

- (a) the amount in money paid or payable by any person, directly or indirectly, for the supply;
- (b) the fair market value of an amount in kind paid or payable by any person, directly or indirectly, for the supply to the extent that the money is not paid under (a); and
- (c) any duties, levies, fees, and charges (other than tax imposed under this Act) paid or payable on, or by reason of the supply, reduced by any price discounts or rebates allowed and accounted for at the time of the supply;

“Consumpt Tax” & “Consumption Tax period”.

“enterprise” means –

- (a) any independent economic activity undertaken for pecuniary profit, including any business, trade, manufacture, commerce, or adventure in the nature of trade; or
- (b) the activity of a licensing authority in issuing a licence, permit, certificate, concession, authorisation, or other document for a fee,

but not including –

- (i) any employment;
- (ii) any hobby or leisure activity of an individual; or
- (iii) any activity of a person other than an individual that if carried on by an individual would come within paragraph (ii);

“exempt use” means the use of goods or services to make an exempt supply;

“financial lease” means –

- (a) a hire purchase agreement; or
- (b) any lease other than lease of land that is treated under international accounting standards as a financial lease;

“goods” means any tangible or personal property, but not money;

“government entity” means –

- (a) a department or agency of Government; or
- (b) a public enterprise;

“import” has the same meaning as in the Customs and Excise Act (Cap.67);

“importer” has the same meaning as in the Customs and Excise Act (Cap.67);

“input tax” means the tax imposed under this Act payable in respect of a taxable supply to, or a taxable import by, a person;

CONSUMPTION TAX ACT 2003 ARRANGEMENT OF SECTIONS

SECTIONS

PART I

PRELIMINARY

1. Short title and commencement
2. Interpretation
3. Fair market value
4. Supplies

PART II

IMPOSITION OF CONSUMPTION TAX

5. Imposition of Consumption Tax

PART III

REGISTRATION

6. Compulsory and voluntary registration
7. Registration
8. Cancellation of registration

PART IV

PROCEDURES RELATING TO SUPPLIES AND IMPORTS

9. Time of supply
10. Place of supply
11. Value of a supply
12. Post-sale adjustments
13. Time of import
14. Value of import
15. Reverse charge on supply of foreign services

PART V

COMPUTATION OF CONSUMPTION TAX PAYABLE

16. Consumption Tax in a Consumption Tax period
17. Input tax credits

PART VI

CONSUMPTION TAX DOCUMENTATION

18. Consumption Tax invoices
19. Consumption Tax credit and debit notes
20. Consumption Tax documentation

PART VII**CONSUMPTION TAX RETURNS & PAYMENTS**

21. Consumption Tax returns
22. Consumption Tax payment
23. Consumption Tax payable on imports

PART VIII**CONSUMPTION TAX REFUNDS**

24. Refunds

PART IX**ASSESSMENTS**

25. Consumption Tax assessments
26. Assessment of recipient

PART X**POWERS OF CHIEF COMMISSIONER**

27. Power to require security
28. Power to seize goods
29. Delegation

PART XI**ADMINISTRATIVE PENALTIES AND OFFENCES****Division I – Administrative Penalties**

30. Penalty for failure to apply for Consumption Tax registration

Division II – Offences

31. Offences
32. Offences related to Consumption Tax documentation

PART XII**MISCELLANEOUS**

33. Branches and divisions
34. Currency
35. Regulations
36. Transitional

Tonga.**No. 29 of 2003.**

I assent,

TAUFA'AHAU TUPOU IV,

17th March, 2004.

AN ACT**TO PROVIDE FOR CONSUMPTION TAX AND MATTERS INCIDENTAL THERETO**

[27th October, 2003.]

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

PART I**PRELIMINARY**

1. (1) This Act may be cited as the Consumption Tax Act 2003. Short title and commencement
- (2) This Act shall come into force on a date to be proclaimed by His Majesty in Council.
2. In this Act, unless the context requires otherwise – Interpretation
 - “approved form” means any form approved under this Act;
 - “associate”, in relation to a person, means any other person who acts or may act in accordance with the directions, requests, suggestions, or wishes of the first-mentioned person; and the second mentioned person shall be an associate of the first mentioned person;
 - “Chief Commissioner” means the Chief Commissioner of Revenue;
 - “company” means a body or association of persons whether or not incorporated, created, or formed under the law of Tonga or elsewhere but does not include a partnership or trust;
 - “consideration”, in relation to a supply, means the total of the following amounts –

- Registration**
- 7.** (1) The Chief Commissioner shall register a person who has applied for registration under section 6(1) or (3) if satisfied that the person is making, or will make taxable supplies.
- (2) If the Chief Commissioner is not satisfied under subsection (1) he may refuse to register and shall serve an applicant under this section with written notice of a decision to refuse to register the person within 7 days of making the decision.
- (3) The Chief Commissioner shall register a person who has applied for registration under section 6(4) if satisfied that –
- the person is making, or will make taxable supplies;
 - the person has a fixed place of business;
 - if the person has commenced carrying on business, the person –
 - has kept proper records of its business; and
 - complied with its obligations under other revenue laws; and
 - there are reasonable grounds to believe that the person will keep proper records and lodge regular and reliable Consumption Tax returns.
- (4) The Chief Commissioner shall issue a person registered under this section with a Consumption Tax registration certificate in the approved form.
- (5) Registration shall take effect –
- in the case of an application under section 6(1) and (3), from the beginning of the first Consumption Tax period after the person became obliged to apply for registration or such later time as set out in the Consumption Tax registration certificate; or
 - in the case of an application under section 6(4), from the date set out in the Consumption Tax registration certificate.
- (6) A registered person shall display the person's Consumption Tax registration certificate at a conspicuous place at every place of business of the person.
- (7) A registered person shall notify the Chief Commissioner, in writing, of any change in the name (including business name), address, place of business, or nature of the business of the person within 21 days of the change occurring.

Cancellation of registration

- 8.** (1) A registered person –
- shall apply for cancellation of the person's registration if the person has ceased to make taxable supplies; or

“invoice” means any document notifying an obligation to make a payment;

“licensing authority” means any person that has the responsibility to issue any licence, permit, certificate, concession, authorisation, or other document for a fee under any law;

“money” means –

- any coin or paper currency issued by the National Reserve Bank of Tonga as legal tender, other than a coin or paper currency that is a collector's piece; or
- a bill of exchange, promissory note, bank draft, or postal or money order;

“output tax” means the tax imposed under this Act payable in respect of a taxable supply made or treated as having been made by a taxable person;

“partnership” means two or more persons carrying on business for joint profit;

“person” means an individual, partnership, trust, company or government entity;

“registered person” means a person who is registered under this Act;

“services” means the provision of work or facilities or anything that is not goods or money;

“taxable import” means an import of goods, other than an exempt import;

“taxable person” means a registered person or a person treated as registered under this Act;

“taxable supply” means the supply in Tonga by a person in connection with the carrying on of an enterprise including a supply in connection with the commencement or termination of an enterprise, but excluding an exempt supply; and

“Taxpayer Identification Number”, in relation to a registered person, means the Taxpayer Identification Number issued to the person under section 24 of the Revenue Services Administration Act, 2002.

“Consumption Tax” means the consumption tax imposed under section 5(1);

“Consumption Tax period” means a period of two calendar months commencing on the first day of the month of February, April, June, August, October, or December;

- 3.** (1) The fair market value of a supply at a particular time shall be the ordinary open market value of the supply in Tonga at that time. **Fair market value**
- (2) If the fair market value of a supply cannot be determined under subsection (1), the fair market value shall be the amount determined by the Chief Commissioner.

- (3) The fair market value of consideration in kind or of an asset shall be determined in the same manner as the fair market value of a supply, with any necessary modifications made.

Supplies

4. (1) A sale, exchange, or other transfer of the right to dispose of goods as owner shall be a supply of goods.
- (2) An application of goods by a taxable person to a private or exempt use shall be a taxable supply of the goods, but only if the taxable person has been allowed an input tax credit in respect of the acquisition of the goods.
- (3) The lease or hire of goods under a financial lease shall be a supply of the goods.
- (4) Anything done that is not a supply of goods or money shall be a supply of services, including the –
- grant, assignment, or surrender of any right;
 - making available of any facility or advantage;
 - toleration of any situation;
 - refraining from the doing of any act; or
 - issuing of any licence, permit, certificate, concession, authorisation, or other document by a licensing authority.
- (5) A supply of goods incidental to a supply of services shall be treated as part of the supply of services.
- (6) A supply of services incidental to an import of goods shall be treated as part of the supply of goods.
- (7) A supply of services incidental to an import of goods shall be treated as part of the import.
- (8) Subject to subsections (5) and (6), if a supply is a supply of goods and a supply of services, the Chief Commissioner may determine the extent to which the supply shall be treated as a supply of goods or a supply of services.

