

INCOME TAX REGULATIONS 2008

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- (a) the fund is a provident, benefit, or retirement fund;
 - (b) the fund is an indefinitely continuing fund;
 - (c) the fund was established and maintained solely for either or both of the following purposes –
 - (i) the provision of benefits for members of the fund on retirement; and
 - (ii) the provision of benefits for dependants of members on the death of the member;
 - (d) the rights of members and dependants to receive benefits from the fund are fully secured and the member has been fully informed of those rights;
 - (e) at all times in the year, the amount of loans to members does not exceed ten per cent of the cost of all assets; and
 - (f) the benefits to which members or dependants are entitled to are not excessive having regard to the level of contribution to the fund and the period of membership.
- (5) The Chief Commissioner may declare a fund to be an approved retirement fund for a fiscal year notwithstanding that the requirements of sub-regulation (3) or (4) have not been fully complied provided there has been substantial compliance with those requirements.
- (6) The trustee or manager of a retirement fund may apply, in writing, to the Chief Commissioner for certification that the fund is an approved retirement fund.
- (7) If an application has been made under sub-regulation (6), the Chief Commissioner shall certify, by notice in writing, that the fund is an approved retirement fund if the fund complies with the requirements in sub-regulation (3) in the case of an employer fund or with the requirements in sub-regulation (4) in the case of a self-provided fund or substantially complies with those requirements under sub-regulation (5).
- (8) A certification issued under sub-regulation (7) remains in force until withdrawn by the Chief Commissioner.
- (9) If the Chief Commissioner has issued a certification under sub-regulation (7), the trustee or manager of the fund shall notify the Chief Commissioner in writing of any change that may affect the fund's status as an approved retirement fund within seven days of the change occurring.
- (10) The Chief Commissioner shall withdraw, by notice in writing, a certification issued under sub-regulation (7) if satisfied that the fund no longer complies or substantially complies with the requirements in sub-regulation (3) or (4), as the case may be, and such withdrawal shall take effect from the date specified in the notice.

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No. 10

Monday 21 January

2008

INCOME TAX ACT 2007

(Section 93)

INCOME TAX REGULATIONS 2008

IN EXERCISE of the powers conferred by section 93 of the Income Tax Act 2007, the Chief Commissioner of Revenue, with the consent of Cabinet, makes the following regulations –

1 Short title and Commencement

- (1) These Regulations may be cited as the Income Tax Regulations 2008.
- (2) These Regulations shall come into force on the same day as the Income Tax Act 2007.

2 Interpretation

- (1) In these Regulations –

“Act” means the Income Tax Act 2007;

“employee” means a person receiving an amount from which tax is required to be withheld under Division 4 of Part 8 of the Act;

“employer” means a person required to withhold an amount from a payment under Division 4 of Part 8 of the Act;

“fiscal year” means the period of twelve months ending on 30th June;

“payment period” means if the employee is paid –

- (a) monthly, a calendar month;
- (b) fortnightly, a fortnight; or
- (c) weekly, a week;

“arm's length standard” means a person dealing at arm's length with a person who is not an associate;

“arm’s length result” means a result that would have been realised if uncontrolled persons had engaged in the same transaction under the same conditions;

“comparable uncontrolled transaction” in relation to a controlled transaction, means an uncontrolled transaction that satisfies one of the following conditions -

- (a) the differences if any, between the two transactions or between persons undertaking the transactions do not materially affect the price in the open market, the resale gross margin, or the cost plus mark up, as the case may be; or
- (b) if the differences referred to in paragraph (a) do materially affect the price in the open market, the resale price margin, or the cost plus mark up, reasonably accurate adjustments can be made to eliminate the material effects of such differences;

“controlled transaction” means a transaction between associates;

“cost plus mark up” has the meaning in regulation 11(2)(b);

“resale gross margin” means the resale price minus a gross margin;

“resale price” means the price that a product purchased from an associate has been sold to a person who is not an associate;

“transaction” means any sale, assignment, lease, licence, loan, contribution, right to use property, or performance of services;

“uncontrolled persons” means persons who are not associates; and

“uncontrolled transaction” means a transaction between uncontrolled persons.

- (2) All other expressions used but not defined in these Regulations have the meaning assigned to them under the Act.

3. Approved retirement fund

- (1) In this regulation -

“dependant”, in relation to a member of a fund, means the spouse and any child of the member; and

“employer” includes an associate of an employer.

- (2) The following shall be approved retirement funds for the purposes of the Act –

- (a) an approved employer fund; and
- (b) an approved self-provided fund.

- (3) A fund shall be an approved employer fund for a fiscal year if –

- (a) the fund is a provident, benefit, or retirement fund;
- (b) the fund is an indefinitely continuing fund;
- (c) the fund was established and maintained by an employer solely for either or both of the following purposes –
 - (i) the provision of benefits for employees of the employer on retirement or in other circumstances approved by the Chief Commissioner; and
 - (ii) the provision of benefits for dependants of employees on the death of the employee;
- (d) the employer contributed to the fund in the year in respect of each employee who is a member of the fund;
- (e) the fund is not authorised to accept contributions, and did not accept contributions in the year, from any person other than the employer and employees of the employer;
- (f) the employee has been fully informed of his rights to receive benefits from the fund;
- (g) the rights of employees and dependants to receive benefits from the fund in respect of their contributions and income accruing thereon are fully secured;
- (h) the minimum service period for the vesting of benefits in respect of employer contributions is 3 years;
- (i) if an employee’s right to receive benefits in respect of employer contributions ceases, those benefits are allocated to the other employees on any reasonable basis;
- (j) at all times in the year, the cost of loans to, and investment assets in, the employer does not exceed ten per cent of the cost of all assets;
- (k) the benefits to which employees or dependants are entitled are not excessive having regard to –
 - (i) the remuneration paid to the employee;
 - (ii) the period of service; and
 - (iii) other benefits that may be provided to the employee by the employer; and

the value of the fund’s assets is not in excess of the amount necessary to provide benefits having regard to contributions reasonably expected to be made to, and income reasonable expected to be earned by, the fund in succeeding years.

- (4) A fund shall be an approved self-provided fund for a fiscal year if –

- (a) the tax is imposed in respect of events that would result in the derivation of income, gains, or profits under the Act; and
 - (b) the taxable amount is computed by subtracting from gross income derived any significant expenditures and the depreciation or amortisation of capital expenditures applicable to such income.
- (7) The following taxes are substantially equivalent to the income tax imposed under the Act –
- (a) a withholding tax imposed on dividends, interest, royalties, or technical services fees payable to non-residents as a final tax on that income; and
 - (b) a tax imposed on the gross receipts derived by a non-resident person operating a ship or aircraft.

7. Foreign tax credit

- (1) This regulation shall apply for the purposes of sections 62 of the Act, which provide for the allowance of a foreign tax credit.
- (2) Subject to sub-regulation (3), a resident person shall be allowed a foreign tax credit under section 62 only if the person provides the Chief Commissioner with the following documentation –
 - (a) when the foreign tax has been deducted at source, a declaration by the employer of the income that tax has been deducted and a certified copy of the receipt that the employer has received from the foreign tax authority for the deducted tax; or
 - (b) in any other case, the original or certified copy of the receipt that the person has received from the foreign tax authority for the tax paid.
- (3) If a resident person is unable to provide the documentation referred to in sub-regulation (2)(a), the Chief Commissioner may accept such secondary evidence of the payment of the tax as the Chief Commissioner determines.

8. Arm's length standard

- (1) In determining the income of a person from a transaction with an associate, the standard to be applied by the Chief Commissioner shall apply the arm's length standard.
- (2) A controlled transaction meets the arm's length standard if the result of the transaction is consistent with the arm's length result.

- (11) A decision by the Chief Commissioner on an application under sub-regulation (6) or to withdraw a certification under sub-regulation (10) is a taxation decision for the purposes of the Revenue Services Administration Act 2002.
- (12) A trustee or manager of a fund who fails to notify the Chief Commissioner of a change as required under sub-regulation (9) commits an offence and shall be liable upon conviction to a fine not exceeding \$10,000.

4. Resident Individual

- (1) This regulation shall apply for the purposes of section 4 (3) of the Act, which provides for the determination of individuals as resident individuals.
- (2) Subject to sub-regulation (3), in computing the number of days an individual is present in Tonga in a fiscal year for the purposes of section 4 (3) (b) of the Act –
 - (a) a part of a day that an individual is present in Tonga (including the day of arrival in, and the day of departure from, Tonga) shall count as a whole day of such presence; and
 - (b) the following days in which an individual is wholly or partly present in Tonga shall count as a whole day of such presence –
 - (i) a public holiday;
 - (ii) a day of leave, including sick leave;
 - (iii) a day in which the individual's activity in Tonga is interrupted because of a strike, lock-out, delay in the receipt of supplies, adverse weather conditions, or seasonal factors; and
 - (iv) a day spent by the individual on holiday in Tonga before, during, or after any activity conducted by the individual in Tonga.
- (3) A day or part of a day when an individual is in Tonga solely by reason of being in transit between two different places outside Tonga shall not count as a day present in Tonga.

5. Short-term insurance business

- (1) In this regulation, "short-term insurance" means any insurance other than life insurance.
- (2) The gross income for a fiscal year of a resident company conducting a short-term insurance business shall include –

- (a) the gross premiums derived by the company in the year for the insurance of any risk, including premiums on reinsurance but not including premiums returned to the insured;
- (b) any commission or expense allowance derived from the reinsurance of any risk and any income derived from investment of premiums; and

the amount of the company's reserve for unexpired risks deducted in the previous fiscal year under sub-regulation (3)(c).

- (3) The deductions for a fiscal year allowed to a resident company conducting a short-term insurance business shall include -
 - (a) the amount of the claims admitted by the company in the year less any amount recovered or recoverable under any contract of re-insurance, guarantee, security, or indemnity;
 - (b) the amount of agency expenses incurred by the company in the year; and
 - (c) the balance of the company's reserve for unexpired risks at the percentage adopted by the company as at the end of the year.
- (4) The gross income for a fiscal year of a non-resident company conducting a short term insurance business shall include –
 - (a) the gross premiums derived by the company in the year for the insurance of any risk in Tonga, including premiums on reinsurance but not including premiums returned to the insured;
 - (b) any commission or expense allowance derived from the reinsurance of any risk in Tonga and any income derived from investment of premiums referred in paragraph (a); and
 - (c) the amount of the company's reserve for unexpired risks deducted in the previous fiscal year under sub-regulation (5)(c).
- (5) The deductions allowed to a non-resident company conducting a short-term insurance business shall include -
 - (a) the amount of the claims admitted by the company in the year in respect of insured risks in Tonga less any amount recovered or recoverable under any contract of re-insurance, guarantee, security, or indemnity;
 - (b) the amount of agency expenses incurred by the company in Tonga in the year; and
 - (c) the balance of the company's reserve for unexpired risks in Tonga at the percentage adopted by the company as at the end of the year.

6. Foreign income tax

- (1) In this regulation,

“economic benefit” includes –

- (a) any property;
- (b) any service;
- (c) any fee or other payment;
- (d) the right to use or acquire copyrights, patents, or other intellectual or industrial property;
- (e) the right to extract natural resources owned or controlled by the government of a foreign country; or
- (f) any reduction or discharge of a contractual obligation; and

“specific economic benefit”, in relation to a foreign country, means an economic benefit that is not available on substantially the same terms –

- (a) to all persons subject to the income tax generally imposed by the foreign country; or
- (b) if there is no generally imposed income tax, the population of the country in general.

- (2) This regulation shall apply for the purposes of sections 61 and 62 of the Act, which provide resident persons with relief from international double taxation.
- (3) A foreign levy shall be a foreign income tax if the following conditions are satisfied –
 - (a) a foreign country imposes the levy;
 - (b) the levy is a tax; and
 - (c) the tax is substantially equivalent to the income tax imposed by the Act.
- (4) Subject to sub-regulation (5), a foreign levy shall be a tax if it requires a compulsory payment pursuant to the authority of the foreign country to impose taxes, other than a penalty, fine, interest, or similar obligation.
- (5) A foreign levy shall not be a tax to the extent to which a person subject to the levy receives or is entitled to receive, directly or indirectly, a specific economic benefit from the foreign country in exchange for payment pursuant to the levy.
- (6) Subject to sub-regulation (7), a tax is substantially equivalent to the income tax imposed under the Act if the following conditions are satisfied –

C is the number of payment periods remaining in the fiscal year, including the current period.

- (3) The annualised employment income of an employee for a fiscal year for the purposes of component **A** of the formula in sub-regulation (2) shall be computed in accordance with the following formula –

(D + E) x F/G

where –

D is the amount of employment income paid by the employer to the employee in the current payment period;

E is the amount of employment income paid by the employer to the employee in the previous payment periods in the fiscal year;

F is the number of payment periods in the fiscal year; and

G is the number of completed payment periods in the fiscal year, including the current period.

- (4) An employer shall notify the Chief Commissioner, in writing –
- if the employer pays employment income to an employee on a basis other than monthly, fortnightly, or weekly; or
 - if the payment period of an employee changes during the fiscal year.
- (5) If an employer has notified the Chief Commissioner under sub-regulation (4), the Chief Commissioner shall advise the employer, by notice in writing, of the amount of tax to be withheld by the employer from the employment income paid by the employer to the employee and the employer shall withhold tax accordingly.
- (6) If an employee has not furnished an employer with an employee declaration, the amount of tax to be withheld by the employer from a payment of employment income to the employee for any period is computed according to the following formula –

H x J

where –

H is the highest marginal rate specified in the rates of tax approved by His Majesty in Council by order; and

J is the amount of employment income paid to the employee.

- (3) Subject to sub-regulation (6), the following methods shall apply for the purposes of determining an arm's length result -
- the comparable uncontrolled price method;
 - the resale price method;
 - the cost plus method; or
 - the profit split method.
- (4) The method in sub-regulation (3)(d) shall apply only if the methods in sub-regulation (3)(a), (b) and (c) cannot be reliably applied.
- (5) As between paragraphs (a), (b), and (c) of sub-regulation (3), the method that, having regard to all the facts and circumstances, provides the most reliable measure of the arm's length result shall be applied.
- (6) If the arm's length result cannot be reliably determined under one of the methods in sub-regulation (3), the Chief Commissioner may use any method, including a profit-based method, to determine the arm's length result provided it is consistent with the arm's length standard.

9. Comparable uncontrolled price method

The comparable uncontrolled price method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the amount charged in a comparable uncontrolled transaction.

10. Resale price method

- (1) The resale price method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the resale gross margin realised in a comparable uncontrolled transaction.
- (2) The following steps shall apply in determining the arm's length result under the resale price method -
- determine the resale price;
 - from the resale gross margin representing the amount that covers the person's selling and other operating expenses and, in light of the functions performed taking into account assets used and risks assumed, make an appropriate profit; then
 - from that amount is subtracted any other costs associated with the purchase of the product, such as customs duty; and
 - the amount remaining is the arm's length result.
- (3) The resale gross margin of a person in a controlled transaction may be determined by reference to -

- (a) the resale gross margin that the person earns on products purchased and sold in a comparable uncontrolled transaction; or
- (b) the resale gross margin that an independent person earns in a comparable uncontrolled transaction.

11. Cost plus method

- (1) The cost plus method determines whether the amount charged in a controlled transaction gives rise to an arm's length result by reference to the cost plus mark up realised in a comparable uncontrolled transaction.
- (2) The following steps shall apply in determining the arm's length result under the cost plus method -
 - (a) determine the costs incurred by the person in a controlled transaction; then
 - (b) to this amount is added a mark up (referred to as the "cost plus mark up") to make an appropriate profit in light of the functions performed and market conditions; and
 - (c) the resulting amount is the arm's length result.
- (3) The cost plus mark up of a person in a controlled transaction may be determined by reference to -
 - (a) the cost plus mark up that the person earns in a comparable uncontrolled transaction; or
 - (b) the cost plus mark up that an independent person earns in comparable uncontrolled transaction.

12. Profit split method

- (1) The profit split method may be applied if transactions are so interrelated that the arm's length result cannot be determined on a separate basis.
- (2) The profit split method determines the arm's length result on the basis that the associates form a partnership and agree to divide profits in the manner that independent persons would have agreed on the basis that they are dealing with each other at arm's length.
- (3) The Chief Commissioner may determine the division of profits on the basis of a contribution analysis, a residual analysis, or on any other basis as appropriate having regard to all the facts and circumstances.
- (4) Under contribution analysis, the total profits from controlled transactions shall be divided on the basis of the relative value of the functions performed by each person participating in the controlled transactions.

- (5) Under residual analysis, the total profits from controlled transactions shall be divided as follows –
 - (a) each person is allocated sufficient profit to provide the person with a basic return appropriate for the type of transactions in which the person is engaged; and
 - (b) any residual profit remaining after the allocation in paragraph (a) is allocated on the basis of division between independent persons determined having regard to all the facts and circumstances.
- (6) For the purposes of sub-regulation (5)(a), the basic return is determined by reference to market returns achieved for similar types of transactions by independent persons.

13. Returns

- (1) For the purposes of the Act a return under section 74 shall in accordance with Form 1 in the Schedule and a return under section 75 shall be in accordance with Form 2 in the Schedule.
- (2) A return required to be given under sub-regulation 14 (1) shall be given in the manner prescribed in regulations 23 to 25 of the Revenue Services Administration Regulations 2003.

14. Amount of tax to be withheld from employment income

- (1) An employer required to withhold tax from a payment of employment income to an employee under section 76 of the Act shall withhold tax in accordance with this regulation.
- (2) Subject to sub-regulation (5), if an employee has furnished the employer with an employee declaration, the amount of tax to be withheld by the employer from a payment of employment income to the employee for a payment period (referred to in this section as the "current payment period") shall be computed according to the following formula –

A-B
C

where –

- A** is the amount of tax payable computed by applying the rates approved by Order in Council to the annualised employment income of the employee computed in accordance with sub-regulation (3);
- B** is the amount of tax withheld from payments made to the employee in the previous payment periods in the fiscal year; and

19. Refunds

- (1) For the purposes of section 92 (2) of the Act a refund shall be applied for in Form 9 in the Schedule.
- (2) A form required to be given under sub-regulation (1) shall be given in the manner prescribed in regulations 23 to 25 of the Revenue Services Administration Regulations 2003.

20. Forms

The Chief Commissioner may specify and publish in a newspaper widely distributed within the Kingdom a form for the purposes of any application, notice, or other document to be lodged under the Act or these regulations.

Made in Nuku'alofa this 16 day of January, 2008.

Chief Commissioner of Revenues.

- (7) Notwithstanding sub-regulation (6), the Chief Commissioner may apply the lowest marginal tax rate on application in writing from an employee whose total employment income for the year is less than the highest marginal threshold.

