

LAO KI HE TUKUHAU 'EKISIA 2007
(Kupu 3(1)(c))

TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'i he kupu 3(1)(c) 'o e Lao ki he Tuhau 'Ekisia 2007, 'oku fa'u ai heni 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineta, 'a e Tu'utu'uni ni:

- (1) Ko e ngaahi saliate misini kotoa 'e hu mai 'e he Tanoa Hotels (Tonga) Limited, 'i hono fakapapau 'i 'e he Potungaue Tanaki Pa'anga Hu Mai mo e Tute:
 - (a) kuo pau ke faka'ataa mei he tuhau 'ekisia 'o kamata mei he 'Aho 'e Kamata Ngaue'aki ai 'a e Tohi Aleapau 'i he vaha'a 'o e Pule'anga Tonga mo e International Dateline Hotel Limited mo e Tanoa Hotels (Tonga) Limited, na'e fakamo'oni 'i Nuku'alofa 'i he 'aho 12 'o Ma'asi 2015, ka kuo pau ke ngata ia hili 'a e ta'u 'e 2;
 - (b) ki he hokohoko atu 'a e ngaahi ngaue langa fakalalaka (fakalahi pe hoko pe) ki he Tanoa International Dateline Hotel, kuo pau ke faka'ataa mei he tuhau 'ekisia 'o kamata 'i he hili pe 'a e ta'u 'e 2 'oku lave ki ai 'a e palakalafi (a) 'i 'olunga ka kuo pau ke ngata ia hili 'a e ta'u 'e 13.
- (2) Koe'uhi ke 'ikai to e 'i ai ha tala'a, ko e faka'ataa ko ia 'i he kupu (1)(b) 'i 'olunga 'oku 'ikai ngaue'aki ia ki he ngaahi saliate misini 'oku hu mai ke fetongi 'aki 'a e ngaahi saliate misini kuo 'osi faka'ataa 'i he kupu (1)(b).

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 9 ni 'o 'Epeleli 2015.

**Hon. Samuela 'Akilisi Pohiva
Palemia**

**TONGA GOVERNMENT GAZETTE SUPPLEMENT
EXTRAORDINARY**

No. 2

8 April

2015.

**INCOME TAX ACT 2007
(Section 5(1))**

ORDER

IN EXERCISE of the powers conferred by section 5(1) of the Income Tax Act 2007, the Minister for Revenue and Customs, with the consent of Cabinet, hereby makes the following Order:

- (1) That any income tax (including capital gains tax) and non-resident withholding tax payable by Tanoa Hotels (Tonga) Limited will be revoked commencing from the date the lease of the land, on which the Tanoa International Dateline Hotel is to be situated and described in a Deed of Agreement between The Government of the Kingdom of Tonga and International Dateline Hotel Limited and Tanoa Hotels (Tonga) Limited, executed at Nuku'alofa on 12 March 2015, is lawfully registered and shall expire after 15 years.
- (2) For the avoidance of doubt, Tanoa Hotels (Tonga) Limited shall still be required to lodge income tax returns and non resident withholding tax returns for each financial year in accordance with Tongan law.

Made at Nuku'alofa this 9th day of April 2015.

**Hon. Samuela Akilisi Pohiva
Prime Minister**

CONSUMPTION TAX ACT 2003
(Section 5(3)(a))

ORDER

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act 2003, the Minister for Revenue and Customs, with the consent of Cabinet, hereby makes the following Order:

- (1) All capital items imported by Tanoa Hotels (Tonga) Limited, as certified by the Ministry of Revenue and Customs:
 - (a) shall be exempt from import consumption tax commencing from the Commencement Date of the Deed of Agreement between The Government of the Kingdom of Tonga and International Dateline Hotel Limited and Tanoa Hotels (Tonga) Limited, executed at Nuku'alofa on 12 March 2015, but shall expire after 2 years; and
 - (b) for the continuing development (expansion or extension only) of the Tanoa International Dateline Hotel, shall be exempt from import consumption tax commencing immediately after the 2 years referred to in paragraph (a) above but shall expire after 13 years.
- (2) For the avoidance of doubt, the exemption in clause (1)(b) above does not apply to capital items imported to replace capital items which had already been subject to an exemption under clause (1)(b).
- (3) **“Capital items”** is defined as all materials, acquired by Tanoa Hotels (Tonga) Limited or a related company of Tanoa Hotels (Tonga) Limited, including usual construction and building materials, equipment, furniture, fixtures and motor vehicles.

Made at Nuku'alofa this 9th day of April 2015.

