

**LET US BE *RESILIENT* IN OUR *VOYAGE*  
FOR A *PERPETUAL* TONGA**

***AUGUST NEWSLETTER 2020***



***MINISTRY OF REVENUE  
&  
CUSTOMS***



# TAX WEEK AWARENESS

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## Taxation Forums

The Ministry of Revenue and Customs (MoRC), led by CEO – Mr. Kelemete Vahe and staff, conducted a Tax Awareness Program in particular to the Tax Week 2020. This program was held at the Pasilika Conference Room, Nuku'alofa and Fe'aomoengalu Building attended by the Tonga Chambers of Commerce Industry, District & Town Officers, Account & Payroll Officers and Youth members.

The focus of this program was to introduce the core functions of the Ministry and the latest updates of Revenue & Customs and Tax Week 2020 as well as building an active relationship that will be beneficial not only for the government ministries but the people of Tonga.



Participants from District & Town Officers Forum



Participants from Youth



Participants from Account & Payroll Officers



Participants from Tonga Chambers of Commerce Indus-

**"Let us be resilient in our voyage for a perpetual Tonga"**

## TAX WEEK COMPETITIONS

From the 21st – 24th of September 2020 join us **TONGA** with our Tax Week Competitions.

- Poem
- Jingle
- Quiz
- Short Video

Tune in to every Radio Stations we will be there waiting for your calls

### FOR MORE INFORMATION

The Ministry of Revenue & Customs

CONTACT INFO  
+676 26-432 / [cst@revenue.gov.to](mailto:cst@revenue.gov.to)

**SHORT FILM COMPETITION 2020**  
Theme: "Let us be Resilient in Our Voyage for a Perpetual Tonga."  
Kaveinga: "Fe'aomoengalu pea Si-La-Ki-Vai ki ha Tonga 'oku Tu'utai"

**Criteria**

- ◆ Portray Positive views about the Theme
- ◆ No longer than 7 minutes maximum
- ◆ Can either perform in English or Tonga
- ◆ Very creative
- ◆ All participant must be register to our main Office at Railway Road.

No later than 11th September, 2020

**Prizes:**  
★ 1st Prize \$1,500.00  
★ 2nd Prize \$1,200.00  
★ 3rd Prize \$1,000.00

**POEM COMPETITION 2020**  
**CRITERIAS**

- Can be either in English or Tongan.
- You can read your Poem or sing it out on LIVE
- Your Poem will portray positive view about the theme that will be announce each day.
- No political view
- Duration will be limited to not more than 2 minutes.

**JOIN US**

For more information regarding Tax Week competitions please contact us @ 26-432 / 7400550 or email : [cst@revenue.gov.to](mailto:cst@revenue.gov.to)

**JINGLE COMPETITION 2020**

**CRITERIA**

- ◆ Jingle must portray positive view about the THEME: "Let's be resilient in our voyage for a perpetual Tonga"
- ◆ It can be in English and Tongan
- ◆ Must not exceed a length of 2 minutes

**DEADLINE OF SUBMISSION IS ON 11TH SEPTEMBER 2020**

**Prizes:**  
★ 1st Jingle Wins \$1000 CASH PRIZE  
★ 2nd Jingle Wins \$700 CASH PRIZE  
★ 3rd Jingle Wins \$500 CASH PRIZE

Join us Tonga for an Elegant Jingle Competition of Tax Week Competitions with full of Surprises, Entertainments, Fun, Magics and Tax Knowledge.

For more information regarding Tax Week competitions please contact us @ 26-432 / 7400550 or email : [cst@revenue.gov.to](mailto:cst@revenue.gov.to)

**Quiz Competition. 2020**  
Theme: Let us be Resilient in our Voyage for a Perpetual Tonga.  
Kaveinga: Fe'aomoengalu pea Si-La-Ki-Vai ki ha Tonga 'oku Tu'utai.

**CRITERIA**

- ◆ Quiz must be about Tax & Customs Knowledge and 90%

**Prizes:**  
★ 1st Quiz Wins \$1000 CASH PRIZE  
★ 2nd Quiz Wins \$700 CASH PRIZE  
★ 3rd Quiz Wins \$500 CASH PRIZE

Join us Tonga for an Elegant Quiz Competition of Tax Week Competitions with full of Surprises, Entertainments, Fun, Magics and Tax Knowledge.

