



I assent,

TAUFA'AHIAU TUPOU IV

11th July, 1990.

AN ACT
TO AMEND THE SALES TAX ACT 1986

[13th June, 1990.]

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

1. (1) This Act may be cited as the Sales Tax (Amendment) Act 1990.
- (2) The Sales Tax Act 1986 is in this Act referred to as the Principal Act.
2. Section 2 of the Principal Act is amended by:

- (a) amending the definition of "Services" by inserting before the word "restaurants" the word "licenced".
- (b) inserting the following new definitions;

"Licenced restaurant" means a public premise where meals are served and is licenced to sell intoxicating liquor.

"Small retail store" means a business with sales of less than T\$1,000,000 per annum and purchases goods locally or imports goods for resale.

"Fuel Bowser" means a business that purchases fuel for resale."

3. The following new section 4A is inserted after Section 4:

The Sales Tax (Amendment) Act 6 of 1990.

"4A. (1) Subject to the provisions of this section and unless exempted by registration under sub-section (1A) of Section 9 of this Act, Sales Tax shall be levied and imposed by the Department on goods imported for the purpose of resale within the Kingdom by any small retail store or fuel bowser.

(2) The value of the goods for Sales Tax shall be the sum of:

the landed cost of the goods as defined under the Customs and Excise Act, 1983;

any import taxes and other charges payable on those goods; and

the wholesale markup on those goods as prescribe by any law or regulation in the Kingdom, otherwise a markup of 10 per cent shall apply.

(3) Any goods subject to Sales Tax under this section shall not be cleared by the Collector of Customs until such time as the Sales Tax has been paid."

4. Section 9 of the Principal Act is amended by inserting the following new sub-section:

"(1A) Exemptions under sub-section (1)(c) of this section shall not apply to small retail stores and fuel bowzers that purchase goods for resale from vendors or imports such goods for resale from vendors or imports such goods for resale unless they are registered with the Department.

(1B) The Commissioner may register small retail stores and fuel bowzers that seek exemption under sub-section (1A) of this section provided that they comply with any requirements prescribed by the Commissioner.

(1C) Any small retail store or fuel bowser that are not registered under this Act and who have paid the Sales Tax to a vendor or at the wharf who charges Sales Tax again shall be guilty of an offence under Section 11 of this Act.

(1D) Any small retail store or fuel bowser not registered under sub-section (1A) of this section is exempted for the requirements to submit returns and keep records as required under this Act.

(1E) All vendors shall impose sales tax of 5 senti for each one pa'anga or part thereof on the sales to any small retail store or fuel bowser not registered under this section."



'Oku ou loto ki ai,

TAUFA'AHAU TUPOU IV

11 'o Siulai, 1990.

KO E LAO

KE FAKATONUTONU 'A E LAO TUKUHIAU FAKATAU ATU
'O E 1986

[13 'o Sune, 1990.]

'OKU TU'UTU'UNI 'e he Tu'i mo e Fale Alea 'o Tonga 'i he Fakataha
Alea 'o e Pule'anga 'o pche:

1. (1) 'E ui 'a e Lao ni ko e Lao (Fakatonutonu) ki he Tukahau Fakatau
Atu 1990.

(2) Ko e Lao ki he Tukahau Fakatau Atu 1986 'oku ui ia 'i he Lao
ni ko e Tefito'i Lao.

2. 'Oku fakatonutonu heni 'a e Kupu 2 'o e Tefito'i Lao 'aki:

(a) fakatonutonu 'o e 'uhinga 'o e "Ngaahi Ngaue" 'aki hono
fakahu atu hili 'a e ngaahi fo'i lea ko e "ngaahi fale kai"
'a e fo'i lea ko e "laiseni".

(b) fakahu atu 'a e ngaahi 'uhinga fo'ou kó 'eni:

"Falekai Laiseni" 'oku 'uhinga ia ki ha feitu'u fakapule'anga 'oku
fakatau atu ai 'a e me'atokoni pea 'oku ne ma'u mo e laiseni ke
fakatau atu 'a e kava malohi tapu.

"Fale Koloa Fakamovetevele Iiki" 'oku 'uhinga ia ki ha pisinisi
ko 'ene fakatau atu 'oku si'i hifo ia 'i he T\$1,000,000 pea 'oku
ne fakatau mai fakaloto fonua 'a e ngaahi koloa pe fakahu mai
'a e ngaahi koloa ke toe fakatau atu.