15. Employee declaration

- (1) Subject to sub-regulation (2), an employee may furnish an employee declaration to his employer.
- (2) An employee shall not furnish an employee declaration to an employer while another employee declaration is in force, except as provided in sub-regulation (4)(a).
- (3) An employee declaration shall be in Form 3 specified in the Schedule and signed by the employee.
- (4) An employee declaration furnished under this regulation to an employer has effect from the start of the first payment period after it has been furnished and shall remain in force until –
 - (a) the employee furnishes the employer with a new employee declaration;
 - (b) the employee, by notice in writing to the employer, withdraws the declaration;
 - (c) the employee leaves the employment of the employer; or
 - (d) the Chief Commissioner determines by notice in a newspaper widely published in the Kingdom, or by notice in writing to the employer, that the declaration ceases to have effect.
- (5) An employee shall furnish a new employee declaration if any of the circumstances relevant to the determination of the amount of tax to be withheld under regulation 14 change.
- (6) A new employee declaration shall be furnished within seven days of the change occurring.
- (7) An employer shall –
 - (a) furnish to the Chief Commissioner the original employee declaration; and
 - (b) maintain and keep a copy of the employee declaration for 5 years.
- (8) An employer who furnishes an employee declaration to an employer contrary to this regulation commits an offence and shall be liable on conviction to a fine not exceeding \$5,000.

16. Tax withholding certificate

- (1) In this regulation -

“employee” means a person receiving an amount from which tax has been withheld under Division IV of Part IX of the Act; and

“employer” means a person required to withhold tax under Division 4 of Part 8 of the Act from a payment made.

- (2) A tax withholding certificate required under section 85 (1) of the Act to be given by an employer to an employee for withholding from employment income shall be in Form 4 in the Schedule and for withholding from other income to be given by a payer to a resident payee shall be in Form 5 in the Schedule and for a non-resident payee shall be in Form 6.
- (3) An employer shall furnish a tax withholding certificate to each employee for the fiscal year within fourteen days after the end of the year, and the employer shall retain a copy of the tax withholding certificate for a period of 5 years.
- (4) If an employee leaves the employer’s employment during a fiscal year, the employer shall furnish to the employee within seven days after the employee ceased employment a tax withholding certificate covering the part of the year prior to ceasing employment by the last day of the employee’s employment.
- (5) An employee furnished with a tax withholding certificate under sub-regulation (4) shall furnish the certificate to his new employer within seven days of commencing employment.
- (6) An employer who has been furnished with a certificate under sub-regulation (5) shall take the amounts set out in the certificate into account in applying regulation 14 to the employment income paid to the employee for the fiscal year to which the certificate relates.
- (7) A payer withholding tax under section 77, 78, or 79 of the Act shall furnish a tax withholding certificate to the recipient of the income within twenty eight days after the end of the month in which the person was required to withhold the tax.
- (8) A tax withholding certificate shall be furnished to the employee or payee –
- (a) by personal delivery to the employee or payee; or
 - (b) by posting it by prepaid letter addressed to the employee’s or payee’s last known postal address.

- (9) If a tax withholding certificate posted in accordance with sub-regulation (8)(b) is returned to the employer or payer undelivered, the employer or payer shall forward the certificate to the Chief Commissioner within seven days after the date of return of the certificate.
- (10) A employee or payee whose tax withholding certificate has been lost, stolen, or destroyed may apply, in writing, to the employer or payer for a duplicate certificate.
- (11) If an application has been made under sub-regulation (10), the employer or payer shall comply with the application within seven days and the certificate furnished shall be clearly marked “duplicate”.
- (12) If a employee or payee dies during the fiscal year, the trustee of the employee’s or payee’s estate may apply, in writing, to a employer or payer for a tax withholding certificate for that part of the year prior to the death of the employee or payee.
- (13) A employee or payee who intends to cease being a resident individual in a fiscal year may apply, in writing, to a employer or payer for a tax withholding certificate for that part of the year prior to the employee or payee ceasing to be a resident individual.
- (14) If an application has been made under sub-regulation (12) or (13), the employer or payer shall furnish the trustee or employee or payee with the certificate within seven days of the application being made.
- (15) A employer or payer who ceases to carry on business shall issue a tax withholding certificate to each employee or payee prior to ceasing business.
- (16) A employer or payer who fails to provide a tax withholding certificate as required under this regulation commits an offence and shall be liable on conviction to a fine not exceeding \$5,000.

17. Monthly withholding tax statements

A person withholding tax is required to lodge with the Chief Commissioner a statement of tax withheld from employment, interest and land rent income under section 86 (3). The statement and payment shall be lodged with the Chief Commissioner within 28 days after the end of the month in which the payment has been made and shall be in Form 7 in the Schedule.

18. Annual withholding tax statements

An annual withholding tax statement required to be lodged with the Chief Commissioner under section 86 (2) of the Act shall be in Form 8 in the Schedule.

PAY-IN-SLIP/LA'ITOH-KE-FAKAHA'AKI E TOTONGI'

Either take this return with your payment to LBD RSD Office or post the return and cheque to 'Ave 'a e fakamatala ko eni' mo ho'o totongi' ki he Va'a ki he Pisinisi Lalahi' 'i he 'Ofisi 'o e Potungue Tanaki Pa'anga' pe ko ho'o li 'i he meili' fakataha mo e sieke' ki he:

REVENUE SERVICES DEPARTMENT/ POTUNGUE TANAKI PA'ANGA
 Large Business Division Va'a Pisinisi Lalahi
 PO Box 7 Puha 7
 Nuku'alofa Nuku'alofa
 Tonga Tonga

TIN <i>Fika Tukupau</i>		
Period <i>Vaha'a taimi</i>	From (Mei):	To (Ki):
Amount <i>Lahi 'oku totongi</i>		
<i>Please include any late payment penalties for this period with this payment (Kataki 'o fakakau mai ai pe mo ha totongi tautea tomui ki he vaha'a taimi ko eni')</i>		

CALCULATION SHEET/PEPA FIKA'I 'O E TOTONGI'			
TYPE/FA'AHINGA	MONTHLY GROSS AMOUNT ON MANIFEST <i>LAHI FAKALUKUFUA FAKAMAHINA 'I HE MENIFESI'</i>	RATE <i>PESETI 'O E TUKUHAU %</i>	TAX DEDUCTED OR TAX PAYABLE <i>TUKUHAU 'OKU TO'O PE TUKUHAU KE TOTONGI</i>
Passengers (<i>Kau Psese</i>)		3	
Livestock (<i>Monumanu mo'ui</i>)		3	
Mail (<i>Meili</i>)		3	
Merchandise (<i>Koloa Fakatau</i>)		3	
Goods (<i>Koloa</i>)		3	
TOTAL (<i>FAKAKATO</i> A)		3	

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HU MAI' 2007

Form 1/Foomu 1
 NON-RESIDENT SHIPPING OWNERS AND CHARTERERS
 WITHHOLDING TAX RETURN
 FAKAMATALA TUKUHAU TA'OFI 'A E KAKAI 'IKAI NOFO FONUA
 'OKU 'I AI HONAU VAKA MO VAKA NO
 Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tukupau Pa'anga Humai' 2007
 (Regulation 14/Tu'utu'uni 14)

NOTES: Under sections 7 and 73 of the Income Tax Act 2007 a return from the master operating a ship belonging to a non-resident person is required to be lodged with the Chief Commissioner before the departure of the ship from a port in Tonga unless an arrangement is in place with the Chief Commissioner. Tax is imposed at the rate of 3% of the gross amount derived from the carriage of passengers, livestock, mail, merchandise or goods embarked in Tonga. This is the final liability of the non-resident owner or operator of the ship. The Chief Commissioner will determine the amount of income tax due and notify the master of the ship, in writing, of the amount due. The master is liable for the amount due and the Commissioner of Revenue will not grant a port clearance until the amount due has been paid or satisfactory arrangements for payment have been made.
 FAKATOKANGA'I: 'I he malumalu 'o e konga 7 mo e 73 'o e Lao ki he Tukupau' 2007, 'oku fiema'u 'a e 'eikivaka 'oku' ne pule'i 'a e vaka 'o ha taha 'ikai nofo fonua ke' ne fakahu atu ha fakamatala ki he Komisiona Pule' kimu'a 'a e mavahe 'a e vaka' mei he uafu 'i Tonga'. 'Oku hili'faki ha tukuha'u peseti 'e 3 'i he lahi fakalukufua 'oku ma'u mei he uta 'o e kau pasese', fanga monumanu mo'ui, meili, koloa fakatau pe koloa 'oku fakaha'ka 'i Tonga. Ko e mo'ua faka'osi ia 'o e tokotaha 'ikai nofo fonua 'oku 'a'ana 'a e vaka' ke totongi'. 'E toki tu'utu'uni 'e he Komisiona Tanaki Pa'anga' 'a e lahi 'o e tukupau vahenga ke totongi' pea 'oatu ha tohi ki he 'eikivaka' mo e lahi 'o e tukupau ke totongi'. Ko e fatongia ia 'o e 'eikivaka' ke totongi 'a e tukupau' pea 'e 'ikai ke 'oatu 'e he Komisiona Tanaki Pa'anga' ha tohi faka'ataa mei he uafu' kae'oua leva ke totongi 'a e pa'anga 'oku fiema'u' pe 'i ai ha femahino'aki ki hono fakahoko 'o e totongi'.

Tax Identification Number (TIN) If you do not have a TIN complete a Form 4 - Non-Individual Application for TIN of the Schedule to the Revenue Services Administration Regulations. FIKA TUKUHAU 'O E TAHA TUKUHAU (FTTT) Kapau 'oku 'ikai hao fika tukupau, fakafonu e Foomu 4 – tohi kole 'ikai ko ha taha taautaha ki he FTTT 'o e Tepile ki he Ngaahi Tu'utu'uni ki hono Pule'i 'a e Ngaahi Tu'utu'uni ki hono Pule'i 'a e Ngaahi Ngaue Tanaki Pa'anga Humai Name of Shipping Company Principal Hingoa 'o e Kautaha Vaka Pule	
Trading Name Hingoa Fefakatau'aki	
Address of Company Tu'asila 'o e Kautaha Contact for return Taha ke fetu'utaki ki ai Contact phone number Fika telefoni ke fetu'utaki ki ai	
Name of owner of ship Hingoa 'o e tokotaha 'a'ana 'a e vaka'	
Total Gross Amount/Lahi Fakakatoa Fakalukufua (from calculation sheet/mei he pepa fika'i e totongi')	Total Tax deducted or tax due/Tukupau Fakakatoa 'oku to'o pe ke totongi (from calculation sheet/mei he pepa fika'i e totongi')

See reverse for calculation sheet/Vakai ki he tu'a peesi' ki he pepa fika'i e totongi'

I declare that all the information I have given on this tax return is true and correct/Oku ou fakamo'oni ko e ngaahi fakamatala kotoa kuo' u 'oatu 'i he fakamatala tukupau ko eni' 'oku mo'oni mo tomu:
 Signature/Fakamo'oni hingoaDate/Aho...../.....
 Designation of person signing (for example officer, agent etc)..... 00
 Tu'unga 'o e tokotaha 'oku fakamo'oni' (hange ko e 'ofisa, fakafongonga mo e ngaahi tu'unga pehee')

CALCULATION SHEET/PEPA FIKA'I E TOTONGI'

Name of ship <i>Fika 'o e vaka</i>	Voyage No. <i>Folau fika:</i>	Master of ship <i>'Eikivaka 'o e vaka'</i>	Date of departure of ship <i>'Aho 'oku mavahe ai e vaka'</i>	Gross amount on Manifest <i>Lahi fakalukufa 'i he Menifesti/ lisi e uta e vaka'</i>	Rate <i>Tukuhau</i> %	Tax Deducted or Tax payable <i>Tukuhau ke To'o pe ke Totongi</i>
					3	
					3	
					3	
					3	
					3	

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI 2007

Form 2/*Foomu 2*
NON-RESIDENT AIRCRAFT OWNERS OR CHARTERERS
WITHHOLDING TAX RETURN
FAKAMATALA TUKUHAU TA'OFI 'A E KAKAI 'IKAI NOFO FONUA
'OKU 'I AI HONAU VAKAPUNA MO E VAKAPUNA NO

Income Tax Regulations 2007/*Ngaahi Tu'utu'uni ki he Tukuhau Pa'anga Humai 2007* (Regulation 14/*Tu'utu'uni 14*)

NOTES: Under sections 7 and 74 of the Income Tax Act 2007 a non-resident aircraft person is required to lodge a monthly return with, and pay any tax payable to, the Chief Commissioner within 28 days after the end of the month. Tax is imposed at the rate of 3% of the gross amount derived from the carriage of passengers, livestock, mail, merchandise or goods embarked in Tonga. This is the final liability of the non-resident owner or operator of the aircraft. The Chief Commissioner is treated as having served notice of the assessment on the non-resident at the time the return is lodged.
FAKATOKANGA'I: 'I he malumalu 'o e konga 7 mo e 73 'o e Lao ki he Tukuhau' 2007, 'oku fiema'u ha tokotaha 'ikai nofo fonuai 'oku felave'i mo e vakapuna' ke' ne fakahu ha fakamatala tukuhau fakamahina, pea ke totongi mo ha tukuhau 'oku fiema'u ke totongi ki he Komisiona Pule' i loto 'i he 'aho' e 28 hili 'a e 'osi 'a e mahina'. 'Oku hilifaki 'a e tukuhau peseti 'e 3 'o e lahi fakalukufua 'oku ma'u mei he uta 'o e kau pasese, fanga monumanu mo'ui, meili, koloa fakatau pe koloa 'oku fakaheka 'i Tonga. Ko e mo'ua faka'osi ia 'o e tokotaha 'ikai nofo fonua 'oku 'a'ana pe fakalele 'a e vakapuna' ke totongi'. 'Oku lau na'e 'osi 'oatu 'e he Komisiona' ha tohi ki he fakafuofua' i 'o e tukuhau 'a e tokotaha muli' 'i he taimi 'oku fakahu ai 'a e fakamatala tukuhau'.

Tax Identification Number (TIN) If you do not have a TIN complete a Form 4 - Non-Individual Application for TIN of the Schedule to the Revenue Services Administration Regulations <i>Fika Tukuhau 'o e Taha Tukuhau (FTTT) Kapau 'oku 'ikai hao fika tukuhau, fakafonu e Foomu 4 – kole 'ikai ko ha taha taautaha ki he FTTT 'o e Tepile ki he Ngaahi Tu'utu'uni ki hono Pule' i 'a e Ngaahi Ngaue Tanaki Pa'anga Humai</i>		
Income Period <i>Vaha'a Taimi 'o e Pa'anga Humai</i>	Month (<i>Mahina</i>)	Year(<i>Ta'u</i>)
Name of Aircraft Company <i>Hingoa 'o e Kautaha Vakapuna</i>		
Trading Name <i>Hingoa Fefakatau'aki</i>		
Address of Company <i>Tu'asila 'o e Kautaha'</i>		
Name of agent (<i>Hingoa 'o e Fakafongoa</i>) Address for notices (<i>Tu'asila fetu'utaki</i>) Phone number (<i>Fika Telefoni</i>)		
Contact for return (<i>Telefoni ke fetu'utaki ki ai fekau'aki mo e fakamatala tukuhau'</i>) Contact phone number/ <i>Telefoni</i>		
Total Gross monthly taxable amount (from calculation sheet on next page) <i>Tukuhau Fakalukufua fakamahina (Mei he Lau'ipepa Fika 'i he Peesi hoko)</i>	Total Tax deducted or pay payable (from calculation sheet on next page) <i>Tukuhau Fakakatoa ke to'o pe totongi (mei he lau'ipepa fika he peesi hoko')</i>	

I declare that all the information I have given on this tax return, including any attachment, is true and correct: ('Oku ou fakamo'oni 'oku mo'oni mo tonu 'a e ngaahi fakamatala kotoa kuo' u 'oatu 'i he fakamatala tukuhau ko eni', kau ki ai mo e ngaahi fakamatala kotoa 'oku fakapipiki atu heni)
 Signature (*Fakamo'oni hingoa*).....Date '*Aho.../.../...*

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI' 2007

Form 4/Foomu 4

TAX WITHHOLDING CERTIFICATE/TOHI FAKAMO'ONI TUKUHAU TA'OFI
(for employment income for employees/ki he pa'anga hkmāi 'a e kau ngue')Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tukupau Pa'anga Humai' 2007
(Regulation 17/Tu'utu'uni 17)

NOTES:

This certificate should be completed by the employer. The original given to the employee within 14 days of the end of the fiscal year. If an employee leaves your employment during the fiscal year, you should give them this certificate within 7 days after they cease employment. The certificate should be delivered either personally to the employee or by posting by prepaid letter addressed to their last known postal address. The employee should retain the certificate for a period of 5 years. An employee commencing employment shall give this certificate to their new employer within 7 days of commencing employment.

FAKATOKANGA'I: Ko e tohi fakamo'oni ko eni' ke fakafonu e he ngaue'anga' i ha tatau 'e ua pea 'oange 'a e tatau mo'oni' ki he tokotaha ngaue' i loto 'i he 'aho' e 14 mei he 'aho' 'oku' 'osi ai' 'a e ta'u fakapa'anga'. Kapau 'e mavahe ha tokotaha ngaue mei ho'o ngaue'anga' lolotonga 'a e ta'u fakapa'anga', pea 'oku totonu ke' ke 'oange kiate kinautolu 'a e tohi fakamo'oni ko eni' i loto 'i he 'aho' e 7 hili 'enau malōlō mei he ngaue'. Kuopau ke tufa fakahangatonu 'a e tohi' ni ki he tokotaha ngaue' pe li 'i he meili' i ha tohi kuo 'osi fakatu'asila pea fakasitapa ki honau tu'asila fakamuimui taha'. Kuopau ke tauhi 'e he tokotaha ngaue' 'a e tohi' ni 'i ha ta'u' e 5. Kuopau ke 'oange 'e he tokotaha ngaue' 'oku kamata' i ha ngaue fo'ou' 'a e tohi' ni ki he 'ene ngaue'anga fo'ou' i loto 'i he 'aho' e 7 mei he 'aho' 'ene kamata ngaue'.

Employee's Tax Identification Number
(Fika tukuhau 'o e tokotaha ngaue')

Fiscal year: 1 July to 30 June

Ta'u fakapa'anga: 1 Siulai..... ki he 30 Sune.....

