

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

Fika 9

14 'Okatopa

2016.

LAOKIHE TUKUHĀU '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 'e he Minisitaki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ko 'eni:

1. Kuo pau ke faka'ataa mei he tuhau 'ekisia 'a e ngaahi koloa ala tuhau 'ekisia ('o 'ikai kau ai 'a e tapaka mo e kava malohi) 'oku hu mai 'e he pe fakafong'a 'i 'a e ngaahi pisinisi laiseni takimamata kuo fakangofua, pea fakapapau 'i 'e he 'Ofisa Pule Ngaue ki he Komeesi, Konisiuna, Fefakatau'aki, 'Ilofo'ou mo e Ngaue 'a e Kakai mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku hu mai 'i loto 'i he ta'u 'e 2 mei he 'aho 'o e Tu'utu'uni ni.
2. Kuo pau ke ngaue'aki pe 'a e faka'ataa ni ki he ngaahi koloa 'a ia ko hono mahu'inga tute 'i hono hu mai 'oku 'ikai laka hake 'i he \$100,000 fakakatoa ki he pisinisi taki taha.
3. Kuo pau ke 'ikai ngaue'aki 'a e faka'ataa ni ki he ngaahi pisinisi 'a ia kuo 'osi tali ha faka'ataa taautaha, ki he pisinisi pe ko ia, 'i he mahina 'e 12 kuo hili 'i ha Tu'utu'uni.
4. Kuo pau ke 'ikai ngaue'aki 'a e faka'ataa ni ki he ngaahi pisinisi 'a ia 'oku 'i ai 'enau tuhau pa'anga hu mai, tuhau ngaue'aki, tuhau 'ekisia pe tute kasitomu 'oku te'eki totongi pe ngaahi fatongia tuhau pa'anga hu mai, tuhau ngaue'aki, tuhau 'ekisia pe tute kasitomu 'oku te'eki fakakato ki he Potungaue Tanaki Pa'anga Hu Mai mo e Tute.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 14 ni 'o 'Okatopa 2016.

Hon. Tevita Lavemaau
Minisita ki he Tanaki Pa'anga
Hu Mai mo e Tute

BY AUTHORITY:

Siosifa Pomana, General Manager, Tonga Post Ltd.
2016.

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No. 9

14 October

2016.

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 2003, the Minister for Revenue and Customs, with the approval of Cabinet, makes the following Order:

1. Excisable goods (not including tobacco and liquor) imported by or on behalf of approved licensed tourist businesses, and certified by the Chief Executive Officer for Commerce, Consumer, Trade, Innovation and Labour and the Chief Executive Officer for Revenue and Customs, shall be exempted from excise tax if imported within 2 years of the date of this Order.
2. This exemption shall apply to goods with a customs value on importation not exceeding \$100,000 in total per business.
3. This exemption shall not apply to businesses to which exclusive exemptions, for only that business, were granted in the last 12 months by Order.
4. This exemption shall not apply to businesses which have any outstanding income tax, consumption tax, excise tax or customs duty arrears or any outstanding income tax, consumption tax, excise tax or customs duty obligations with the Ministry for Revenue and Customs.

Made at Nuku'alofa this 14th day of October 2016.

Hon. Tevita Lavemaau
Minister for Revenue and Customs