

LAOKIHETUKUHAUNGAUE'AKI2003
(Kupu5(3)(a))
TU'UTU'UNI

'**THONONGAUE'AKI** 'a e ngaahi mafai kuo foaki 'i he kupu 5(3)(a) 'o e Lao ki he Tukupau Ngaue'aki 2003, '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 e Tu'utu'uni ko 'eni:

- (1) Kuo pau ke faka'atâ 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 hu mai 'e he pe fakafongonga'i ' a e ngaahi pisinisi laiseni ngaohi koloa kuo fakangofua, pea fakapapau'i 'e he 'Ofisa Pule Ngaue ki he Takimamata mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute.
- (2) Kuo pau ke ngaue'aki pe 'a e faka'atâ ki he ngaahi koloa 'a ia ko hono mahu'inga tute 'i hono hu mai 'oku 'ikai laka hake 'i he \$100,000 fakakâtoa ki he pisinisi takitaha.
- (3) Kuo pau ke 'ikai ngaue'aki 'a e faka'atâ ni ki he ngaahi pisinisi 'a ia kuo 'osi tali ha faka'atâ taautaha, ki he pisinisi pe ko ia, 'i he mahina 'e 12 kuo hili 'i ha Tu'utu'uni.
- (4) Ko e totonu 'a e kau 'opoleita pisinisi takimamata ki he faka'atâ 'i he palakalafi (1) 'oku fakatatau ki he 'enau muimui pau ki he ngaahi lao pa'anga hu mai mo e kasitomu.
- (5) Kuo pau ke 'ikai ngaue'aki 'a e faka'atâ ni ki he ngaahi pisinisi 'a ia 'oku 'i ai 'enau tukupau pa'anga hu mai/ tukupau ngaue'aki/ tukupau 'ekisia/ tute kasitomu 'oku te'eki totongi pe ngaahi fatongia tukupau pa'anga hu mai/tukupau ngaue'aki/tukupau 'ekisia/tute kasitomu 'oku te'eki fakakakato ki he Potungaue Tanaki Pa'anga Hu Mai mo e Tute.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 5 ni 'o **Fepueli** 2019.

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

TONGA GOVERNMENT GAZETTE SUPPLEMENT
EXTRAORDINARY

No. 5

5 February

2019.

CONSUMPTION TAX ACT 2003
(Section 5(3)(a))

ORDER

INEXERCISE 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 manufacturing businesses and certified by the Chief Executive Officer for Tourism and the Chief Executive Officer for Revenue and Customs, shall be exempted from consumption tax.
- (2) The exemption shall apply to goods with a customs value on importation not exceeding \$100,000 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) The entitlement of tourism business operators to the exemption in paragraph (1) is subject to their compliance with revenue and customs laws.
- (5) This exemption shall not apply to businesses which have any outstanding income tax, consumption tax, excise tax or customs duty arrears or 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 **5th** day of **February 2019**.

Hon. Mateni Tapueluelu
Minister for Revenue and Customs

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

Fika 5

5 February

2019.

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 manufacturing businesses and certified by the Chief Executive Officer for Tourism and the Chief Executive Officer for Revenue and Customs, shall be exempted from customs duty.
- (2) The exemption shall apply to goods with a customs value on importation not exceeding \$100,000 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) The entitlement of tourism business operators to the exemption in paragraph (1) is subject to their compliance with revenue and customs laws.
- (5) This exemption shall not apply to businesses which have any outstanding income tax, consumption tax, excise tax or customs duty arrears or 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 5th day of **February 2019**.

Hon. Mateni Tapueluelu
Minister for Revenue and Customs

LAOKIHE TUTE 2007

(Kupu 3(1)(b))

TU'UTU'UNI

'I HONONGAUE'AKI 'a e ngaahi mafai kuo foaki 'i he kupu 3(1)(b) 'o e Lao ki he Tute 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 e Tu'utu'uni ko 'eni:

