



Tonga

**REVENUE SERVICES ADMINISTRATION
(AMENDMENT) REGULATIONS 2015**



REVENUE SERVICES ADMINISTRATION (AMENDMENT) REGULATIONS 2015

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REVENUE SERVICES ADMINISTRATION (AMENDMENT) REGULATIONS 2015

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 & Customs, with the consent of Cabinet make the following Regulations:

1 Short Title

- (1) These Regulations may be cited as the Revenue Services Administration (Amendment) Regulations 2015.
- (2) The Revenue Services Administration Regulations 2002 as amended are in these Regulations referred to as the Principal Regulations.
- (3) These Regulations shall come into effect on the date of gazettal.

2 Chief Commissioner deleted and replaced

The Principal Regulations are amended by removing “Chief Commissioner” wherever appearing and replacing with “Minister of Revenue & Customs,”

3 Regulation 2 amended

The Principal Regulations are amended in Regulation 2 by deleting ““Department” means the Revenue Services Department;” and replacing with ““Ministry” means the Ministry of Revenue & Customs;”.

4 Regulation 7 amended

The Principal Regulation are amended by deleting the words “sales tax’ in Regulation 7.

5 Regulation 13 amended

The Principal Regulations are amended in Regulation 13 by replacing the words “average prime lending interest rate” with “weighted average lending rate”

6 Tonga Chronicle deleted and replaced

The Principal Regulations are amended by removing the words “Tonga Chronicle” wherever appearing and replacing with “Ministry of Revenue & Customs website and/or any weekly newspaper”

7 New Part XI

The Principal Regulations are amended by inserting new Part XI –

“Part XI – Tax Clearance

49 Application for Tax Clearance

- (1) For the purposes of paragraph 62(c) of the Act, the Chief Executive Officer requires all persons who wish to obtain a:
 - (a) business, liquor license, Government procurement or for any other reason required by the Chief Executive Officer but not included in this Regulation (including any variation to the license, close down or transfer);
 - (b) business or employment visa;
 - (c) Tonga Development Bank (TDB) Managed Fund Loan;
 - (d) coasting trade license from the Ministry of Infrastructure to operate a business in Tonga using vessels imported into Tonga;
 - (e) license to export sandalwood from the Ministry of Fisheries, Food and Forest; or
 - (f) to transfer money overseas that they are required to complete a tax clearance form.

- (2) An application for Tax Clearance to send money overseas shall be in Form 11 in the Schedule.
- (3) An application for Tax Clearance for a business or employment shall be in Form 12 in the Schedule.
- (4) An application for Tax Clearance for a business licence, liquor licence, Government Procurement or other shall be in Form 13 in the Schedule.
- (5) An application for Tax Clearance for Tonga Development Bank (TDB) Managed Fund Loans shall be in Form 14 in the Schedule
- (6) An application for a coasting trade license from the Ministry of Infrastructure to operate a business in Tonga using vessels imported into Tonga shall be in Form 15 in the Schedule
- (7) An application for a license to export sandalwood from the Ministry of Fisheries, Food and Forest shall be in Form 16 in the Schedule.

50 Lodgement of Application

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

8 New Forms 3A 3B and 4

The Schedule to the Principal Regulations is amended by repealing Forms 3 and 4 in the Schedule, and replacing by the following Forms 3A, 3B and 4.

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

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

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

PLEASE PRINT/KATAKI 'O TOHI \MATALALAH

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

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

CONTACT DETAILS/TU'ASILA		
7	Physical Address/ Tu'asila	Village/ Kolo
		Island/ Motu
8	PO Box/Puha Meili	
9	Address for delivery purposes/Tu'asila ke tufa ki ai 'a e ngaahi fetu'utaki Please circle which of your address or mail box you wish to use for delivery purposes/Kataki 'o faka'ilonga'I pe ko ho'o tu'asila pe puha meili 'e tufa atu ki ai 'a e ngaahi fetu'utaki	Physical Address/Tu'asila or POBox/Puha Meili
10	Telephone/Telefoni Please circle the primary phone number/Kataki 'o faka'ilonga'I 'a e fika tefito	Home/'Api
		Mobile/Telefoni To'oto'o
	Work/Ngaue'anga	
11	Fax/Fekisimili	
12	Email address/'Imeili If more than 1 please circle which of is your primary email address /Kapau 'oku ua pe lahi ange ho'o imeili, kataki 'o faka'ilonga'I 'a e imeili tefito	
ADDITIONAL DETAILS/NGAAHI FAKAMATALA KEHE		
13	Please attach a copy of your ID /Kataki 'o fakahu mai ho'o ID	Type of ID/Kalasi 'o e ID We accept Drivers Licence, National ID card, Passport, Birth Certificate, Statement from your birth parent(s) or adopted parent(s) or a person who has known you for at least 5 years

DECLARATION

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

Signature/Fakamo'oni

Date/ 'Aho

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

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

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

PLEASE PRINT/KATAKI 'O TOHI FAKAMATALALAHI

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

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

5	Name of employer and place of Employment if also employed/Feitu'u Ngaue'anga kapau 'oku ke toe ngaue		
	Name of Employer		
	Place of Employment		
6	Date of birth/'Aho fa'ele'i		
7	Business Commencement Date/'Aho kamata 'a e pisinisi		
8	Business licence Number/Fika 'o e Laiseni Pisinisi		
9	Resident for tax/Totongi tukuhau 'i Tonga	Yes/ 'Io	No/ 'Ikai
		Country/ Fonua:	
10	Tax agent/Fakafofonga Tukahau		
11	Bank details/Fakaikiiki Pangike		
	Account holder/Hingoa 'o e akauni		
	Bank/Pangike		
	Bank account/fika 'akauni		
Account number Suffix/Fika pangike			
CONTACT DETAILS/TU'ASILA			
12	Physical Address/ Tu'asila	Village/ Kolo:	
		Island/ Motu:	
13	PO Box/Puha Meili		
14	Address for delivery purposes/Tu'asila ke tufa ki ai 'a e ngaahi fetu'utaki Please circle which of your address or mail box you wish to use for delivery purposes/Kataki 'o faka'ilonga'I pe ko ho'o tu'asila pe	Physical Address/Tu'asila or POBox/Puha Meili or Tax Agent (if any)	

	puha meili 'e tufa atu ki ai 'a e ngaahi fetu'utaki	
15 Telephone/Telefoni Please circle the primary phone number/Kataki 'o faka'ilonga'I 'a e fika tefito		Home/'Api
		Mobile/Mopaila
		Work/Telefoni To'oto'o
16 Fax/Fekisimili		
17 Email address/ 'Imeili If more than 1 please circle which of is your primary email address /Kapau 'oku ua pe lahi ange ho'o imeili, kataki 'o faka'ilonga'I 'a e imeili tefito		
ADDITIONAL DETAILS/NGAAHI FAKAMATALA KEHE		
18 Please attach a copy of your ID and business license/Kataki 'o fakahu mai ho'o ID mo e laiseni pisinisi	Type of ID/Kalasi 'o e ID	
	We accept Drivers Licence, National ID card, Passport, Birth Certificate, Statement from your birth parent(s) or adopted parent(s) or a person who has known you for at least 5 years	
19 Do you intend or do employee employees? 'E 'I ai ha'o kau ngaue?/	YES/ 'IO	NO/ 'IKAI
	IF YES, HOW MANY?/ KAPAU 'OKU 'IO, KO E TOKO FIHA?	
20 Registered for Income Tax /Lesisita ki he Tukahau Pa'anga Hu Mai	YES/ 'IO	
	Commencement Date/ 'Aho kamata	
	Turnover expected to be over \$100,000/ 'E lahi ange pa'anga hu mai 'i he \$100,00.	
	YES / 'IO (GO TO QUESTION 22/KATAKI 'O HOKO ATU KI HE FEHU'I 22)	
	NO / 'IKAI (GO TO QUESTION 21/KATAKI 'O TALI 'A E FEHU'I 21)	
21 Registered for Small Business Tax/Lesisita ki he Tukahau Pisinisi Iiki	YES/ 'IO	