For more details call us Telephone 26-432, Facebook: <https://www.facebook.com/RevenueCustoms>







## TAX WEEK PREPERATIONS 2020

"Client Service Team together with the help of the Legal Team supports and offers their assistance to the upcoming tax week by offering their services in different areas. They are responsible for arranging, distributing and conducting all tax week preparations to ensure the theme "Let us be resilient in our voyage for a perpetual Tonga" is widely acknowledged."



### LET US BE RESILIENT IN OUR VOYAGE FOR PERPETUAL TONGA



The Ministry of Revenue and Customs attended various primary and secondary schools across Tongatapu, Vava'u and Ha'apai from the 12th of July to the 17th of August, 2020.

The purpose of our visit was to educate and promote the core responsibilities of the Ministry of Revenue & Customs. Ensuring proper collection of revenue, Maintaining the safety of our Borders and the facilitation of legal trade. Also to highlight our 2020 Tax Week Theme "Let us be resilient in our voyage for a perpetual Tonga".

We extend our gratitude to the following Primary and Secondary Schools for their hospitality and taking time to host the Ministry of Revenue & Customs.



### TONGATAPU

#### PRIMARY SCHOOLS

- \*Ngele'ia Primary School
- \*Tonga Side School (Ngele'ia)
- \*Popua Primary School
- \*Ma'ufanga Primary School
- \*Havelu Primary School
- \*Atelesi'i Primary School
- \*Tokomololo Primary School
- \*Veitongo Primary School
- \*Longoteme Primary School
- \*Vaini Primary School
- \*Folaha Primary School
- \*Fatai Primary School
- \*FWC Nukunuku Primary School
- \*Malapo Primary School
- \*Te'ekiu Primary School
- \*Kanokupolu Primary School
- \*Kolovai Primary School
- \*Nuku'alofa Primary School
- \*Kolomotu'a Government School
- \*Hofoa Primary School
- \*Longolongo Primary School
- \*Ocean of Light
- \*St. Francis of Assisi

### HA'APAI

- \*Tongaleleka Primary School
- \*St. Joseph Community School
- \*Ofamo'oni Christian School

### VAVA'U

- \*Taoa Primary School
- \*Tefisi Primary School
- \*Longomapu Primary School



# TAX WEEK DAILY BROADCASTING PROGRAM

*Please join us in celebrating our Ministry's Tax Week this year from 21/09/2020—25/09/2020*

DAYS	PROGRAMS	TIME	DATE	HOST	THEME/TOPIC
MONDAY	Launching of Tax Week	10:00am	21-09-20		
	Quiz	1:00pm		FM 88.6	Fe'aomoengalu pea sila ki vai ki ha Tonga 'oku Tu'utai
	Poem/Song Competition	4:00pm		FM 87.5	Malu'i kau'a Fonua
	Poem/Song Competition	5:00pm		LETIO TONGA	Fe'aomoengalu pea sila ki vai ki ha Tonga 'oku Tu'utai
TUESDAY	Poem/ Song Competition	1:00pm	22-09-20	FM 88.6	Mahu'inga 'o e Tukuha
	Quiz Competition	4:00pm		LETIO TONGA	Tute 'a e Kasitomu
	Quiz Competition	5:00pm		FM 87.5	CT
	Live Talkback Show	8:00pm		Television Tonga	Uike Tukuha
WEDNESDAY	Mobile Tax Services	10:00am – 3:00pm	23-09-20	TBC	Ministry services
	Quiz Competition	1:00pm		FM 88.6	Customs- Trade Facilitation
	Poem/Song competition	4:00pm		LETIO TONGA	Misini Talitotongi
	Poem Competition	5:00pm		FM 87.5	Misini Talitotongi
	Live Talkback Show	8:00pm		Television Tonga	
THURSDAY	Mobile Tax Services	10:00am – 3:00pm	24-09-20	All District	Uike Tukuha
	Poem/Song Competition	1:00pm		FM 88.6	Malu'i kau'a Fonua
	Poem/Song Competition	4:00PM		LETIO TONGA	Pa'anga 'a e kakai ma'ae kakai
	Quiz Competition	5:00pm		FM 87.5	SBT/Tax Rate
	Live Talkback Show	8:00pm		Television Tonga	Uike Tukuha
FRIDAY	Mobile Tax Services	10:00am – 3:00pm	25-09-20	All District	
	Awarding of Prizes/Closing	1:00pm		Fe'aomoengalu Building	

*Should you have any queries please contact our office 26432 or email [cst@revenue.gov.to](mailto:cst@revenue.gov.to)*





# TAX AWARENESS PROGRAMS

## Large Taxpayers Partnership Awareness

A friendly visit from the Large Taxpayers Office to some of its members to built up an active relationship that will be beneficial not only to taxpayers but the Government of Tonga as a whole.