Name of employee
Hingoa 'o e tokotaha ngaue'Employee's address
Tu'asila 'o e tokotaha ngaue'Date of birth
'Aho fa'ele'i'Name of employer
Hingoa 'o e tokotaha 'a'ana 'a e ngaue'angaEmployer Tax Identification Number
Fika tukuhau e tokotaha 'a'ana 'a e ngue'anga

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI' 2007

Form 3/Foomu 3

EMPLOYEE DECLARATION/FAKAMATALA 'A E TOKOTAHA NGAUE'
Income Tax Regulations 2008/Ngaahi Tu'utu'uni ki he Tukupau Pa'anga
Humai' 2008 (Regulation 16/Tu'utu'uni 16)

NOTES: This form should be completed in duplicate. The employer must send the original to Revenue Services Department and keep a copy with their records for 5 years

FAKATOKANGA'I: Kuo pau ke fakafonu ha tatau 'o e foomu ko eni'. Kuopau ke 'oatu 'e he ngaue'anga' 'a e tatau mo'oni' ki he Potungue Tanaki Pa'anga' pea ke' nau tauhi leva 'i he 'enau lekooti' 'a e tatau' 'i he ta'u' e 5

Section A/Konga A

Do not complete this form if you already have a current employee declaration with another employer except if you have changed jobs./

"Oua 'e fakafonu 'a e foomu ko eni' 'okapau kuo' ke 'osi fakafonu ha fakamatala ki ha toe ngaue'anga tukukehe kapau kuo liliu ho'o ngaue'.

To be completed by the employee.
(Ke fakafonu 'e he tokotaha ngaue')

Surname/family name Fakaiku/hingoa fakafmili	
Christian/given name Hingoa 'Uluaki	
Date of birth 'Aho fa'ele'i	
Address in Tonga Tu'asila 'i Tonga	
On what basis are you paid Anga fefe ho'o vahe'	Daily Lau'aho <input type="checkbox"/> Weekly Fakauike <input type="checkbox"/> Fortnightly Fakauike ua <input type="checkbox"/> Half-monthly vaeua'i mahina <input type="checkbox"/> Monthly Fakamahina <input type="checkbox"/>
What is your Tax Identification Number (TIN)? Fika Tukuhau 'o e Taha Tukuhau (FTT)	
Have you made a separate application for a TIN? Kuo' ke fakafonu ha kole makehe ki he FTTT	Yes/'Io <input type="checkbox"/> No/'Ikai <input type="checkbox"/> If No, - Complete Form 3 – Individual Application for TIN of the Schedule to the Revenue Services Regulations 2003/ Kapau 'oku 'ikai, fakafonu – e Foomu 3 – Kole Taautaha ki FTTT 'o e Tepile ki he Ngaahi Tu'utu'uni ki he Ngaahi Ngaue Tanaki Pa'anga Humai' 2003
Status of employment Tu'unga Ngaue	Fulltime (Ngaue Taimi Kakato) <input type="checkbox"/> Part-time (Ngaue Konga-taimi) <input type="checkbox"/> Casual (Ngaue Fakataimi) <input type="checkbox"/> Labour hire (Ngaue Leipa) <input type="checkbox"/>

Are you a Tongan resident for tax purposes? *Ki he ngaahi 'uhinga fakatukuhau' ko e tokotaha nofofonia Tonga koe?* Yes/'Io No/'Ikai

Do you have another job(s)? *'Oku toe 'i ai ha'o ngaahi ngaue kehe?* Yes/'Io No/'Ikai

If Yes, please tell us their name(s)
Kapau 'oku 'i ai, ktaki 'o tala mai honau hinga'

NOTE: *If you wish to apply for a reduction in the rate of tax deducted, you will need to write to the Chief Commissioner./*

FAKATOKANGA'I: *Kapau 'oku' ke fiema'u ke' ke kole ke holoki ho'o tu'unga tukuhau 'oku to'o', kuopau ke' ke tohi ki he Komisiona Pule'.*

Yes/'Io No/'Ikai

Declaration by payee/Fakamo'oni 'a e tokotaha 'oku 'oatu ki ai e totongi'

I declare that the information I have given is true and correct.

'Oku ou fakamo'oni ko e fakamatala kuo'u 'oatu' 'oku mo'oni mo tonu.

Signature/Fakamo'oni HingoaDate 'Aho...../...../.....

Section B/KONGA B

To be completed by the employer
Ke fakafonu 'e he tokotaha ha'ana 'a e ngue'anga'

What is your Tax Identification Number (TIN)?
(If you do not have a TIN, you should complete either Form 3 or 4 Application for a TIN - Individual or Non-Individual of the Schedule to the Revenue Services Regulations 2003 and forward to Revenue Services with this form together with the relevant identification) Koeha ho Fika Tukuhau 'o e Taha Tukuhau (FTTT) ? (Kapau 'oku 'ikai ha'o FTTT, fakafonu 'a e Foomu Kole FTTT 3 pe 4 - Tokotaha taautaha pe Tokotaha 'ikai taautaha 'o e Tepile ki he Ngaahi Tu'utu'umi ki he Ngaahi Ngaue Tanaki Pa'anga Humai 2003 pea 'oatu ki he Potungue Tnaki Pa'anga' fakataha mo e foomu ko eni' mo e ngaahi fakamo'oni 'oku taau ke 'oatu')

What is your registered business name or trading name (or your individual name if not in business)?

Koe ha e hinga lesisita pe hinga fefakatau'aki (pe hinga taautaha' 'okapau 'oku 'ikai ko ha pisinisi)

Contact person
Tokotaha ke fetu'utaki ki ai '

Contact phone
Telefoni ke fetu'utaki ki ai '

Date you started paying this employee <i>(approximate date if unsure)'/ Aho na'a' ke kamata totongi ai 'a e tokotaha ngaue ko eni' ('aho ofi ki ai kapau 'oku' ke ta'epau'ia)</i>	Day/'Aho	Month/Mahina	Year/Ta'u
	Date you stopped paying this employee <i>(if applicable)'/ Aho na'e 'osi ai hono totongi 'o e tokotaha ngaue' ni('okapau 'oku kaunga ki ai)</i>	Day/'Aho	Month/Mahina

Declaration by employer/Fakamo'oni 'a e Tokotaha ha'ana 'a e ngaue'anga
I declare that the information I have given is true and correct. *'Oku ou fakamo'oni ko fakamatala kuo'u 'oatu' 'oku mo'oni pea tonu*

Signature/Fakamo'oni HingoaDate 'Aho...../...../.....

**SEND: Please deliver or send original to:
Revenue Services Department PO BOX 7
Nuku'alofa TONGA
Kataki 'o tiliva pe 'oatu 'a e tatau mo'oni' ki he:
Potungae Tanaki Pa'anga, Puha 7
Nuku'alofa, TONGA**

Nature of Tongan sourced payment to non-resident <i>Natula 'o e pa'anga 'oku totongi mei Tonga ki he kakai 'oku 'ikai ke nofo fonua</i>	Name of payer <i>Hingoa 'o e tokotaha 'oku 'ne totongi atu e pa'anga'</i>	TIN <i>FTTT</i>	Date of payment or if over a period from/to <i>'Aho 'o e totongi pe ko e vaha'a taimi mei/ki</i>	Gross amount of payment <i>Lahi totongi</i>	Rate of withholding <i>Lahi totongi</i>	Amount Tax withheld <i>Lahi 'o e tukuna Lahi 'o e Tukuhau</i>
Rent/ <i>Totongi ki hono ngaue'aki ha koloa</i>					7.5	
Management fees/ <i>Totongi ki hono pule'i</i>					15	
Insurance premium/ <i>Totongi malu'i</i>					5	
Independent services/ <i>Ngaahi ngaue tau'atina</i>					5	
Any other fees or services/ <i>Fa'ahinga totongi kehe pe ngaue</i>					15	

Declaration/Fakamo'oni

I declare that the information I have given is true and correct.

'Oku ou fakamo'oni ko e fakamatala kuo 'u 'oatu' 'oku mo'oni pea tonu

Signature/*Fakamo'oni hingoa*Date/*Aho*...../...../.....

Designation of person signing (for example officer, agent etc).....

Tu'unga 'o e tokotaha 'oku fakamo'oni' (hange ko e 'ofisa, fakafofonga mo e tu'unga pehe)

Employer's address

Tu'asila 'o e Ngaue'anga

Period of Employment Column 1	Total salary and wages Column 2	Total value of motor vehicle benefit Column 3	Total value of domestic assistant benefit Column 4	Total value of loan benefit Column 5	Total value of any property or services benefit Column 6	Total value of accommodation or housing benefit Column 7	Total value of any other benefit Column 8	Total gross earnings ADD Column 2 2 to 8 Column 9	Tax deducted Column 10
Vaha'a taimi ngaue Kolomu 1	Fakakatoa e Vahenga mo e totongi ngaue Kolomu 2	Fakakatoa mahu'inga e monu'ia ki he me'alele Kolomu 3	Fakakatoa mahu'inga e monu'ia ki he tokoni faka'api Kolomu 4	Fakakatoa mahu'inga e monu'ia ki hano no Kolomu 5	Fakakatoa mahu'inga e monu'ia ki ha koloa pe ngaue Kolomu 6	Fakakatoa mahu'inga e monu'ia ki he nofo'anga pe fale Kolomu 7	Fakakatoa mahu'inga 'o ha toe monu'ia kehe Kolomu 8	Fakakatoa e Pa'anga Humai Fakalukufua TANAKI e Kolomu 2 ki he 8 Kolomu 9	Tukuhau 'oku to'o Kolomu 10
TOTAL/									

Declaration/Fakamo'oni

I declare that the information I have given is true and correct.

('Oku ou fakamo'oni ko e fakamatala kuo 'u 'oatu' 'oku mo'oni mo tonu)

Employer's signature (or on his/her behalf).....Date/...../...../.....*'Aho*...../...../.....
(Fakamo'oni 'a e tokotaha 'a'ana 'a e ngaue'anga' (pe ko e fakamo'oni ma'ana)

Designation of person signing (for example officer, agent etc).....
(Tu'unga 'o e tokotaha 'oku fakamo'oni' (hange ko e 'ofisa, fakafofonga mo e ngaahi tu'unga pehe)

INCOME TAX ACT 2007/LAO KI HE PA'ANGA HUMAI 2007

Form 5/Foomu 5

TAX WITHHOLDING CERTIFICATE/TOHI FAKAMO'ONI TUKUHOU TA'OFI

(for interest and land rent income paid to Tonga residents)

(ki he tupu mo e pa'anga hu mai mei hono ngaue'aki e kelekele 'oku totongi ki he kau nofo fonua Tonga)

Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tuhau Pa'anga Humai' 2007 (Regulation 17/Tu'utu'uni 17)

NOTES:

This certificate shall be completed by the payer of the payment in duplicate. The original shall be given to the payee within 28 days after the end of the month in which tax was withheld either personally or by posting by prepaid letter addressed to their last known postal address. The certificate shall be retained by the payee for a period of 5 years. The copy shall be kept by the payer for a period of 5 years.
FAKATOKANGA'I: Ko e tohi fakamo'oni ko eni kuopau ke fakafonu 'e he tokotaha 'oku' ne fakahoko atu e totongi' pea 'i ai mo hono tatau. Ko e tatau mo'oni' kuopau ke 'oange fakahangatonu ia ki he tokotaha 'oku' ne ma'u 'a e totongi' pe ke li 'i ha tohi 'osi fakatu' asila mo fakasitapa ki he tu'asila li tohi fakamuimui taha 'oku ma'u' 'i lotu 'i he 'aho' e 28 hili 'a e 'aho na' e totongi ai e ta'ofi tukuhau'. Kuopau ke tauhi 'e he tokotaha ngue' 'a e tohi fakamo'oni ko eni' 'i ha ta'u' e 5. Ko e tatau 'o e tohi fakamo'oni ko eni' kuopau ke tauhi ia 'e he tokotaha 'oku' ne fakahoko atu e totongi' 'i ha ta'u' e 5.

Tax Identification Number (TIN) of person receiving the payment(s) (Fika Tukuhau'o e tokotaha tukuhau (FTTT) 'o ia'oku' ne ma'u mai e totongi')

Year of Income /Ta'u 'o e Pa'anga Humai'

Name of person receiving payment
 Hingoa 'o e tokotaha 'oku' ne ma'u e totongi'
 Address/Tu'asila
 Date of payment / if over a period
 Aho 'o e totongi' / kapau ko e vaha'a taimi

Date ('Aho):.....Period (Vaha'a taimi):
 From (Mei)...../...../..... To (Ki)...../...../.....

Nature of payment <i>Natula 'o e totongi</i>	Name of payer <i>Hingoa 'o e tokotaha 'oku ne totongi atu e vahenga</i>	TIN <i>FTTT</i>	Gross amount of payment <i>Lahi faka-lukufua 'o e totongi</i>	Rate of withhold- ing <i>Peseti 'o e tukuhau ta'ofi %</i>	Amount of Tax withheld <i>Lahi 'o e Tukuhau Ta'ofi</i>
Interest paid to Tongan residents <i>Tupu ki he kau nofo fonua Tonga</i>				10	
Rent paid to Minister of Lands <i>Totongi kelekele ki he Minisita Fonua</i>				3	

Declaration /Fakamo'oni

I declare that the information I have given is true and correct.
 'Oku ou fakamo'oni ko e fakamatata kuo'u 'oatu heni' 'oku mo'oni pea tonu.

Signature/Fakamo'oni HingoaDate/'Aho.../.../

Designation of person signing (for example officer, agent etc).....
 (Tu'unga 'o e tokotaha 'oku fakamo'oni (hange ko e 'ofisa, fakafofonga mo e ngaahi tu'unga pehe)

INCOME TAX ACT 2007/LAO KI HE TUKUHOU PA'ANGA HUMAI 2007

Form 6/Foomu 6

TAX WITHHOLDING CERTIFICATE/TOHI FAKAMO'ONI TUKUHOU TA'OFI

(for payments from Tongan sourced income to non-residents)

(ki he totongi mei he pa'anga hkmāi mei Tonga 'ni ki he kakai 'oku' 'ikai nofo fonua)
 Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tuhau Pa'anga Humai' 2007 (Regulation 17/Tu'utu'uni 17)

NOTES:

This certificate should be completed by the payer of the payment in duplicate. The original should be given to the payee within 28 days after the end of the month in which tax was withheld either personally or by posting by prepaid letter addressed to their last known postal address. The certificate should be retained by the employee for a period of 5 years. The copy should be sent to Inland Revenue together with the tax withheld within 28 days after the end of the month in which the person was required to withhold the tax.

FAKATOKANGA'I:

Ko e tohi fakamo'oni ko eni' ke fakafonu 'e he tokotaha 'oku' ne fakahoko atu e totongi' pea 'i ai mo hono tatau. Ko e tatau mo'oni' ke 'oange fakahangatonu ia ki he tokotaha 'oku' ne ma'u mai 'a e vahenga' pe ke li 'i ha tohi 'osi fakatu' asila mo fakasitapa ki he tu'asila li tohi fakamuimui taha 'oku ma'u' 'i lotu 'i he 'aho' e 28 hili 'a e 'aho na' e totongi ai e ta'ofi tukuhau'. 'Oku fiema'u ke tauhi 'e he tokotaha ngaue' 'a e tohi fakamo'oni ko eni' 'i ha ta'u' e 5. Ko e tatau 'ke 'oatu ia ki he Potungue Tanaki Pa'anga' fakataha mo e tukuhau ta'ofi' 'i lotu 'i he 'aho' e 28 hili 'a e mahina na' e fiema'u ai 'a e tokotaha' ke totongi e tukuhau'.

Tax Identification Number (TIN) of person receiving payment (Fika Tukuhau 'o e Taha Tukuhau (FTTT) 'oku' ne ma'u mai 'a e totongi')	
---	--

Year of Income/Ta'u 'o e Pa'anga Humai':	
--	--

Name of person receiving payment Hingoa 'o e tokotaha 'oku' ne ma'u mai e totongi'	
---	--

Address of Company Tu'asila 'o e Kautaha	
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Nature of Tongan sourced payment to non-resident <i>Natula 'o e pa'anga 'oku totongi mei Tonga ki he kakai 'oku' 'ikai ke nofo fonua</i>	Name of payer <i>Hingoa 'o e tokotaha 'oku' ne totongi atu e pa'anga'</i>	TIN <i>FTTT</i>	Date of payment or if over a period from/to <i>'Aho 'o e totongi pe ko e vaha'a taimi mei/ki</i>	Gross amount of payment <i>Lahi totongi</i>	Rate of withholding <i>Lahi totongi</i>	Amount Tax withheld <i>Lahi 'o e tukuna Lahi 'o e Tukuhau</i>
Interest/Tupu					15	
Company dividends / Tiviteni 'a e kautaha'					15	
Royalties/Totongi 'inasi					15	
Technical services fees/ Totongi ki he ngaue fakatekinikale					15	
Natural resource amount/ Lahi e koloa fakanatula					15	

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI 2007

Form 9/Foomu 9

REFUNDS/TOTONGI FAKAFOKI TUKUHAU

Income Tax Regulations 2008 (Regulation 20)/ Ngaahi Tu'utu'uni ki he Tuhau Vhenga 2008 (Tu'utu'uni 20)

NOTE/FAKATOKANGA'I:

You must send this summary to us no later than 31 August. You should use this form if you/ *Kuopau ke' ke 'omi 'a e ngaahi fakamatala ko eni' kia kimautilu 'o 'ikai toe tomui ange 'i he 'aho 31 'o 'Aokosi'. Kuopau ke' ke ngaue'aki 'a e foomu ko eni' kapau:*

- earned less than \$7,400 in total and had tax deducted from your salary and wages or interest income/ *na'e si'isi'i ange he \$7,400' ho'o pa'anga hkmāi fakakatoa' pea na'e to'o e tukuhau mei ho vahenga' mo e totongi ngaue' mo e pa'anga humai mei he totongi tupu' ;*
- had more than one job during the year/ *na'e lahi ange ho'o ngaue' he ngaue' e taha lolotonga 'a e ta'u' ;*
- worked for only part of the year/ *ke ngaue pe he kongā 'o e ta'u' .*

Year of Income/Ta'u Pa'anga Hkmāi:	
Tax Identification Number (TIN)/ <i>Fika Tukuhau 'o e Tokotaha Tukuhau (FTTT)</i> <i>(if you do not have a TIN you will need to complete a FORM 3 – Individual application for TIN/ Kapau 'oku 'ikai ha'o FTTT, kuopau ke' ke fakafonu 'a e FOOMU 3' – tohi kole FTTT taautaha</i>	—
Name/Hingoa	
Date of birth/Aho fa'ele'i	
Address in Tonga/Tu'asila 'i Tonga	
Occupation/Ngaue	
Date(s) of employment/Ngaahi vaha'a taimi na'a' ke ngaue ai' If all your tax deductions certificates are not attached or do not cover the full 12 months, please state reasons/ <i>Kapau 'oku 'ikai ke 'omāi kotoa 'a e ngaahi tohi fakamo'oni to'o tukuhau' pe 'ikai kakato ki he mahina kotoa 'e 12' ; kataki 'o 'omi 'a e ngaahi 'uhinga' :</i>	

Calculate your individual tax summary/ <i>Fika'i ho'o fakamatala tukuhau taautaha'</i>		\$	\$
1	Gross Income from salary, wages, bonuses, directors fees, overtime, pensions <i>(Fakakatoa pa'anga humai mei he vahenga, totongi ngaue, totongi kau talekita, ngaue taimi kehe, penisoni</i>		
2	Income from interest and trust distribution (<i>Pa'anga humai mei he tupu mo e vahevahe talasiti</i>)		
3	Other income from property or rent or business (<i>Ngaahi pa'anga humai kehe mei he kelekele pe totongi fale pe pisinisi</i>		
4	TOTAL INCOME/FAKAKATOAE PA'ANGA HUMAI		
5	Tax deducted from gross employment and interest income(<i>Tukuhau 'oku to'o mei he pa'anga humai fakalukufua mei he ngaue mo e totongi tupu</i>)		
6	TOTAL TAX DEDUCTED/ TUKUHAU FAKAKATOAE KUO TO'O'		
7	TAX REFUND or TAX TO PAY/ TUKUHAU TOTONGI FAKAFOKI pe TUKUHAU KE TOTONGI		

Declaration / Fakapapau

I declare that the information I have given in true and correct/'*Oku ou fakaha heni ko e fakamatala kotoa pe kuo u 'oatu 'oku mo'oni mo tonu.*

Signature/Fakamo'oni HingoaDate/'Aho...../...../.....