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

DECLARATION

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

Signature/Fakamo'oni

Date/ ;Aho

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

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

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

PLEASE PRINT AND CIRCLE AS RELEVANT/KATAKI 'O TOHI
FAKAMATALALAHU PE SIAKALE'I 'A E NGA AHI TALI TONU

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

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

	PRIMARY ACTIVITY/TEFITO'I NGAUE/PISINISI	
	SUBSIDIARY ACTIVITY(S)/NGAAHI NGAUE KEHE	
6	Business start date/Registration date/'Aho lesisita pisinisi	
7	Business Commencement Date/'Aho kamata 'a e pisinisi	
8	Business licence Number/Fika 'o e Laiseni Pisinisi	
9	Resident for tax/Totongi tukuhau 'i Tonga	
	Yes/ 'Io	No/ 'Ikai
	Country	
10	Tax agent/Fakafofonga Tukuhau	
11	Bank details/Fika pangike	
	Account holder/Hingoa 'o e akauni	
	Bank/Pangike	
	Bank account/fika 'akauni	
	Account number/Fika pangike	
CONTACT DETAILS/TU'ASILA		
12	Physical Address/ Tu'asila	
	Town/ Kolo	
	Island / Motu	
13	PO Box/Puha Meili	
14	Address for delivery purposes/Tu'asila ke tufa ki ai 'a e ngaahi fetu'utaki	
	<i>Please circle which of your address or mail box you wish to use for delivery purposes/Kataki 'o faka'ilonga'I pe ko ho'o tu'asila pe puha meili 'e tufa atu ki ai 'a e ngaahi fetu'utaki</i>	

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

21	Please attach copy of your ID and business license/Kataki ‘o fakahu mai ho’o ID mo e laiseni pisinisi	
	Type of ID/Kalasi ‘o e ID	
	<i>We accept Certificate of Incorporation for companies, deed of settlement for a trust; partnership deed for a partnership and certificate of registration for society, non profit or other organization</i>	
22	Registered for Income Tax /Lesisita ki he Tukahau Pa’anga Hu Mai	
	YES/ ‘IO	NO/ ‘IKAI
	Commencement date/’Aho kamata	
	Turnover expected to be over \$100,000/’E lahi ange pa’anga hu mai’ I he \$100,00	
	YES/ ‘IO (GO TO QUESTION 24/KATAKI ‘O HOKO ATU KI HE FEHU’I 24)	NO/ ‘IKAI (GO TO QUESTION 23/KATAKI ‘O TALI ‘A E FEHU’I 23)
23	Registered for Small Business Tax/Lesisita ki he Tukahau Pisinisi Iiki	
	Yes / ‘Io	
	Commencement date / ‘Aho kamata	
	NO (PLEASE ATTACH APPROVAL FROM CEO/FAKAHA ‘A E NGOFUA MEI HE CEO (GO TO QUESTION 22)	
	Turnover expected to be over \$50,000-\$100,000/’E lahi ange pa’anga hu mai ‘i he \$50,000-\$100,000	
	YES/ ‘IO	NO/ ‘IKAI
24	Registered for PAYE/Lesisita ki he Tukahau Ta’ofi ‘a e kau ngaue	
	YES/ ‘IO	
	Commencement date/ ‘Aho kamata	
	NO (GO TO QUESTION 25) / ‘IKAI (HIKI KI HE FEHU’I 25)	
	Number of employees/Tokolahi ‘o e kau ngaue	
25	Registered for Aircraft Income Tax/Lesisita ki he tukuhau vakapuna	
	YES/ ‘IO	

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

DECLARATION

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

Signature/Fakamo’oni

Date/ ‘Aho

9 New Forms 11 to 16

The Schedule to the Principal Regulations is amended by inserting, immediately after Form 10, the following Forms 11 to 16 –



**GOVERNMENT OF TONGA
PULE'ANGA 'O TONGA
Ministry of Revenue and Customs
Potungaue Pa'anga Hu Mai & Tute**

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

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

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

Please/ Katakai:

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

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

REASON TAX CLEARANCE BEING APPLIED FOR/'UHINGA 'O E KOLE KE FAKA'ATA TUKUHAU:	
<input type="checkbox"/>	SENDING MONEY OVERSEAS /TALAFI PA'ANGA KI TU'APULE'ANGA:
YOUR FULL NAME/HINGOA KAKATO:	

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

1	What is the purpose/reason of the transfer? /Ko e ha 'a e taumu'a/'uhinga 'o e talafi? Please tick relevant box below/Kataki 'o tiki'i 'a e puha totonu 'i lalo.	
	NOTE: <i>If paid to a Non/Resident, you are required to deduct the following % from the gross amount/FAKATOKANGA'I: Kapau 'oku totongi ki ha taha 'ikai nofo fonua, 'oku fiema 'u ko e ke ke to 'o 'a e 'u % ko eni mei he tupu (gross amount)</i>	
	<input type="checkbox"/>	Interest/Tupu -15%
	<input type="checkbox"/>	Company Dividend/'Inasi 'o e kautaha -15%
	<input type="checkbox"/>	Royalties /Ngaahi 'inasi -15%
	<input type="checkbox"/>	Technical Services fees /Ngaahi totongi 'o e ngaue fakatekinikale -15%
	<input type="checkbox"/>	Natural Resources/Ngaahi Koloa Fakaenatula -15%
	<input type="checkbox"/>	Rent/Nō fale -7.5%
	<input type="checkbox"/>	Management fees /Ngaahi totongi pule -15%
<input type="checkbox"/>	Insurance Premium /Ngaahi totongi malu'i -5%	
<input type="checkbox"/>	Independent services /Ngaahi ngaue tau'ataina -10%	
<input type="checkbox"/>	Any other fees or services /Ha to e totongi kehe pe ngaahi ngaue -15%	
<input type="checkbox"/>	Non-Resident Aircraft &/or Shipping /Taha 'ikai nofo fonua 'oku 'o'ona 'a e vakapuna &/pe Vaka -3%	

