

“SMART BORDERS FOR A PROSPEROUS TONGA”

Ministry of Revenue & Customs

Tax Awareness Program

The Ministry of Revenue and Customs (MoRC), led by CEO Mr. Kelemete Vahe and staff, conducted a Tax Awareness Program conjunction with the Customs Divisions however in particular on COVID-19 Policy. This program was held at Fe'aomoengalu (Customs Head Office) Conference room, Ma'ufanga and attended by representatives from District and Town Officers Forum, Tax Agents Forum and members for Tonga Chamber of Commerce.



Top Photo-Fellow District & Town Officers representatives.

The core focus of this program was the Ministry wishes to provide support to the Government and the people of Tonga through tax and duty relief during this time of the COVID-19 crisis.

Note : Detailed on the next Page



Above Photo-Tax Agent Members

FOR MORE INFORMATION

The Ministry of Revenue & Customs

CONTACT INFO
+676 26-432 / cst@revenue.gov.to



**COVID-19
RESPONSE**



Above Photo- Members of Tonga Chamber of Commerce

APRIL EVENTS

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Vision : *To be recognized as the best Ministry amongst all Government Ministries.*

Mission : *To establish and promote highest standard of professionalism and good working relationship with all stakeholder.*

COVID 19- Tax Relief Policy

COVID-19 TAX & DUTY RELIEF POLICY

Notes for clarity;

The tax and duty relief are as follows –

- a. Exempt from duty and tax all imported food items and personal consumer goods not for commercial purposes;
 - b. Zero rating of supply of fish, not including processed fish, for the period of April to June 2020;
 - c. Extension of the due date of lodgement and payment of consumption tax returns and payments due, to the 30th June 2020 with no administrative penalties;
 - d. Extension of the due date of lodgement and payment of income tax returns due, (corporate tax, income tax, small business tax, resident withholding tax, non-resident withholding tax) to the 30th June 2020 with no administrative penalties; and
 - e. Extension of all instalment payment due, to the 30th June, 2020 with no administrative penalties.
 - f. All grants from Government and public international organizations and development partners to businesses, employees and any other taxpayer in relation to the combating of the COVID 19, are exempt from income tax.
 - g. All gifts or grant assistance by employers to employees in relation to the combating of the COVID 19 are exempt from income tax.
- ◆ Extensions in paragraphs c) and d) refer to the returns and tax due for the months of March, April and May 2020. This does not include those that have outstanding returns and tax for periods before March 2020.
 - ◆ PAYE returns and tax are still due as per normal as this tax deducted already from the employees. The information is also crucial for the process of grant disbursements by Government to the businesses affected by the COVID-19. The Ministry assists this process by confirming the employees and their salary levels of the application businesses.
 - ◆ Paragraph e) refers to instalment arrangements in place prior to March 2020
 - ◆ Grants in paragraph f) to businesses are not revenue to the businesses.
 - ◆ Grants to employees are not allowable deductions of their employers.
 - ◆ Gifts or grants by employers to its employees related to the combating of COVID 19 are not allowable deductions of the employers.
 - ◆ The Ministry still encourages and appreciates those that can afford and willing to lodge and pay on time.



Above Photo-TBC interviewed with the CEO of the Ministry of Revenue and Customs-Mr. Kelemete Vahe

“The support of the Government and the people of Tonga through Tax & Duty relief during this time of the COVID-19 crisis.”

COVID-19-Duty Relief Policy

Food Items and goods for Personal Hygiene.

- Gazette No.16 & 17
- Food items and personal consumer goods not for commercial purposes.
- Goods include all food items, all goods for personal hygiene such as soap, shampoo, toilet paper; cleaning products: dishwashing liquid and detergent, disinfectant and other surface cleaners etc.
- Duration: 6th April 2020- 30th June 2020.
- Exempt Duty, CT and Excise.