3. Sino'i pa'anga malolo kuo fakangofua

(1) 'I he tu'utu'uni ni -

“kinautolu ‘oku mo’ui fakafalala”, ‘i he’ene fekau’aki mo ha memipa ‘o ha sino’i pa’anga, ‘oku ‘uhinga ia ki ha mali mo ha fanau ‘o e memipa; mo e

“taha pule ngaue” ‘oku kau ai ha taha fengaue’aki ‘o ha taha pule ngaue.

(2) Kuo pau ko e ngaahi sino’i pa’anga malolo kuo fakangofua ‘eni ki he ngaahi taumu’a ‘o e Lao ni -

(a) ha sino’i pa’anga taha pule ngaue kuo fakangofua; mo

(b) ha sino’i pa’anga taautaha kuo fakangofua.

(3) Kuo pau ki ha sino’i pa’anga ke hoko ko ha sino’i pa’anga taha pule ngaue kuo fakangofua ki ha ta’u fakapa’anga ‘o kapau -

(a) ko e sino’i pa’anga ko ha pa’anga tauhi, monuu, pe sino’i pa’anga malolo ;

(b) ko e sino’i pa’anga ko ha sino’i pa’anga ‘oku hokohoko ;

(c) ko e sino’i pa’anga na’e fokotu’u mo tokanga’i ‘e ha taha pule ngaue ki he tefito’i taumu’a ki he pe fakatou’osi ‘o e ongo taumu’a ko ‘eni-

(i) ko hono ‘oatu ha ngaahi monuu ki he kau ngaue ‘a e taha pule ngaue ‘i ha’ane malolo pe ‘i ha toe ngaahi tu’unga kehe ‘oku fakangofua ‘e he Komisiona Pule ; pea

(ii) ko e ‘oatu ‘o e ngaahi monuu kia kinautolu ‘oku mo’ui fakafalala ‘i he taha ngaue ‘i ha pekia ‘a e taha ngaue ;

(d) na’e tokoni atu ‘a e taha pule ngaue ki he sino’i pa’anga ‘i he ta’u felave’i mo e taha ngaue takitaha ‘a ia ‘oku memipa ‘i he sino’i pa’anga;

(e) ko e sino’i pa’anga ‘oku ‘ikai ke fakangofua ke tali ha ngaahi pa’anga tatanaki, pea na’e ‘ikai ke tali ha ngaahi pa’anga tatanaki ‘i he ta’u mei ha taha kehe mei he taha pule ngaue mo e kau ngaue ‘a e pule ngaue;

(f) na’e fakaha kakato ki he taha ngaue ‘a ‘ene ngaahi totonu ke na ma’u ha ngaahi monuu mei he sino’i pa’anga ;

(g) ‘oku malu ‘aupito ‘a e ngaahi totonu ‘a e kau ngaue mo kinautolu ‘oku mo’ui fakafalala kiate kinautolu ke nau ma’u ‘a e ngaahi monuu mei he sino’i pa’anga ‘o fakatatau ki he’enua ngaahi pa’anga tatanaki mo e pa’anga hu mai ‘oku ma’u mei ai;

(h) ko e vaha’a taimi ngaue si’isi’i taha ki hono ma’u ‘o e ngaahi monuu ‘o e ngaahi pa’anga tatanaki ‘a e taha pule ngaue ko e ta’u ‘e 3;

NGAAHI TU’UTU’UNI KI HE TUKUHAU PA’ANGA HU MAI 2008

Fokotu’utu’u ‘o e Ngaahi Tu’utu’uni

1. Hingoa nounou mo e Kamata’anga
2. ‘UHINGA’ILEA
3. Sino’i Pa’anga Malolo kuo Fakangofua
4. Taha nofo-fonua
5. Ngaahi Pisinisi malu’i fakataimi
6. TUKUHAU PA’ANGA HU MAI MULI
7. Kuletiti tukuhaui muli
8. Tu’unga fengaue’aki tau’atina
9. FOUNGA FAKAFEHOANAKI ‘O E TOTONGI ‘IKAI ALA PULE’I
10. FOUNGA TOTONGI TOE FAKATAU ATU
11. FOUNGA TOTONGI TANAKI
12. VAHEVAHE ‘A E TUPU
13. Ngaahi Fakamatala
14. Ko e mahu’inga ‘o ha tukuhaui ke ta’ofi mei he vahe ‘o ha ngaue
15. FAKAPAPAU ‘O E Taha ngaue
16. TOHI FAKAMO’ONI KI HONO TA’OFI ‘O E TUKUHAU
17. FAKAMATALA FAKA-MAHINA ‘O E TA’OFI TUKUHAU
18. Ngaahi Fakamatala Faka-Ta’u ‘o e Ta’ofi Tukuhaui
19. Ngaahi Totongi Fakafoki
20. Ngaahi Foomu

FAKALAHI KI HE KASETE 'A E PULE'ANGA TONGA KASETE MAKEHE

Fika 10

Monite 21 Sanuali

2008

LAO KI HE TUKUHAU PA'ANGA HU MAI 2007 (Kupu 93)

NGAAHI TU'UTU'UNI KI HE TUKUHAU PA'ANGA HU MAI 2008

'I HONO NGAUE'AKI 'a e ngaahi mafai kuo foaki 'e he kupu 93 'o e Lao ki he Tukupau Pa'anga Hu Mai, 'oku fakahoko 'e he Komisiona Pule 'o e Tanaki Pa'anga Hu Mai 'i he loto ki ai 'a e Kapineta, 'a e ngaahi tu'utu'uni ko 'eni –

1. Hingoa nounou mo e kamata'anga

- (1) 'E ui 'a e Ngaahi Tu'utu'uni ni ko e Ngaahi Tu'utu'uni ki he Tukupau Pa'anga Hu Mai 2008.
- (2) Kuo pau ki he Ngaahi Tu'utu'uni ni ke kamata ngaue'aki 'i he 'aho tatau mo e Lao ki he Tukupau Pa'anga Hu Mai 2007.

2. 'UHINGA'I LEA

- (1) 'I he Ngaahi Tu'utu'uni ni -

"Lao" 'oku 'uhinga ia ki he Lao ki he Tukupau Pa'anga 2007;

"taha ngaue" 'oku 'uhinga ia ki ha tokotaha 'oku ne ma'u ha mahu'inga 'a ia 'oku fiema'u ke ta'ofi mei ai ha tukupau 'i he Vahe 4 'o e Konga 8 'o e Lao;

"taha pule ngaue" 'oku 'uhinga ki ha taha 'oku fiema'u ke ne ta'ofi ha mahu'inga mei hono totongi 'i he Vahe 4 'o e Konga 8 'o e Lao;

"ta'u fakapa'anga" 'oku 'uhinga ki ha vaha'a taimi ko e mahina 'e taha ua 'o ngata 'i he 'aho 30 'o Sune;

"vaha'a taimi totongi" 'oku 'uhinga pe 'oku totongi 'a e taha ngaue –

- (a) fakamahina, mahina 'e taha;
- (b) fakauike ua, uike 'e ua; pe
- (c) fakauike, uike 'e taha;

"tu'unga fengaue'aki tau'atina" 'oku 'uhinga ki ha taha 'oku alea mo ha taha 'oku 'ikai ke na fengaue'aki;

"ola fengaue'aki tau'atina" 'oku 'uhinga ki he ola 'e ma'u 'o kapau 'e kau atu 'a e taha 'ikai pule'i 'i he fehu'aki tatau 'i he ngaahi tu'unga tatau;

"fehu'aki 'oku 'ikai pule'i kae ala fakatatau" 'i he 'ene felave'i mo ha fehu'aki 'oku pule'i, 'oku 'uhinga ki ha fehu'aki 'oku 'ikai pule'i 'oku ne fakakakato ha taha 'o e ngaahi tu'unga ko 'eni -

- (a) ko e faikehekehe 'o kapau 'e 'i ai, 'i he vaha'a 'o e ongo fehu'aki pe 'i he vaha'a 'o e ni'ihi 'oku nau fakahoko 'a e fehu'aki 'a ia 'oku 'ikai ke ne uestia lahi 'a e mahu'inga 'i he maketi tau'atina, 'a e tu'unga fakakatoa hono toe fakatau atu pe ko e mahu'inga tanaki ki ai 'a e totongi fakalahi, pe ko fe pe 'e hoko; pe
- (b) 'o kapau ko e ngaahi faikehekehe 'oku lave ki ai 'i he palakalafi (a) 'e 'ikai te ne uestia lahi 'a e mahu'inga 'i he maketi tau'atina, 'a e tu'unga fakakatoa hono toe fakatau atu pe ko e mahu'inga tanaki ki ai 'a e totongi fakalahi, 'e ala fakahoko pe ha ngaahi fakalelei fakapotopoto ke to'o 'a e ngaahi uestia lahi 'o e ngaahi faikehekehe ko ia;

"fehu'aki 'oku pule'i" 'oku 'uhinga ia ki he fehu'aki 'i he vaha'a 'o ha kaunga ngaue fengaue'aki;

"mahu'inga tanaki ki ai 'a e totongi fakalahi" 'oku ne ma'u 'a e 'uhinga 'i he tu'utu'uni 11(2)(b);

"tu'unga fakakatoa hono toe fakatau atu" 'oku 'uhinga ia ki he mahu'inga 'oku toe fakatau atu 'aki kole mei ai 'a e tu'unga fakakatoa;

"totongi toe fakatau atu" 'oku 'uhinga ia ki ha totongi 'o ha koloa kuo fakatau mei ha taha fengaue'aki pea fakatau atu ki ha taha 'oku 'ikai fengaue'aki;

"fehu'aki" 'oku 'uhinga ki ha fakatau atu, tukuatu, lisi, laiseni, no, pa'anga tatanaki, totonu ke ngaue'aki ha koloa pe fakahoko 'o ha ngaahi ngaue;

"taha 'oku 'ikai pule'i" 'oku 'uhinga ki ha ni'ihi 'oku 'ikai pule'i;

"fehu'aki 'oku 'ikai pule'i" 'oku 'uhinga ki he ngaahi fehu'aki 'i he vaha'a 'o ha kaunga ngaue 'oku 'ikai pule'i.

- (2) Ko e ngaahi kupu'i lea kehe 'oku ngaue'aki ka 'oku 'ikai ke faka'uhinga'i 'i he Ngaahi Tu'utu'uni ni 'oku ne ngaue'aki 'a e 'uhinga 'oku faka'uinga'aki 'i he Lao.

ko e lahi 'a e pa'anga mohe 'a e kautaha ki he ngaahi me'a 'amanaki hoko ka 'oku te'eki ke hoko na'e to'o 'i he ta'u fakapa'anga ki mu'a 'i he tu'utu'uni si'i (3)(c).

- (3) Kuo pau ke kau ki he ngaahi to'o ki ha ta'u fakapa'anga kuo fakangofua ki ha kautaha nofo-fonua 'oku nau fakahoko ha malu'i fakataimi 'a e -
- (a) lahi 'a e ngaahi 'eke na'e tali 'e he kautaha 'i he ta'u kole mei ai ha mahu'inga na'e ma'u pe ala ma'u 'i ha aleapau ki hono toe malu'i, malu'i (quarantee), malu'i (security) pe malu'i (indemnity);
- (b) lahi 'o e ngaahi fakamole fakapa'anga 'a e kautaha lolotonga 'i he ta'u; mo
- (c) palanisi 'o e pa'anga mohe 'a e kautaha ki he me'a 'amanaki hoko ka 'oku te'eki ke hoko 'i he peseti 'oku ngaue'aki 'e he kautaha 'i he faka'osinga 'o e ta'u.
- (4) Kuo pau ke kau ki he pa'anga hu mai fakakatoa ki ha ta'u fakapa'anga 'o ha kautaha 'ikai nofo-fonua 'oku nau fakahoko ha pisinisi malu'i fakataimi 'a e -
- (a) totongi malu'i fakakatoa na'e ma'u 'e he kautaha 'i he ta'u ki ha malu'i mei ha me'a 'e hoko 'i Tonga, kau ai 'a e ngaahi totongi malu'i 'i hono toe malu'i ka 'ikai ke kau ai 'a e ngaahi totongi malu'i kuo fakafoki ki he taha malu'i;
- (b) ha komisoni pe fakamole fakapa'anga na'e ma'u mei hono toe malu'i 'o ha me'a 'amanaki hoko 'i Tonga mo ha pa'anga hu mai ma'u mei hono 'inivesi 'o e ngaahi totongi malu'i 'oku ha 'i he palakalafi (a); mo e
- (c) lahi 'a e pa'anga mo he a e kautaha ki he ngaahi me'a 'amanaki hoko ka 'oku te'eki ke hoko na'e to'o 'i he ta'u fakapa'anga ki mu'a 'i he tu'utu'uni si'i (5)(c).
- (5) Kuo pau ke kau ki he ngaahi to'o kuo fakangofua ki ha kautaha 'ikai nofo-fonua 'oku nau fakahoko ha pisinisi malu'i fakataimi 'a e -
- (a) lahi 'a e ngaahi 'eke na'e tali 'e he kautaha 'i he ta'u 'o fakatatau ki he ngaahi me'a 'amanaki hoko 'i Tonga kole mei ai 'a e mahu'inga na'e ma'u pe ala ma'u 'i ha aleapau toe malu'i, malu'i (guarantee), malu'i (security) pe malu'i (indemnity);
- (b) 'a e lahi 'a e ngaahi fakamole fakapa'anga 'a e fakafofonga na'e fakahoko 'e kautaha 'i Tonga 'i he ta'u; mo e
- (c) palanisi 'a e pa'anga mohe 'a e kautaha ki he ngaahi me'a 'amanaki hoko ka 'oku te'eki ke hoko 'i Tonga 'i he peseti na'e ngaue'aki 'e he kautaha 'i he faka'osinga 'o e ta'u.

- (i) kapau kuo ngata 'a e totonu 'a e taha ngaue ke ne ma'u 'a e ngaahi monuu 'o e ngaahi pa'anga tatanaki 'a e taha pule ngaue, 'e vahevahe atu ki he kau ngaue kehe 'a e ngaahi monuu ko ia 'i ha ngaahi tu'unga fakapotopoto;
- (j) 'i he taimi kotoa pe lolotonga 'a e ta'u, ko e mahu'inga 'a e ngaahi no ki he, mo e ngaahi koloa kuo 'inivesi 'i he taha pule ngaue 'oku 'ikai ke lahi hake 'i he peseti 'e hongofulu 'o e totongi 'o e ngaahi koloa kotoa ko ia;
- (k) ko e ngaahi monuu 'a ia 'oku 'i ai 'a e totonu ki ai 'a e kau ngaue pe taha tauhi 'oku 'ikai ke hulu 'o fakatatau ki he -
- (i) vahenga 'oku totongi ki he taha ngaue;
- (ii) vaha'a taimi ngaue; mo e
- (iii) ngaahi monuu kehe 'e ala 'oatu ki he taha ngaue 'e he taha pule ngaue; pea
- (l) ko e mahu'inga 'o e ngaahi koloa 'a e sino'i pa'anga 'oku 'ikai ke hulu ia 'i he mahu'inga, 'oku fiema'u ke 'oatu 'a e ngaahi monuu 'o fakatatau ki he ngaahi pa'anga tatanaki 'oku 'amanaki ke fakahoko fakapotopoto ki he, mo e pa'anga hu mai 'oku 'amanaki ke ma'u fakapotopoto 'e he sino'i pa'anga 'i he ngaahi ta'u ka hoko mai.
- (4) Kuo pau ki ha sino'i pa'anga ke hoko ko ha sino'i pa'anga taautaha kuo fakangofua ki ha ta'u fakapa'anga 'o kapau -
- (a) ko e sino'i pa'anga ko ha pa'anga tauhi, monuu pe sino'i pa'anga malolo ;
- (b) ko e sino'i pa'anga ko ha sino'i pa'anga 'oku hokohoko;
- (c) ko e sino'i pa'anga na'e fokotu'u mo tokanga'i 'e ha taha pule ngaue ki he tefito'i taumu'a ki he pe fakatou'osi 'o e ongo taumu'a ko 'eni-
- (i) ko hono 'oatu ha ngaahi monuu ki he kau memipa 'o e sino'i pa'anga 'i ha'anau malolo; pea
- (ii) ko e 'oatu 'o e ngaahi monuu kiate kinautolu 'oku mo'ui fakafalala kiate kinautolu 'o e memipa 'i ha pekia 'a e memipa;
- (d) ko e ngaahi totonu 'a e kau memipa mo kinautolu 'oku mo'ui fakafalala kiate kinautolu ke nau ma'u 'a e ngaahi monuu mei he sino'i pa'anga 'oku malu 'aupito pea ko e memipa kuo fakaha mahino ki ai 'enau ngaahi totonu;
- (e) 'i he taimi kotoa pe lolotonga 'a e ta'u, ko e mahu'inga 'a e no ki he kau memipa 'oku 'ikai hulu 'i he peseti 'e hongofulu 'o e totongi 'o e ngaahi koloa kotoa; pea