	<input type="checkbox"/>	Any other reasons (ie. Paying school fees, medical bills, mortgage etc)/To e 'uhinga kehe (ie. Totongi ako, mo'ua fakafalemahaki, mokisi etc)
Please specify /Kataki 'o fakamahinopau		
If the payments are subject to Withholding tax because it is paid to a non resident, you will need to complete Form 6 and lodge the form and make the payment within 28 days after the end of the month in which the tax was withheld/ Kapau 'oku fakatatau 'a e Ta'ofi tukupau koe'uhi 'oku totongi ki ha taha 'ikai nofo fonua, 'oku fiema'u ke ke fakakakato 'a e Foomu 6 pea fakahu 'a e foomu pea fai e totongi 'i loto 'i he 'aho 'e 28 hili 'a e faka'osinga 'o e mahina 'a ia na'e ta'ofi ai 'a e tukupau.		
2	How much is to be transferred?/Ko e fiha 'oku 'ai ke talafi?	
3	Currency of Transfer/Pa'anga Talafi	
4	Country to be transferred to /Fonua 'e talafi ki ai	
5	Bank and Account number where funds currently held: (attach Bank Statements for last 2 years or period of account)/ Pangike mo e fika 'o e 'Akauni 'oku lolotonga 'i ai 'a e pa'anga: (fakapipiki heni 'a e Tohi Fakamatala Pa'anga Pangike mei he ta'u e 2 kuo'osi pe taimi 'o e 'akauni)	

<p>6</p>	<p>Name(s) and address of the recipient overseas?/Hingoa (ngaahi hingoa)pe tu'asila 'o e tokotaha 'oku foaki ki ai 'i tu'apule'anga?</p>
<p>7</p>	<p>Source of Funds (provide documentary evidence, e.g., transfer documents)/Ma'u'anga Pa'anga(provide documentary evidence,/fakaha ha tohi fakamo'oni e.g., transfer documents/ngaahi tohi talafi)</p>
<p>8</p>	<p>Have we previously given you a tax clearance? <i>If Yes, please give date of tax clearance issued and the purpose of that transfer</i> /Na'a mau 'osi foaki atu ha faka'ata tukupau ki mu'a?Kapau 'oku 'Io, kataki 'o 'omai 'a e 'aho na'e foaki atu ai 'a e faka'ata tukupau pea mo e taumu'a 'o e talafi.</p>
<p>9</p>	<p><i>Have you paid any Withholding tax on that previous transfer?</i> <i>If Yes, please provide details as of how much, date and rates of WHT./Na'a ke 'osi totongi ha Ta'ofi tukupau 'i he talafi ko ia ki mu'a?</i> Kapau 'oku 'Io, kataki 'o fakaha faka'auliliki mai 'a e mahu'inga, 'aho mo e totongi 'o e WHT.</p>

	<i>If No, please state reason./Kapau 'oku 'Ikai, kataki 'o 'omai 'a e 'uhinga.</i>
DECLARATION:/FAKAPAPAU:	
I declare the above information is true and complete. /'Oku ou fakapapau'i ko e ngaahi fakamatala 'oku ha 'i 'olunga 'oku mo'oni mo kakato.	
Signature:/Fakamo'oni:	
Name/Hingoa:	Date: /'Aho: ____ / ____ / ____
Position: /Tu'unga:	
NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS	
FAKATOKANGA'I: KO E HIA MAMafa IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI TOTONU KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI & TUTE	

FOR OFFICIAL USE ONLY KE NGAUE'AKI PE 'E HE NGAUE'ANGA
Date of Receipt of Application/ 'Aho 'oku ma'u ai 'a e Kole: ____ / ____ / ____
Receiving Officer/ 'Ofisa 'oku ne ma'u mai: _____
Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu'u (kau ai 'a e Ngaahi Tu'unga 'a ia 'oku totonu ke ngaue'aki 'i hono foaki 'a e Tukahau Faka'atā):

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

Date/ 'Aho: _____



GOVERNMENT OF TONGA
PULE'ANGA 'O TONGA
Ministry of Revenue and Customs
Potungau Pa'anga Hu Mai & Tute

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

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

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

Please/Kataki:

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

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

REASON TAX CLEARANCE BEING APPLIED FOR/'UHINGA 'O E KOLE KE FAKA'ATA TUKUHAU:	
<input type="checkbox"/>	EMPLOYMENT/WORK VISA/NGAUE/VISA NGAUE
YOUR FULL NAME (as in passport)/HINGOA KAKATO ('oku ha 'i he paasipooti):	
IF YOU HAVE OTHER NAME(S), PLEASE PROVIDE IT HERE /KAPAU 'OKU TO E 'I AI HA'O HINGOA/NGAAHI HINGOA KEHE, KATAKI 'O 'OMAI 'I HENI:	
TRADING NAME (if any)/HINGOA FEFAKATAU'AKI (kapau 'oku 'i ai):	

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

4	When does your visa expire?/ ‘Oku ‘osi ‘a e taimi ho’o visa ki ‘a fe?			
5	(i). What are the names of your previous and current employer(s)?/ (i). Koe ha ‘a e ngaahi hingoa ‘o e taha na’a ke ngaue totongi ki ai ki mu’a pea mo e tokotaha ‘oku ke lolotonga ngaue totongi ki ai?			
	Taha Ngaue/ Employer(s)	Period From/ Vaha’a taimi	To /Ki	Basic Salary (\$)/ Tu’unga vahenga tu’upau
	(ii) State any unemployed period(s)? /Fakaha ha taimi na’e ‘ikai te ke ngaue ai?			
	(iii) How do you maintain yourself during those period(s) of unemployment with no income? /Na’a ke mo’ui fefe ‘i he vaha’a taimi na’e ‘ikai te ke ngaue ai?			
6	Does/Did your employer (previous/current) deduct PAYE from your pay?/‘Oku/Na’e to’o ‘e he tokotaha na’a ke ngaue totongi ki ai ‘a e Tukahau Ta’ofi (PAYE) mei ho’o vahenga?			
	<input type="checkbox"/> Yes/ ‘Io		<input type="checkbox"/> No/ ‘Ikai	
	If No, please state reason./Kapau ‘oku ‘Ikai, kataki ‘o ‘omai ‘a e ‘uhinga.			
7	Did you receive a Form 4 Tax Withholding Certificate from your employer for the last two financial years (July to June)?/Na’a ke ma’u ha Foomu 4 Tohi Fakamo’oni Ta’ofi Tukahau mei he tokotaha na’a ke ngaue totongi ki ai ‘i he ta’u fakapa’anga ‘e ua ki mu’a? (Siulai ki Sune)?			
	<input type="checkbox"/> Yes/ ‘Io		<input type="checkbox"/> No/ ‘Ikai	

