

## LAOKIHE TUKUHAUNGAUE'AKI 2003

(Kupu 5(3)(a))

TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 5(3)(a) 'o e Lao ki he Tuhau Ngaue'aki 2003, 'oku fa'u ai 'e he Minisita 'oku ne tokangaekina 'a e 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'ata mei he tukuhau ngaue'ki 'a e kotoa 'a e tukuatu kuo fakahoko 'e he ni'ihi tukuatu pe ni'ihi aleapau kuo lesisita ki he tukuhau ngaue'aki, ki he Pule'anga Siapani mo/pe ha taha kuo tali ki he Polokalama Grassroots Human Security Programme (GGP) koe'uhi ko e taumu'a 'a e GGP.
2. 'Oku 'uhinga 'a e ni'ihi kuo tali, ki he ngaahi Kautaha 'ikai fakalele 'e he Pule'anga, Ngaahi Kautaha 'ikai taumu'a ke Fakatupu Koloa mo e ngaahi kautaha fakakolo iiki kehe 'a e kakai kuo nau kole pea kuo foaki ki ai 'e he Pule'anga Siapani 'a e tokoni fakapa'anga 'i he Polokalama GGP.
3. Koe'uhi ke 'oua 'e 'i ai ha tala'a, kuo pau ki he kotoa 'o e ni'ihi tukuatu kuo lesisita ki he tukuhau ngaue'aki 'oku kau 'i he polokalama GGP, ke nau hokohoko atu hono fakahu 'a e ngaahi fakamatala tukuhau ngaue'aki pea lipooti 'a e kotoa 'o e ngaahi tukuatu 'o kau ki ai 'a e ngaahi tukuatu faka'ata kuo fakahoko 'i he Polokalama GGP.

Fakahoko 'i Nuku'alofa 'i he 'aho 31 ni 'o 'Aokosi 2020.

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**Hon. Tevita Lavemaau**

**Minisitâ Tanaki Pa'anga Hû Mai mo e Tute**

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BY AUTHORITY:

'Alipate 'Aloisio Tavo, General Manager, Tonga Post Ltd.  
2020.

# TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No.40

1ST SEPTEMBER

2020.

## 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 responsible for revenue and customs, with the approval of Cabinet makes the following Order -

1. That all supplies made by suppliers or contractors, registered for consumption tax, to the Government of Japan and/or a successful recipient in Japan's Grassroots Human Security Programme (GGP) for the purpose of the GGP, shall be exempt from consumption tax.
2. Successful recipients mean Non-Government Organisations, Non-Profit Organisations and other small grassroots community associations that have applied and successfully awarded grant assistance by the Government of Japan under the GGP Programme.
3. For the avoidance of doubt, all suppliers registered for consumption tax involved in the GGP program shall continue to lodge consumption tax returns and report all supplies including the exempt supplies made in GGP Programme.

Made at Nuku'alofa this 31<sup>st</sup> day of August 2020.

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**Hon. Tevita Lavemaau**

**Minister for Revenue and Customs**