Hon. Samuela Akilisi Pohiva
Prime Minister

LAO KI HE TUTE 2007
(Kupu 3(1)(b))

TU'UTU'UNI

‘I HONO NGAUE’AKI ‘o e ngaahi mafai kuo foaki ‘i he kupu 3(1)(b) ‘o e Lao ki he Tute 2007, ‘oku fa’u ai heni ‘e he Minisita ki he Tanaki Pa’anga Hu Mai mo e Tute, ‘i he loto ki ai ‘a e Kapineti, ‘a e Tu’utu’uni ni:

- (1) Ko e ngaahi koloa lalahi kotoa ‘e hu mai ‘e he Tanoa Hotels (Tonga) Limited, ‘i hono fakapapau ‘i ‘e he Potungae Tanaki Pa’anga Hu Mai mo e Tute:
 - (a) kuopau ke faka’ataa mei he tute kasitomu ‘o kamata mei he ‘Aho ‘e Kamata Ngaue’aki ai ‘a e Tohi Aleapau ‘i he vaha’a ‘o e Pule’anga Tonga mo e International Dateline Hotel Limited mo e Tanoa Hotels (Tonga) Limited, na’e fakamo’oni ‘i Nuku’alofa ‘i he ‘aho 12 ‘o Ma’asi 2015, ka kuopau ke ngata ia hili ‘a e ta’u ‘e 2; pea
 - (b) ki he hokohoko atu ‘a e ngaahi ngaue langa fakalalakala (fakalahi pe hoko pe) ki he Tanoa International Dateline Hotel, kuopau ke faka’ataa mei he tute kasitomu ‘o kamata ‘i he hili pe ‘a e ta’u ‘e 2 ‘oku lave ki ai ‘a e palakalafi (a) ‘i ‘olunga ka kuopau ke ngata ia hili ‘a e ta’u ‘e 13.
- (2) Koe’uhi ke ‘ikai to e ‘i ai hata’ala, ko e faka’ataa ko ia ‘i he kupu (1)(b) ‘i ‘olunga ‘oku ‘ikai ngaue’aki ia ki he ngaahi koloa lalahi ‘oku hu mai ke fetongi ‘aki ‘a e ngaahi koloa lalahi kuo ‘osi faka’ataa ‘i he kupu (1)(b).
- (3) **“Ngaahi koloa lalahi”** ‘oku ‘uhinga ia ki he ngaahi naunau kotoa, ‘oku ‘omai ‘e he Tanoa Hotels (Tonga) Limited pe ko ha kautaha felave’i kehe ‘o e Tanoa Hotels (Tonga) Limited, ‘o kau ai ‘a e naunau langa mo e naunau langa fale, me’angaue, koloa fale, ngaahi naunau ke fokotu’u mo e ngaahi saliote misini angamaheni.

Na’e fakahoko ‘i Nuku’alofa ‘i he ‘aho 9 ni ‘o ‘Epeleli 2015.

Hon. Samuela 'Akilisi Pohiva
Palemia

LAO KI HE TUKUHAU NGAUE'AKI 2003
(Kupu 5(3)(a))

TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'i he kupu 5(3)(a) 'o e Lao ki he Tukupau Ngaue'aki 2003, 'oku fa'u ai heni 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ni:

- (1) Ko e ngaahi kolola lalahi kotoa 'e hu mai 'e he Tanoa Hotels (Tonga) Limited, 'i hono fakapapau 'i 'e he Potungaue Tanaki Pa'anga Hu Mai mo e Tute:
 - (a) kuopau ke faka'ataa mei he tukuhau ngaue'aki 'i he hu mai 'o kamata mei he 'aho 'e Kamata Ngaue'aki ai 'a e Tohi Aleapau 'i he vaha'a 'o e Pule'anga Tonga mo e International Dateline Hotel Limited mo e Tanoa Hotels (Tonga) Limited, na'e fakamo'oni 'i Nuku'alofa 'i he 'aho 12 'o Ma'asi 2015, ka kuo pau ke ngata ia hili 'a e ta'u 'e 2;
 - (b) ki he hokohoko atu 'a e ngaahi ngaue langa fakalalakala (fakalahi pe hoko pe) ki he Tanoa International Dateline Hotel, kuopau ke faka'ataa mei he tukuhau ngaue'aki 'i he hu mai 'o kamata 'i he hili pe 'a e ta'u 'e 2 'oku lave ki ai 'a e palakalafi (a), 'i 'olunga ka kuopau ke ngata ia hili 'a e ta'u 'e 13.
- (2) Koe'uhi ke 'ikai to e 'i ai ha tala'a, ko e faka'ataa ko ia 'i he kupu (1)(b) 'i 'olunga 'oku 'ikai ngaue'aki ia ki he ngaahi kolola lalahi 'oku hu mai ke fetongi 'aki 'a e ngaahi kolola lalahi kuo 'osi faka'ataa 'i he kupu (1)(b).
- (3) **"Ngaahi kolola lalahi"** 'oku 'uhinga ia ki he ngaahi naunau kotoa, 'oku 'omai 'e he Tanoa Hotels (Tonga) Limited pe ko ha kautaha felave 'i kehe 'o e Tanoa Hotels (Tonga) Limited, 'o kau ai 'a e naunau langa mo e naunau langa fale, me'angaue, kolola fale, ngaahi naunau ke fokotu'u mo e ngaahi saliote misini angamaheni.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 9 ni 'o 'Epeleli 2015.