The establishment of the LTO, incorporating the existing Heilala tax system, supports the ongoing commitment to modernize MoRC and improve compliance in the large taxpayer group and is consistent with best practice in other leading revenue authorities.

The LTO incorporates the 15 members of the Heilala group and a further 38 taxpayers have been included based on revenue turnover. Seven staff members are responsible for debt and return collection, processing, audit and risk management with a further two staff members providing specialized services to the high-compliance Heilala Tax System members.

## Risk Profiling Workshop

The Ministry of Revenue and Customs conducted a refresher training on Risk Profiling Course for Customs Officials, Business and Individual Brokers at Fe'aomoengalu Building. This is pursuing to enliven their competency to familiarize and identify high risk substances imported and arriving at our border.

Obviously it is aiming to upgrade their proficiency in suitably classification those multifaceted combinations chemicals which may survey impact the natural environment of our country.

This training was only for a day.



*Friendly Island Shipping Agency-LTO*



*Pacific Sunrise Enterprises— LTO*



*Punjas Tonga-LTO*



*Above-Participants from Risk Profiling Workshop*



## E-Tax Trainings

The Ministry of Revenue and Customs conducted a training with the Heilala members hosted by the IT Team on ETAX.

The CORE aims of this training is to introduce these Heilala members to our ETAX service and some of them have registered but not yet familiar with this services.

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

Should you have any queries or require assistance with any training arrangements or for Client Services assistance, please contact our office 26432 or email [cst@revenue.gov.to](mailto:cst@revenue.gov.to)



*E-tax Trainings -Tonga Water Board*



*Virtual E-Tax Trainings—Total Fiji*

### FOR MORE INFORMATION

The Ministry of Revenue & Customs

CONTACT INFO  
+676 26-432 / [cst@revenue.gov.to](mailto:cst@revenue.gov.to)





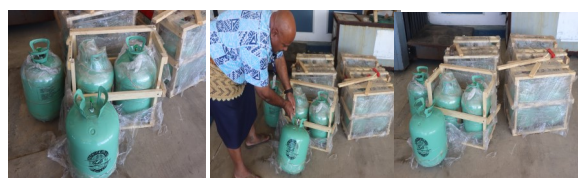
### HOW DO I REPORT SUSPECTED SMUGGLING ACTIVITIES TO CUSTOMS?

If you see, hear or know of any person, aircraft, vessel, containers or goods coming into or leaving Kingdom of Tonga WITHOUT Customs knowledge, call our Hotline number free-of-charge.

## Seizer of Prohibited Gas in Tonga found at Queen Salote Wharf.

Some Gas Cylinders of a banned refrigerant R22 Hydrochloric fluorocarbon HCFC that were seized by the Ministry of Revenue and Customs (Customs Division) at Queen Salote Wharf on August 2020.

These goods are still under the control of the MEIDECC.



**Above Photo-** Senior Deputy Chief Executive Officer Mr. Sau Niulala with the prohibited gas.

**"Let us be resilient in our voyage for a perpetual Tonga"**

## Ministry of Revenue & Customs Revenue Policy Amendments Reminder.

### Tobacco and Cigarettes

- Increase Excise Tax of Imported cigarettes from \$600/kg to \$750/kg.
- Increase Excise tax of Locally Manufactured cigarettes made from imported Tobacco from \$500/kg to \$580/kg.
- Impose Excise Tax of \$100/kg on Locally manufactured cigarettes Made from locally grown Tobacco (Tapaka Tonga)

### Motor Vehicles

- Reduction of Excise Tax on Vehicles of Chapter Heading 8703.
- Vehicles with a CC between 0-1500  
Reduce from 50cents/cc to 35cents/cc
  - Vehicles with a CC between 1501-3000  
Reduce from 75cents/cc to 50cents/cc
  - Vehicles with a CC exceeding 3000  
Reduce from \$1.00/cc to 75cents/cc.
- Prohibitions:**  
Starting 01/10/2020  
All Imports of Motors vehicles with a model year older than 15 Years will be prohibited.

