

# TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No. 10

16th July

2014.

## 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 approval of Cabinet, makes the following Order:

1. Goods (not including tobacco or tobacco making materials and liquor or liquor making materials) imported by or on behalf of approved licensed tourist businesses, and certified by the Chief Executive Officer for Commerce, Tourism and Labour and the Chief Executive Officer for Revenue and Customs, shall be exempted from consumption tax if imported within 2 years of the date of this Order.
2. The exemption shall apply to goods with a customs value on importation not exceeding \$20,000 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 Cabinet Order.
4. This exemption shall not apply to businesses which have any outstanding income tax/consumption tax/excise tax/customs duty arrears or any outstanding income tax/consumption tax/excise tax/customs duty obligations with the Ministry for Revenue and Customs.

Made at Nuku'alofa this 16<sup>th</sup> day of July 2014.

**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 approval of Cabinet, makes the following Order:

1. Goods (not including tobacco or tobacco making materials and liquor or liquor making materials) imported by or on behalf of approved licensed tourist businesses, and certified by the Chief Executive Officer for Commerce, Tourism and Labour and the Chief Executive Officer for Revenue and Customs, shall be exempted from customs duty if imported within 2 years of the date of this Order.
2. The exemption shall apply to goods with a customs value on importation not exceeding \$20,000 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/customs duty arrears or any outstanding income tax/consumption tax/excise tax/customs duty obligations with the Ministry for Revenue and Customs.

Made at Nuku'alofa this 16<sup>th</sup> day of July 2014.

Hon. Siosifa T Tu'utafaiva  
**Minister for Revenue and Customs-**

**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 '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 humai 'e he pe fakafong'a 'i 'a e ngaahi pisinisi laiseni takimamata kuo fakangofua, pea fakapapau 'i 'e he 'Ofisa Pule Ngaue ki he Fefakatau'aki, Takimamata mo e Ngaue 'a e Kakai mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku humai '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 ki he ngaahi koloa 'a ia ko hono mahu'inga tute 'i hono humai 'oku 'ikai laka hake 'i he \$10,000 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 humai/tuhau ngaue'aki/ tuhau 'ekisia/tute kasitomu 'oku te'eki totongi pe ngaahi fatongia tuhau pa'anga humai/tuhau ngaue'aki/tuhau 'ekisia/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 16 ni 'o Siulai 2014.

Hon. Siosifa T Tu'utafaiva  
**Minisitaki he Tanaki Pa'anga Hu Mai mo e Tute**

**LAO KI HE TUTE 2007****(Kupu 3(1)(b))****TU'UTU'UNI**

**'I HONO NGAUE'AKI** 'o e ngaahimafaikufoaki 'i he kupu 3(1)(b) 'o e Lao ki he Tute 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 tute kasitomu 'a e ngaahi koloa ('o 'ikai kau ai 'a e tapaka pe ngaahi koloa ngaohi tapaka mo e kava malohi pe ngaahi koloa ngaohi kava malohi) 'oku humai 'e he pe fakafofonga' 'i 'a e ngaahi pisinisi laiseni takimamata kuo fakangofua, pea fakapapau' 'i 'e he 'Ofisa Pule Ngaue ki he Fefakatau'aki, Takimamata mo e Ngaue 'a e Kakai mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku humai 'i he 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 ki he ngaahi koloa 'a ia ko hono mahu'inga tute 'i hono humai 'oku 'ikai laka hake 'i he \$20,000 fakakato aki he pisinisi takitaha.
3. Kuo pau ke 'ikai ngaue'aki 'a e faka'ataa ni ki he ngaahi pisinisi 'a ia kuo 'osi tali ha faka'ataa taa'utaha, 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 tukuhau pa'anga humai/tukuhaungaue'aki/tukuhau 'ekisia/tutekasitomu 'oku te'eki totongi pe ngaahi fatongia tukuhau pa'anga humai/tukuhaungaue'aki/tukuhau 'ekisia/tutekasitomu 'oku te'eki fakakato ki he Potungaue Tanaki Pa'anga Hu Mai mo e Tute.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 16 ni 'o Siulai 2014.

Hon Siosifa T Tu'utafaiva

**Minisitaki he Tanaki Pa'anga Hu Mai mo e Tute**

**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 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, Tourism 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. The exemption shall apply to goods with a customs value on importation not exceeding \$10,000 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/customs duty arrears or any outstanding income tax/consumption tax/excise tax/customs duty obligations with the Ministry for Revenue and Customs.

Made at Nuku'alofa this 16<sup>th</sup> day of July 2014.

Hon. Siosifa T Tu'utafaiva

**Minister for Revenue and Customs**

# FAKALAHİ KI HE KASETE 'A E PULE'ANGA TONGA KASETE MAKEHE

Fika 10

16 Siulai

2014.

## 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 TukupauNgaue'aki 2003, 'okufa'u 'e he Minisitaki ki he Tanaki

Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineta, 'a e Tu'utu'uni ko 'eni:

1. Kuo pau ke faka'ataa mei he tukupau ngaue'aki 'a e ngaahi koloa ('o 'ikai kau ai 'a e tapaka pe ngaahi koloa ngaohi tapaka mo e kava malohi pe ngaahi koloa ngaohi kava malohi) 'oku humai 'e he pe fakafongai 'i 'a e ngaahi pisinisi laiseni takimamata kuo fakangofua, pea fakapapau 'i 'e he 'Ofisa Pule Ngaueki he Fefakatau'aki, Takimamata mo e Ngaue 'a e Kakai mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku humai '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'ataaki he ngaahi koloa 'a ia ko hono mahu'inga tute 'i hono humai 'oku 'ikai laka hake 'i he \$20,000 fakakatoaki he pisinisi takitaha.
3. Kuo pau ke 'ikaingae'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 tukupau pa'anga humai/tukupau ngaue'aki/tukupau 'ekisia/tutekasitomu 'oku te'eki totongi pe ngaahi fatongia tukupau pa'anga humai/tukupau ngaue'aki/tukupau 'ekisia/tute kasitomu 'oku te'eki fakakato ki he Potungae Tanaki Pa'anga Hu Mai mo e Tute.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 16 ni 'o Siulai 2014.

Hon. Siosifa T Tu'utafaiva

**Minisitaki he Tanaki Pa'anga Hu Mai mo e Tute**