Hon. Samuela 'Akilisi Pohiva
Palemia

CUSTOMS ACT 2007
(Section 3(1)(b))

ORDER

IN EXERCISE of the powers conferred by section 3(1)(b) of the Customs Act 2007, the Minister for Revenue and Customs, with the consent of Cabinet, hereby makes the following Order:

- (1) All capital items imported by Tanoa Hotels (Tonga) Limited, as certified by the Ministry of Revenue and Customs:
 - (a) shall be exempt from customs duty commencing from the Commencement Date of the Deed of Agreement between The Government of the Kingdom of Tonga and International Dateline Hotel Limited and Tanoa Hotels (Tonga) Limited, executed at Nuku'alofa on 12 March 2015, but shall expire after 2 years; and
 - (b) for the continuing development (expansion or extension only) of the Tanoa International Dateline Hotel, shall be exempt from customs duty commencing immediately after the 2 years referred to in paragraph (a) above but shall expire after 13 years.
- (2) For the avoidance of doubt, the exemption in clause (1)(b) above does not apply to capital items imported to replace capital items which had already been subject to an exemption under clause (1)(b).
- (3) **"Capital items"** is defined as all materials, acquired by Tanoa Hotels (Tonga) Limited or a related company of Tanoa Hotels (Tonga) Limited, including usual construction and building materials, equipment, furniture, fixtures and motor vehicles.

Made at Nuku'alofa this 9th day of April 2015.

Hon. Samuela Akilisi Pohiva
Prime Minister

EXCISE TAX ACT 2003
(Section 3(1)(c))

ORDER

IN EXERCISE of the powers conferred by section 3(1)(c) of the Excise Tax Act 2007, the Minister for Revenue and Customs, with the consent of Cabinet, hereby makes the following Order:

- (1) All vehicles imported by Tanoa Hotels (Tonga) Limited, as certified by the Ministry of Revenue and Customs:
 - (a) shall be exempt from excise tax commencing from the Commencement Date of the Deed of Agreement between The Government of the Kingdom of Tonga and International Dateline Hotel Limited and Tanoa Hotels (Tonga) Limited, executed at Nuku'alofa on 12 March 2015, but shall expire after 2 years; and
 - (b) for the continuing development (expansion or extension only) of the Tanoa International Dateline Hotel, shall be exempt from customs duty commencing immediately after the 2 years referred to paragraph (a) above but shall expire after 13 years.
- (2) For the avoidance of doubt, the exemption in clause (1)(b) above does not apply to vehicles imported to replace vehicles which had already been subject to an exemption under clause (1)(b).

Made at Nuku'alofa this 9th day of April 2015.

Hon. Samuela Akilisi Pohiva
Prime Minister

LAO KI HE TUKUHAU PA'ANGA HU MAI 2007
(Kupu 5(1))

TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'i he kupu 5(1) 'o e Lao ki he Tukupau Pa'anga Hu Mai 2007, 'oku fa'u ai heni 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ni:

- (1) Kuopau ke kaniseli ha tukupau pa'anga hu mai ('o kau ai 'a e tukupau ki he ngaahi tupu mei he koloa) mo e ta'ofi tukupau 'o e taha 'ikai nofo fonua 'e hilifaki ki he Tanoa Hotels (Tonga) Limited 'o kamata mei he 'aho 'e lesisita fakalao 'ai 'a e lisi 'a e 'api, 'a ia 'e tu'u ai 'a e Tanoa International Dateline Hotel pea fakamatala 'i he Tohi Aleapau 'i he vaha'a 'o e Pule'anga Tonga mo e International Dateline Hotel Limited mo e Tanoa Hotels (Tonga) Limited, na'e fakamo'oni 'i Nuku'alofa 'i he 'aho 12 'o Ma'asi 2015, ka kuopau ke ngata ia hili 'a e ta'u 'e 15.
- (2) Koe'uhi ke 'oua to e 'i ai ha tala'a, kuopau ke kei fakahu pe 'e he Tanoa Hotels (Tonga) Limited 'a 'enau fakamatala tukupau pa'anga hu mai ki he ta'u fakapa'anga takitaha mo e fakamatala tukupau ta'ofi 'o e taha 'ikai nofo fonua 'o fakatatau ki he Lao 'o Tonga.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 9 ni 'o 'Epeleli 2015.

Hon. Samuela 'Akilisi Pohiva
Palemia