"Pausa Lolo" 'oku 'uhinga ia ki ha pisinisi 'oku ne fakatau mai 'a e lolo ke toe fakatau atu.

3. Ko e Kupu 4A fo'ou ko 'eni 'oku fakahu atu ia hili 'a e Kupu 4:

"4A. (1) Fakatatau ki he ngaahi tu'utu'uni 'o e kupu ni pea tuku kehe 'o ka faka'ataa 'aki ha'ane lesisita 'i he Kupu-si'i (1A) 'o e Kupu 9 'o e Lao ni, kuopau ke hili'aki 'e he Potungaue 'a e Tuhau Fakatau Atu 'i he ngaahi koloa hu mai 'oku fakataumu'a ke toe fakatau atu 'i he Pule'anga ni 'e ha fale koloa fakamovetevete iiki pe pausa lolo.

(2) Ko e mahu'inga 'o e ngaahi koloa ki he Tuhau Fakatau Atu kuopau ko e fakakatoa 'o e:

mahu'inga tu'uta 'o e ngaahi koloa kuo faka'uhinga'i 'i he Lao ki he ngaahi Tute mo e Tute 'Ekisia, 1983;

'o ha tuhau 'o e koloa hu mai mo ha ngaahi totongi kehe 'oku ala totongi atu 'i he ngaahi koloa ni; pea

ko e tupu 'i he mahu'inga fakalukufua 'i he ngaahi koloa ko ia 'o hange kuo tu'utu'uni 'e ha fa'ahinga lao pe tu'utu'uni 'i he Pule'anga ni, ka 'ikai ia ko e tupu peseti 'e 10 pe ko ha tupu kuo fakapapu'i 'e he 'Ene 'Afio 'i he Fakataha Tokoni.

(3) Ko e ngaahi koloa 'e tuhau'i fakatau 'i he kupu ni kuopau 'e 'ikai tukuange 'e he Pule Tute kae 'oua kuo a'u ki ha taimi kuo totongi 'a e Tuhau Fakatau Atu."

4. 'Oku fakatonutonu heni 'a e Kupu 9 'o e Tefito'i Lao 'aki hono fakahu atu 'a e kupu-si'i fo'ou ko 'eni:

"(1A) Ko e ngaahi faka'ataa 'i he kupu-si'i (1) (c) 'o e kupu ni kuopau 'e 'ikai kau ia ki he ngaahi falekoloa fakamovetevete iiki mo e ngaahi pausa lolo 'oku nau fakatau mai 'a e ngaahi koloa ke toe fakatau atu mci he kau venitoa pe fakahu mai 'a e ngaahi koloa ko ia ke toe fakatau atu tukukehe 'o kapau kuo nau lesisita 'i he Potungaue.

(1B) 'E ngofua ki he Komisiona ke lesisita 'a e ngaahi falekoloa fakamovetevete mo e ngaahi pausa lolo kuo nau kole faka'ataa 'i he kupu-si'i (1A) 'o e kupu ni ka kuopau ke nau fai fakatatau ki ha fa'ahinga fiema'u kuo tu'utu'uni 'e he Komisiona.

(1C) Ka 'i ai ha falekoloa fakamovetevete iiki pe pausa lolo 'a ia 'oku 'ikai ke lesisita 'i he Lao ni pea kuo ne totongi 'a e Tuhau Fakatau Atu ki ha venitoa pe 'i he uafu pea kuo ne toe tanaki atu 'a e Tuhau Fakatau Atu kuopau ke mo'ua 'i he hia 'o fakatatau ki he Kupu 11 'o e Lao ni.

(1D) Ka 'i ai ha fale koloa fakamovetevete iiki pe pausa lolo 'oku 'ikai ke lesisita 'i he Kupu-si'i (1A) 'o e kupu ni 'e faka'ataa ia mei he fiema'u ke ne fakahu mai ha ngaahi fakamatala mo tauhi ha ngaahi lekooti 'o fakatatau ki he fiema'u 'a e Lao ni.

(1E) Kuopau ke hilifaki 'e he kau venitoa 'a e tuhau fakatau atu ko e seniti 'e 5 'i he pa'anga 'e taha pe kongā 'o e pa'anga 'i he ngaahi fakatau atu ki he ngaahi falekoloa fakamovetevete iiki pe ko e ngaahi pausa lolo 'oku 'ikai lesisita 'i he kupu ni."

Na'e fakahoko 'i he Fale Alea 'i he 'aho 13 Sune, 1990.