PART II**IMPOSITION OF CONSUMPTION TAX****Imposition of
Consumption
Tax**

5. (1) Consumption Tax shall be levied on –
- a taxable supply by a taxable person; and
 - a taxable import.
- (2) The amount of Consumption Tax payable in respect of a taxable supply or taxable import shall be computed by applying the rate specified in subsection (3) to the value of the taxable supply or taxable import.

- (3) (a) The rate of Consumption Tax shall be 15% provided that Chief Commissioner with the consent of Privy Council may by Order direct what shall be an exempt import, exempt supply or a zero rated supply for the purposes of this Act.
- (b) Supplies and imports of goods and services for His Majesty the King shall be exempt from Consumption Tax.
- (4) The Consumption Tax payable –
- on a taxable supply, shall be accounted for to the Chief Commissioner by the taxable person making the supply; or
 - on a taxable import, shall be payable by the importer.
- (5) Notwithstanding anything contained in any Law, the Consumption Tax payable by a taxable person under subsection (4)(a) shall be recoverable from the recipient of the supply.

PART III**REGISTRATION**

6. (1) A person shall apply to the Chief Commissioner for registration for Consumption Tax –
- at the beginning of any 12 month period, if there are reasonable grounds to expect that the total value of taxable supplies to be made by the person in the person's enterprise in that period will be \$100,000 or more; or
 - at the end of any 12 month or less period, if in that period the total value of taxable supplies made by the person in the person's enterprise is \$100,000 or more.
- (2) The Chief Commissioner shall in determining whether a person is to apply for registration under subsection (1), have regard to the value of taxable supplies made by an associate.
- (3) A licensing authority involved in the activity of issuing licences, permits, certificates, concessions, authorisations, or other documents shall apply for registration when this Act comes into effect or from the date it commences such activity.
- (4) A person making taxable supplies who is not required to apply for registration under subsection (1) may apply for registration.
- (5) An application for registration shall be in the approved form and, in the case of an application under subsection (1) or (3), shall be lodged with the Chief Commissioner within 7 days of becoming obliged to apply for registration.
- (6) A person who fails to apply for registration as required under this section shall be treated as registered from the beginning of the first Consumption Tax period after the person became obliged to apply for registration or such later time as the Chief Commissioner may notify in writing.

**Compulsory
and voluntary
registration**

Post sale adjustments

- (7) If a taxable supply is made without a separate amount of the price being identified as Consumption Tax, the value of the supply shall be the price reduced by an amount equal to the price multiplied by the tax fraction.
- 12.** (1) This section applies if –
- a taxable supply is cancelled;
 - the nature of a taxable supply is fundamentally varied or altered;
 - the consideration for a taxable supply is altered; or
 - the goods (or part thereof) the subject of a taxable supply are returned to the supplier.
- (2) If this section applies and the Consumption Tax properly chargeable in respect of the supply exceeds the Consumption Tax actually accounted for by the supplier, the amount of the excess shall be treated as output tax payable by the supplier for a taxable supply made in the Consumption Tax period in which the event referred to in subsection (1) occurred.
- (3) If subsection (2) applies and the supplier has issued a Consumption Tax debit note to the recipient of the supply in accordance with section 19(3), the recipient of the supply shall treat the additional Consumption Tax specified in a debit note issued herein as input tax payable by the recipient in the Consumption Tax period in which the debit note is received.
- (4) Subject to subsection (6), if this section applies and the Consumption Tax actually accounted for by the supplier exceeds the Consumption Tax properly chargeable in respect of the supply, the supplier shall be allowed an input tax credit for the amount of the excess in the Consumption Tax period in which the event referred to in subsection (1) occurred.
- (5) If subsection (4) applies and the supplier has issued a Consumption Tax credit note to the recipient of the supply in accordance with section 19(1), the recipient shall treat the additional Consumption Tax specified in the credit note as output tax payable by the recipient in the Consumption Tax period in which the credit note is received.
- (6) If the recipient of a supply to which subsection (4) applies is unregistered, no input tax credit shall be allowed under that subsection until the supplier has repaid the excess Consumption Tax to the recipient of the supply, whether in cash or as a credit against any amount owing to the supplier by the recipient.

Time of import 13. An import of goods shall occur –

- if the goods are entered under the Customs and Excise Act (Cap. 67) on the date on which they are so entered; or
- in any other case, on the date the goods are brought into Tonga.

- subject to subsection (2), may apply for cancellation of the person's registration if the person's taxable supplies do not exceed the registration threshold in section 6(1).
- (2) In the case of a registered person who applied for registration under section 6(4), an application under subsection (1)(b) may be made only after the expiration of 2 years from the date of registration.
- (3) A licensing authority shall apply for cancellation of registration only in the circumstances specified in subsection (1)(a).
- (4) An application under subsection (1) shall be in the approved form and, in the case of an application under subsection (1)(a), shall be lodged with the Chief Commissioner within 7 days of ceasing to make taxable supplies.
- (5) The Chief Commissioner shall, by notice in writing to the registered person, cancel the registration of a person who has applied under subsection (1) if satisfied that the person is required or permitted to apply for cancellation of registration.
- (6) The Chief Commissioner shall, by notice in writing to the registered person, cancel the registration of any person who has not applied under subsection (1) if the Chief Commissioner is satisfied that the person has ceased to make taxable supplies.
- (7) The cancellation of a person's registration shall take effect from the date set out in the notice of cancellation.
- (8) A person whose registration is cancelled under this section shall be treated as having made a taxable supply of any goods (including raw materials) on hand at the time the registration is cancelled but only if the person was allowed an input tax credit on acquisition of the goods.
- (9) The taxable supply referred to in subsection (8) shall be treated as having been made –
- immediately before cancellation of the person's registration; and
 - for a value equal to the consideration paid or payable on acquisition of the goods.
- (10) If a person's registration is cancelled under this section, the person shall –
- immediately cease to hold out that the person is a registered person, including in any documentation used by the person;
 - lodge a final Consumption Tax return and pay all Consumption Tax due, including the consumption Tax due as a result of subsection (8) within 15 days after the date of cancellation of the person's registration; and
 - immediately return the person's Consumption Tax registration certificate to the Chief Commissioner.

PART IV

PROCEDURES RELATING TO SUPPLIES AND IMPORTS

Time of supply

9. (1) Subject to this section, a supply of goods or services shall occur on the earlier of –
- the date on which the invoice for the supply is issued; or
 - the date on which any payment (including part payment) for the supply is made.
- (2) A supply by way of a gift shall occur –
- in the case of goods, on the date the goods are delivered; or
 - in the case of services, on the date the services are complete.
- (3) A supply of goods by way of an application of the goods to a private or exempt use shall occur on the date the goods are first applied to such use.
- (4) A supply of goods under a financial lease shall occur on the date of commencement of the lease.
- (5) If services are supplied –
- by way of a lease of goods (other than a financial lease); or
 - progressively under an agreement or law that provides for periodic payments,
- the services shall be treated as successively supplied for successive parts of the period of the lease, or agreement or as determined by law, and each successive supply shall occur on the earlier of the date on which the payment for the supply is due or received.

Place of supply

10. (1) A supply of goods shall occur at the place where the goods are delivered or made available by the supplier or, if the delivery or making available involves transportation, the place where the goods are when the transportation commences.
- (2) Subject to subsection (3), (4) and (5), a supply of services shall occur at the place of business from which the services are supplied.
- (3) The supply of the following services shall occur in Tonga if the recipient uses or obtains the advantage of the services in Tonga of –
- a transfer, assignment of, or grant of a right to use, a copyright, patent, trademark;
 - accountants, architects, consultants, engineers, or law practitioners;
 - the processing of data or supplying information or any similar service;

- an advertising service;
 - the toleration of any situation or the refraining from the doing of any act;
 - the supply of personnel; or
 - the service of an agent in procuring a service described in this subsection.
- (4) A supply of services in connection with real property shall occur in Tonga if the real property is in Tonga.
- (5) A supply of services by a licencing authority shall be deemed to have occurred in Tonga regardless of where the licence, permit, certificate, concession, authorisation, or other document is issued.
11. (1) In this section, “tax fraction”, in relation to a taxable supply, means the fraction calculated in accordance with the following formula –
- $$\frac{r}{100+r}$$
- wherer is the rate of Consumption Tax applicable to the supply as determined under section 5(3).
- Subject to this section, the value of a supply of goods or services shall be the consideration for the supply.
 - The value of a supply of goods being the application of goods to a private or exempt use shall be –
 - if section 17(5) applied to the acquisition of the goods, the consideration paid or payable on acquisition of the goods to the extent to which an input tax credit was allowed on acquisition; or
 - in any other case, the consideration paid or payable on acquisition of the goods.
 - The value of a supply of goods under a financial lease shall be –
 - if the lessor and lessee are not associates and an amount is stated as the cost or value of the asset in the lease agreement, that amount; or
 - in any other case, the fair market value of the asset at the commencement of the lease.
 - The value of a supply of goods or services made by a taxable person to an associate who is not a taxable person for no consideration or for a consideration that is less than the fair market value of the supply, shall be the fair market value of the supply at the time of the supply.
 - Except as provided in subsection (3) or (5), the value of a supply of goods or services for no consideration shall be zero.

