

**FAKALAHKI KI HE KASETE 'A E  
PULE'ANGA TONGA KASETE MAKEHE**

Fika 1 10 Sanuali 2019.

**LAOKIHE TUKUHAUPA'ANGA HUMAI 2007  
(Kupu 5(1))  
TU'UTU'UNI**

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

- (i) Ke tali 'a hono tamate' i 'o e tukupau pa'anga hu mai kuo totongi 'e he Pacific Property Limited 'i he ta'u fakapa'anga 2016/2017, koe fakakatoa ko e \$481,672.00;
- (ii) Ke totongi 'e he Pacific Property Limited ki he Pule'anga 'a e pa'anga hu mai haohaoa 'i he totongi nofo fakafuofua ki he \$182,782.27 kuo tanaki mei he Property mei Novema 2017 ki he lolotonga ni;
- (iii) Ke 'ave 'a e tukupau pa'anga hu mai 'i he palakalafi (i) 'a ia kuo totongi 'e he Pacific Property Limited ki he Potungau Tanaki Pa'anga Hu Mai mo e Tute ko e kuletiti ke tamate' i 'aki 'a ngaahi mo'ua tukupau 'o e Pacific Property Limited mo hono ngaahi va'a 'i he ta'u fakapa'anga 2017/2018;
- (iv) Koe'uhi ke fakasi'isi' i 'a pe tala'a, ko hono tamate' i 'o e mo'ua tukupau 'oku mahu'inga koe'uhi ke fakakakato hono 'ave 'o e Lisi Fika 5842A mo e 3434A 'i Neiafu, Vava'u mo ngaahi fakalelei 'i ai mei he Pacific Property Limited ki he Pule'anga Tonga.

Fakahoko 'i Nuku'alofa 'i he 11 ni 'o Sanuali 2019.

**Hon. Mateni Tapueluelu**  
**Minisita Tanaki Pa'anga Hu Mai mo e Tute**

BY AUTHORITY:

'Aloisio 'Alipate Tavo, General Manager, Tonga Post Ltd.  
2019.

**TONGA GOVERNMENT GAZETTE SUPPLEMENT  
EXTRAORDINARY**

No. 1 10 January 2019.

**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 of Revenue and Customs with the consent of Cabinet hereby makes the following orders -

- (i) That the revocation of the income tax payable by Pacific Property Limited for the financial year 2016/2017, the sum of \$481,672.00 is approved;
- (ii) That Pacific Property Limited pays to Government the net rental income of about \$182,782.27 collected from the Property from November 2017 to date;
- (iii) That the income tax in paragraph (i) which Pacific Property Limited has paid to the Ministry of Revenue and Customs be transferred as a credit to offset against the tax liabilities of Pacific Property Limited and its subsidiaries in the financial year 2017/2018;
- (iv) For the avoidance of doubt, the revocation of the tax liability is necessary for the completion of the transfer of the Leases No. no.5842A and 3434A at Neiafu, Vava'u and improvements thereon from Pacific Property Limited to the Government Tonga.

Made at Nuku'alofa this 11<sup>th</sup> day of January 2019.

**Hon. Mateni Tapueluelu**  
**Minister for Revenue and Customs**