	<p>If Yes, please attach a copy to this Form /Kapau 'oku 'Io, kataki 'o fakapipiki ha tatau ki he Foomu ko eni.</p>	
	<p>If No, please request a copy from your employer. If employer does not give you one, please advice the amount of income received during the last two years. /Kapau 'oku 'Ikai, kataki 'o kole ha tatau mei he tokotoha 'oku ke ngaue totongi ki ai. Kapau he'ikai ke 'oatu 'e he tokotaha 'oku ke ngaue totongi ki ai, kataki 'o talamai 'a e pa'anga 'oku ke ma'u 'i he ta'u 'e ua kuo'osi.</p>	
8	<p>Did you lodge Income Tax returns (personal) prior to 2009?/Na'a ke fakahu ha Pa'anga Tukupau (tautaha) ki mu'a he 2009?</p>	
	<input type="checkbox"/> Yes/ 'Io	<input type="checkbox"/> No/ 'Ikai
	<p>If No, Please explain why not/Kapau 'oku 'Ikai, Kataki 'o fakamatala mai hono 'uhinga.</p>	
9	<p>Have we previously given you a tax clearance? /Na'a mau 'osi foaki atu ha'o faka'ata tukuhau ki mu'a? <input type="checkbox"/> Yes/'Io <input type="checkbox"/> No/'Ikai</p>	
	<input type="checkbox"/> Yes/ 'Io	<input type="checkbox"/> No/ 'Ikai
	<p>If yes, please give date of tax clearance /Kapau 'oku 'Io, kataki 'o 'omai 'a e 'aho 'o e faka'ata tukuhau</p>	
<p>DECLARATION/ FAKAPAPAU:</p>		
<p>I declare the above information is true and complete. /Oku ou fakapapau ko e ngaahi fakamatala 'oku ha 'i 'olunga 'oku mo'oni mo kakato.</p>		
<p>Signature/Fakamo'oni: _____</p>		
<p>Name/Hingoa: _____</p>		<p>Date/'Aho / /</p>
<p>Position/Tu'unga: _____</p>		
<p>NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS /FAKATOKANGA'I: KO E HIA MAMAFIA KE FAKAHOKO</p>		

**HA FAKAMATALA ‘OKU ‘IKAI TOTONU KI HE ‘OFISA PULE
MA’OLUNGA, POTUNGAUE PA’ANGA HU MAI & TUTE**

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

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

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

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

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

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

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

Date/ ‘Aho: _____

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

Tukahau: _____



PULE'ANGA 'O TONGA
Potungaue Pa'anga Hu Mai & Tute

**FORM 13 TAX CLEARANCE FORM – BUSINESS, LIQUOR LICENCE OR
GOVERNMENT PROCUREMENT OR OTHER**
**FOOMU 13 FOOMU FAKA'ATA TUKUHAU – PISINISI, LAISENI KAVA
MALOHI TAPU PE FAKATAU 'A E PULE'ANGA PE ME'A KEHE**

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

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

Please /**Kataki**:

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

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

REASON TAX CLEARANCE BEING APPLIED FOR:/'UHINGA 'O E KOLE FAKA'ATA TUKUHAU:	
<input type="checkbox"/> <input type="checkbox"/>	BUSINESS LICENCE /LAISENI PISINISI
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	LIQUOR LICENCE /LAISENI KAVA MALOHI TAPU
<input type="checkbox"/> <input type="checkbox"/>	GOVERNMENT PROCUREMENT /FAKATAU 'A E PULE'ANGA
	OTHERS (Please specify)/KEHE(Kataki 'o fakaha)

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

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

	Records of expenditures – Yes/No/Ngaahi lekooti ‘o e ngaahi fakamole – ‘Io/‘Ikai		
	<i>(If no, why not?)/(Kapau ‘oku ‘ikai, ko e ha hono ‘uhinga?)</i>		
For Small Business Taxpayers subject to the small business tax system/ Ko e ngaahi Pisinisi Iiki Totongi Tukupau fakatatau ki he founa tukuhau ‘o e pisinisi iiki:			
a	a cash book recording daily sales, including credit sales –; and/ tohi talapa’anga ‘oku ne lekooti ‘a e ngaahi fakatau faka’aho, kau ai ‘a e ngaahi mo’ua faka’aho –; mo e		
b	if you employ employees, a salary and wages register –.	Yes/ ‘Io	No/ ‘Ikai
	<i>(If no, why not?)/kapau te ke fakangaue’i ha kau ngaue totongi, ‘e leisisita ‘a e vahe mo e ngaahi pa’anga hu mai – ‘Io/‘Ikai. (Kapau ‘oku ‘ikai, ko e ha hono ‘uhinga?)</i>		
For the large business taxpayers (greater than \$100,000 turnover/sales)/Ki he pisinisi totongi tukuhau lalahi (lahi hake ‘i he \$100,000 hu mai/ngaahi fakatau)			
Companies/Ngaahi Kautaha:			
Are you maintaining records in accordance with the international accounting standards and Companies Act 1995 (as per Regulation 10(2) of the Revenue Services Administration Regulations 2003)? such as: /‘Oku ke ma’u ‘a e ngaahi lekooti felave’i mo e ngaahi tu’unga tauhi tohi fakavaha’a Pule’anga mo e Lao Ki He Ngaahi Kautaha 1995 (fakatatau ki he Tu’utu’uni 10(2) ‘o e Ngaahi Tu’utu’uni Ki Hono Pule’i ‘O e Ngaahi Ngaue Tanaki Pa’anga Hu Mai 2003)? ‘o hange ko e:			
a		Yes/ ‘Io	No/ ‘Ikai

	books of account that record receipts and payments, such as your cash book, journals and ledgers.- /ngaahi tohi ‘akauni ‘oku lekooti ai ‘a e ngaahi tohi tali totongi mo e ngaahi totongi mo’ua, ‘o hange ko ho tohi pa’anga, ngaahi tohi tauhi pa’anga (journals) mo e ngaahi tohi tauhi pa’anga (ledgers)-			
b	bank statements –/ngaahi tohi fakamatala pa’anga –	Yes/ ‘Io		No/ ‘Ikai
c	receipts - /ngaahi tohi lesisita vahenga –	Yes/ ‘Io		No/ ‘Ikai
d	ngaahi tohi tali totongi, kau kiai mo e ngaahi tohi tali totongi tukuhau–	Yes/ ‘Io		No/ ‘Ikai
e	receipts - /ngaahi tohi tali totongi –	Yes/ ‘Io		No/ ‘Ikai
f	cheque and deposit books /tohi sieke mo e foomu fakafonu fakahu pa’anga -	Yes/ ‘Io		No/ ‘Ikai
g	till tapes and day books - /ngaahi misini lesisita tali totongi mo e ngaahi tohi faka’aho –	Yes/ ‘Io		No/ ‘Ikai
h	details of entertainment expenses for clients - /ngaahi fakaikiiki e ngaahi fakamole fakafiefia –	Yes/ ‘Io		No/ ‘Ikai
i	internet transaction details, if you do business over internet - /fakaikiiki ‘o e ngaahi fefakatau’aki ‘i he ‘initaneti –	Yes/ ‘Io		No/ ‘Ikai
j	interest and dividend statements - /tupu mo e ngaahi tohi fakamatala koloa–	Yes/ ‘Io		No/ ‘Ikai
k	stock-take figures - /ngaahi fika lau koloa –	Yes/ ‘Io		No/ ‘Ikai
l	list of debtors and creditors - /lisi ‘o e mo’ua ke totongi mo e mo’ua ke tanaki–	Yes/ ‘Io		No/ ‘Ikai