- (f) ko e ngaahi monuu 'a ia 'oku 'i ai 'a e totonu ki ai 'a e kau memipa pe kinautolu 'oku mo'ui fakafalala kiate kinautolu 'oku 'ikai ke hulu ia 'o fakataau ki he tu'unga 'a 'ene pa'anga tatanaki ki he sino'i pa'anga mo e vaha'a taimi 'o 'ene memipa.
- (5) 'E ngofua ki he Komisiona Pule ke ne fakaha ha sino'i pa'anga ko ha sino'i pa'anga kuo fakangofua ki ha ta'u fakapa'anga neongo kuo 'ikai faipau kakato ki he ngaahi fiema'u 'o e tu'utu'uni si'i (3) pe (4) neongo ka kuo fakahoko 'a e konga lahi 'o e ngaahi fiema'u ko ia.
- (6) 'E ngofua ki ha talasiti pe pule 'o ha sino'i pa'anga ke ne tohi kole ki he Komisiona Pule ke fakamo'oni'i kuo fakangofua 'a e sino'i pa'anga malolo ko ia.
- (7) 'O kapau kuo fakahoko ha tohi kole 'i he tu'utu'uni si'i (6), kuo pau ki he Komisiona Pule ke ne fakamo'oni'i, 'i ha fanongonongo tohi, ko e sino'i pa'anga ko ha sino'i pa'anga malolo kuo fakangofua 'o kapau ko e sino'i pa'anga 'oku faipau ki he ngaahi fiema'u 'i he tu'utu'uni si'i (3) kapau ko e sino'i pa'anga 'a ha taha pule ngaue pe ko e ngaahi fiema'u 'i he tu'utu'uni si'i (4) kapau ko ha sino'i pa'anga taautaha pe kuo fakahoko 'a e konga lahi 'o e ngaahi fiema'u 'a e tu'utu'uni si'i (5).
- (8) Ko ha tohi fakamo'oni kuo tuku atu 'i he tu'utu'uni si'i (7) 'e hokohoko atu pe 'a hono ngaue'aki kae 'oua kuo fakafoki 'e he Komisiona Pule.
- (9) 'O kapau kuo tuku atu 'e he Komisiona Pule ha tohi fakamo'oni 'i he tu'utu'uni si'i (7), kuo pau ki he talasiti pe pule 'o e sino'i pa'anga ke ne fanongonongo 'i ha tohi ki he Komisiona Pule ha fa'ahinga liliu 'e malava ke ne uestia 'a e tu'unga 'a e sino'i pa'anga ko ha sino'i pa'anga malolo kuo fakangofua 'i loto 'i he 'aho 'e 7 hili 'a e hoko 'a e liliu.
- (10) Kuo pau ki he Komisiona Pule ke ne fakafoki, 'i ha fanongonongo tohi, ha tohi fakamo'oni na'e tukuatu 'i he tu'utu'uni si'i (7) 'o kapau 'oku ne fiemalie ko e sino'i pa'anga 'oku 'ikai ke toe faipau pe fakahoko ha konga lahi 'o e ngaahi fiema'u 'i he tu'utu'uni si'i (3) pe (4), pe ko e ha pe me'a 'e hoko, pea ko hono fakafoki ko ia kuo pau ke fakahoko 'i he 'aho na'e fakaha 'i he tohi fanongonongo.
- (11) Ko ha tu'utu'uni 'a e Komisiona Pule ki ha tohi kole 'i he tu'utu'uni si'i (6) pe ke fakafoki ha tohi fakamo'oni 'i he tu'utu'uni si'i (10) ko e tu'utu'uni tukupau ki he ngaahi taumu'a 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002.
- (12) Ko ha talasiti pe pule 'o ha sino'i pa'anga 'oku 'ikai ke ne fakaha ki he Komisiona Pule ha liliu 'o fakataau ki he tu'utu'uni si'i (9) 'oku ne fakahoko ha hia pea kuo pau ke ne ala mo'ua 'i ha'ane halaiia ki he totongi pa'anga 'ikai toe lahi hake 'i he \$10,000.

4. Taha nofo-fonua

- (1) Kuo pau ki he tu'utu'uni ko 'eni ke ngaue'aki ki he ngaahi taumu'a 'o e kupu 4(3) 'o e Lao, 'a ia 'oku ne fakaha 'a e ngaahi tu'utu'uni ki he tokotaha takitaha ko e taha nofo-fonua.
- (2) Fakataau ki he tu'utu'uni si'i (3), 'i hono fika'i 'a e lahi 'o e ngaahi 'aho 'oku 'i Tonga ai ha taha 'i ha ta'u fakapa'anga ki he ngaahi taumu'a 'o e kupu 4(3)(b) 'o e Lao -
- (a) ha konga 'o ha 'aho 'oku 'i Tonga ai ha taha (kau ai 'a e 'aho na'e tu'uta ai mo mavahe atu mei Tonga) kuo pau ke lau ko e 'aho kakato 'a 'ene 'i heni; pea
- (b) ko e ngaahi 'aho ko 'eni 'a ia 'e 'i heni ai ha taha 'a ia ko e 'aho kakato pe konga kuo pau ke lau ia ko e 'aho kakato 'a 'ene 'i heni -
- (i) 'aho malolo fakapule'anga;
- (ii) 'aho malolo kau ai mo e tohi fakamo'oni puke;
- (iii) 'aho 'a ia ko e ngaue 'a e taha 'i Tonga ni na'e uestia koe 'uhi ko ha tuku ngaue, angatu'u fakakaungae, toloi 'i hano ma'u mai 'o ha ngaahi me'angaue, ngaahi tu'unga 'o e matangi 'oku 'alotamaki pe ko ha ngaahi tu'unga 'o e fa'ahi ta'u; mo ha
- (iv) 'aho na'e 'i heni ai ha taha ko ha'ane folau 'eve'eva 'i Tonga kimu'a, lolotonga pe hili ha ngaue na'e fakahoko 'e he taha ko ia 'i Tonga.
- (3) Kuo pau ki ha 'aho 'e taha pe konga 'o ha 'aho 'a e 'i heni ha taha 'i Tonga ki he tefito'i 'uhinga ko ha'ane tatali fakataimi 'i ha'ane folau 'i ha vaha'a 'o ha ongo fonua kehe mei Tonga ke 'oua na'a lau ko ha 'aho ia 'oku ne 'i Tonga ai.

5. Ngaahi pisinisi malu'i fakataimi

- (1) 'I he tu'utu'uni ni, ko e "malu'i fakataimi" 'oku 'uhinga ia ki ha fa'ahinga malu'i 'oku 'ikai ko ha malu'i mo'ui.
- (2) Kuo pau ke kau 'i he mahu'inga fakakatoa 'o e pa'anga hu mai ki ha ta'u fakapa'anga 'a ha kautaha nofo-fonua 'oku nau fakahoko ha pisinisi malu'i fakataimi 'a e -
- (a) ngaahi totongi malu'i fakakatoa na'e ma'u mei he kautaha 'i he ta'u ki hano malu'i 'o ha me'a 'e hoko, kau ai 'a e ngaahi totongi malu'i ki hono toe malu'i ka 'oku 'ikai ke kau ai 'a e ngaahi totongi malu'i na'e fakafoki ki he taha malu'i;
- (b) komisoni pe pa'anga fakamole na'e ma'u mei hono toe malu'i 'o ha me'a 'e hoko mo ha pa'anga hu mai 'e ma'u mei hono 'inivesi 'o e ngaahi totongi malu'i; pea

- (d) ko e mahu'inga 'oku toe ko e ola fengaue'aki tau'ataina.
- (3) Ko e tu'unga fakakatoa hono toe fakatau atu 'o ha taha 'i ha fehu'aki 'oku pule'i 'e ala fakapapau'i ia 'aki 'a e -
- (a) tu'unga fakakatoa hono toe fakatau atu 'oku ma'u 'e he taha 'i hono fakatau mai 'o e koloa 'o fakatau atu 'i ha fehu'aki 'oku 'ikai pule'i 'e ala fakatatau; pe
- (b) tu'unga fakakatoa hono toe fakatau atu 'oku ma'u 'e ha taha tau'ataina 'i ha fehu'aki 'oku 'ikai pule'i 'e ala fakatatau.

11. Founga Totongi Tanaki

- (1) Ko e founga totongi tanaki 'oku ne fakapapau'i pe ko e mahu'inga ko ia 'oku totongi 'i ha fa'ahinga fehu'aki 'oku pule'i, 'oku ne 'omai ha ola tau'ataina 'i ha fekau'aki mo e mahu'inga tanaki ki ai 'a e totongi fakalahi 'oku fakamahu'inga'i 'i ha fa'ahinga fehu'aki 'oku 'ikai pule'i ka 'oku ala fakatatau.
- (2) Kuo pau ke ngaue'aki ki hono fakapapau'i pe ko e ola 'i he founga totongi tanaki 'a e ngaahi sitepu ko 'eni -
- (a) fakapapau'i 'a e totongi 'oku tuku mai 'e ha taha 'i ha fehu'aki 'oku pule'i; pea
- (b) ki he mahu'inga ko 'eni 'e tanaki ki ai 'a e totongi fakalahi ('oku 'iloa ia ko e "mahu'inga tanaki ki ai 'a e totongi fakalahi") ke ma'u ai ha tupu 'oku totonu fakatatau ki he ngaahi fatongia kuo fakahoko pea mo e tu'unga ko ia 'o e maketi; pea
- (c) ko e mahu'inga 'oku ma'u mei ai ko e ola tau'ataina
- (3) Ko e mahu'inga tanaki ki ai 'a e totongi fakalahi 'o ha taha 'i ha fehu'aki 'oku pule'i, 'e ala lava ke fakapapau'i 'i ha fekau'aki mo e -
- (a) mahu'inga tanaki ki ai 'a e totongi fakalahi 'e ma'u 'e he taha ko ia 'i ha fehu'aki 'oku 'ikai pule'i ka 'oku ala fakatatau; pe
- (b) mahu'inga tanaki ki ai 'a e totongi fakalahi 'e ma'u 'e ha taha tau'ataina 'i ha fehu'aki 'oku 'ikai pule'i ka 'oku ala fakatatau.

12. Vahevahe 'a e Tupu

- (1) Ko e founga ki he vahevahe 'o e tupu 'e ala lava 'o ngaue'aki ia kapau ko e ngaahi fehu'aki 'oku nau fu'u fengaue'aki 'e 'ikai ke lava ke fakapapau'i 'a e ola tau'ataina ia 'i ha founga mavahe.
- (2) Ko e founga ki he vahevahe 'o e tupu 'oku ne fakapapau'i 'a e ola tau'ataina 'i he makatu'unga 'i hono fa'u 'e he kau fengaue'aki ha paatinasipi pea felotoi ke vahevahe 'a e tupu 'i ha founga 'e lava pea na'e loto ki ai ha taha tau'ataina 'i he 'uhinga ko 'enau fengau'aki tau'ataina.

6. Tukuhau pa'anga hu mai muli

- (1) 'I he tu'utu'uni ni,
- "monuu faka'ekonomika" 'oku kau ai -
- (a) ha koloa;
- (b) ha ngaue;
- (c) ha totongi pe ngaahi totongi kehe
- (d) 'a e totonu ke ngaue'aki pe ma'u 'a e tatau hiki pe peteni, pe ngaahi koloa fakaepoto pe fakangaue'anga;
- (e) 'a e totonu ke 'ave ha koloa fakaenatula 'oku ma'u pe pule'i 'e he pule'anga 'o ha fonua muli ; pe
- (f) ha to'o pe fakahoko 'o ha fatongia fakaaleapau ; pea
- "monuu faka'ekonomika pau", 'i he'ene felave'i mo ha fonua muli, 'oku 'uhinga ia ki ha monuu faka'ekonomika 'oku 'ikai ke ma'u ha kongala lahi 'o e ngaahi tu'unga tatau -
- (a) ki he taha kotoa pe 'oku kau ki he tukuhau pa'anga hu mai kuo hilifaki fakalukufua 'e he fonua muli; pe
- (b) 'o kapau 'oku 'ikai ke 'i ai ha tukuhau pa'anga hu mai kuo hilifaki, ko e tokolahi 'o e fonua fakalukufua.
- (2) Kuo pau ki he tu'utu'uni ni ke fakahoko ki he ngaahi taumu'a 'o e kupu 61 mo e 62 'o e Lao, 'a ia 'oku ne 'oatu ki he ni'ihini nofo-fonua ha faka'ataa mei he tukuhau liunga ua fakavaha'apule'anga.
- (3) Kuo pau ki ha tukuhau (levy) muli ke tukuhau pa'anga hu mai muli 'o kapau 'oku ne fakakakato 'a e ngaahi tu'unga ni-
- (a) 'oku hilifaki 'e he fonua muli 'a e tukuhau (levy);
- (b) ko e tukuhau (levy) ko ha tukuhau; pea
- (c) ko e tukuhau ko e kongala lahi 'oku tatau mo e tukuhau pa'anga hu mai kuo hilifaki 'e he Lao.
- (4) Fakatatau ki he tu'utu'uni si'i (5), kuo pau ki ha tukuhau (levy) muli ko ha tukuhau 'o kapau 'oku fiema'u ha totongi pau 'o fakatatau ki he mafai 'o e fonua muli 'oku nau hilifaki 'a e ngaahi tukuhau ka 'oku 'ikai ko ha tautea, tautea pa'anga, totongi tupu pe ko ha fatongia tatau.
- (5) Kuo pau ki ha tukuhau (levy) muli ke 'ikai ko ha tukuhau ki he ngata'anga 'a ia ko ha taha fekau'aki mo e tukuhau (levy) 'oku ne ma'u pe 'oku 'iai ha'ane totonu ke ne ma'u, fakahangatonu pe ta'efakahangatonu, ha monuu faka'ekonomika pau mei he fonua muli ko ha fetongi 'o e totongi 'o fakatatau ki he tukuhau (levy).
- (6) Fakatatau ki he tu'utu'uni si'i (7), ko e tukuhau ko e kongala lahi 'oku fakatatau ki he tukuhau pa'anga hu mai kuo hilifaki 'i he Lao 'o kapau kuo fakakakato 'a e ngaahi tu'unga ko 'eni -

- (a) ko e tukuhau 'oku hilifaki 'i he'ene felave'i mo e ngaahi me'a 'e tupu mei ai ha ma'u 'o ha pa'anga hu mai, ngaahi ma'u pe ngaahi tupu 'i he Lao; mo e
- (b) ko e mahu'inga ala tukuhau'i 'oku fika'i ia 'aki hono kole mei he pa'anga hu mai fakakatoa na'e ma'u ha ngaahi fakamole fakapa'anga lahi pea ko e holoki mahu'inga pe totongi 'osi 'o ha mo'ua 'o e ngaahi fakamole tefito'i pa'anga 'e ala ngaue'aki ki he pa'anga hu mai ko ia.

7. Kuletiti tukuhau muli

- (1) Kuo pau ke ngaue'aki 'a e ngaahi tu'utu'uni ni ki he ngaahi taumu'a 'o e kupu 62 'o e Lao, 'a ia 'oku ne 'oatu ha fakangofua ki ha kuletiti tukuhau muli.
- (2) Fakatatau ki he tu'utu'uni si'i (3), kuo pau ke fakangofua ki ha taha nofo-fonua ke ne ma'u ha kuletiti tukuhau muli 'I he kupu 62 'o kapau 'oku 'oatu 'e he taha ko ia ki he Komisiona Pule 'a e ngaahi tohi ngaue ko 'eni -
 - (a) 'o kapau 'oku to'o 'a e tukuhau muli 'i he feitu'u 'oku ma'u ai, ha fakapapau 'a e taha pule ngaue 'o e pa'anga hu mai kuo 'osi to'o 'a e tukuhau mo ha tatau kuo fakamo'oni'i 'o e tali totongi mei he taha pule ngaue kuo ne ma'u mei he ma'u mafai tukuhau muli fekau'aki mo e tukuhau kuo 'osi to'o; pe
 - (b) 'i ha toe me'a kehe, ko e tatau mo'oni pe tatau kuo fakamo'oni'i 'o e tali totongi na'e ma'u mei he ma'u mafai tukuhau muli ki he tukuhau na'e totongi.
- (3) 'Okapau 'oku 'ikai lava 'e he taha nofo fonua 'o 'oatu 'a e ngaahi tohi ngaue 'oku ha 'i he tu'utu'uni si'i (2)(a), 'e ngofua ki he Komisiona Pule ke ne tali ha toe fakamo'oni kehe 'o e totongi 'o e tukuhau 'o hange ko ia 'e tu'utu'uni 'e he Komisiona Pule.

8. Tu'unga Fangaue'aki tau'ataina

- (1) 'I hono fakapapau'i 'o ha pa'anga hu mai 'o ha taha mei ha fehu'aki mo ha taha fangaue'aki, kuo pau ki he Komisiona pule ke ne ngaue'aki 'a e tu'unga fangaue'aki tau'ataina.
- (2) 'E fakakakato 'e ha fehu'aki 'oku pule'i 'a e ngaahi tu'unga fangaue'aki tau'ataina 'o kapau ko e ola 'o e fehu'aki 'oku tatau mo e ola fangaue'aki tau'ataina.
- (3) Fakatatau ki he tu'utu'uni si'i (6), kuo pau ke ngaue'aki 'a e ngaahi founa ko 'eni ki he ngaahi taumu'a 'a hono fakapapau'i 'o ha ola fangaue'aki tau'ataina -

- (a) founa fakafehoanaki 'o e totongi 'ikai ala pule'i;
 - (b) founa totongi toe fakatau atu;
 - (c) founa mahu'inga tanaki; pe
 - (d) founa vahevahe 'o e tupu.
- (4) Kuo pau 'e toki ngaue'aki 'a e founa 'i he tu'utu'uni si'i (3)(d) 'o kapau 'e 'ikai ke lava 'o ngaue'aki totonu 'a e ngaahi founa 'i he tu'utu'uni si'i (3)(a), (b) mo e (c).
 - (5) 'I he vaha'a 'o e ngaahi palakalafi (a), (b), mo e (c) 'o e tu'utu'uni si'i (3), kuo pau ke ngaue'aki 'a e founa 'a ia, hili 'a hono vakai kotoa 'a e ngaahi mo'oni'i me'a mo e ngaahi tu'unga, 'oku ne 'oatu 'a e founa falala'anga taha ke ma'u 'a e ola fangaue'aki tau'ataina totonu.
 - (6) 'Okapau 'oku 'ikai lava ke ma'u ha ola fangaue'aki tau'ataina totonu 'i hono ngaue'aki 'o e ngaahi founa 'i he tu'utu'uni si'i (3), 'e ngofua ki he Komisiona Pule ke ne ngaue'aki ha toe founa, kau ai 'a e founa makatu'unga 'i he tupu, ke fakapapau'i 'oku tatau 'a e ola fangaue'aki tau'ataina mo e tu'unga fangaue'aki tau'ataina.