- (2) A Consumption Tax credit note shall contain the following particulars –
- (a) the words “CONSUMPTION TAX CREDIT NOTE” in a prominent place;
 - (b) the name, address, and Taxpayer Identification Number of the supplier;
 - (c) the name, address, and Taxpayer Identification Number of the recipient;
 - (d) the individualised serial number and the date on which the Consumption Tax credit note is issued;
 - (e) a brief description of the circumstances giving rise to the issuing of the Consumption Tax credit note, including information sufficient to identify the taxable supply to which the Consumption Tax credit note relates; and
 - (f) the consideration shown on the Consumption Tax invoice for the supply, the correct amount of the consideration, the difference between those two amounts, and the amount of Consumption Tax that relates to the difference.
- (3) If –
- (a) a registered person (known as “the supplier”) has made a taxable supply to another registered person (known as “the recipient”);
 - (b) at the time of the supply, the supplier has issued an original Consumption Tax invoice to the recipient;
 - (c) section 12(1) applies to the supply; and
 - (d) the Consumption Tax properly chargeable in respect of the supply exceeds the amount shown on the invoice as the Consumption Tax charged,
- the supplier shall provide the recipient with an original Consumption Tax debit note.
- (4) A Consumption Tax debit note shall contain the following particulars –
- (a) the words “CONSUMPTION TAX DEBIT NOTE” in a prominent place;
 - (b) the name, address, and Taxpayer Identification Number of the supplier;
 - (c) the name, address, and Taxpayer Identification Number of the recipient;
 - (d) the individualised serial number and the date on which the Consumption Tax debit note is issued;



14. The value of an import of goods shall be the sum of – Value of import
- (a) the value of the goods ascertained for the purposes of customs duty under the Customs and Excise Act (Cap. 67) whether or not any duty is payable on the import;
 - (b) the amount of customs duty, excise, and any other fiscal charge (other than Consumption Tax) payable on the import; and
 - (c) the value of any services referred to in section 4(7) not included in the value under paragraph (a).
15. If a person makes a supply of services to a taxable person in Tonga and the supply is not a taxable supply because the supply is not made in Tonga but would have been a taxable supply had it been made in Tonga, to the extent the recipient will use the supply – Reverse charge on supply of foreign services
- (a) to make exempt supplies;
 - (b) for personal or domestic use; or
 - (c) to provide entertainment to:
 - (i) an associate or employee; or
 - (ii) any other person other than in the course of a business of providing entertainment;
- the supply shall be treated as a taxable supply made by the recipient at the same time and for the same consideration as the actual supply.

PART V

COMPUTATION OF CONSUMPTION TAX PAYABLE

16. The Consumption Tax payable by a taxable person in respect of taxable supplies made or treated as having been made by the person in a Consumption Tax period shall be computed according to the following formula – Consumption Tax in a Consumption Tax period

A – B

where –

- A** is the total output tax payable in respect of taxable supplies made or treated as having been made by the person in the period; and
- B** is the total input tax credit allowed to the person under sections 12, 17, 24, and 36(2) for the period.

17. (1) In this section – Input tax credits
- “entertainment” means the provision of food, beverages, tobacco, accommodation, amusement, recreation, or hospitality of any kind; and

- “passenger vehicle” means a road vehicle designed or adapted for the transport of 9 or fewer seated passengers.
- (2) Subject to this section, a taxable person shall be allowed a tax credit for input tax payable by the person.
 - (3) Subject to this section a person may claim a credit for the input tax paid in respect of trading stock if held at the date of registration –
 - (a) the person is registered under section 6;
 - (b) at the end of the last day before the date of the person’s registration, the person held goods as trading stock;
 - (c) the trading stock was acquired by the person in a taxable supply to, or a taxable import by the person;
 - (d) the supply or import occurred no more than 4 months prior to the date of registration; and
 - (e) the person can provide documentary evidence satisfactory to the Chief Commissioner that input tax has been paid on the supply or import.
 - (4) No credit shall be allowed under subsection (2) or (3) for input tax payable in respect of a taxable supply to, or taxable import by, a person –
 - (a) of a passenger vehicle, or spare parts or repair and maintenance services for such vehicle, unless the person is in the business of dealing in, or hiring of, such vehicles and the vehicle was acquired for such business;
 - (b) of petroleum products, unless those products are wholly for use in the business of the person; or
 - (c) to the extent that the supply or import is used to provide entertainment, unless the person is in the business of providing entertainment and the entertainment was provided in the ordinary course of the business other than as a supply to an associate or employee.
 - (5) Notwithstanding anything contained in this section, no input tax credit shall be allowed in respect of a taxable supply to, or taxable import by a taxable person to the extent that the supply or import is used by the person to make exempt supplies or for private purposes.
 - (6) An input tax credit –
 - (a) in the case referred to in subsection (2) shall be allowed at the time of the supply or import; or
 - (b) in the case referred to in subsection (3), shall be allowed on the date of registration.

- (7) Notwithstanding subsection (6)(a) an input tax credit allowed under subsection (2) cannot be claimed by a taxable person except for the Consumption Tax period in which the person has –
 - (a) in the case of a taxable supply, a Consumption Tax invoice for the supply; or
 - (b) in the case of a taxable import, a bill of entry or other document prescribed under the Customs and Excise Act (Cap. 67) for the import.

PART VI

CONSUMPTION TAX DOCUMENTATION

18. (1) A registered person making a taxable supply to another registered person shall, at the time of the supply, issue that other person with the original Consumption Tax invoice for the supply. **Consumption Tax invoices**
- (2) A Consumption Tax invoice shall contain the following particulars –
 - (a) the words “CONSUMPTION TAX INVOICE” in a prominent place;
 - (b) the name, address, and Taxpayer Identification Number of the supplier;
 - (c) the name, address, and Taxpayer Identification Number of the recipient;
 - (d) the individualised serial number and the date on which the Consumption Tax invoice is issued;
 - (e) the description of the goods supplied (including quantity or volume) or services provided and the date on which the supply was made; and
 - (f) the consideration for the supply and the amount of Consumption Tax charged.
19. (1) If – **Consumption Tax credit and debit notes**
 - (a) a registered person (known as “the supplier”) has made a taxable supply to another registered person (known as “the recipient”);
 - (b) at the time of the supply, the supplier has issued an original Consumption Tax invoice to the recipient;
 - (c) section 12(1) applies to the supply; and
 - (d) the amount shown on the invoice as the Consumption Tax charged exceeds the Consumption Tax properly chargeable in respect of the supply,

the supplier shall provide the recipient with an original Consumption Tax credit note.

- (b) the Chief Commissioner is not satisfied with a Consumption Tax return lodged by the person; or
 - (c) the person has been paid a refund under section 24 to which the person is not entitled.
- (3) The Chief Commissioner may make an assessment –
- (a) under subsection (2)(a) or (c), at any time; or
 - (b) under subsection (2)(b) –
 - (i) if the default was due to fraud, or gross or wilful neglect, at any time, or
 - (ii) in any other case, within the time specified in section 22(4) for recovery of Consumption Tax.
- (4) The Chief Commissioner may, based on the information available, estimate the Consumption Tax payable by a person for the purposes of making an assessment under subsection (2).
- (5) The Chief Commissioner shall serve a notice of the assessment made under subsection (2) on the taxable person assessed stating –
- (a) the reason for the assessment as provided for in subsection (2);
 - (b) the Consumption Tax payable under the assessment;
 - (c) if the assessment is issued under subsection (2)(a) or (b), the original due date for payment as determined under section 22;
 - (d) if the assessment is issued under paragraph (2)(a), the due date for payment as determined under subsection (6); and
 - (e) the time, place, and manner of objecting to the assessment as provided under the Revenue Services Administration Act 2002.
- (6) The Consumption Tax payable by a taxable person under an assessment issued under subsection (2)(c) shall be due 30 days after the person was served with the notice of assessment.
- (7) The Chief Commissioner may, within 5 years after serving a notice of assessment on a taxable person, amend the assessment by making such alterations or additions to the assessment as the Chief Commissioner considers necessary, and a notice of the amended assessment shall be served on the person.
- (8) Nothing in subsection (7) shall prevent the amendment of an assessment to give effect to an objection decision, or a decision of the Tax Tribunal or Supreme Court.
- (9) An amended assessment shall be deemed as an assessment for all purposes of this Act.
- (10) Nothing in this section prevents any interest and penalty payable –

