015

[11] Amended by G 35/2015

[12] Amended by G 35/2015

[13] Amended by G 35/2015

[14] Inserted by GS 12/2008

[15] Inserted by GS 12/2008

[16] Inserted by GS 12/2008

[17] Inserted by GS 12/2008

[18] Inserted by G 35/2015

[19] Inserted by G 35/2015

[20] Inserted by G 35/2015

[xxi] Inserted by G 35/2015

[xxii] Inserted by G 35/2015

[xxiii] Inserted by G 35/2015

[xxiv] Inserted by G 35/2015

[xxv] Inserted by G 35/2015

[xxvi] Inserted by G 35/2015

[xxvii] Inserted by G 35/2015

[xxviii] Inserted by G 35/2015

[29] Inserted by G 35/2015