9. Founa fakafehoanaki 'o e totongi 'ikai ala pule'i

Ko e founa fakafehoanaki 'o e totongi 'ikai ala pule'i 'oku ne fakapapau'i pe koe mahu'inga 'oku totongi 'i ha fehu'aki 'oku pule'i 'e mau mei ai ha ola fangaue'aki tau'ataina 'i he'ene felave'i ki he mahu'inga 'oku totongi 'i ha fehu'aki 'ikai pule'i ala fakafehoanaki.

10. Founa totongi toe fakatau atu

- (1) Ko e founa totongi toe fakatau atu 'oku ne fakapapau'i pe ko e mahu'inga na'e totongi 'i ha fehu'aki 'oku pule'i 'e ma'u mei ai ola fangaue'aki tau'ataina 'i he 'ene felave'i ki he tu'unga fakakatoa hono toe fakatau atu na'e ma'u 'i ha fehu'aki 'oku pule'i 'e ala fakatatau.
- (2) Kuo pau ke ngaue'aki 'a e ngaahi founa ko 'eni 'i hono fakapapau'i 'o ha ola fangaue'aki tau'ataina 'i he founa totongi toe fakatau atu -
 - (a) fakapapau'i 'a e totongi toe fakatau atu;
 - (b) mei he tu'unga fakakatoa hono toe fakatau atu 'a ia 'oku ne fakafonga'i 'a e mahu'inga 'oku ne kapui 'a e ngaahi fakamole ki he toe fakatau atu moe fakangaue kehe 'a e taha ko ia, pea fekau'aki mo e ngaahi fatongia kuo fakahoko kau ki ai 'a e ngaahi koloa na'e ngaue'aki mo e ngaahi me'a 'e malava ke hoko na'e kau ki ai, ma'u ha tupu 'oku fe'unga; pea
 - (c) mei he mahu'inga koia 'oku kole mei ai ha toe ngaahi fakamole kehe fekau'aki mo hono fakatau mai 'o e koloa, 'o hange koe tute; pea

- (b) ko e taha ngaue, 'i ha'ane fakaha 'i ha tohi ki he taha pule ngaue, 'oku ne fakafoki 'a e tohi fakapapau;
 - (c) ko e taha ngaue 'ikai toe ngaue ma'ae taha pule ngaue; pe
 - (d) ko e Komisiona Pule ke ne fakapapau 'i 'i ha fanongonongo 'i ha 'i ha nusipepa 'oku tufaki lahi 'i he fonua , pe 'i ha fanongonongo tohi ki he taha pule ngaue, ko e tohi fakapapau 'o ha taha ngaue 'oku 'ikai ke toe ngaue'aki.
- (5) Kuo pau ki he taha ngaue ke ne 'ave ha tohi fakapapau taha ngaue fo'ou 'o kapau ko e ngaahi tu'unga 'oku fe'unga ki hono fika'i 'o e mahu'inga 'o e tukuhau ke ta'ofi 'i he tu'utu'uni 14 kuo liliu.
- (6) Kuo pau ki ha tohi fakapapau taha ngaue fo'ou ke ne tukuatu 'i loto 'i ha 'aho 'e 7 'a e liliu ko ia kuo hoko.
- (7) Kuo pau ki ha taha pule ngaue -
- (a) ke ne 'ave ki he Komisiona Pule 'a e tatau mo'oni 'o e tohi fakapapau; pea
 - (b) tauhi ha tatau 'o e tohi fakapapau 'o e taha ngaue 'i ha ta'u 'e 5.
- (8) Ko ha taha ngaue 'oku ne 'ave ha tohi fakapapau taha ngaue 'oku fepaki mo e tu'utu'uni ni, 'oku ne fakahoko ha hia pea 'e ala mo'ua 'o kapau 'e halaia ki ha tautea totongi 'ikai ke toe lahi hake 'i he \$5,000.

16. Tohi fakamo'oni ki hono ta'ofi 'o e tukuhau

- (1) 'I he Ngaahi Tu'utu'uni -

“taha ngaue” ‘oku ‘uhinga ia ki ha taha ‘oku ne ma’u ha mahu’inga na’e ta’ofi mei ai ‘a e tukuhau ‘i he Vahe IV ‘o e Konga IX ‘o e Lao; pea

“taha pule ngaue” ‘oku ‘uhinga ia ki ha taha kuo fiema’u ke ne ta’ofi ‘a e tukuhau ‘i he Vahe 4 ‘o e Konga 8 ‘o e Lao mei ha totongi kuo fai.

- (2) Ko ha tohi fakamo'oni 'o e ta'ofi 'o e tukuhau 'oku fiema'u 'i he kupu 85(1) 'o e Lao, ke 'ave ia 'e he taha pule ngaue ki he taha ngaue 'i he'ene ta'ofi ha tukuhau ngaue kuopau ke 'i he Foomu 4 'i he Tepile pea ko ha ta'ofi ha tukuhau mei ha toe vahe ke 'ave mei he taha totongi ki ha taha tali totongi nofo fonua kuopau ke 'i he Foomu 5 'i he Tepile pea ki ha taha tali totongi 'ikai ke nofo fonua kuopau ke 'i he Foomu 6.

- (3) 'E ngofua ki he Komisiona Pule ke ne malava 'o fakapapau'i 'a e vahevahe 'a e ngaahi pa'anga tatanaki 'i he makatu'unga 'o ha tokoni 'analaiso, 'analaiso 'oku toe, pe ko ha toe makatu'unga kehe 'i hano vakai'i 'a e katoa 'o e mo'oni'i me'a pea mo e ngaahi 'ataakai.
- (4) Kuo pau ko e ngaahi tupu fakakatoa mei he ngaahi fehu'aki 'oku pule'i 'i he 'analaiso pa'anga tatanaki, 'e vahevahe ia 'i he makatu'unga 'o e mahu'inga natula tatau mo e ngaahi fatongia na'e 'osi fakahoko 'e he tokotaha takitaha 'oku nau kau 'i he fehu'aki 'oku pule'i.
- (5) Kuo pau ko e ngaahi tupu fakakatoa mei he ngaahi fehu'aki 'oku pule'i 'i he 'analaiso 'oku toe, 'e vahevahe ia fakatatau ki heni-
- (a) ko e taha kotoa pe 'oku vahevahe ki ai 'a e tupu fe'unga ke ne 'oatu ki he taha ko ia mo ha tefito'i pa'anga hu mai 'oku totonu ki he fa'ahinga 'o e ngaahi fehu'aki na'e kau ki ai 'a e taha ko ia; pea
 - (b) ko ha ngaahi tupu makehe 'oku toe 'i he 'osi 'a e vahevahe 'i he palakalafi (a) 'e vahevahe ia kiate kinautolu 'oku tau'ataina kuo fakapapau'i ka 'e vakai'i ia fakatatau ki he ngaahi mo'oni'i me'a kotoa mo e 'ataakai.
- (6) Koe'uhi ko e taumu'a 'o e tu'utu'uni si'i 5(a), ko e tefito'i pa'anga hu mai 'e fakapapau'i ia 'i ha fakatatau ki he pa'anga hu mai mei he maketi ki he ngaahi fehu'aki natula tatau 'e ha taha tau'ataina.

13. Ngaahi Fakamatala

- (1) Koe'uhi ko e taumu'a 'o e Lao ko e pa'anga hu mai 'i he kupu 74 kuo pau ke fakatatau ki he Foomu 1 'i he Tepile pea mo ha fakamatala 'i he kupu 75 kuo pau ke fakatatau ki he Foomu 2 'i he Tepile.
- (2) Ko ha fakamatala 'oku fiema'u ke 'ave 'i he tu'utu'uni-si'i 14(1) kuo pau ke 'ave 'i ha founa 'oku fakaha 'i he tu'utu'uni 23 ki he 25 'o e Ngaahi Tu'utu'uni ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu mai 2003.

14. Ko e mahu'inga 'o ha tukuhau ke ta'ofi mei he vahe 'o ha ngaue

- (1) Ko ha taha pule ngaue kuo tu'utu'uni ke ne ta'ofi ha tukuhau mei ha totongi 'o e pa'anga hu mai ki ha taha ngaue 'i he kupu 76 'o e Lao kuo pau ke ne ta'ofi 'a e tukuhau fakatatau ki he tu'utu'uni ni.
- (2) Fakatatau ki he tu'utu'uni-si'i (5), kapau kuo 'ave 'e ha taha ngaue ki he taha pule ngaue ha tohi fakaha, ko e mahu'inga 'o e tukuhau ke ta'ofi 'e he taha pule ngaue mei he totongi 'o e vahe ki he taha ngaue 'i ha vaha'a taimi totongi ('oku ha 'i he konga ni ko e "taimi totongi lolotonga") kuopau ke fika'i ia 'i he founa ko 'eni-

A- B**C**

'a ia ko e-

A ko e mahu'inga 'o e tukuhau 'e ala totongi, 'e fika'i ia 'i hano ngaue'aki 'a e tu'unga totongi kuo fakangofua mai 'e he Tu'utu'uni Fakataha Tokoni ki he pa'anga hu mai faka-ta'u 'o e tokotaha ngaue, ka 'e fika'i ia fakatatau ki he tu'utu'uni-si'i (3).

B ko e mahu'inga 'o e tukuhau 'oku ta'ofi mei he ngaahi totongi kuo fai ki he taha ngaue 'i he ngaahi vaha'a taimi totongi 'i he ta'u faka-pa'anga; pea

C ko e lahi 'o e vaha'a taimi totongi 'oku toe 'i he ta'u faka-pa'anga, kau ki ai mo e vaha'a taimi lolotonga.

- (3) Ko e pa'anga hu mai faka-ta'u 'o ha taha ngaue 'i ha ta'u faka-pa'anga ki he taumu'a 'a e mata'itohi A 'o e founa 'i he tu'utu'uni-si'i (2) kuopau ke fika'i ia fakatatau ki he founa ko 'eni-

(D + E) x F/G

'a ia ko –

D ko e mahu'inga ia 'o e pa'anga hu mai 'a e taha ngaue kuo totongi 'e he taha pule ngaue ki he taha ngaue 'i he vaha'a taimi totongi lolotonga;

E ko e mahu'inga 'o e pa'anga hu mai kuo totongi 'e he taha pule ngaue ki he taha ngaue 'i he ngaahi vaha'a taimi totongi kuo 'osi 'i he ta'u faka-pa'anga;

F ko e lahi 'o e ngaahi vaha'a taimi totongi 'i he ta'u faka-pa'anga; mo e

G ko e lahi 'o e ngaahi vaha'a taimi totongi kuo kakato 'i he ta'u faka-pa'anga, fakakau ki ai mo e vaha'a taimi lolotonga.

- (4) Kuo pau ki ha taha ngaue ke ne fakaha ki he Komisiona Pule 'i ha tohi-
- (a) kapau 'oku totongi 'e he taha pule ngaue 'a e pa'anga hu mai ki he taha ngaue 'i ha tu'unga kehe mei he faka-mahina, faka-uike ua, pe faka-uike; pe
- (b) kapau 'oku 'i ai ha liliu 'i he vaha'a taimi totongi 'o ha taha ngaue 'i he ta'u faka-pa'anga.

- (5) Kapau kuo fakaha 'e ha taha pule ngaue ki he Komisiona Pule fakatatau ki he tu'utu'uni-si'i (4), kuo pau ki he Komisiona Pule ke ne fale'i 'a e taha pule ngaue, 'i ha tohi, 'a e mahu'inga 'o e tukuhau ke ta'ofi 'e he taha pule ngaue mei he pa'anga hu mai kuo totongi ki he taha ngaue pea 'e ta'ofi leva 'e he taha pule ngaue 'a e tukuhau fakatatau ki ai.

- (6) Kapau 'oku te'eki ke 'ave 'e he taha ngaue ki he taha pule ngaue ha tohi fakaha, ko e mahu'inga 'o e tukuhau ke ta'ofi 'e he taha pule ngaue mei he totongi 'o e pa'anga hu mai ki he taha ngaue 'i ha fa'ahinga vaha'a taimi pe, ke fika'i ia fakatatau ki he founa ni-

H x J

'a ia ko e –

H ko e mahu'inga lahitaha ia ki he tu'unga totongi kuo fakaikiiki 'i he tu'unga totongi 'o e tukuhau kuo fakangofua 'i he finangalo ki ai 'Ene 'Afio 'i he Fakataha Tokoni; pea

J ko e mahu'inga 'o e pa'anga hu mai kuo totongi ki he taha ngaue.

- (7) Neongo 'a e tu'utu'uni-si'i (6), 'e ngofua ki he Komisiona Pule ke ne ngaue'aki 'a e tu'unga fakakatoa si'isi'i taha 'i ha tohi kole mei ha taha ngaue, 'a ia ko 'ene pa'anga hu mai faka-katoa ki he ta'u 'oku si'i hifo ia 'i he mahu'inga 'o e tu'unga ma'olunga taha.

15. Fakapapau 'o e taha ngaue

- (1) Fakatatau ki he tu'utu'uni-si'i (2), 'e ngofua ki ha taha ngaue ke ne 'oatu ha tohi fakapapau taha ngaue ki he'ene taha pule ngaue.
- (2) Kuo pau ki he taha ngaue ke 'oua na'a ne 'ave ha'ane tohi fakapapau taha ngaue ki he taha pule ngaue lolotonga 'oku 'i ai ha tohi fakapapau 'e taha 'oku lolotonga ngaue'aki, tuku kehe 'o kapau 'oku fakaha 'i he tu'utu'uni-si'i (4)(a).
- (3) Kuo pau ki ha tohi fakapapau taha ngaue ke 'i he Foomu 3 'oku ha 'i he Tepile pea ke fakamo'oni ki ai 'a e taha ngaue.
- (4) Ko ha tohi fakapapau 'a ha taha ngaue kuo 'ave 'i he tu'utu'uni ni ki ha taha pule ngaue ke ngaue'aki mei he kamata'anga 'o e 'uluaki vaha'a taimi totongi, 'i he 'osi hono 'ave 'o e tohi pea 'e ngaue'aki ia kae 'oua leva-
- (a) 'e 'ave 'e he taha ngaue ki he taha pule ngaue ha tohi fakapapau taha ngaue fo'ou;

- (3) Ko ha taha pule ngaue kuopau ke ne 'ave 'a e tohi fakamo'oni ta'ofi tukuhau ki he taha ngaue taki taha 'i he ta'u faka-pa'anga 'i loto 'i he 'aho 'e taha fa 'i he faka'osinga 'o e ta'u, pea ke tuku 'e he taha pule ngaue ha tatau 'o e tohi fakamo'oni ki he ta'ofi tukuhau 'i he vaha' a taimi ko e ta'u 'e 5.
- (4) Ka 'i ai ha taha ngaue 'oku ngata 'e ne ngaue ki he taha pule ngaue lolotonga 'o ha ta'u faka-pa'anga, ko e taha pule ngaue kuopau ke ne 'ave ki he taha ngaue 'i loto 'i he 'aho 'e fitu 'i he taimi na'e tuku ai 'a e ngaue 'a e taha ngaue, ha tohi fakamo'oni ta'ofi tukuhau ke kapui 'a e konga 'o e ta'u kimu'a 'i he tuku ngaue 'i he 'aho faka'osi 'o e ngaue 'a e taha ngaue.
- (5) Ko ha taha ngaue kuo ne ma'u ha tohi fakamo'oni ta'ofi tukuhau 'i he tu'utu'uni-si'i (4) kuopau ke ne 'ave 'a e tohi fakamo'oni ki he'ene pule ngaue fo'ou 'i loto 'i he 'aho 'e fitu 'i he'ene kamata ngaue.
- (6) Ko ha taha pule ngaue kuo 'osi 'ave ki ai ha tohi fakamo'oni 'i he tu'utu'uni-si'i (5) kuopau ke ne fakakaukau'i 'a e mahu'inga 'oku 'asi 'i he tohi fakamo'oni 'i he taimi 'oku ne ngaue'aki ai 'a e tu'utu'uni 14 ki he vahe ngaue 'oku totongi ki he taha ngaue, ki he ta'u faka-pa'anga 'oku felave'i mo e tohi fakamo'oni.
- (7) Ko ha taha totongi 'oku ne ta'ofi ha tukuhau 'i he konga 77, 78, 79 'o e Lao kuopau ke ne 'ave ha tohi fakamo'oni ta'ofi tukuhau ki he tokotaha 'oku ne ma'u, 'i loto 'i he 'aho 'e ua valu 'i he faka'osinga 'o e mahina na'e pau ai ke ta'ofi 'e he tokotaha ni 'a e tukuhau.
- (8) Ko ha tohi fakamo'oni ta'ofi tukuhau kuopau ke 'ave mei he taha ngaue pe taha tali totongi-
- (a) 'i ha tiliva fakafo'ituitui 'e he taha ngaue pe taha tali totongi; pe
 (b) ko ha meili'i 'i ha tohi faka tu'asila ki he tu'asila meili 'a e taha pule ngaue pe taha tali totongi.
- (9) Ka 'i ai ha tohi fakamo'oni ta'ofi tukuhau kuo meili'i fakatatau ki he tu'utu'uni-si'i 8(b) kuo fakafoki ki he taha pule ngaue pe taha tali totongi 'oku te'eki ke tiliva, ko e taha pule ngaue pe taha tali totongi kuopau ke ne 'ave 'a e tohi fakamo'oni ki he Komisiona Pule.
- (10) Ko ha taha ngaue pe taha tali totongi kuo mole, kaiha'asi pe maumau 'ene tohi fakamo'oni ta'ofi tukuhau, ke ne tohi kole ki he taha pule ngaue pe taha tali totongi ki ha tatau 'o e tohi fakamo'oni.
- (11) Ka 'i ai ha tohi kole kuo fai 'i he tu'utu'uni-si'i (10), ko e taha pule ngaue pe taha totongi kuopau ke ne talangofua ki he tohi kole 'i loto 'i he 'aho 'e fitu pea ko e tohi fakamo'oni kuo 'ave kuopau ke faka'ilonga'i mahino ko e "tatau".