- (e) a brief description of the circumstances giving rise to the issuing of the Consumption Tax debit note, including information sufficient to identify the taxable supply to which the Consumption Tax debit note relates; and
 - (f) the consideration shown on the Consumption Tax invoice for the supply, the correct amount of the consideration, the difference between those two amounts, and the amount of Consumption Tax that relates to the difference.
20. (1) A taxable person who for any reason does not have a Consumption Tax invoice, Consumption Tax credit note, or Consumption Tax debit note as required under this Part may make a written request to the supplier to issue a Consumption Tax invoice, Consumption Tax credit note, or Consumption Tax debit note, as the case may be.
- (2) A request under subsection (1) shall be made –
- (a) in the case of Consumption Tax invoice, within 60 days of the date of the supply; or
 - (b) in the case of a Consumption Tax credit note or Consumption Tax debit note, within 60 days of the event under section 12 to which the Consumption Tax credit note or Consumption Tax debit note relates.
- (3) A registered person receiving a request under subsection (1) shall comply with the request within 14 days of receiving the request.
- (4) A registered person shall issue only one original (Consumption Tax invoice for a taxable supply, or one original Consumption Tax credit note or Consumption Tax debit note for an event under section 12, but a copy clearly marked as such may be provided to a registered person who claims to have lost the original.
- (5) The following documents shall be maintained in respect of a registered person for the purposes of section 20 of the Revenue Services Administration Act, 2002 –
- (a) original Consumption Tax invoices, Consumption Tax credit notes, and Consumption Tax debit notes received by the person;
 - (b) a copy of all Consumption Tax invoices, Consumption Tax credit notes, and Consumption Tax debit notes issued by the person; and
 - (c) customs documentation relating to imports and exports of goods by the person.
- (6) The documents referred to in subsection (5)(b) shall be maintained in chronological order.
- (7) A person shall not issue a Consumption Tax invoice, Consumption Tax credit note, or Consumption Tax debit note other than in the circumstances specified in this Part.

Consumption
tax documen-
tation

PART VII**CONSUMPTION TAX RETURNS AND PAYMENT**

- Consumption Tax returns** 21. (1) A taxable person shall lodge a Consumption Tax return for each Consumption Tax period within 15 days after the end of the period.
- (2) A Consumption Tax return shall be in the approved form.
- Consumption Tax payment** 22. (1) The Consumption Tax payable by a taxable person for a Consumption Tax period computed under section 16 shall be due and payable by the due date for lodging the Consumption Tax return for that period.
- (2) The Consumption Tax payable by an importer in respect of a taxable import shall be due and payable at the time of the import.
- (3) The liability for Consumption Tax arises by operation of this section and is not dependent on the Chief Commissioner making an assessment of Consumption Tax due.
- (4) Notwithstanding section 16 of the Supreme Court Act (Cap. 10), any Consumption Tax that has not been paid by a taxable person within 5 years after the due date for payment (together with any penalty imposed under section 32 of the Revenue Services Administration Act, 2002 in respect of the unpaid Consumption Tax) ceases to be payable at the end of that period unless –
- (a) the person has failed to file a Consumption Tax return for the Consumption Tax period to which the unpaid Consumption Tax relates;
- (b) the Chief Commissioner has within the 5 years period required payment of the amount by notice in writing; or
- (c) the failure to pay was due to fraud, or gross or wilful neglect.
- Consumption Tax payable on imports** 23. (1) Except where the contrary intention appears, the provisions of the Customs and Excise Act (Cap. 67) on imported goods shall, in so far as relevant and with such exceptions and modifications as necessary, apply in relation to Consumption Tax payable on a taxable import.
- (2) The Chief Commissioner may, by virtue of subsection (1), exercise any power conferred on the Chief Commissioner by the Customs and Excise Act (Cap. 67) as if the reference to customs duty in that Act included a reference to Consumption Tax payable on imported goods under this Act.

PART VIII**CONSUMPTION TAX REFUNDS**

- Refunds** 24. (1) Subject to subsection (3), if, for any Consumption Tax period, the total input tax credit allowed to a taxable person exceeds the person's total output tax for that period –

- (a) the excess shall be carried forward and allowed as an input tax credit in the following Consumption Tax period and any amount of the excess not credited in that period shall be carried forward to the next following Consumption Tax period; and
- (b) any amount of the excess not credited under paragraph (a) shall, upon written application by the person, be refunded to the person within 45 days after the date of lodgment of the application.
- (2) If a taxable person has an excess input tax credit carried forward under this section for more than one Consumption Tax period, the excess credit of the earliest Consumption Tax period shall be allowed first.
- (3) If the excess referred to in subsection (1) is due to excess input tax credits that are a regular feature of the taxable person's business, the Chief Commissioner shall, upon application in writing, refund the excess within 45 days after lodgment of the Consumption Tax return for the period.
- (4) A taxable person who has erroneously overpaid Consumption Tax for a Consumption Tax period may apply, in writing, to the Chief Commissioner for an input tax credit in the amount of the overpayment.
- (5) If the Chief Commissioner is satisfied that an application has been properly made by a taxable person under subsection (4), the Chief Commissioner shall allow the person an input tax credit in the Consumption Tax period specified by the Chief Commissioner for the amount of the overpayment.
- (6) An application under subsection (4) shall be made within 5 years from the date of the overpayment.

PART IX**ASSESSMENTS**

25. (1) In this section –
- “objection decision” means the decision of the Chief Commissioner under section 8(6) of the Revenue Services Administration Act, 2002; and
- “Tax Tribunal” means the Tax Tribunal established under section 58 of the Revenue Services Administration Act, 2002.
- (2) The Chief Commissioner may make an assessment of the Consumption Tax payable by a taxable person if –
- (a) the person fails to lodge a Consumption Tax return as required under this Act or the Revenue Services Administration Act, 2002;

Consumption Tax assessments

commits an offence and shall be liable upon conviction to a fine not exceeding \$10,000 or imprisonment for a term not exceeding 2 years, or both.

- (2) If a penalty has been imposed under section 30 for a failure to apply for registration as required by section 6(1) or (3) and the Chief Commissioner commences a prosecution under this section for the same failure, the penalty shall be refunded and shall not be payable unless the prosecution is withdrawn.

Offences related to Consumption Tax documentation

- 32.** (1) A registered person who fails to provide a Consumption Tax invoice, Consumption Tax credit note, or Consumption Tax debit note as required in Part VI commits an offence and shall be liable upon conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years, or both.
- (2) A taxable person who issues a Consumption Tax invoice, Consumption Tax credit note, or Consumption Tax debit note otherwise than as provided for in Part VI commits an offence and shall be liable upon conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years, or both.

PART XII

MISCELLANEOUS

Branches and divisions

- 33.** (1) An enterprise conducted by a taxable person in branches or divisions shall be deemed to be a single enterprise for the purposes of this Act.
- (2) A person who conducts an enterprise in branches or divisions shall be registered in the name of the person and not in the names of the branches and divisions.

Currency

- 34.** (1) An amount taken into account under this Act shall be expressed in Tongan pa'anga.
- (2) If any amount is expressed in a currency other than Tongan pa'anga, the amount –
- (a) in the case of an import of goods, shall be converted into Tongan pa'anga at the exchange rate applicable under the Customs and Excise Act (Cap. 67) for the purposes of computing the customs duty payable on the import; or
- (b) in any other case, shall be converted to Tongan pa'anga at the National Reserve Bank of Tonga mid-exchange rate applying between the foreign currency and Tongan pa'anga on the date the amount is taken into account for the purposes of this Act.

Regulations

- 35.** The Chief Commissioner of Revenue may, with the consent of Cabinet, make Regulations –

- (a) in respect of Consumption Tax assessed under subsection (2)(a) and (b), from being computed from the original due date for payment of the Consumption Tax as determined under section 22; or
- (b) in respect of Consumption Tax assessed under subsection (2)(c) in the case of an application for a refund made fraudulently or negligently, from being computed from the date on which the refund was paid.

- 26.** (1) If a taxable person who is the supplier has, in consequence of misrepresentation or fraud by the recipient of a supply, incorrectly treated the supply as –

Assessment of recipient

- (a) an exempt supply; or
- (b) a supply subject to a zero rate of Consumption Tax under section 5(3)(a),

the Chief Commissioner may assess the recipient of the supply for payment of the Consumption Tax due in respect of the supply and any interest and penalty imposed as a result of the late payment of the Consumption Tax.

- (2) The Chief Commissioner shall serve notice of an assessment under subsection (1) on the recipient specifying –
- (a) the reason for the assessment as provided for in subsection (1);
- (b) the Consumption Tax payable;
- (c) the due date for payment of the Consumption Tax; and
- (d) the time, place, and manner of objecting to the assessment as provided under the Revenue Services Administration Act 2002.
- (3) Subsection (1) does not preclude the Chief Commissioner from recovering the Consumption Tax due in respect of the supply together with any interest and penalty from the supplier and –
- (a) any amount recovered from the recipient of the supply shall be credited against the liability of the supplier in respect of the supply; and
- (b) any amount recovered from the supplier shall be credited against the liability of the recipient of the supply.
- (4) Any supplier who pays Consumption Tax, interest, or penalty referred to in subsection (1) may recover the amount from the recipient of the supply.
- (5) An assessment made under subsection (1) shall be deemed as an assessment of Consumption Tax for all purposes of this Act.

