



Tonga

# **INCOME TAX (AMENDMENT) (NO. 2) ACT 2015**

**Act 10 of 2015**





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## Arrangement of Sections

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## AN ACT TO AMEND THE INCOME TAX ACT, 2015

I assent,  
TUPOU VI,  
19th November 2015.

**BE IT ENACTED** by the King and Legislative Assembly of Tonga in the Legislature of the Kingdom as follows:

### 1 Preliminary

- (1) This Act may be cited as the Income Tax (Amendment) (No. 2) Act 2015.
- (2) The Income Tax Act 2007, as amended, is in this Act referred to as the Principal Act.

### 2 Amendment to section 16

Section 16 of the Principal Act is amended by adding a new subsection (11) as follows –

- “(11) The income derived by the Legislative Assembly Retirement Fund under the Legislative Assembly Retirement Benefit Scheme Act shall be exempt income to the extent provided in that Act.”.

Passed in the Legislative Assembly this 6th day of October 2015.