- (1) Kuo pau ke faka'at' 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 hu mai 'e he pe fakaafong'a 'i 'a e ngaahi pisinisi laiseni ngaohi koloa kuo fakangofua, pea fakapapu 'i 'e he 'Ofisa Pule Ngaue ki he Takimamata mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute.
- (2) Kuo pau ke ngaue'aki pe 'a e faka'ata' ki he ngaahi koloa 'a ia ko hono mahu'inga tute 'i hono hu mai 'oku 'ikai laka hake 'i he \$100,000 fakak'toa ki he pisinisi takitaha.
- (3) Kuo pau ke 'ikai ngaue'aki 'a e faka'ata' ni ki he ngaahi pisinisi 'a ia kuo 'osi tali ha faka'ata' taautaha, ki he pisinisi pe ko ia, 'i he mahina 'e 12 kuo hili 'i ha Tu'utu'uni.
- (4) Ko e totonu 'a e kau 'opoleita pisinisi takimamata ki he faka'ata' 'i he palakalafi (1) 'oku fakatatau ki he 'enau muimui pau ki he ngaahi lao pa'anga hu mai mo e kasitomu.
- (5) Kuo pau ke 'ikai ngaue'aki 'a e faka'ata' ni ki he ngaahi pisinisi 'a ia 'oku 'i ai 'enau tukupau pa'anga hu mai/ tukupau ngaue'aki/ tukupau 'ekisia/ tute kasitomu 'oku te'eki totongi pe ngaahi fatongia tukupau pa'anga hu mai/ tukupau ngaue'aki/ tukupau 'ekisia/ tute kasitomu 'oku te'eki fakakakato ki he Potungaue Tanaki Pa'anga Hu Mai mo e Tute.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 5 ni 'o **Fepueli 2019**.

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

LAOKIHE TUKUHAU 'EKISIA 2007**(Kupu 3(1)(c))****TU'UTU'UNI**

'**IHONONGAUE'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 Minisita 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'ata mei he tuhau 'ekisia 'a e ngaahi koloa ala tuhau 'ekisia ('o 'ikai kau ai 'a e tapaka pe ngaahi koloa ngaohi tapaka mo e kava malohi pe ngaahi koloa ngaohi kava malohi) 'oku hu mai 'e he pe fakafofonga'i 'a e ngaahi pisinisi laiseni ngaohi koloa kuo fakangofua, pea fakapapu'i 'e he 'Ofisa Pule Ngaue ki he Takimamata mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute.
- (2) Kuo pau ke 'ikai ngaue'aki 'a e faka'ata ki he ngaahi koloa 'a ia ko hono mahu'inga tute 'i hono hu mai 'oku 'ikai laka hake 'i he \$100, 000 fakakatoa ki he pisinisi takitaha.
- (3) Kuo pau ke 'ikai ngaue'aki 'a e faka'ata ni ki he ngaahi pisinisi 'a ia kuo 'osi tali ha faka'ata tautaha, ki he pisinisi pe ko ia, 'i he mahina 'e 12 kuo hili 'i ha Tu'utu'uni.
- (4) Ko e totonu 'a e kau 'opoleita pisinisi takimamata ki he faka'ata 'i he palakalafi (1) 'oku fakatata ki he 'enau muimui pau ki he ngaahi lao pa'anga hu mai mo e kasitomu.
- (5) Kuo pau ke 'ikai ngaue'aki 'a e faka'ata ni ki he ngaahi pisinisi 'a ia 'oku 'i ai 'enau tuhau pa'anga hu mai/ tuhau ngaue'aki/ tuhau 'ekisia/ tute kasitomu 'oku te'eki totongi pe ngaahi fatongia tuhau pa'anga hu mai/ 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 5 ni 'o **Fepueli** 2019.

Hon. Mateni Tapueluelu

Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute

BY AUTHORITY:

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

FAKALAHI KI HE KASETE 'A E PULE'ANGA TONGA KASETE MAKEHE

Fika5

5 February

2019.

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 or tobacco making materials and liquor or liquor making materials) imported by or on behalf of approved licensed manufacturing businesses and certified by the Chief Executive Officer for Tourism and the Chief Executive Officer for Revenue and Customs, shall be exempted from excise tax.
- (2) The exemption shall apply to goods with a customs value on importation not exceeding \$100,000 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) The entitlement of tourism business operators to the exemption in paragraph (1) is subject to their compliance with revenue and customs laws.
- (5) This exemption shall not apply to businesses which have any outstanding income tax, consumption tax, excise tax or customs duty arrears or 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 5th day of **February** 2019.

Hon. Mateni Tapueluelu

Minister for Revenue and Customs