### Meat of Lamb and Mutton

- Reduce Excise Tax on Lamb Flaps to Free.
- Impose Tax of \$1.15/kg on Mutton Flaps.

**Prohibitions:**  
Starting 01/07/2020  
All imports of meat of Mutton breast and Lamb breast will be prohibited

### NEW RATES AND EXEMPTION ON FUEL



- Increase of Excise Tax on Imported Fuel from 65 cent per lt to 75 cents per lt.
- Exemption of Excise and CT on fuel of a maximum of 400lt per month per Community Electricity Supply Scheme. (Gazette #19)

### EXTENSION OF COVID19 RELIEF -Food and Personal Hygiene



- Exemption of Duty, Excise and CT on All Imports of food-items and goods for personal Hygiene. (Gazette#16&17)

#### **Conditions:**

- Must be imported by a private importer.
- All goods are not intended for commercial purposes.

**Extend from 1st July 2020 - 31st December 2020**

### IMPORTS OF GOODS FOR COMBATting COVID19



- Exemption of Duty, Excise and CT on 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.
- Other goods not specified above will need to be verified and endorsed by Ministry of Health.
- No Time Limit for these exemptions.
- Gazette # 13,14,15 dated 27th March 2020.

### BUILDING MATERIALS



- Exemption of Duty and CT all building materials for the construction of private dwellings, community project buildings and education project buildings. (Gazette #21)

#### **Conditions:**

- Private Dwellings: Building Materials for private dwellings must be imported by a private importer.
- Education/ Community Project: Goods must be imported specifically for the community or education project building.

**End date:31st December 2020**

### TOURISM INCENTIVES



- Exemption of Duty, CT and Excise on Capital Goods for Licensed Tourism Business Operators. (Gazette #25)
- Increase CIF Value Threshold from TOP100,000 to TOP500,000 per tourism operator.
- No Date Limit for these exemptions.

#### **Conditions:**

- All imports will require Confirmation and Endorsement from Ministry of Tourism before being processed by Customs.





# REMINDERS

**? TIN**  
**Tax Identification Number**

New Employees and New Businesses must apply for TIN from the day you get your Business License and the first date of employment.

**GET TIN APPLICATION**

Come directly to our OFFICE @Oneway Road, Queen Salote Ex-Student Building Centre or visit our WEBSITE [www.revenue.gov.to](http://www.revenue.gov.to)

**SUBMIT REQUIREMENTS**

You must submit your valid ID's ( Passport, Birth Certificate, Drive's License and National ID ) and Businesses don't forget your Business License.

**Get it for FREE**

Contact: [cst@revenue.gov.to](mailto:cst@revenue.gov.to) or 7-400-550 / 26-432

**do You? know**

**TAX REFUND**

You should get your Form 4 from your Employer.

If you have refund? Fill up Form 9

**whether you are entitle to have a Tax Refund? (Employment Income)**

Contact: [cst@revenue.gov.to](mailto:cst@revenue.gov.to) or 7-400-550 / 26-432

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.