PART X**POWERS OF CHIEF COMMISSIONER**

- Power to require security** 27. The Chief Commissioner may, for the purposes of securing payment of any Consumption Tax that is or may become due, require a person to give security in such amount and in such manner as the Chief Commissioner thinks fit.
- Power to seize goods** 28. (1) The Chief Commissioner may enter any place and seize any goods in respect of which the Chief Commissioner has reasonable grounds to believe that the Consumption Tax that is, or will become, payable in respect of the supply or import of the goods has not been, or will not be, paid.
- (2) Goods that have been seized under this section shall be stored in a place approved by the Chief Commissioner for the storage of such goods.
- (3) If goods have been seized under subsection (1), the Chief Commissioner shall, as soon as practicable after the seizure, serve on the owner of the goods or the person who had custody or control of the goods immediately before seizure, a notice in writing –
- identifying the goods;
 - stating that the goods have been seized under this section and the reason for seizure; and
 - setting out the terms of subsections (6), (7), and (8).
- (4) The Chief Commissioner shall not be required to serve a notice under subsection (3) if, after making reasonable enquiries, the Chief Commissioner does not have sufficient information to identify the person on whom the notice should be served.
- (5) If subsection (4) applies, the Chief Commissioner may serve a notice under subsection (3) on any person claiming the goods, provided the person has given the Chief Commissioner sufficient information to enable such a notice to be served.
- (6) The Chief Commissioner may authorise any goods seized under subsection (1) to be delivered to the person on whom a notice under subsection (3) has been served if that person has paid, or makes an arrangement to pay security or payment by installment to the satisfaction of the Chief Commissioner for payment of the Consumption Tax due or may become payable in respect of the supply or import of the goods.
- (7) If subsection (6) does not apply, the Chief Commissioner shall detain the goods seized under subsection (1) –
- in the case of perishable goods, for such period as the Chief Commissioner considers reasonable having regard to the condition of the goods; or
 - in any other case, for 21 days after the seizure of the goods.

- (8) If the detention period in subsection (7) has expired, the Chief Commissioner may sell the goods by public auction or such other manner as the Chief Commissioner may determine.
- (9) The proceeds of disposal under subsection (8) shall be applied as follows –
- first toward the cost of seizing, keeping and selling the goods;
 - then towards payment of the Consumption Tax due in respect of the supply or import of the goods seized; and
 - the balance, if any, shall be paid to the owner of the goods.
- (10) Nothing in this section precludes the Chief Commissioner from proceeding under Part V of the Revenue Services Administration Act, 2002 with respect to any balance owed if the proceeds of disposal are not sufficient to meet the costs referred to in subsection (9)(a) and the Consumption Tax due.
29. (1) The Chief Commissioner may delegate in writing any duty, power, **Delegation** or function conferred on him under this Act.
- (2) The Chief Commissioner of Revenue may, at any time, revoke in writing any delegation under this section.

PART XI**ADMINISTRATIVE PENALTIES AND OFFENCES****Division I – Administrative Penalties**

30. (1) A person who fails to apply for registration as required by section 6(1) or (3) shall be liable to a penalty equal to double the amount of Consumption Tax payable during the period commencing on the day on which the person was required to apply for registration until either the person files an application for registration or the person is registered by the Chief Commissioner on his own motion. **Penalty for failure to apply for Consumption Tax registration**
- (2) Section 35(3) to (5) of the Revenue Services Administration Act, 2002 shall apply to any penalty imposed under this section.

Division II – Offences

31. (1) A person who fails – **Offences**
- to apply for registration as required by section 6(1) or (3);
 - to notify the Chief Commissioner of a change in circumstances as required by section 7(7);
 - to apply for cancellation of registration as required by section 8(1); or
 - to comply with section 8(10)(a) or (c),

KONGA VII**NGAAHI FAKAMATALA TUKUHOU NGAUE'AKI****MO E TOTONGI 'O E TUKUHOU NGAUE'AKI**

21. Ngaahi fakamatala Tukahau Ngaue'aki
22. Totongi 'o e Tukahau Ngaue'aki
23. Tanaki 'o e Tukahau Ngaue'aki 'i he fakahu mai

KONGA VIII**NGAAHI TOTONGI FAKAFOKI 'O E TUKUHOU NGAUE'AKI**

24. Ngaahi totongi fakafoki

KONGA IX**NGAAHI FAKAFUOFUA**

25. Fakafuofua 'i 'o e Tukahau Ngaue'aki
26. Fakafuofua 'o e taha tali

KONGA X**NGAAHI MAFAI 'O E KOMISIONA PULE**

27. Mafai ke fiema'u ha malu'i
28. Mafai ke puke ngaahi koloa
29. Tuku atu 'o e mafai

KONGA XI**NGAAHI TAUTEA FAKANGAUE MO E NGAARI HIA****Vahe I – Ngaahi Tautea Fakangaue**

30. Tautea ki he ta'e kole lesisita Tukahau Ngaue'aki

Vahe II – Ngaahi Hia

31. Ngaahi hia
32. Ngaahi hia fekau'aki mo e ngaahi tohi Tukahau Ngaue'aki

KONGA XII**NGAAHI ME'A KEHE**

33. Ngaahi va'a mo e ngaahi vahevahe
34. Pa'anga
35. Ngaahi Tu'utu'uni
36. Fakataimi

- (a) prescribing forms and fees required under this Act; and
 - (b) for the proper and efficient administration of this Act.
36. (1) In this section, "sales tax" means sales tax imposed by the Sales Tax Act (Cap. 69) and fuel sales tax imposed by the Fuel Sales Tax Act (Cap. 72). Transitional
- (2) Subject to subsection (3), if –
 - (a) at the end of the last business day before the beginning of the first Consumption Tax period after commencement of this Act, a registered person held goods as trading stock;
 - (b) the goods were acquired not more than 4 months before the beginning of the first Consumption Tax period after commencement of this Act; and
 - (c) the Chief Commissioner is satisfied that sales tax has been paid on the acquisition or import of those goods,
 the person may claim an input tax credit for the sales tax paid in the first Consumption Tax period after the commencement of this Act.
 - (3) No input tax credit shall be allowed under subsection (2) for any sales tax paid in respect of the acquisition of any goods if Consumption Tax imposed on a supply or import in acquisition of those goods after the commencement of this Act would not qualify for a full input tax credit because of the application of section 17(4) or (5).
 - (4) A person claiming an input tax credit under subsection (2) in respect of trading stock on hand at the beginning of the first Consumption Tax period after commencement of this Act shall submit a list of the trading stock with the person's first Consumption Tax return, supported by documentary evidence of the payment of sales tax.
 - (5) A registered vendor for sales tax who –
 - (a) is not liable to be registered under section 6(1) and who does not apply for registration under section 6(4); and
 - (b) holds goods as trading stock at the beginning of the first Consumption Tax period after commencement of this Act,
 shall report the goods referred to in paragraph (b) as taxable sales in the vendor's last sales tax return with a taxable amount equal to the consideration paid or payable by such vendor for those goods.
 - (6) If a registered person concluded a contract before the commencement of this Act, the person shall recover any Consumption Tax payable on taxable supplies made by the person under the contract after the commencement of the Act and such Consumption Tax shall be recovered notwithstanding that the contract contained no provision relating to the recovery of Consumption Tax.

Passed in the Legislative Assembly this 27 day of October, 2003.

**KO E LAO KI HE TUKUHAU NGAUE'AKI
FAKAHOKOHOKO 'O E NGA'HI KUPU**

**KONGA I
TALATEU**

1. Hingoa nounou mo e kamata'anga
2. 'Uhinga'i lea
3. Mahu'inga fakamaketi totonu
4. Ngaahi tuku atu

**KONGA II
HILIFAKI 'O E TUKUHAU NGAUE'AKI**

5. Hilifaki 'o e Tukahau Ngaue'aki

**KONGA III
LEISISITA**

6. Pau ke lesisita mo e fili ke lesisita
7. Lesisita
8. Kaniseli 'o e lesisita

**KONGA IV
FOUNGA NGAUE KAU KI HE NGA'HI TUKU ATU MO E
NGA'HI FAKAHUMAI**

9. Taimi 'o e tuku atu
10. Feitu'u 'o e tuku atu
11. Mahu'inga (value) 'o e tuku atu
12. Ngaahi liliu hili 'a e fakatau
13. Taimi 'o e fakahu mai
14. Mahu'inga (value) 'o e fakahu mai
15. Totongi fakafoki 'i he ngaahi tuku atu 'o e ngaahi ngaue muli

**KONGA V
FIKA'I 'O E TUKUHAU NGAUE'AKI KE TOTONGI**

16. Tukahau Ngaue'aki 'i he vaha'a taimi Tukahau Ngaue'aki
17. Ngaahi kuletiti tukahau ki loto

**KONGA VI
NGA'HI ME'A FAKATOHI 'O E TUKUHAU NGAUE'AKI**

18. Ngaahi 'inivoisi Tukahau Ngaue'aki
19. Ngaahi nouti kuletiti mo e tepiti Tukahau Ngaue'aki
20. Ngaahi tohi Tukahau Ngaue'aki

“Fika Tukupau ‘a e Taha Tukupau” ‘i he felave‘i mo ha taha lesisita, ‘oku ‘uhinga ki he Fika Tukupau ‘a e Taha Tukupau kuo foaki ki ha taha ‘i he kupu 24 ‘o e Lao ki hono Pule‘i ‘o e Ngaahi Ngaue Tanaki Pa‘anga Hu Mai, 2002.