m	list of assets and liabilities - /lisi 'o e ngaahi koloa mo e ngaahi mo'ua –	Yes/ 'Io	No/ 'Ikai
n	depreciation schedules - /ngaahi tepile ki he holo e mahu'inga 'o e koloa –	Yes/ 'Io	No/ 'Ikai
o	final profit and loss statements and balance sheets - /tupu aofanagtuku mo e ngaahi tohi fakamatala 'o e mole mo e fakamatala ki he Pa'anga Hu Mai –	Yes/ 'Io	No/ 'Ikai
p	any other documents that confirm entries in your accounts, such as worksheets - /ha to e ngaahi tohi pe 'oku nau fakapapau'i 'a e hu ki ho ngaahi 'akauni, 'o hange ko e ngaahi tohi ngaue –	Yes/ 'Io	No/ 'Ikai
q	Consumption Tax (CT) registered taxpayers have you maintained a CT account which itself consists of the records necessary for proper completion of your CT return - /kau lesisia ki he Tukahau Ngaue'aki kuo mou 'osi ma'u ha 'akauini Tukahau Ngaue'aki 'oku 'i ai 'a e ngaahi lekooti 'oku fiema'u ki hono fakakakato fakalelei 'a ho'o fakafoki Tukahau Ngaue'aki –	Yes/ 'Io	No/ 'Ikai
<p><i>(For any record you have answered No please explain why you have not kept the type of record)/ ('I ha fa'ahinga lekooti na'a ke tali 'Ikai ai kataki 'o fakamatala'i pe koe ha e 'uhinga na'e 'ikai te ke tauhi ai ha fa'ahinga lekooti pehe)</i></p>			
<p><u>YOUR COMPLIANCE HISTORY WITH MINISTRY OF REVENUE & CUSTOMS/HISITOLIA 'A HO'O FAIPAU KI HE POTUNGAUE PA'ANGA HU MAI & TUTE</u></p>			
1	<u>Income Tax (IT) Details:/Ngaahi Fakaikiiki 'o e Tukahau Vahenga:</u>		
	Last Income Tax Lodged (Financial Year)/Tukahau Vahenga Fakamuimui Taha Na'e Fakahu (Ta'u Fakapa'anga):		
<div style="border: 1px solid black; height: 20px;"></div>			

	Financial Year(s) not yet lodged/Ta'u Fakapa'anga 'ikai fakahu:	
	<i>Income Tax Arrear/Toenga Tukahau Vahenga</i>	
	Financial Year/s/ Ngaahi/Ta'u Fakapa'anga:	
	Amount/ Mahu'inga	
	Penalties/ Ngaahi Tautea	
	Total/Fakakatoa:	
2	<u>Consumption Tax (CT) Details/Ngaahi Fakaikiiki 'o e Tukahau Ngaue'aki:</u>	
	Last CT lodged (Month)Tukahau Ngaue'aki Fakamuimui Taha Na'e Fakahu:	
	Month(s) not yet lodged:/Ngaahi/Mahina te'eki ke fakahu (mahina):	
	<i>CT Arrear/Toenga Tukahau Ngaue'aki</i>	
	CT Period/Vaha'a Taimi Tukahau Ngaue'aki:	
	Amount/Mahu'inga	
	Penalties/Ngaahi Tautea	
	Total/Fakakatoa	
3	<u>PAYE Details/Ngaahi Fakaikiiki 'o e TOTONGI</u>	
	Last PAYE lodged (month)/TOTONGI Fakamuimui Taha Na'e Fakahu:	
	Month(s) not yet lodged/ Ngaahi/Mahina te'eki fakahu:	
	<i>PAYE Arrear /Toenga TOTONGI</i>	
	PAYE Period/ Vaha'a Taimi TOTONGI:	
	Amount/ Mahu'inga	
	Penalties/Ngaahi Tautea	
	Total/Fakakatoa	

4	<u>PAYE Reconciliation Details/Ngaahi Fakaiiki 'o e TOTONGI Fakafehoanaki</u>		
	Last PAYE Reconciliation lodged/TOTONGI Fakafehoanaki Fakamuimui Taha Na'e Fakahu:		
	Financial Year (s) not yet lodged/ Ta'u Fakapa'anga Totongi Te'eki ke fakahu:		
5	<u>Customs Details/Ngaahi Fakaiiki Tute</u>		
	1	Import Duty Arrear:/Mo'ua He Tute Hu Mai:	
	2	Excise Duty Arrear:/ Mo'ua He Tute 'Ekisia:	
DECLARATION/FAKAPAPAU:			
I declare the above information is true and complete./ 'Oku ou fakapapau ko e ngaahi fakamatala 'oku ha 'i 'olunga 'oku mo'oni mo kakato.			
Signature/Fakamo'oni:			
Name/Hingoa:		Date/ 'Aho:	
Position/Tu'unga:			
NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS /FAKATOKANGA'I: KO E HIA MAMAFIA IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI TOTONU KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI & TUTE			

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

Date of Issue of Tax Clearance/ 'Aho na'e foaki ai 'a e Faka'atā
Tukuhau: _____



PULE'ANGA 'O TONGA
Potungaue Pa'anga Mai Mo e Tute

**FORM 14 - TAX CLEARANCE FORM – TONGA DEVELOPMENT BANK
MANAGED FUNDS LOANS**

**FOOMU 14 – FOOMU FAKA'ATĀ TUKUHĀU – PA'ANGA NŌ 'OKU PULE'I 'E
HE PANGIKE FAKALAKALAKA 'O TONGA**

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

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

Please/Kataki:

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

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

REASON TAX CLEARANCE BEING APPLIED FOR: / 'UHINGA 'O E KOLE FAKA'ATAA TUKUHĀU:	
<input type="checkbox"/>	TDB MANAGED FUNDS LOAN / PA'ANGA NŌ 'OKU PULE'I 'E HE
<input type="checkbox"/>	PANGIKE FAKALAKALAKA 'O TONGA
YOUR FULL NAME/HINGOA KAKATO:	
COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE/HINGOA 'O E KAUTAHA PEA KAPAU 'OKU TO E 'I AI HAO HINGOA KEHE PEA KE FAKAHA 'I HENI:	

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

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

DECLARATION:/FAKAPAPAU:

I declare the above information is true and complete. /'Oku ou fakapapau ko e fakamatala 'oku ha 'i 'olunga 'oku mo'oni mo kakato.

Signature/ Fakamo'oni :			
Name/Hingoa:		Date/'Aho:	
Position/Tu'unga Ngaue:			

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

FOR OFFICIAL USE ONLY/ KE NGAUE'AKI PE 'E HE NGAUE'ANGA

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

Receiving Officer/ 'Ofisa 'oku ne ma'u ai: _____

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

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

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

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

Date/ 'Aho: _____

Date of Issue of Tax Clearance/ 'Aho na'e foaki ai 'a e Faka'atā

Tukuhau: _____



PULE'ANGA 'O TONGA
Potungaue Pa'anga Mai Mo e Tute

**FORM 15 - TAX CLEARANCE FORM - MINISTRY OF INFRASTRUCTURE
LICENCE/FOOMU 15 – FOOMU FAKA'ATAA TUKUHAU – LAISENI
POTUNGAUE NGAahi NGAUE LALAHl / FORM 15 - TAX CLEARANCE
FORM - MINISTRY OF INFRASTRUCTURE LICENCE**

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

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

Please/ Katakai:

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

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

REASON TAX CLEARANCE BEING APPLIED FOR :/'UHINGA 'OKU FAKAHOKO AI E KOLE FAKA'ATAA TUKUHAU:	
<input type="checkbox"/>	LICENCE FROM MINISTRY OF INFRASTRUCTURE/LAISENI MEI HE
<input type="checkbox"/>	POTUNGAUE NGAahi NGAUE LALAHl
YOUR FULL NAME:/'HINGOA KAKATO:	
COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE:/'HINGOA 'O E KAUTAHA PE 'O KAPAU 'OKU 'I AI HAO TO E HINGOA KEHE PEA KE FAKAHA 'I HENI:	

