



Tonga

**REVENUE SERVICES ADMINISTRATION
(AMENDMENT) REGULATIONS 2013**



REVENUE SERVICES ADMINISTRATION (AMENDMENT) REGULATIONS 2013

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REVENUE SERVICES ADMINISTRATION (AMENDMENT) REGULATIONS 2013

REVENUE SERVICES ADMINISTRATION ACT 2002

IN EXERCISE of the powers conferred by section 62 of the Revenue Services Administration Act 2002, the Minister of Revenue, with the consent of Cabinet makes the following Regulations:

1 Short title

- (1) These Regulations may be cited as the Revenue Services Administration (Amendment) Regulations 2013.
- (2) The Revenue Services Administration Regulations 2003, as amended, are in these Regulations referred to as the Principal Regulations.

2 Regulation 9 amended

Regulation 9(2) of the Principal Regulations is amended by –

- (a) deleting the “and” after paragraph (c);
- (b) deleting the “.” after paragraph (d) and replacing it with “; and”; and
- (c) inserting the following new paragraph (e) as follows –
 - “(e) a bank account maintained for business purposes unless exempted by the Minister”.

3 Regulation 10(1) amended

Regulation 10(1) of the Principal Regulations is amended –

- (a) in the English version only, by inserting after the word “law” the words “and shall include a bank account maintained for business purposes and the prescribed minimum level of account, documents and records referred to in regulation 9(2).”; and
- (b) in the Tongan version only, by inserting after the words “pa’anga hu mai” the words “pea kuo pau ke kau ki ai ha ‘akauni pangike ‘oku tauhi ki he ngaahi taumu’a pisinisi mo e tu’unga ma’ulalo taha ‘oku tu’utu’uni ki he ngaahi ‘akauni, ngaahi tohi ngaue mo e ngaahi lekooti ‘oku lave ki ai ‘a e tu’utu’uni 9(2).”.

Made in Nuku’alofa this 15th day of May 2013.

Hon. Siosifa T Tu’utafaiva

Minister of Revenue