“Tukupau Ngaue‘aki” ‘oku ‘uhinga ki he Tukupau Ngaue‘aki kuo hilifaki ‘i he kupu 5(1);

“vaha‘a taimi Tukupau Ngaue‘aki” ‘oku ‘uhinga ki ha vaha‘a taimi ko e mahina faka-tohimahina ‘e ua kamata ‘i he ‘uluaki ‘aho ‘o e mahina ko Fepueli, ‘Epeleli, Sune, ‘Aokosi, ‘Okatopa pe Tisema;

Mahu‘inga
(value)
fakamaketi
totonu

3. (1) Ko e mahu‘inga (value) fakamaketi totonu ‘o ha tuku atu ‘i ha fo‘i taimi kuo pau ko e mahu‘inga (value) fakamaketi angamaheni ‘o e tuku atu ‘i Tonga ‘i he taimi ko ia’.
- (2) Kapau ‘e ‘ikai lava ‘o fakapapau‘i ‘a e mahu‘inga (value) fakamaketi totonu ‘o ha tuku atu ‘i he kupu si‘i (1), kuo pau ke tu‘utu‘uni ‘e he Komisiona Pule ‘a e mahu‘inga (value) ‘o e fakamaketi totonu.
- (3) Ko e mahu‘inga (value) fakamaketi totonu ‘o ha mahu‘inga (consideration)‘o ha koloa na‘e ‘ikai totongi pa‘anga kuo pau ke fakapapau‘i ia ‘i he founa tatau mo ha mahu‘inga (value) fakamaketi totonu ‘o ha tuku atu, fakataha mo ha ngaahi lilii ‘oku fiema‘u ki ai.

Ngaahi tuku
atu

4. (1) Ko ha fakatau atu, fakafetongi, pe lilii kehe ‘o e totonu ke tuku atu ‘o e ngaahi koloa’ ‘o hangē ko e taha ‘oku ‘o‘ona’ ‘oku lau ia ko ha tuku atu ‘o e ngaahi koloa.
- (2) Ko ha ngaue‘aki ‘o e ngaahi koloa ‘e ha taha ala tukuhau‘i ki ha ngaue‘aki fakataautaha pe ngaue‘aki ‘atā kuo pau ko e tuku atu ‘o e ngaahi koloa ala tukuhau‘i, kapau ‘oku ‘osi fakangofua ha kuletiti tukuhau ki loto ‘o e taha ala tukuhau‘i ko ia ‘o fekau‘aki mo hono ma‘u mai ‘o e ngaahi koloa’ ko ia.
- (3) Ko hono lisi pe fakamo‘ua ‘o ha ngaahi koloa fakatatau ki ha lisi fakapa‘anga kuo pau ko e tuku atu ia ‘o e ngaahi koloa’.
- (4) Ko ha me‘a kuo fai ‘oku ‘ikai ko ha tuku atu ‘o e koloa pe pa‘anga kuo pau ko e tuku atu ngaahi ngaue ia kau ai ‘a e –
- (a) foaki, tukuange pe momoi ‘o ha totonu;
- (b) faka‘atā ‘o ha naunau pe faingamalie;
- (c) kātaki‘i ha fa‘ahinga tu‘unga ‘oku hoko;
- (d) faka‘ehi‘ehi mei hano fakahoko ha ngāue; pe
- (e) foaki atu ‘o ha laiseni, ngofua, tohi fakamo‘oni, faka‘ataa, fakamafai pe tohi kehe ‘e ha ma‘u mafai laiseni.
- (5) Ko ha tuku atu ‘o e ngaahi koloa ‘oku fekau‘aki mo ha tuku atu ‘o e ngaahi ngaue kuo pau ke lau ia ko e kongā ‘o e tuku atu ‘o e ngaahi ngaue.

Tonga.

Fika 29 ‘o e 2003.



‘Oku ou loto ki ai,

TAUFA‘AHAU TUPOU IV,

17 ‘o Ma‘asi, 2004.

KO E LAO

KE TU‘UTU‘UNI KI HE TUKUHAU NGAUE‘AKI, MO E NGAHI ME‘A KAU KI AI

[27 ‘o ‘Okatopa, 2003.]

‘OKU TU‘UTU‘UNI ‘e he Tu‘i’ mo e Fale Alea ‘o Tonga’ ‘i he Fakataha Alea ‘o e Pule‘anga’ ‘o pehē:

KONGA I

TALATEU

1. (1) ‘E ui ‘a e Lao ni ko e Lao ki he Tukupau Ngaue‘aki 2003. **Hingoa nounou mo e kamata‘anga**
- (2) Kuo pau ke ngaue‘aki ‘a e Lao ni ‘i he ‘aho ‘e tu‘utu‘uni ‘e he ‘Ene ‘Afio ‘i he Fakataha Tokoni.
2. ‘I he Lao ni, tukukehe ka fiema‘u ha ‘uhinga kehe ‘i hono tu‘u- ‘Uhinga‘i lea ‘anga’ –

“foomu kuo fakangofua” ‘oku ‘uhinga ki he foomu kuo fakangofua ‘i he Lao ni;

“taha fengaue‘aki” felave‘i mo ha taha, ‘oku ‘uhinga ki ha taha kehe ‘oku ne ngāue pe ngalingali ‘oku ne ngāue ‘o fakatatau ki he ngaahi fakahinohino, ngaahi kole, ngaahi fokotu‘u, pe ngaahi faka‘amu ‘a e taha na‘e tomu‘a lau ki ai’, pea ko e taha hono ua ko e taha fengaue‘aki ia ‘o e taha na‘e tomu‘a lau ki ai’;

“Komisiona Pule” ‘oku ‘uhinga ki he Komisiona Ki He Pa‘anga Hu Mai;

“kautaha” ‘oku ‘uhinga ki ha sino pe falukunga kakai pe ‘oku lesisita, fokotu‘u, pe fa‘u ‘i he lao ‘o Tonga pe feitu‘u kehe pe ‘ikai kae ‘ikai kau ai ha paatinasipi pe talasiti;

“mahu'inga” (consideration) 'o felave'i mo ha tuku atu, 'oku 'uhinga ki he fakakatoa 'o e ngaahi me'a ko 'eni –

- (a) ko e lahi, 'o e pa'anga kuo totongi pe 'oku pau ke totongi 'e ha taha, hangatonu pe ta'ehangatonu, koe'uhi ko e tuku atu ko ia';
- (b) ko e mahu'inga (value) fakamaketi totonu 'o ha mahu'inga kuo totongi pe pau ke totongi 'e ha taha 'aki ha me'a kehe mei he pa'anga, hangatonu pe ta'ehangatonu, koe'uhi ko e tuku atu ko ia ki he ngata'anga 'oku 'ikai totongi 'aki 'a e pa'anga 'i he (a); mo
- (c) ha ngaahi tute, ngaahi totongi hilifaki, ngaahi totongi (fees) mo e ngaahi totongi (charge) (kehe mei he tukupau 'oku hilifaki 'i he Lao ni) kuo totongi pe 'oku pau ke totongi 'i he, pe koe'uhi ko e tuku atu ko ia,

to'o mei ai ha ngaahi tisikauni 'i he totongi pe ngaahi fakafoki 'oku fakangofua pea fakaha 'i he taimi 'o e tuku atu;

“Tukupau Ngaue'aki” mo e vaha'a taimi Tukupau Ngaue'aki”

“pisinisi” 'oku 'uhinga –

- (a) ki he ngaue faka'ekonomika tau'ataina kuo fakahoko ke ma'u ai ha tupu fakapa'anga, kau ai ha pisinisi, fefakatau'aki, ngaohi koloa, komesiale, pe ko ha me'a fo'ou 'oku natula fefakatau'aki; pe
- (b) ki he ngaue 'a ha ma'u mafai laiseni 'i he'ene foaki ha laiseni, ngofua, tohi fakamo'oni, faka'ataa, fakamafai, pe ha tohi kehe ki ha totongi (fee),

kae 'ikai kau ai –

- (i) ha fakangaue;
- (ii) ha ngaue manako pe ha ngaue taimi 'ataa 'a ha taha taautaha; pe
- (iii) ha ngaue 'a ha taha kehe mei ha taha taautaha 'a ia kapau na'e fai 'e ha taha taautaha 'e kau ia 'i he palakalafi (ii);

“ngaue'aki 'atā” 'oku 'uhinga ki hono ngaue'aki 'o e ngaahi koloa pe ngaahi ngaue ke fakahoko ha tuku atu 'atā;