TRADING NAME (if any)/HINGOA FEFAKATAU'AKI ('o kapau 'oku 'i ai)	
TIN (Taxpayer Identification Number) if issued/ TIN (Fika Tukupau 'a e Taha Tukupau) 'o kapau na'e foaki	
<i>(before you can obtain a licence to operate a business, you must have a TIN. Please contact us to obtain one – you will need to complete Form 3A or 3B – Individual Application for TIN or Form 4 if a company or partnership or trust available from our office or from our website at www.revenue.gov.to)/(kimu'a pea ke ma'u ha laiseni ke fakalele ha pisinisi, kuo pau ke 'i ai ho'o Fika Tukupau. Kataki 'o feu'utaki mai kiate kimautolu ke ma'u atu ho fika tukupau- 'e fiema'u keke fakakakato 'a e Foomu 3A pe 3B- Kole Fika Tukupau Taautaha pe Foomu 4 'o kapau ko ha kautaha pe ko ha kaunga pisinisi pe ko ha talasiti 'e ma'u atu ia mei he 'emau uepisaiti ko e www.revenue.gov.to)</i>	
YOUR ADDRESS/ TU'ASILA:	
Specific Location /Street Address/Tu'asila Nofo'anga/Hala Pau:	
Postal Address (if different)/Tu'asila Meili (kapau 'oku 'i ai):	
Phone Number/Fika Telefoni:	
Fax Number/Fika Fekisimili:	
Email Address/Tu'asila 'Imeili:	
1	What type of Customs clearance was given to you on the importation of the item?/Ko e ha 'a e fa'ahinga faka'ataa Tute na'e 'oatu kiate ko e 'i hono hu mai 'a e koloa?
2	What type of Customs clearance was given to you on the importation of the item?/Ko e ha 'a e fa'ahinga faka'ataa Tute na'e 'oatu kiate ko e 'i hono hu mai 'a e koloa?
	Name of importer:/Hingoa 'o e Toktaha hu koloa mai: <i>If owner not importer, name of importer/Kapau ko e Taha 'o'ona 'o 'ikai ko e Tokotaha hu koloa mai, hingoa 'o e taha hu koloa mai:</i>

	Item imported/Koloa hu mai:	
	Date/‘Aho:	
3	What type of licence are you applying for?/Ko e ha ‘a e fa’ahinga laiseni ‘oku ke kole?	
4	Will you or your company be operating the business?/Ko koe pe pe ko ho kautaha te ne fakalele ‘a e pisinisi?	
	Yes/ ‘Io	No/ ‘Ikai
	<i>If No, please detail who will be operating the business and on what basis e.g., lease, /Kapau ‘oku ‘Ikai, kataki ‘o fakaiiki mai pe kohai te ne fakalele ‘a e pisinisi pea ‘oku makatu’unga ‘i he ha e.g., lisi,</i>	
	Name/Hingoa:	
	TIN/Fika Tukahau ‘a e Taha Tukahau:	
	Trading name:/Hingoa ‘o e Pisinisi:	
	Address /Tu’asila:	
5	Do you have a business licence?/‘Oku ‘i ai hao laiseni pisinisi?	
	Yes/ ‘Io	No/ ‘Ikai
	<i>If yes, please attach a copy/Kapau ‘oku ‘Io, kataki ‘o fakapipiki mai ha tataau. If no, please explain why not/Kapau ‘oku ‘Ikai, kataki ‘o fakamatala ‘a e ‘uhinga ‘oku ‘ikai ai</i>	
6	Will you/ or do expect to be over \$100,000 gross annual turnover?/Te ke pe ‘oku ke faka’amu ke laka he \$100,000 ‘a e pa’anga hu mai fakakatoa fakata’u?	
	Yes/ ‘Io	No/ ‘Ikai
	<i>If yes, have you registered for Consumption Tax/Kapau ‘oku ‘Io, na’e ‘osi lesisita ki ha Tukahau Ngaue’aki?If No, why not/Kapau ‘oku ‘Ikai, koeha hono ‘uhinga?</i>	

7	Have we previously given you a tax clearance?/Na'a mau 'osi 'oatu kimu'a hao faka'ataa tukuhau?			
	Yes/ 'Io		No/ 'Ikai	
	If yes, please give date of tax clearance issued and the purpose of that tax clearance./Kapau 'oku 'Io, kataki 'o 'omai e 'aho na'e foaki ai e faka'ataa tukuhau mo e taumu'a 'o e faka'ataa tukuhau ko ia.			
	<i>If yes, did you pay any tax on that previous clearance?/Kapau 'oku 'Io, na'a ke totongi ha tukuhau 'i he faka'ataa koia kimu'a?</i>			
If Yes, please provide details as of how much and tax/Kapau 'oku 'Io, kataki 'o fakakiiki mai pe ko e fiha mo e tukuhau.				
8	Do you have the following records?/'Oku ke ma'u 'a e ngaahi lekooti ni?			
	NOTE: The records must be current as at the date of application for a Tax Clearance/ FAKATOKANGA'I: Ko e ngaahi lekooti kuo pau ke lolotonga 'a ia ko e 'aho na'e fai ai 'a e kole Faka'ataa Tukuhau			
For Small businesses in the profit based income tax system /Ko e Ngaahi Pisinisi Si'isi'i 'i he tupu makatu'unga mei he fakamatala tukuhau vahenga –				
a	Cash book recording daily sales (including credit sales) and purchases /Ko ha tohi pa'anga 'oku lekooti ai 'a e ngaahi fakatau atu faka'aho (kau ki ai 'a e fakatau fakamo'ua) mo e ngaahi fakatau mai :	Yes/ 'Io		No/ 'Ikai
b	A salary and wages register / ko e ha lesisita vahenga mo e ngaahi totongi ngaue kotoa pe :	Yes/ 'Io		No/ 'Ikai
c	Quarterly inventory records;/ and/Ngaahi lekooti lau koloa fakakuata; mo e	Yes/ 'Io		No/ 'Ikai
d	Records of expenditures –/Ngaahi lekooti 'o e ngaahi fakamole :	Yes/ 'Io		No/ 'Ikai