Goods directly Related to combat COVID-19

- Gazette # 13,14,15 dated 27th March 2020.
- Goods imported which directly concerns measures taken to combat the spread and possible spread of novel coronavirus disease (COVID-19) in Tonga.
- Goods include but not limited to medical masks, disinfectants, gloves, protective clothing etc.
- Exempt from Duty, Excise and CT.
- No time Limit.

Building Materials

- Import of all building materials for the construction of private dwellings, community project buildings and education project buildings.
- Exempt Duty and CT.
- Duration: 7th April 2020 -31st December 2020.
- Gazette #21 dated 7th April 2020

Fuel

- 400 litres per month per village, community electricity supply scheme. Fuel shall be purchased from a fuel depot. (Excise and CT exemption)
 - Gazette #19
- Fuel and aviation gasoline imported by licensed public domestic air transport provider for their own used in air transportation. (Excise and CT exemption)
 - Gazette #18



Representatives from District and Town Officers.

Risk Management Unit

Risk Management Team, continuously identifying and analyzing risks around Large Taxpayers [CT Registered Businesses] in regard to the main key Non-Compliance Risks:

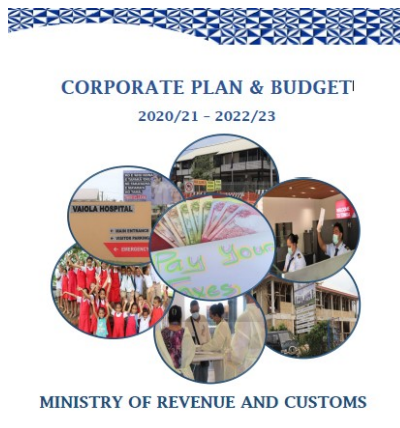
- *Not registered in Tax System*
- *Late Filing*
- *Late Payment*
- *Reporting of incomplete and incorrect information*

It is understood that Tax payer’s compliance has made major improvements and aims for further improvements in the future

CORE FUNCTIONS OF RISK & INTELLIGENT UNIT

- Data and Risk Information Management
- Risk Assessment & Analysis Operation
- Taxpayer Profile Development
- Compliance Improvement Strategies [CIS] Administration
- Evaluation & Monitoring System

Policy & PLANNING UNIT



The Corporate Plan & Budget 2020/21-2022/23 Cover Page done by this hard working team.

“GREAT JOB GUYS “



Above Photo: Mrs. Letisia Moli(Senior Assistance Deputy Chief Executive Officer),Lucinda Luani (Revenue Officer Graduate), Mr. Vitalini Liku'ahihifo (Senior Revenue Officer)

“Let’s work Together for a Safer and Prosperous Tonga”

COMMERCIAL UNIT(CUSTOMS DIVISION)

APPROVED PLACES QUATERLY &BROKER MONTHLY MEETING

The Ministry of Revenue and Customs (Customs Division) conducted a meeting led by the Commercial Unit on Restrictions in Customs Area at Fe’aomoengalu Building (Customs head Office).

The core focus of this meeting was to educate and remind Broker Businesses the policies at the Customs Controlled area.



Representatives from Broker Businesses

What are the restrictions to the public in these Customs areas?

Queen Salote Wharf Container Inspection Facility:

Only official government vehicles are permitted to be parked at Inspection areas during working hours

The following persons are authorised to enter these areas –

Officials of other government agencies to perform official duties;

Customs brokers and their labourers representing importers

Importers must use designated public waiting areas at all times.

Public Cargo Warehouses (Approved Places)

The following persons are authorised to enter these areas –

Officials of other government agencies to perform official duties; and

Customs brokers and their labourers representing importers

Importers must use designated public waiting areas at all times.



ESSENTIAL workers DURING National LOCKDOWN due to COVID 19



Left Photo-Miss Mele Moala, Miss Lupe Fakatulolo and Miss 'Etina Moala



Left Photo- Mr.Kapiolani Fotu, Mr.Lloyd Tu'utafai-va, Mr.Tomu Lepa, Miss Jacinda Polota and Mr. Militoni Finau



Left Photo-Miss 'Emanita Vakaahi and Miss Lose Filikitonga.