“lisi fakapa'anga” 'oku 'uhinga –

- (a) ki ha alepau fakatau fakamo'ua; pe
- (b) ha lisi kehe mei he lisi kekekele 'oku lau 'i he ngaahi tu'unga tauhitohi fakavaha'apule'anga ko ha lisi fakapa'anga;

“ngaahi koloa” 'oku 'uhinga ki ha koloa 'oku lava 'o pau ke ala ki ai pe fakataau taha ka 'oku 'ikai ko ha pa'anga;

“sino fakapule'anga” 'oku 'uhinga –

(a) ki ha potungaue 'a e pe fakafongua 'o e Pule'anga; pe

(b) pisinisi fakapule'anga;

“fakahu mai” 'oku 'uhinga tatau mo ia 'i he Lao ki he Tute mo e 'Ekisia (vahe 67);

“taha fakahu mai” 'oku 'uhinga tatau mo ia 'i he Lao ki he Tute mo e Tute 'Ekisia (Vahe 67);

“tukupau ki loto” 'oku 'uhinga ki he tukupau 'oku hilifaki 'i he Lao ni 'oku pau ke totongi koe'uhi ko ha tuku atu ala tukupau'i, ki pe ko ha fakahu mai ala tukupau'i 'oku fai 'e ha taha;

“inivoisi” 'oku 'uhinga ki ha tohi ngaue 'oku ne fakaha ha fatongia ke fakahoko ha totongi;

“ma'umafai laiseni” 'oku 'uhinga ki ha taha ko hono fatongia' ke foaki ha laiseni, ngofua, tohi fakamo'oni, faka'ataa, fakamafai pe ha tohi kehe ki ha totongi (fee) 'i ha lao;

“pa'anga” 'oku 'uhinga –

- (a) ki he pa'anga maka pe pa'anga pepa kuo tuku atu 'e he Pangike Pule Fakafonua, 'o Tonga ko e pa'anga fakalao, kehe mei he pa'anga maka pe ha pa'anga pepa ko e me'a 'a ha taha tanaiki me'a; pe
- (b) ha lau'i tohi fetongi pa'anga, nouti palomesi, talafi fakapangike pe pa'anga mo e ngaahi tohi pa'anga (postal or money order);

“tukupau ki tu'a” 'oku 'uhinga ki ha tukupau 'oku hilifaki 'i he Lao ni 'oku pau ke totongi fekau'aki mo ha tuku atu 'ala tukupau'i kuo fai pe 'oku lau kuo fai 'e ha taha ala tukupau'i;

“patinasipi” 'oku 'uhinga ki ha toko ua pe lahi hake 'oku na fakalele ha pisinisi ke ma'u ha'a na tupu;

“taha” 'oku 'uhinga ki ha tokotaha paatinasipi talasiti, kautaha pe sino fakapule'anga;

“taha lesisita” 'oku 'uhinga ki he taha kuo lesisita 'i he Lao ni;

“ngaahi ngaue” 'oku 'uhinga ki hono fakahoko 'o ha ngaue pe ngaahi me'a pe ki ha me'a pē 'oku 'ikai ko ha koloa pe ha pa'anga;

“fakahu mai ala tukupau'i” 'oku 'uhinga ki he fakahū mai 'o e ngaahi koloa, kehe mei ha fakahū mai 'atā;

“taha ala tukupau'i” 'oku 'uhinga ki ha taha lesisita pe ha taha 'oku lau kuo lesisita 'i he Lao ni;

“tuku atu ala tukupau'i” 'oku 'uhinga ki ha tuku atu 'i Tonga ni 'e ha taha 'o fekau'aki mo hono fakalele 'o ha pisinisi kau ai ha tuku atu 'oku fekau'aki mo e kamata pe fakangata 'o ha pisinisi, kae 'ikai kau ha tuku atu 'ataa; pea

- (2) Kapau ko ha taha lesisita na'e kole lesisita 'i he kupu 6(4), 'e toki lava pē ke fai ha kole 'i he kupusi'i (1)(b) 'i he 'osi ha ta'u 'e 2 mei he 'aho 'o 'ene lesisita'.
- (3) Kuo pau 'e toki kole ha ma'u mafai laiseni ke kaniseli ha lesisita 'i ha hoko 'a e ngaahi me'a 'oku fakamahino'i 'i he kupusi'i (1)(a).
- (4) Kuo pau ke 'i he foomu kuo fakangofua ha kole 'i he kupusi'i (1) pea, kapau ko ha kole 'i he kupusi'i (1)(a), kuo pau ke fakahū ia ki he Komisiona Pule 'i loto 'i he 'aho 'e 7 mei he ngata 'o e fakahoko 'o e ngaahi tuku atu ala tukuhau'i.
- (5) Kuo pau ke kaniseli 'e he Komisiona Pule, 'i ha fanongonongo tohi, 'a e lesisita 'o ha taha kuo ne kole pehē 'i he kupusi'i (1) kapau 'oku ne fiemalie 'oku fiema'u pe 'oku fakangofua 'a e taha ko ia' ke ne kole ke kaniseli 'ene lesisita'.
- (6) Kuo pau ke kaniseli 'e he Komisiona Pule, 'aki ha fanongonongo tohi, 'a e lesisita 'o ha taha kuo 'ikai ke ne kole 'i he kupusi'i (1) kapau 'oku fiemalie 'a e Komisiona Pule kuo ngata hono fakahoko 'e he taha ko ia' 'a e ngaahi tuku atu ala tukuhau'i.
- (7) Kuo pau ke lau 'a e kaniseli 'o e lesisita 'o ha taha mei he 'aho 'oku hā 'i he fanongonongo 'o e kaniseli'.
- (8) Ko ha taha kuo kaniseli 'ene lesisita' 'i he kupu ni kuo pau ke lau kuo ne fakahoko ha tuku atu ala tukuhau'i 'o ha ngaahi koloa (kau ai 'a e ngaahi koloa mata te'eki ngaohi) na'a ne ma'u 'i he taimi na'e kaniseli ai 'a e lesisita' 'okapau na'e fakangofua ki he taha ko ia' ha kulētiti tukuhau ki loto 'i he 'ene ma'u 'a e ngaahi koloa ko ia'.
- (9) Kuo pau ke lau na'e fakahoko ha tuku atu ala tukuhau'i 'oku lau ki ai 'i he kupusi'i (8) –
- (a) kimu'a pē 'i he kaniseli 'a e lesisita 'o e taha ko ia'; pea
- (b) ki ha mahu'inga (value) tatau mo e mahu'inga (consideration) na'e totongi' pe na'e pau ke totongi 'i hono ma'u 'o e ngaahi koloa ko ia'.
- (10) Kapau 'oku kaniseli 'a e lesisita 'o ha taha 'i he kupu ni, kuo pau ki he taha ko ia' –
- (a) ke ne fakangata leva 'ene fakahā ko ha taha lesisita ia, kau ki ai 'i ha tohi 'oku ngaue'aki 'e he taha ko ia;
- (b) ke ne fakahu ha fakamatala Tuhau Ngaue'aki faka'osi mo totongi 'a e Tuhau Ngaue'aki kotoa pē 'oku totonu ke totongi, kau ai 'a e Tuhau Ngaue'aki 'oku totonu ke totongi tupu 'i he kupusi'i (8) 'i loto 'i he 'aho 'e 15 hili 'a e 'aho 'o e kaniseli 'o e lesisita 'a e taha ko ia; pea
- (c) ke ne fakafoki leva 'i he vave taha' 'ene tohi fakamo'oni lesisita Tuhau Ngaue'aki ki he Komisiona pule.

- (6) Ko ha tuku atu 'o e ngaahi ngaue 'oku fekau'aki mo ha tuku atu 'o e ngaahi koloa kuo pau ke lau ia ko e kongā 'o e tuku atu 'o e ngaahi koloa'.
- (7) Ko ha tuku atu 'o e ngaahi ngaue 'oku fekau'aki mo ha fakahū mai 'o e ngaahi koloa kuo pau ke lau ia ko ha kongā 'o e fakahū mai ko ia'.
- (8) Fakatata ki he ongo kupu si'i (5) mo e (6), kapau ko ha tuku atu 'o e ngaahi koloa mo e tuku atu 'o e ngaahi ngaue, 'e ngofua ki he Komisiona Pule ke tu'utu'uni 'a e lahi 'o e tuku atu ko ia kuo pau ke lau ko e tuku atu 'o e ngaahi koloa pe ngaahi ngaue.