	<i>(If no, why not?)/(Kapau 'oku 'Ikai, koeha hono 'uhinga?)</i>		
	<p>For Small Business Taxpayers subject to the small business tax system:Ki he Ngaahi Pisinisi Tukahau Si'isi'i fakatatau ki he fakamatala tukuhau ki he ngaahi pisinisi si'isi'i:</p>		
a	a cash book recording daily sales, including credit sales –; and/ ko ha tohi pa'anga 'oku lekooti ai 'a e ngaahi fakatau atu faka'aho kau ki ai 'a e fakatau fakamo'ua; mo e	Yes/ 'Io	No/ 'Ikai
b	if you employ employees, a salary and wages register, and –/kapau te ke fakangaue'i ha kau kau ngaue, ko ha lesisita vahenga mo e ngaahi totongi ngaue kotoa pe :	Yes/ 'Io	No/ 'Ikai
	<i>(If no, why not?)/(Kapau 'oku 'Ikai, koeha hono 'uhinga?)</i>		
	<p>For the large business taxpayers (greater than \$100,000 turnover/sales), /Ki he ngaahi pinisni tukuhau lalahi (lahi hake 'i he \$100,000 hu mai/ngaahi fakatau), Companies /Ngaahi Kautaha:</p>		
	<p>Are you maintaining records in accordance with the international accounting standards and Companies Act 1995 (as per Regulation 10(2) of the Revenue Services Administration Regulations 2003)? such as: /'Oku ke ma'u 'a e ngaahi lekooti fakatatau ki he ngaahi tu'unga tauhi tohi fakavaha'a Pule'anga mo e Lao ki he Ngaahi Kautaha 1995 (fakatatau Tu'utu'uni 10(2) 'o e Ngaahi Tu'utu'uni ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2003)? 'o hange ko e:</p>		
a		Yes/ 'Io	No/ 'Ikai

	books of account that record receipts and payments, such as your cash book, journals and ledgers/ngaahi tohi 'akauni 'oku lekooti ai 'a e ngaahi tohi tali totongi mo e ngaahi totongi mo'ua, 'o hange ko ho tohi pa'anga, ngaahi tohi tauhi pa'anga (journals) mo e ngaahi tohi tauhi pa'anga (ledgers)-			
b	bank statements -ngaahi tohi fakamatala pa'anga –		Yes/ 'Io	No/ 'Ikai
c	wage book, if you are an employer - /ngaahi tohi lesisita vahenga –		Yes/ 'Io	No/ 'Ikai
d	invoices, including tax invoices - /ngaahi tohi tali totongi, kau kiai mo e ngaahi tohi tali totongi tukuhau–		Yes/ 'Io	No/ 'Ikai
e	receipts - /ngaahi tohi tali totongi –		Yes/ 'Io	No/ 'Ikai
f	cheque and deposit books /tohi sieke mo e fomu fakafonu fakahu pa'anga -		Yes/ 'Io	No/ 'Ikai
g	till tapes and day books - /ngaahi misini lesisita tali totongi mo e ngaahi tohi faka'aho –		Yes/ 'Io	No/ 'Ikai
h	details of entertainment expenses for clients /ngaahi fakakiiki e ngaahi fakamole fakafiefia –		Yes/ 'Io	No/ 'Ikai
i	internet transaction details, if you do business over internet - /fakaikiiki 'o e ngaahi fefakatau'aki 'i he 'initaneti –		Yes/ 'Io	No/ 'Ikai
j	interest and dividend statements - /tupu mo e ngaahi tohi fakamatala koloa–		Yes/ 'Io	No/ 'Ikai
k	stock-take figures - /ngaahi fika lau koloa –		Yes/ 'Io	No/ 'Ikai
l	list of debtors and creditors - /lisi 'o e mo'ua ke totongi mo e mo'ua ke tanaki–		Yes/ 'Io	No/ 'Ikai
m	list of assets and liabilities - /lisi 'o e ngaahi koloa mo e ngaahi mo'ua –		Yes/ 'Io	No/ 'Ikai
n	depreciation schedules - /ngaahi tepile ki he holo e mahu'inga 'o e koloa –		Yes/ 'Io	No/ 'Ikai
o			Yes/ 'Io	No/ 'Ikai

	final profit and loss statements and balance sheets - /tupu aofangatuku mo e ngaahi tohi fakamatala 'o e mole mo e fakamatala ki he Pa'anga Hu Mai –			
p	any other documents that confirm entries in your accounts, such as worksheets - /ha to e ngaahi tohi pe 'oku nau fakapapau'i 'a e hu ki ho ngaahi 'akauni, 'o hange ko e ngaahi tohi ngaue –	Yes/ 'Io		No/ 'Ikai
q	Consumption Tax (CT) registered taxpayers have you maintained a CT account which itself consists of the records necessary for proper completion of your CT return - / kau lesisia ki he Tukahau Ngaue'aki kuo mou 'osi ma'u ha 'akauini Tukahau Ngaue'aki 'oku 'i ai 'a e ngaahi lekooti 'oku fiema'u ki hono fakakakato fakalelei 'a ho'o fakafoki Tukahau Ngaue'aki –	Yes/ 'Io		No/ 'Ikai
	<i>(For any record you have answered No please explain why you have not kept the type of record)/ ('I ha fa'ahinga lekooti na'a ke tali 'Ikai ai kataki 'o fakamatala 'a e 'uhinga na'e 'ikai te ke tauhi ai 'a e fa'ahinga lekooti ko ia)</i>			
DECLARATION/ FAKAPAPAU:				
I declare the above information is true and complete. /'Oku ou fakapapau ko e fakamatala 'oku ha 'i 'olunga 'oku mo'oni mo kakato.				
Signature:/Fakamo'oni:				
Name/Hingoa:		Date: /'Aho: ____ / ____ / ____		
Position/Tu'unga Ngaue:				
NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS/FAKATOKANGA: KO E HIA MAMafa IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI MO'ONI KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI MO E TUTE				

<p>FOR OFFICIAL USE ONLY KE NGAUE'AKI PE 'E HE NGAUE'ANGA</p> <p>Date of Receipt of Application/ 'Aho 'oku ma'u ai 'a e Kole: ____ / ____ / ____</p> <p>Receiving Officer/ 'Ofisa 'oku ne ma'u mai: _____</p> <p>Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu'u (kau ai 'a e Ngaahi Tu'unga 'a ia 'oku totonu ke ngaue'aki 'i hono foaki 'a e Tukahau Faka'atā):</p>

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



GOVERNMENT OF TONGA
Ministry of Revenue & Customs
PULE'ANGA 'O TONGA
Potungae Pa'anga Hu Mai Mo e Tute

FORM 16- TAX CLEARANCE FORM – LICENSE TO EXPORT SANDALWOOD
FOOMU 16- FOOMU FAKA'ATAA TUKUHAU – LAISENI KI HONO FAKATAU
ATU
'O E AHI

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

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

Please/Kataki:

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

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

REASON TAX CLEARANCE BEING APPLIED FOR: /‘UHINGA ‘OKU FAKAHOKO AI E KOLE FAKA'ATAA TUKUHAU:	
<input type="checkbox"/>	LICENCE TO EXPORT SANDELWOOD /LAISENI KI HONO FAKATAU ATU 'O E AHI
YOUR FULL NAME/ HINGOA KAKATO:	

COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE:/HINGOA ‘O E KAUTAHA PE ‘O KAPAU ‘OKU ‘I AI HAO TO E HINGOA KEHE PEA KE FAKAHA ‘I HENI:			
TRADING NAME (if any): /HINGOA ‘O E PISINISI (kapau ‘oku ‘i ai)			
TIN (Taxpayer Identification Number) if issued:/TIN (Fika Tukahau ‘a e Taha Tukahau) kapau na’e foaki:			
<p><i>(before you can obtain a licence to operate a business, you must have a TIN. Please contact us to obtain one – you will need to complete Form 3A or 3B– Individual Application for TIN or Form 4 if a company or partnership or trust available from our office or from our website at www.revenue.gov.to)</i></p> <p><i>/(kimu’a pea ke ma’u ha laiseni ke fakalele ha pisinisi, kuo pau ke ‘i ai ho’o Fika Tukahau. Kataki ‘o feu’utaki mai kiate kimautolu ke ma’u atu ho fika tukuhau- ‘e fiema’u keke fakakakato ‘a e Foomu 3A pe 3B- Kole Fika Tukahau Taautaha pe Foomu 4 ‘o kapau ko ha kautaha pe ko ha kaunga pisinisi pe ko ha talasiti ‘e ma’u atu ia mei he ‘emau uepisaiti ko e www.revenue.gov.to)</i></p>			
YOUR ADDRESS/TU’ASILA:			
Specific Location/ Street Address/Tu’asila Nofu’anga/Hala Pau:			
Postal Address (if different)/Tu’asila Meili (kapau ‘oku ‘i ai):			
Phone Number/Fika Telefoni:			
Fax Number/Fika Fekisimili:			
Email Address/Tu’asila ‘Imeili:			
1	<p>Are you the landholder of land where the sandalwood trees to be exported were grown? /Ko e tokotaha ma’u kelekele ko e ‘o e kelekele na’e to ai ‘a e ngaahi fu’u ahi ke fakatau atu?</p> <table border="1"> <tr> <td>Yes/ ‘Io</td> <td>No/ ‘Ikai</td> </tr> </table> <p><i>If not, please attach lease agreement as required by Regulation 8 of the Sandalwood Regulations 2014/ Kapau ‘oku ‘ikai, kataki ‘o fakapipiki ‘a e aleapau lisi’oku fakaha ‘i he Tu’utu’uni 8 ‘o e Ngaahi Tu’utu’uni ki he Ahi 2014</i></p>	Yes/ ‘Io	No/ ‘Ikai
Yes/ ‘Io	No/ ‘Ikai		

2	Location of Plantation /Feitu'u 'oku tu'u ai 'a e Ngoue'anga:
3	Size of plantation (Number of Trees)/Lahi 'o e Ngoue'anga (Ngaahi fu'u 'akau 'e fiha):
4	Number of Sandalwood Tags/Lahi 'o e Ngaahi Faka'ilonga 'o e Ahi:
5	Value of Sandalwood to be exported/Mahu'inga 'o e Ahi 'oku 'ai ke fakatau atu:
6	Weight of Sandalwood to be exported/Mamafa 'o e Ahi 'oku 'ai ke fakatau atu:
7	Will you/ or do expect to be ober \$100,000 gross annual turnober?/Te ke pe 'oku ke faka'amu ke laka he \$100,000 'a e pa'anga hu mai fakakatoa fakata'u?
8	Will you/ or do expect to be ober \$100,000 gross annual turnober?/Te ke pe 'oku ke faka'amu ke laka he \$100,000 'a e pa'anga hu mai fakakatoa fakata'u?
	Yes/ 'Io <input type="checkbox"/> No/ 'Ikai <input type="checkbox"/>
	<i>If Yes, have you registerd for Consumption Tax Kapau 'oku 'Io, na'e 'osi lesisita ki ha Tukupau Ngaue'aki?</i>
	Yes/ 'Io <input type="checkbox"/> No/ 'Ikai <input type="checkbox"/>
	<i>If No, why not?/Kapau 'oku 'Ikai, koeha hono 'uhinga?</i>
9	Have you previously given you a tax clearance?/Na'a mau 'osi 'oatu hao tukuhau faka'ataa kimu'a?
	Yes/ 'Io <input type="checkbox"/> No/ 'Ikai <input type="checkbox"/> If Yes, please give date of tax clearance issued and the purpose of that tax clearance/Kapau 'oku 'Io, kataki 'o 'omai e 'aho na'e foaki ai e faka'ataa tukuhau mo e taumu'a 'o e faka'ataa tukuhau ko ia.

10	<p><i>If yes, did you pay any tax on that previous clearance?/ Kapau 'oku 'Io, na'a ke totongi ha tukuhau 'i he faka'ataa koia kimu'a?</i></p>
	<p>If Yes, please provide details as of how much and tax/Kapau 'oku 'Io, kataki 'o fakaikiiki mai pe ko e fiha mo e tukuhau.</p>
11	Date of first year of operation/'Aho 'o e fuofu'a ta'u na'e kamata 'a e pisinisi.

YOUR COMPLIANCE HISTORY WITH MINISTRY OF REVENUE & CUSTOMS /KO E HISITOLIA'A HO'O FAIPAU KI HE POTUNGAUE PA'ANGA HU MAI MO E TUTE

1	<p><u>Income Tax (IT) Details/Fakaikiiki 'o e Tukuhau Pa'anga Hu Mai:</u></p> <p>Last Income Tax Lodged (Financial Year)/Fakamatala Tukuhau Pa'anga Hu mai na'e fakahu fakamuimui taha (Ta'u Fakapa'anga):</p>
	Financial Year (s) not yet lodged/Ta'u Fakapa'anga Te'eki fakahu mai:
	<i>Income Tax Arrear/Mo'ua Tukuhau Pa'anga Hu mai</i>
	Financial Year(s)/Ta'u Fakapa'anga:
	Amount/Tukuhau:
	Penalties/Tautea:
	Total/Fakakatoa:
2	<p><u>Consumption Tax (CT) Details/Fakaikiiki 'o e Tukuhau Ngaue'aki</u></p> <p>Last CT Lodged (month)/Fakamatala Tukuhau Ngaue'aki na'e fakahu fakamuimitaha (Mahina)</p>

Months not yet lodged:/Ngaahi Mahina ,oku te'eki fakahu mai hono Fakamatala Tukupau Ngaue'aki Mahina:	
<i>CT arrear/Mo'ua Tukupau Ngaue'aki</i>	
CT Period/Vaha'a taimi tukupau ngaue'aki :	
CT Period/Tukupau:	
Amount/Tautea:	
Total/Fakakatoa:	
PAYE Details/ Fakaikiiki 'o e Tukupau Ta'ofi (PAYE)	
Last PAYE lodged (month)Fakamatala Tukupau Ta'ofi na'e fakahu fakamuimitaha (Mahina):	
Month(s) not yet lodged/Ngaahi mahina te'eki fakahu mai:	
<i>CT Arrear/Mo'ua Tukupau Ta'ofi</i>	
CT Period/Vaha'a taimi:	
CT Period /Tukupau:	
Penalties/Tautea:	
Total/Fakakatoa:	
PAYE Reconciliation Details/ Fakaikiiki 'o e Tukupau Ta'ofi Fakata'u	
Last PAYE Reconciliation lodged (financial year)/Fakamatala Tukupau Ta'ofi Fakata'u na'e fakahu fakamuimitaha	
Financial Year(s) not yet lodged/(Ta'u Fakapa'anga):	
Ngaahi ta'u fakapa'anga te'eki fakahu mai:	
Customs Details Fakaikiiki 'o e Tute	
1	Import Duty Arrear/ Mo'ua Tute:
2	Excise Duty Arrear/Mo'ua Tukupau 'Ekisia:
DECLARATION/FAKAPAPAU:	

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

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

Made at Nuku’alofa this 7 day of **August** 2015.

Hon. Tevita Lavemaau
Minister of Revenue & Customs.