

**CONSUMPTION TAX ACT 2003**  
**REFUND OF CONSUMPTION TAX**  
**Section 24**

Revenue Services Department  
Large Business Division  
PO Box 7  
Nuku'alofa, TONGA

Phone: 23 444      Fax: 25 018

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**CONSUMPTION TAX – APPLICATION FOR REFUND**

Use this form if you are claiming a refund of consumption tax because:

- Having an excess of input tax credits is a regular feature of your business, for example you are an exporter or make zero rated supplies as a regular part of your business'
- You have carried forward a Consumption Tax credit for two Consumption Tax periods. You may apply for a refund in the third period after the credit was created.

If you are entitled to a refund under section 24, the Revenue Services Department will refund the amount within 45 days of lodging this written application.

Answer all questions and make sure you sign the declaration. Please print clearly.

**1. Name of Applicant:**

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**2. T.I.N:**

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**3. Organisation:**

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**4. Details of taxable supply or taxable import for which refund is being claimed, including the amount.**

Include proof of Consumption Tax paid. (Please attach Customs entry form for taxable import or Consumption Tax invoice for taxable supply.)

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**5. Declaration:** I declare that the information given on this form is true and correct.

**Name:**

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**Position/Title:**

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**Signature:**

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