- (12) Ka mate ha taha ngaue pe taha tali totongi 'i he lolotonga 'o e ta'u faka-pa'anga, ko e talasiti 'o e koloa 'o e taha ngaue pe taha tali totongi ke ne tohi kole, ki he taha pule ngaue pe taha totongi ki ha tohi fakamo'oni ta'ofi tukupau ki he konga ko ia 'o e ta'u kimu'a 'a e mate 'a e taha ngaue pe taha tali totongi.
- (13) Ko ha taha ngaue pe taha tali totongi 'oku 'amanaki ke faka'osi 'ene hoko ko e tokotaha nofo fonua fakafo'ituitui 'i ha ta'u faka-pa'anga 'e lava ke tohi kole ki ha taha ngaue pe taha totongi ki ha tohi fakamo'oni ta'ofi tukupau ki he konga 'o e ta'u kimu'a 'a e taimi na'e 'osi ai 'a e hoko 'a e taha ngaue pe taha tali totongi ko ha taha nofo fonua fakafo'ituitui.
- (14) Ka 'i ai ha tohi kole kuo fakahoko 'i he tu'utu'uni-si'i (12) pe (13), kuo pau ke 'oatu 'e he taha pule ngaue pe taha totongi ki he talasiti pe taha ngaue pe taha tali totongi ha tohi fakamo'oni 'i loto 'i he 'aho 'e fitu hili hono fakahoko 'a e tohi kole.
- (15) Kuo pau ki ha taha pule ngaue pe taha totongi kuo ngata 'ene fakahoko pisinisi ke ne 'oatu ha tohi fakamo'oni ta'ofi tukupau ki he taha ngaue pe taha tali totongi kotoa kimu'a pea ngata 'ene fakahoko pisinisi.
- (16) Ko ha taha ngaue pe taha totongi 'oku 'ikai ke ne tuku mai ha tohi fakamo'oni ta'ofi tukupau 'o fakatatau mo e fiema'u 'a e tu'utu'uni ni, 'oku ne fakahoko 'a e hia pea kuo pau 'e ala mo'ua 'o kapau 'e halaia ki ha tautea pa'anga 'ikai ke toe laka hake 'i he \$5,000.

17. Fakamatala Faka-mahina 'o e Ta'ofi tukupau

Ko ha taha 'oku ta'ofi tukupau 'oku fiema'u ke ne fakahu ki he Komisiona Pule ha fakamatala 'o e tukupau kuo ta'ofi mei he ngaue, totongi tupu mo e totongi nofo kekekele 'i he kupu 86(3). Kuo pau ke fakahu 'a e fakamatala mo e totongi ki he Komisiona Pule 'i loto 'i he 'aho 'e 28 hili 'a e ngata'anga 'o e mahina 'a ia na'e fakahoko ai 'a e totongi pea kuopau ke 'i he Foomu 7 'i he Tepile.

18. Ngaahi Fakamatala Faka-Ta'u 'o e Ta'ofi Tukupau

Ko ha fakamatala faka-ta'u 'o e ta'ofi tukupau 'oku fiema'u ke fakahu ki he Komisiona Pule 'i he kupu 86(2) 'o e Lao, kuo pau ke 'i he Foomu 8 'i he Tepile.

19. Ngaahi Totongi Fakafoki

- (1) Koe' uhi ko e ngaahi taumu'a 'o e kupu 92(2) 'o e Lao, ko e tohi kole ki ha totongi fakafoki kuo pau ke fakahoko 'i he Foomu 9 'oku ha he tepile.

- (2) Ko ha foomu 'oku tu'utu'uni ke 'ave 'i he tu'utu'uni-si'i (1), kuo pau ke 'ave 'i he founa 'oku tu'utu'uni 'i he ngaahi tu'utu'uni 23 ki he 25 'o e Ngaahi Tu'utu'uni ki he Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2003.

20. Ngaahi Foomu

'E ngofua ki he Komisiona Pule ke ne fakaha pea pulusi 'i ha nusipepa 'oku tufaki lahi 'i he fonua, ha foomu ki he ngaahi taumu'a 'o ha tohi kole, fanongonongo, pe ko ha tohi kehe ke fakahu 'i he Lao pe ko e Ngaahi Tu'utu'uni ni.

Na'e fa'u 'i Nuku'alofa 'i he 'aho 16 'o Sanuali, 2008.

Komisiona Pule Pa'anga Hu Mai.

PAY-IN-SLIP/LA'ITOH-KE-FAKAHA'AKI E TOTONGI'

Either take this return with your payment to LBD RSD Office or post the return and cheque to 'Ave 'a e fakamatala ko eni' mo ho'o totongi' ki he Va'a ki he Pisinisi Lalahi' 'i he 'Ofisi 'o e Potungue Tanaki Pa'anga' pe ko ho'o li 'i he meili' fakataha mo e sieke' ki he:

REVENUE SERVICES DEPARTMENT/ POTUNGUE TANAKI PA'ANGA
 Large Business Division Va'a Pisinisi Lalahi
 PO Box 7 Puha 7
 Nuku'alofa Nuku'alofa
 Tonga Tonga

TIN <i>Fika Tukupau</i>		
Period <i>Vaha'a taimi</i>	From (Mei):	To (Ki):
Amount <i>Lahi 'oku totongi</i>		
<i>Please include any late payment penalties for this period with this payment (Kataki 'o fakakau mai ai pe mo ha totongi tautea tomui ki he vaha'a taimi ko eni')</i>		

CALCULATION SHEET/PEPA FIKA'I 'O E TOTONGI'			
TYPE/FA'AHINGA	MONTHLY GROSS AMOUNT ON MANIFEST <i>LAHI FAKALUKUFUA FAKAMAHINA 'I HE MENIFESI'</i>	RATE <i>PESETI 'O E TUKUHAU %</i>	TAX DEDUCTED OR TAX PAYABLE <i>TUKUHAU 'OKU TO'O PE TUKUHAU KE TOTONGI</i>
Passengers (<i>Kau Psese</i>)		3	
Livestock (<i>Monumanu mo'ui</i>)		3	
Mail (<i>Meili</i>)		3	
Merchandise (<i>Koloa Fakatau</i>)		3	
Goods (<i>Koloa</i>)		3	
TOTAL (<i>FAKAKATO</i> A)		3	

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HU MAI' 2007

Form 1/Foomu 1
 NON-RESIDENT SHIPPING OWNERS AND CHARTERERS
 WITHHOLDING TAX RETURN
 FAKAMATALA TUKUHAU TA'OFI 'A E KAKAI 'IKAI NOFO FONUA
 'OKU 'I AI HONAU VAKA MO VAKA NO
 Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tukupau Pa'anga Humai' 2007
 (Regulation 14/Tu'utu'uni 14)

NOTES: Under sections 7 and 73 of the Income Tax Act 2007 a return from the master operating a ship belonging to a non-resident person is required to be lodged with the Chief Commissioner before the departure of the ship from a port in Tonga unless an arrangement is in place with the Chief Commissioner. Tax is imposed at the rate of 3% of the gross amount derived from the carriage of passengers, livestock, mail, merchandise or goods embarked in Tonga. This is the final liability of the non-resident owner or operator of the ship. The Chief Commissioner will determine the amount of income tax due and notify the master of the ship, in writing, of the amount due. The master is liable for the amount due and the Commissioner of Revenue will not grant a port clearance until the amount due has been paid or satisfactory arrangements for payment have been made.
 FAKATOKANGA'I: 'I he malumalu 'o e konga 7 mo e 73 'o e Lao ki he Tukupau' 2007, 'oku fiema'u 'a e 'eikivaka 'oku' ne pule'i 'a e vaka 'o ha taha 'ikai nofo fonua ke' ne fakahu atu ha fakamatala ki he Komisiona Pule' kimu'a 'a e mavahe 'a e vaka' mei he uafu 'i Tonga'. 'Oku hili'faki ha tukuhau' peseti 'e 3 'i he lahi fakalukufua 'oku ma'u mei he uta 'o e kau pasese', fanga monumanu mo'ui, meili, koloa fakatau pe koloa 'oku fakahaka 'i Tonga. Ko e mo'ua faka'osi ia 'o e tokotaha 'ikai nofo fonua 'oku' a'ana 'a e vaka' ke totongi'. 'E toki tu'utu'uni 'e he Komisiona Tanaki Pa'anga' 'a e lahi 'o e tukuhau vahenga ke totongi' pea 'oatu ha tohi ki he 'eikivaka' mo e lahi 'o e tukuhau ke totongi'. Ko e fatongia ia 'o e 'eikivaka' ke totongi 'a e tukuhau' pea 'e 'ikai ke 'oatu 'e he Komisiona Tanaki Pa'anga' ha tohi faka'ataa mei he uafu' kae'oua leva ke totongi 'a e pa'anga 'oku fiema'u' pe 'i ai ha femahino'aki ki hono fakahoko 'o e totongi'.

Tax Identification Number (TIN) If you do not have a TIN complete a Form 4 - Non-Individual Application for TIN of the Schedule to the Revenue Services Administration Regulations. FIKA TUKUHAU 'O E TAHA TUKUHAU (FTTT) Kapau 'oku 'ikai hao fika tukuhau, fakafonu e Foomu 4 – tohi kole 'ikai ko ha taha taautaha ki he FTTT 'o e Tepile ki he Ngaahi Tu'utu'uni ki hono Pule'i 'a e Ngaahi Tu'utu'uni ki hono Pule'i 'a e Ngaahi Ngaue Tanaki Pa'anga Humai Name of Shipping Company Principal Hingoa 'o e Kautaha Vaka Pule	
Trading Name Hingoa Fefakatau'aki	
Address of Company Tu'asila 'o e Kautaha Contact for return Taha ke fetu'utaki ki ai Contact phone number Fika telefoni ke fetu'utaki ki ai	
Name of owner of ship Hingoa 'o e tokotaha 'a'ana 'a e vaka'	
Total Gross Amount/Lahi Fakakatoa Fakalukufua (from calculation sheet/mei he pepa fika'i e totongi')	Total Tax deducted or tax due/Tukupau Fakakatoa 'oku to'o pe ke totongi (from calculation sheet/mei he pepa fika'i e totongi')

See reverse for calculation sheet/Vakai ki he tu'a peesi' ki he pepa fika'i e totongi'

I declare that all the information I have given on this tax return is true and correct/Oku ou fakamo'oni ko e ngaahi fakamatala kotoa kuo' u 'oatu' i he fakamatala tukuhau ko eni' 'oku mo'oni mo tomu:
 Signature/Fakamo'oni hingoaDate/Aho...../.....
 Designation of person signing (for example officer, agent etc)..... 00
 Tu'unga 'o e tokotaha 'oku fakamo'oni' (hange ko e 'ofisa, fakafongonga mo e ngaahi tu'unga pehee')

CALCULATION SHEET/PEPA FIKA'I E TOTONGI'

Name of ship <i>Fika 'o e vaka</i>	Voyage No. <i>Folau fika:</i>	Master of ship <i>'Eikivaka 'o e vaka'</i>	Date of departure of ship <i>'Aho 'oku mavahe ai e vaka'</i>	Gross amount on Manifest <i>Lahi fakalukufa 'i he Menifesti/ lisi e uta e vaka'</i>	Rate <i>Tukuhau</i> %	Tax Deducted or Tax payable <i>Tukuhau ke To'o pe ke Totongi</i>
					3	
					3	
					3	
					3	
					3	

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI 2007

Form 2/*Foomu 2*
NON-RESIDENT AIRCRAFT OWNERS OR CHARTERERS
WITHHOLDING TAX RETURN
FAKAMATALA TUKUHAU TA'OFI 'A E KAKAI 'IKAI NOFO FONUA
'OKU 'I AI HONAU VAKAPUNA MO E VAKAPUNA NO

Income Tax Regulations 2007/*Ngaahi Tu'utu'uni ki he Tukuhau Pa'anga Humai 2007* (Regulation 14/*Tu'utu'uni 14*)

NOTES: Under sections 7 and 74 of the Income Tax Act 2007 a non-resident aircraft person is required to lodge a monthly return with, and pay any tax payable to, the Chief Commissioner within 28 days after the end of the month. Tax is imposed at the rate of 3% of the gross amount derived from the carriage of passengers, livestock, mail, merchandise or goods embarked in Tonga. This is the final liability of the non-resident owner or operator of the aircraft. The Chief Commissioner is treated as having served notice of the assessment on the non-resident at the time the return is lodged.
FAKATOKANGA'I: 'I he malumalu 'o e konga 7 mo e 73 'o e Lao ki he Tukuhau' 2007, 'oku fiema'u ha tokotaha 'ikai nofo fonuai 'oku felave'i mo e vakapuna' ke' ne fakahu ha fakamatala tukuhau fakamahina, pea ke totongi mo ha tukuhau 'oku fiema'u ke totongi ki he Komisiona Pule' i loto 'i he 'aho' e 28 hili 'a e 'osi' 'a e mahina'. 'Oku hilifaki 'a e tukuhau peseti 'e 3 'o e lahi fakalukufua 'oku ma'u mei he uta 'o e kau pasese, fanga monumanu mo'ui, meili, koloa fakatau pe koloa 'oku fakaheka 'i Tonga. Ko e mo'ua faka'osi ia 'o e tokotaha 'ikai nofo fonua 'oku 'a'ana pe fakalele 'a e vakapuna' ke totongi'. 'Oku lau na'e 'osi' oatu 'e he Komisiona' ha tohi ki he fakafuofua' i 'o e tukuhau 'a e tokotaha muli' 'i he taimi 'oku fakahu ai 'a e fakamatala tukuhau'.

Tax Identification Number (TIN) If you do not have a TIN complete a Form 4 - Non-Individual Application for TIN of the Schedule to the Revenue Services Administration Regulations <i>Fika Tukuhau 'o e Taha Tukuhau (FTTT)</i> Kapau 'oku 'ikai hao fika tukuhau, fakafonu e Foomu 4 – kole 'ikai ko ha taha taautaha ki he FTTT 'o e Tepile ki he Ngaahi Tu'utu'uni ki hono Pule' i 'a e Ngaahi Ngaue Tanaki Pa'anga Humai		
Income Period <i>Vaha'a Taimi 'o e Pa'anga Humai</i>	Month (<i>Mahina</i>)	Year (<i>Ta'u</i>)
Name of Aircraft Company <i>Hingoa 'o e Kautaha Vakapuna</i>		
Trading Name <i>Hingoa Fefakatau'aki</i>		
Address of Company <i>Tu'asila 'o e Kautaha'</i>		
Name of agent (<i>Hingoa 'o e Fakafongoa</i>) Address for notices (<i>Tu'asila fetu'utaki</i>) Phone number (<i>Fika Telefoni</i>)		
Contact for return (<i>Telefoni ke fetu'utaki ki ai fekau'aki mo e fakamatala tukuhau'</i>) Contact phone number/ <i>Telefoni</i>		
Total Gross monthly taxable amount (from calculation sheet on next page) <i>Tukuhau Fakalukufua fakamahina (Mei he Lau'ipepa Fika 'i he Peesi hoko)</i>	Total Tax deducted or pay payable (from calculation sheet on next page) <i>Tukuhau Fakakatoa ke to'o pe totongi (mei he lau'ipepa fika he peesi hoko')</i>	

I declare that all the information I have given on this tax return, including any attachment, is true and correct: ('Oku ou fakamo'oni 'oku mo'oni mo tonu 'a e ngaahi fakamatala kotoa kuo' u' oatu 'i he fakamatala tukuhau ko eni', kau ki ai mo e ngaahi fakamatala kotoa 'oku fakapipiki atu heni)
 Signature (*Fakamo'oni hingoa*).....Date '*Aho.../.../...*

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI' 2007

Form 4/Foomu 4

TAX WITHHOLDING CERTIFICATE/TOHI FAKAMO'ONI TUKUHAU TA'OFI
(for employment income for employees/ki he pa'anga hkmāi 'a e kau ngue')Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tukupau Pa'anga Humai' 2007
(Regulation 17/Tu'utu'uni 17)

NOTES:

This certificate should be completed by the employer. The original given to the employee within 14 days of the end of the fiscal year. If an employee leaves your employment during the fiscal year, you should give them this certificate within 7 days after they cease employment. The certificate should be delivered either personally to the employee or by posting by prepaid letter addressed to their last known postal address. The employee should retain the certificate for a period of 5 years. An employee commencing employment shall give this certificate to their new employer within 7 days of commencing employment.

FAKATOKANGA'I: Ko e tohi fakamo'oni ko eni' ke fakafonu e he ngaue'anga' i ha tatau 'e ua pea 'oange 'a e tatau mo'oni' ki he tokotaha ngaue' i loto 'i he 'aho' e 14 mei he 'aho' 'oku' 'osi ai' 'a e ta'u fakapa'anga'. Kapau 'e mavahe ha tokotaha ngaue mei ho'o ngaue'anga' lolotonga 'a e ta'u fakapa'anga', pea 'oku totonu ke' ke 'oange kiate kinautolu 'a e tohi fakamo'oni ko eni' i loto 'i he 'aho' e 7 hili 'enau malōlō mei he ngaue'. Kuopau ke tufa fakahangatonu 'a e tohi' ni ki he tokotaha ngaue' pe li 'i he meili' 'i ha tohi kuo 'osi fakatu'asila pea fakasitapa ki honau tu'asila fakamuimui taha'. Kuopau ke tauhi 'e he tokotaha ngaue' 'a e tohi' ni 'i ha ta'u' e 5. Kuopau ke 'oange 'e he tokotaha ngaue' 'oku kamata 'i ha ngaue fo'ou' 'a e tohi' ni ki he 'ene ngaue'anga fo'ou' i loto 'i he 'aho' e 7 mei he 'aho' 'ene kamata ngaue'.

Employee's Tax Identification Number (Fika tukuhau 'o e tokotaha ngaue)	
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Fiscal year: 1 July to 30 June

Ta'u fakapa'anga: 1 Siulai..... ki he 30 Sune.....

Name of employee Hingoa 'o e tokotaha ngaue'	
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Employee's address Tu'asila 'o e tokotaha ngaue'	
---	--

Date of birth 'Aho fa'ele'i'	
---------------------------------	--

Name of employer Hingoa 'o e tokotaha 'a'ana 'a e ngaue'anga	
---	--

Employer Tax Identification Number Fika tukuhau e tokotaha 'a'ana 'a e ngue'anga	
---	--

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI' 2007

Form 3/Foomu 3

EMPLOYEE DECLARATION/FAKAMATALA 'A E TOKOTAHA NGAUE'
Income Tax Regulations 2008/Ngaahi Tu'utu'uni ki he Tukupau Pa'anga
Humai' 2008 (Regulation 16/Tu'utu'uni 16)

NOTES: This form should be completed in duplicate. The employer must send the original to Revenue Services Department and keep a copy with their records for 5 years

FAKATOKANGA'I: Kuo pau ke fakafonu ha tatau 'o e foomu ko eni'. Kuopau ke 'oatu 'e he ngaue'anga' 'a e tatau mo'oni' ki he Potungue Tanaki Pa'anga' pea ke' nau tauhi leva 'i he 'enau lekooti' 'a e tatau' 'i he ta'u' e 5

Section A/Konga A

Do not complete this form if you already have a current employee declaration with another employer except if you have changed jobs./

"Oua 'e fakafonu 'a e foomu ko eni' 'okapau kuo' ke 'osi fakafonu ha fakamatala ki ha toe ngaue'anga tukukehe kapau kuo liliu ho'o ngaue'.