SOCIAL COMMITTEE MONTHLY RAFFLE DRAW

A huge “THANK YOU” for the Return and Dept Collecting Team for hosting this month's raffle .



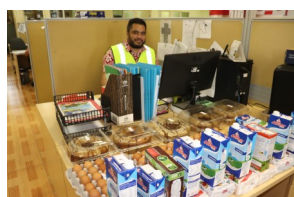
Above Photos-Prizes to be awarded



Above Photos-Prizes to be awarded



Top Photos-Mr. 'Isileli Matangi (Representatives from RADACT) hand-pick the first prize



Top Photos- A Senior Revenue Officer from RADACT Unit with the prizes to be drawn

Staff of the Month (Customs Divisions)

The Employee of the Month award recognizes the hard work and achievements of individual staff members .

CONGRATULATIONS



Mr . 'Uluaki Tangata Tamale

Revenue Officer Grade 3



Revenue Officer Grade 3

Miss Naitingikeili Paongo



Mr. Seluini 'Iloa

Senior Revenue Officer

RADIO TALKBACK SHOW



Above Photo- CEO of the Ministry of Revenue and Customs Mr. Kelemete Vahe and Taniela Sila one of the Senior Assistance Deputy CEO hosted every Friday at 87.5FM (1:00pm), 88.1FM (11:30am) and Radio Tonga (10:00am).

“DON'T FORGET TO TUNE IN TONGA”

REMINDERS !!

The Ministry of Revenue and Customs wishes to inform all stakeholders, during this State of Emergency period, we however encourage all taxpayers and tax agents to make electronic payments and correspond with us using email and telephone to avoid interactions, although our counters will still be open for business. Below, you can find here specifically email of any unit in your favour of assistance.



Miss Mafi 'Aho serving Taxpayers.



REVENUE DIVISION CONTACT DETAILS		
RESPONSIBILITY	SERVICE	EMAIL
Heilala Tax System	Lodgement,Payment,Information	heilala@revenue.gov.to
Tax payments	Payments	payments@revenue.gov.to
Tax Lodgements	Returns	lodgements@revenue.gov.to
TIN Registration & Application	Tin Application,online lodgement	registration@revenue.gov.to
Objections	Tax Objection	objections@revenue.gov.to
GST Refunds	CT,PAYE etc...	refunds@revenue.gov.to
Return & Debts	Outstanding return & debts	radct@revenue.gov.to
Ha'apai Office	Returns,Payment,etc	haapai@revenue.gov.to
Vava'u Office	Returns,Payment,etc	vavau@revenue.gov.to
Eua Office	Returns,Payment,etc	eua@revenue.gov.to
Tax Queries	any other enquiries	cst@revenue.gov.to
CUSTOMS DIVISION CONTACT DETAILS		
ESAD Private		privateesad@customs.gov.to
Commercial Unit		commercialesad@customs.gov.to
Warehouse		warehouseesad@customs.gov.to



TRAININGS



Above Photo—Mr. Pita Tu'ivai-Team Leader for Client Service Team assisting Tax Agent, Mr. Puniani Molitka.

We are also pleased to inform the public that the Ministry is willing and able to conduct trainings for anyone regarding any tax and duty related issues upon request.

Should you have any queries or require assistance with any training arrangements or any Tax Obligations or Client Services assistance, please contact our office @ ph: 26432 or email us at: cst@revenue.gov.to

As this month (April),National lockdown Noticed issued by the Office of the Prime Minister of Tonga on 26th March 2020 ,the services provided and working hours to the public was limited.

The Ministry of Revenue & Customs supports the national lockdown of all person for the safety of all. We advise the public to ensure that safety is your first priority and to abide by the rules and regulations of this national lockdown.

In the circumstances of necessity, we are here to serve and to meet your needs. It is important to note that during this national lockdown period, only limited services we provided.

The Ministry requests your cooperation and compliance for safety of all.

MALO 'AUPITO

FOR MORE INFORMATION

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“we are here to serve you”