## MORC-DUE DATES

### Monthly Due Dates.

**28<sup>th</sup> – Consumption Tax Return & Payment.**

**28<sup>th</sup> PAYE**

**Return & Payment**

### Quarterly Due Date.

**28<sup>th</sup> October – Tax Return & Payment.**

**28<sup>th</sup> January - Tax Return & Payment.**

**28<sup>th</sup> April - Tax Return & Payment.**

### Annual Due Dates.

**31<sup>st</sup> October- Personal Income Tax Return & Payment.**

**31<sup>st</sup> October – Company Tax Return & Payment.**

**31<sup>st</sup> October – PAYE Annual Return**

### REVENUE DIVISION CONTACT DETAILS

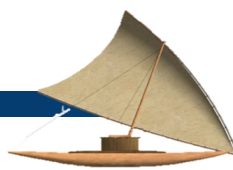
RESPOSIBILITY	SERVICE	EMAIL
Heilala Tax System	Lodgement,Payment,Information	<a href="mailto:heilala@revenue.gov.to">heilala@revenue.gov.to</a>
Tax payments	Payments	<a href="mailto:payments@revenue.gov.to">payments@revenue.gov.to</a>
Tax Lodgements	Returns	<a href="mailto:lodgements@revenue.gov.to">lodgements@revenue.gov.to</a>
TIN Registration & Applicatio	Tin Application,online lodgement	<a href="mailto:registration@revenue.gov.to">registration@revenue.gov.to</a>
Objections	Tax Objection	<a href="mailto:objections@revenue.gov.to">objections@revenue.gov.to</a>
GST Refunds	CT,PAYE etc...	<a href="mailto:refunds@revenue.gov.to">refunds@revenue.gov.to</a>
Return & Debts	Outstanding return & debts	<a href="mailto:radct@revenue.gov.to">radct@revenue.gov.to</a>
Ha'apai Office	Returns,Payment,etc	<a href="mailto:haapai@revenue.gov.to">haapai@revenue.gov.to</a>
Vava'u Office	Returns,Payment,etc	<a href="mailto:vavau@revenue.gov.to">vavau@revenue.gov.to</a>
Eua Office	Returns,Payment,etc	<a href="mailto:eua@revenue.gov.to">eua@revenue.gov.to</a>
Tax Queries	any other enquiries	<a href="mailto:cst@revenue.gov.to">cst@revenue.gov.to</a>

### CUSTOMS DIVISION CONTACT DETAILS

ESAD Private		<a href="mailto:privateesad@customs.gov.to">privateesad@customs.gov.to</a>
Commercial Unit		<a href="mailto:commercialesad@customs.gov.to">commercialesad@customs.gov.to</a>
Warehouse		<a href="mailto:warehouseesad@customs.gov.to">warehouseesad@customs.gov.to</a>



The threat of trade in illegal goods such as illicit drugs through our Tongan waters is real! Have you noticed something unusual on or around the coastline in Tonga? As a member of the community it's our role using our local knowledge to identify anything that is unusual or suspicious in our coastline. Please do report us any suspicious activity to our 24-hour hotline 0800123 at any time regardless how minor it is. <http://www.revenue.gov.to/Article.aspx?ID=1902>



## Broadcasting Programs

Source	Program	Time	
TBC	Television Program	7:30pm	Every Friday
TBC – AM Station	Talkback Show	10:00pm -11:00pm	Every Friday
Radio 88.1FM	Talkback	11:30pm – 12:30pm	Every Friday
Radio 87.5FM	Talkback	1:00am – 2:00pm	Every Friday

Tune in to Television Tonga today of September 2020 at 8:30pm for the latest updates from the Ministry of Revenue and Customs.

Don't forget to tune in to these radio stations as our talk back shows can help you answer questions for our Quiz Competitions during our Tax Week.

Should you have any questions or enquiries regarding the work or functions of the Ministry please call us during our talkback shows every Friday.



**Above :** Taniela Sila and the CEO Mr. Kelemete Vahe on every talkback Show with the 87.5fm crew

**“Let us be resilient in our voyage for a perpetual Tonga”**

## Employees OF THE MONTH

“Thank you for making a difference in our company , it is the difference we needed “

**A huge congratulations to for your achievements:**

- Muimuinoa Funaki (Revenue)
- Ma'ukie (Custom)
- Fe'iloaki Lavemai (Revenue)
- Militoni Finau (Revenue )
- Tupou Palu (Vava'u Team)
- Joel Tu'ivai (Custom)



CEO Mr Kelemete Vahe with Ma'ukie

CEO Mr Kelemete Vahe with Kulisi Lomu from the Cooperate

CEO Mr Kelemete Vahe with Fe'iloaki Lavemai from the Cooperate Unit (Revenue)

We wish to acknowledge all Government line ministries and to the people of Tonga for their contributions and support towards this edition of

**The Ministry of Revenue & Customs newsletter**

**“Let us be resilient in our voyage for a perpetual Tonga ”**

If you have any queries please do not hesitate to contact us  
Revenue Division

+676 740-0550 / [cst@revenue.gov.to](mailto:cst@revenue.gov.to)

Customs Division

+676 740-0660