To be completed by the employee.
(Ke fakafonu 'e he tokotaha ngue')

Surname/family name Fakaiku/hingoa fakafmili	
Christian/given name Hingoa 'Uluaki	
Date of birth 'Aho fa'ele'i	
Address in Tonga Tu'asila 'i Tonga	
On what basis are you paid Anga fefe ho'o vahe'	Daily Lau'aho <input type="checkbox"/> Weekly Fakauike <input type="checkbox"/> Fortnightly Fakauike ua <input type="checkbox"/> Half-monthly vaeua'i mahina <input type="checkbox"/> Monthly Fakamahina <input type="checkbox"/>
What is your Tax Identification Number (TIN)? Fika Tukuhau 'o e Taha Tukuhau (FTT)	
Have you made a separate application for a TIN? Kuo' ke fakafonu ha kole makehe ki he FTTT	Yes/'Io <input type="checkbox"/> No/'Ikai <input type="checkbox"/> If No, - Complete Form 3 – Individual Application for TIN of the Schedule to the Revenue Services Regulations 2003/ Kapau 'oku 'ikai, fakafonu – e Foomu 3 – Kole Taautaha ki FTTT 'o e Tepile ki he Ngaahi Tu'utu'uni ki he Ngaahi Ngaue Tanaki Pa'anga Humai' 2003
Status of employment Tu'unga Ngaue	Fulltime (Ngaue Taimi Kakato) <input type="checkbox"/> Part-time (Ngaue Konga-taimi) <input type="checkbox"/> Casual (Ngaue Fakataimi) <input type="checkbox"/> Labour hire (Ngaue Leipa) <input type="checkbox"/>

Are you a Tongan resident for tax purposes? *Ki he ngaahi 'uhinga fakatukuhau' ko e tokotaha nofofonia Tonga koe?* Yes/’Io No/’Ikai

Do you have another job(s)? *'Oku toe 'i ai ha'o ngaahi ngaue kehe?* Yes/’Io No/’Ikai

If Yes, please tell us their name(s)
Kapau 'oku 'i ai, ktaki 'o tala mai honau hingoa'

NOTE: *If you wish to apply for a reduction in the rate of tax deducted, you will need to write to the Chief Commissioner./*

FAKATOKANGA'I: *Kapau 'oku' ke fiema'u ke' ke kole ke holoki ho'o tu'unga tukuhau 'oku to'o', kuopau ke' ke tohi ki he Komisiona Pule'.*

Yes/’Io No/’Ikai

Declaration by payee/Fakamo'oni 'a e tokotaha 'oku 'oatu ki ai e totongi'

I declare that the information I have given is true and correct.

'Oku ou fakamo'oni ko e fakamatala kuo'u 'oatu' 'oku mo'oni mo tonu.

Signature/Fakamo'oni HingoaDate 'Aho...../...../.....

Section B/KONGA B

To be completed by the employer
Ke fakafonu 'e he tokotaha ha'ana 'a e ngue'anga'

What is your Tax Identification Number (TIN)?
(If you do not have a TIN, you should complete either Form 3 or 4 Application for a TIN - Individual or Non-Individual of the Schedule to the Revenue Services Regulations 2003 and forward to Revenue Services with this form together with the relevant identification) Koeha ho Fika Tukuhau 'o e Taha Tukuhau (FTTT) ? (Kapau 'oku 'ikai ha'o FTTT, fakafonu 'a e Foomu Kole FTTT 3 pe 4 – Tokotaha taautaha pe Tokotaha 'ikai taautaha 'o e Tepile ki he Ngaahi Tu'utu'umi ki he Ngaahi Ngaue Tanaki Pa'anga Humai 2003 pea 'oatu ki he Potungue Tnaki Pa'anga' fakataha mo e foomu ko eni' mo e ngaahi fakamo'oni 'oku taau ke 'oatu')

What is your registered business name or trading name (or your individual name if not in business)?

Koe ha e hingoa lesisita pe hingoa fefakatau'aki (pe hingoa taautaha' 'okapau 'oku 'ikai ko ha pisinisi)

Contact person
Tokotaha ke fetu'utaki ki ai '

Contact phone
Telefoni ke fetu'utaki ki ai '

Date you started paying this employee <i>(approximate date if unsure)'/ Aho na'a' ke kamata totongi ai 'a e tokotaha ngaue ko eni' ('aho ofi ki ai kapau 'oku' ke ta'epau'ia)</i>	Day/'Aho	Month/Mahina	Year/Ta'u
	Day/'Aho	Month/Mahina	Year/Ta'u
Date you stopped paying this employee <i>(if applicable)'/ Aho na'e 'osi ai hono totongi 'o e tokotaha ngaue' ni('okapau 'oku kaunga ki ai)</i>			

Declaration by employer/Fakamo'oni 'a e Tokotaha ha'ana 'a e ngaue'anga
I declare that the information I have given is true and correct. *'Oku ou fakamo'oni ko fakamatala kuo'u 'oatu' 'oku mo'oni pea tonu*

Signature/Fakamo'oni HingoaDate 'Aho...../...../.....

**SEND: Please deliver or send original to:
Revenue Services Department PO BOX 7
Nuku'alofa TONGA
Kataki 'o tiliva pe 'oatu 'a e tatau mo'oni' ki he:
Potungae Tanaki Pa'anga, Puha 7
Nuku'alofa, TONGA**

Nature of Tongan sourced payment to non-resident <i>Natula 'o e pa'anga 'oku totongi mei Tonga ki he kakai 'oku 'ikai ke nofo fonua</i>	Name of payer <i>Hingoa 'o e tokotaha 'oku' ne totongi atu e pa'anga'</i>	TIN <i>FTTT</i>	Date of payment or if over a period from/to <i>'Aho 'o e totongi pe ko e vaha'a taimi mei/ki</i>	Gross amount of payment <i>Lahi totongi</i>	Rate of withholding <i>Lahi totongi</i>	Amount Tax withheld <i>Lahi 'o e tukuna Lahi 'o e Tukuhau</i>
<i>Rent/ Totongi ki hono ngaue'aki ha koloa</i>					7.5	
<i>Management fees/ Totongi ki hono pule'i</i>					15	
<i>Insurance premium/Totongi malu'i</i>					5	
<i>Independent services/ Ngaahi ngaue tau'atina</i>					5	
<i>Any other fees or services/ Fa'ahinga totongi kehe pe ngaue</i>					15	

Declaration/Fakamo'oni

I declare that the information I have given is true and correct.

'Oku ou fakamo'oni ko e fakamatala kuo' u 'oatu' 'oku mo'oni pea tonu

Signature/Fakamo'oni hingoaDate/'Aho...../...../.....

Designation of person signing (for example officer, agent etc).....

Tu'unga 'o e tokotaha 'oku fakamo'oni' (hange ko e 'ofisa, fakafofonga mo e tu'unga pehe)

Employer's address
Tu'asila 'o e Ngaue'anga

Period of Employment Column 1	Total salary and wages Column 2	Total value of motor vehicle benefit Column 3	Total value of domestic assistant benefit Column 4	Total value of loan benefit Column 5	Total value of any property or services benefit Column 6	Total value of accommodation or housing benefit Column 7	Total value of any other benefit Column 8	Total gross earnings ADD Column 2 2 to 8 Column 9	Tax deducted Column 10
Vaha'a taimi ngaue Kolomu 1	Fakakatoa e Vahenga mo e totongi ngaue Kolomu 2	Fakakatoa mahu'inga e monu'ia ki he me'alele Kolomu 3	Fakakatoa mahu'inga e monu'ia ki he tokoni faka'api Kolomu 4	Fakakatoa mahu'inga e monu'ia ki hano no Kolomu 5	Column 6 Fakakatoa mahu'inga e monu'ia ki ha koloa pe ngaue Kolomu 6	Column 7 Fakakatoa mahu'inga e monu'ia ki he nofo'anga pe fale Kolomu 7	Fakakatoa mahu'inga 'o ha toe monu'ia kehe Kolomu 8	Fakakatoa e Pa'anga Humai Fakalukufua TANAKI e Kolomu 2 ki he 8 Kolomu 9	Tukuhau 'oku to'o Kolomu 10
TOTAL/									

Declaration/Fakamo'oni

I declare that the information I have given is true and correct.

('Oku ou fakamo'oni ko e fakamatala kuo' u 'oatu' 'oku mo'oni mo tonu)

Employer's signature (or on his/her

behalf).....Date/...../...../.....'Aho...../...../.....

(Fakamo'oni 'a e tokotaha 'a'ana 'a e ngaue'anga' (pe ko e fakamo'oni ma'ana)

Designation of person signing (for example officer, agent

etc).....

(Tu'unga 'o e tokotaha 'oku fakamo'oni' (hange ko e 'ofisa, fakafofonga mo e ngaahi tu'unga pehe)

INCOME TAX ACT 2007/LAO KI HE PA'ANGA HUMAI 2007

Form 5/Foomu 5

TAX WITHHOLDING CERTIFICATE/TOHI FAKAMO'ONI TUKUHAU TA'OFI
(for interest and land rent income paid to Tonga residents)

(ki he tupu mo e pa'anga hu mai mei hono ngaue'aki e kekeleke 'oku totongi ki he kau nofo fonua Tonga)

Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tukuhaui Pa'anga Humai' 2007
(Regulation 17/Tu'utu'uni 17)

NOTES:

This certificate shall be completed by the payer of the payment in duplicate. The original shall be given to the payee within 28 days after the end of the month in which tax was withheld either personally or by posting by prepaid letter addressed to their last known postal address. The certificate shall be retained by the payee for a period of 5 years. The copy shall be kept by the payer for a period of 5 years.

FAKATOKANGA'I: Ko e tohi fakamo'oni ko eni'kuopau ke fakafonu 'e he tokotaha 'oku' ne fakahoko atu e totongi' pea 'i ai mo hono tatau. Ko e tatau mo'oni' kuopau ke 'oange fakahangatonu ia ki he tokotaha 'oku' ne ma'u 'a e totongi' pe ke li 'i ha tohi 'osi fakatu'asila mo fakasitapa ki he tu'asila li tohi fakamuimui taha 'oku ma'u' 'i loto 'i he 'aho' 'e 28 hili 'a e 'aho na' e totongi ai e ta'ofi tukuhau'. Kuopau ke tauhi 'e he tokotaha ngue' 'a e tohi fakamo'oni ko eni' 'i ha ta'u' 'e 5. Ko e tatau 'o e tohi fakamo'oni ko eni' kuopau ke tauhi ia 'e he tokotaha 'oku' ne fakahoko atu e totongi' 'i ha ta'u' 'e 5.

Tax Identification Number (TIN) of person receiving the payment(s) (Fika Tukuhaui 'o e tokotaha tukuhau (FTTT) 'o ia'oku' ne ma'u mai e totongi')

Year of Income /Ta'u 'o e Pa'anga Humai'

Name of person receiving payment
Hingoa 'o e tokotaha 'oku' ne ma'u e totongi'
Address/Tu'asila

Date of payment / if over a period
Aho 'o e totongi' / kapau ko e vaha'a taimi

Date ('Aho):.....Period(Vaha'a taimi):
From (Mei)...../...../.. To(Ki)...../...../...

Nature of payment <i>Natula 'o e totongi</i>	Name of payer <i>Hingoa 'o e tokotaha 'oku' ne totongi atu e vahenga</i>	TIN FTTT	Gross amount of payment <i>Lahi fakalukufua 'o e totongi</i>	Rate of withholding <i>Peseti 'o e tukuhau ta'ofi %</i>	Amount of Tax withheld <i>Lahi 'o e Tukuhau Ta'ofi</i>
Interest paid to Tongan residents <i>Tupu ki he kau nofo fonua Tonga</i>				10	
Rent paid to Minister of Lands <i>Totongi kekeleke ki he Minisita Fonua</i>				3	

Declaration /Fakamo'oni

I declare that the information I have given is true and correct.
'Oku ou fakamo'oni ko e fakamatata kuo' u 'oatu heni' 'oku mo'oni pea tonu.

Signature/Fakamo'oni HingoaDate/'Aho...../...../.....

Designation of person signing (for example officer, agent etc).....
(Tu'unga 'o e tokotaha 'oku fakamo'oni (hange ko e 'ofisa, fakafofonga mo e ngaahi tu'unga pehe)

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI 2007

Form 6/Foomu 6

TAX WITHHOLDING CERTIFICATE/TOHI FAKAMO'ONI TUKUHAU TA'OFI
(for payments from Tongan sourced income to non-residents)

(ki he totongi mei he pa'anga hkmai mei Tonga' ni ki he kakai 'oku' 'ikai nofo fonua)
Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tukuhaui Pa'anga Humai 2007
(Regulation 17/Tu'utu'uni 17)

NOTES:

This certificate should be completed by the payer of the payment in duplicate. The original should be given to the payee within 28 days after the end of the month in which tax was withheld either personally or by posting by prepaid letter addressed to their last known postal address. The certificate should be retained by the employee for a period of 5 years. The copy should be sent to Inland Revenue together with the tax withheld within 28 days after the end of the month in which the person was required to withhold the tax.

FAKATOKANGA'I:

Ko e tohi fakamo'oni ko eni' ke fakafonu 'e he tokotaha 'oku' ne fakahoko atu e totongi' pea 'i ai mo hono tatau. Ko e tatau mo'oni' ke 'oange fakahangatonu ia ki he tokotaha 'oku' ne ma'u mai 'a e vahenga' pe ke li 'i ha tohi 'osi fakatu'asila mo fakasitapa ki he tu'asila li tohi fakamuimui taha 'oku ma'u' 'i loto 'i he 'aho' 'e 28 hili 'a e 'aho na' e totongi ai e ta'ofi tukuhau'. 'Oku fiema'u ke tauhi 'e he tokotaha ngaue' 'a e tohi fakamo'oni ko eni' 'i ha ta'u' 'e 5. Ko e tatau' ke 'oatu ia ki he Potungue Tanaki Pa'anga' fakataha mo e tukuhau ta'ofi' 'i loto 'i he 'aho' 'e 28 hili 'a e mahina na' e fiema'u ai 'a e tokotaha' ke totongi e tukuhau'.

Tax Identification Number (TIN) of person receiving payment (Fika Tukuhaui 'o e Taha Tukuhaui (FTTT) 'oku' ne ma'u mai 'a e totongi')	
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Year of Income/Ta'u 'o e Pa'anga Humai':	
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Name of person receiving payment Hingoa 'o e tokotaha 'oku' ne ma'u mai e totongi'	
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Nature of Tongan sourced payment to non-resident <i>Natula 'o e pa'anga 'oku' totongi mei Tonga ki he kakai 'oku' 'ikai ke nofo fonua</i>	Name of payer <i>Hingoa 'o e tokotaha 'oku' ne totongi atu e pa'anga'</i>	TIN FTTT	Date of payment or if over a period from/to <i>'Aho 'o e totongi pe ko e vaha'a taimi mei/ki</i>	Gross amount of payment <i>Lahi totongi</i>	Rate of withholding <i>Lahi totongi</i>	Amount Tax withheld <i>Lahi 'o e tukuna Lahi 'o e Tukuhau</i>
Interest/Tupu					15	
Company dividends / Tiviteni 'a e kautaha'					15	
Royalties/Totongi 'inasi					15	
Technical services fees/ Totongi ki he ngaue fakatekinikale					15	
Natural resource amount/ Lahi e koloa fakanatula					15	

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HUMAI 2007

Form 9/Foomu 9

REFUNDS/TOTONGI FAKAFOKI TUKUHAU

Income Tax Regulations 2008 (Regulation 20)/ Ngaahi Tu'utu'uni ki he Tuhau Vhenga 2008 (Tu'utu'uni 20)

NOTE/FAKATOKANGA'I:

You must send this summary to us no later than 31 August. You should use this form if you/ Kuopau ke' ke 'omi 'a e ngaahi fakamatala ko eni' kia kimaautolu 'o 'ikai toe tomui ange 'i he 'aho 31 'o 'Aokosi'. Kuopau ke' ke ngaue'aki 'a e foomu ko eni' kapau:

- earned less than \$7,400 in total and had tax deducted from your salary and wages or interest income/ na'e si'isi'i ange he \$7,400' ho'o pa'anga hkmai fakakatoa' pea na'e to'o e tukuhau mei ho vahenga' mo e totongi ngaue' mo e pa'anga humai mei he totongi tupu';
- had more than one job during the year/ na'e lahi ange ho'o ngaue' he ngaue 'e taha lolotonga 'a e ta'u';
- worked for only part of the year/' ke ngaue pe he kong'a 'o e ta'u'.

Year of Income/Tu'u Pa'anga Hkmai:	
Tax Identification Number (TIN)/ Fika Tuhau 'o e Tokotaha Tuhau (FTTT) (if you do not have a TIN you will need to complete a FORM 3 – Individual application for TIN/ Kapau 'oku 'ikai ha'o FTTT, kuopau ke' ke fakafonu 'a e FOOMU 3' – tohi kole FTTT taautaha	–
Name/Hingoa	
Date of birth/Aho fa'ele'i	
Address in Tonga/Tu'asila 'i Tonga	
Occupation/Ngaue	
Date(s) of employment/Ngaahi vaha'a taimi na'a' ke ngaue ai' If all your tax deductions certificates are not attached or do not cover the full 12 months, please state reasons/ Kapau 'oku 'ikai ke 'omai kotoa 'a e ngaahi tohi fakamo'oni to'o tukuhau' pe 'ikai kakato ki he mahina kotoa 'e 12'; kataki 'o 'omi 'a e ngaahi 'uhinga':	

Calculate your individual tax summary/ Fika'i ho'o fakamatala tukuhau taautaha'		\$	\$
1	Gross Income from salary, wages, bonuses, directors fees, overtime, pensions (Fakakatoa pa'anga humai mei he vahenga, totongi ngaue, totongi kau talekita, ngaue taimi kehe, penisoni)		
2	Income from interest and trust distribution (Pa'anga humai mei he tupu mo e vahevahe talasiti)		
3	Other income from property or rent or business (Ngaahi pa'anga humai kehe mei he kelekele pe totongi fale pe pisinisi)		
4	TOTAL INCOME/FAKAKATOAE PA'ANGA HUMAI		
5	Tax deducted from gross employment and interest income (Tuhau 'oku to'o mei he pa'anga humai fakalukufua mei he ngaue mo e totongi tupu)		
6	TOTAL TAX DEDUCTED/ TUKUHAU FAKAKATOAE KUO TO'O'		
7	TAX REFUND or TAX TO PAY/ TUKUHAU TOTONGI FAKAFOKI pe TUKUHAU KE TOTONGI		

Declaration / Fakapapau

I declare that the information I have given in true and correct/'Oku ou fakaha heni ko e fakamatala kotoa pe kuo u 'oatu 'oku mo'oni mo tonu.

Signature/Fakamo'oni Hingoa Date/'Aho...../...../.....