KONGA II

HILIFAKI 'O E TUKUHAU NGAUE'AKI

5. (1) Kuo pau ke hilifaki 'a e Tuhau Ngaue'aki 'i he – Hilifaki 'o e
Tuhau
Ngaue'aki
- (a) tuku atu ala tukuhau'i 'oku fai 'e ha taha ala tukuhau'i; mo e
- (b) fakahū mai ala tukuhau'i.
- (2) Kuo pau ke fika'i 'a e lahi 'o e Tuhau Ngaue'aki 'oku pau ke totongi fekau'aki mo ha tuku atu ala tukuhau'i pe ha fakahū mai ala tukuhau'i 'aki hono ngaue'aki 'a e tu'unga totongi 'oku fakamahino'i 'i he kupusi'i (3) ki he mahu'inga (value) 'o e tuku atu ala tukuhau'i pe fakahū mai ala tukuhau'i'.
- (3) (a) Kuo pau ko e tu'unga totongi 'o e Tuhau Ngaue'aki ko e 15% pea 'e ngofua ki he Komisiona Pule 'i he loto ki ai 'a e Fakatata Tokoni ke Tu'utu'uni 'a e me'a kuo pau ko e fakahu mai 'ata, tuku atu 'ata pe ha tu'unga tuku atu noa ki he ngaahi taumu'a 'o e Lao ni.
- (b) Ko e ngaahi tuku atu mo e ngaahi fakahu mai 'o e ngaahi koloa mo e ngaahi ngaue ki he 'Ene 'Afio kuo pau ke faka'ataa ia mei he Tuhau Ngaue'aki.
- (4) Ko e Tuhau Ngaue'aki 'a ia 'oku pau ke totongi –
- (a) 'i ha tuku atu ala tukuhau'i, kuo pau ke fakaha ki he Komisiona Pule 'e he taha ala tukuhau'i 'a ia 'oku ne fai 'a e tuku atu; pe
- (b) 'i ha fakahū mai ala tukuhau'i, kuo pau ke totongi ia 'e he taha fakahū mai'.
- (5) Neongo ha me'a 'oku hā 'i ha lao, ko e Tuhau Ngaue'aki 'e totongi 'e ha taha lesisita 'i he kupusi'i (4)(a) 'e totongi mai ia 'e he taha tali 'o e tuku atu.

KONGA III

LESISITA

Pau ke lesisita mo e fili ke lesisita

6. (1) Kuo pau ki ha taha ke kole ki he Komisiona Pule ke lesisita ki he Tukupau Ngaue'aki –
- (a) 'i he kamata'anga 'o ha vaha'a taimi mahina 'e 12, kapau 'oku 'i ai ha ngaahi makatu'unga fakapotopoto ke 'amanaki 'e a'u 'a e mahu'inga (value) fakakatoa 'o e ngaahi tuku atu ala tukuhau'i 'e fakahoko 'e he taha ko ia' 'i he'ene pisinisi 'i he vaha'a taimi ko ia' ki he \$100,000 pe lahi ange; pe
- (b) 'i he 'osi ha vaha'a taimi mahina 'e 12 pe nounou ange, kapau 'i he vaha'a taimi ko ia ko e mahu'inga (value) fakakatoa 'o e ngaahi tuku atu ala tukuhau'i kuo fakahoko 'e ha taha ko ia 'i he'ene pisinisi ko e \$100,000 pe lahi ange.
- (2) Kuo pau ki he Komisiona Pule 'i hono fakapapau'i pe kuo pau ke kole lesisita ha taha 'i he kupusi'i (1), ke vakai'i 'a e mahu'inga (value) 'o e ngaahi tuku atu ala tukuhau'i kuo fakahoko 'e ha taha fengau'e'aki.
- (3) Ko ha ma'umafai laiseni 'oku kau ki ha ngaue ko hono foaki 'a e ngaahi laiseni, ngaahi ngofua, ngaahi tohi fakamo'oni, ngaahi faka'ataa, ngaahi fakamafai pe ngaahi tohi kehe kuo pau ke kole ke lesisita 'i he 'aho 'oku kamata ngaue'aki ai 'a e Lao ni pe 'aho 'oku ne kamata ai 'a 'ene ngaue ko ia.
- (4) Ko ha taha 'oku ne fakahoko ha ngaahi tuku atu pau ke tukuhau'i 'a ia 'oku 'ikai ke fiema'u ke ne kole lesisita 'i he kupusi'i (1) 'e ngofua ke ne kole lesisita.
- (5) Kuo pau ke 'i he foomu kuo fakangofua ha tohi kole lesisita pea, kapau ko ha kole 'i he kupusi'i (1) pe (3), kuo pau ke fakahū atu ia ki he Komisiona Pule 'i loto 'i he 'aho 'e 7 mei hono fiema'u ke kole lesisita'.
- (6) Kuo pau ke lau ha taha 'oku 'ikai ke ne kole lesisita 'o hangē ko ia 'oku fiema'u 'i he kupu ni kuo 'osi lesisita mei he kamata'anga 'o e 'uluaki vaha'a taimi Tukupau Ngaue'aki hili mei hono fiema'u ke kole lesisita 'a e taha ko ia' pe ha taimi ki mui ai 'a ia 'e ngofua ke fanongonongo 'e he Komisiona Pule 'i he tohi.

Lesisita

7. (1) Kuo pau ke lesisita 'e he Komisiona Pule ha taha kuo kole lesisita 'i he kupu 6(1) pe (3) kapau 'oku ne fiemalie 'oku fakahoko, pe 'e fakahoko 'e he taha ko ia ha tuku atu ala tukuhau'i.
- (2) Kapau 'oku 'ikai fiemalie 'a e Komisiona Pule 'i he kupu si'i (1) 'e ngofua ke ne fakafisi ke lesisita pea kuo pau ke 'oatu ki he taha kole 'i he kupu ni ha fanongonongo tohi 'o e tu'utu'uni fakafisi ke lesisita 'a e taha ko ia 'i loto 'i he 'aho 'e 7 mei hono fai 'o e tu'utu'uni.

- (3) Kuo pau ki he Komisiona Pule ke lesisita ha taha kuo kole ke lesisita 'i he kupu 6(4) kapau 'oku ne fiemalie –
- (a) 'oku fakahoko, pe 'e fakahoko 'e he taha ko ia ha ngaahi tuku atu ala tukuhau'i;
- (b) 'oku 'i ai 'a e feitu'u pisinisi tu'uma'u 'a e taha ko ia;
- (c) kapau kuo kamata 'a e pisinisi 'a e taha ko ia, ko e taha ko ia –
- (i) kuo ne tauhi 'a e ngaahi lekooti totonu 'o 'ene pisinisi; mo
- (ii) faipau ki hono ngaahi fatongia 'i he lao tanaki pa'anga kehe; mo
- (d) 'oku 'i ai 'a e ngaahi makatu'unga fakapotopoto ke tui ai 'e tauhi 'e he taha ko ia 'a e ngaahi lekooti totonu mo fakahu ma'u pe 'a e ngaahi fakamatala tukuhau Tukupau Ngaue'aki falala'anga.
- (4) Kuo pau ke 'oatu 'e he Komisiona Pule ki ha taha kuo lesisita 'i he kupu ni ha tohi fakamo'oni lesisita Tukupau Ngaue'aki 'i he foomu kuo fakangofua.
- (5) Kuo pau 'e kamata ngaue'aki 'a e lesisita' –
- (a) kapau ko ha kole 'i he kupu 6(1) mo e (3), mei he kamata'anga 'o e 'uluaki vaha'a taimi Tukupau Ngaue'aki hili hono fiema'u ke kole lesisita 'a e taha ko ia' pe ha taimi ki mui ai 'o hangē ko ia 'oku hā 'i he tohi fakamo'oni lesisita' Tukupau Ngaue'aki; pe
- (b) kapau ko ha kole 'i he kupu 6(4), mei he 'aho 'oku hā 'i he tohi fakamo'oni lesisita Tukupau Ngaue'aki.
- (6) Kuo pau ki ha taha lesisita ke fakahaha 'a e tohi fakamo'oni lesisita Tukupau Ngaue'aki 'o e taha ko ia 'i ha feitu'u 'ilo ngofua 'i he feitu'u pisinisi kotoa 'o e taha ko ia.
- (7) Kuo pau ke fakahā 'e he taha lesisita' ki he Komisiona Pule, 'i he tohi, ha liliu 'i he hingoa, (kau ai 'a e hingoa pisinisi), tu'asila, feitu'u pisinisi, pe natula 'o e pisinisi 'o e taha ko ia' 'i loto 'i he 'aho 'e 21 mei he hoko 'a e liliu ko ia'.
8. (1) Ko ha taha lesisita –
- (a) Kapau kuo ngata 'ene fakahoko 'a e ngaahi tuku atu ala tukuhau'i' kuo pau ke ne kole ke kaniseli hono lesisita; pe
- (b) 'oku 'ikai ke lahi hake 'ene ngaahi tuku atu ala tukuhau'i 'i he lahi 'oku kamata 'aki 'a e lesisita' 'i he kupu 6(1) 'e ngofua ke ne kole ke kaniseli 'ene lesisita' fakatatau ki he kupusi'i (2).

Kaniseli 'o e lesisita

ko ia', kuo pau ke fakangofua ki he taha tuku atu ha kuletiti tukuhau ki loto ki he lahi 'o e hulu' i he vaha'a taimi Tuhau Ngaue'aki 'a ia na'e hoko ai 'a e me'a 'oku lau ki ai 'i he kupusi'i (1).

- (5) Kapau 'oku ngaue'aki 'a e kupusi'i (4) pea kuo tuku atu 'e he taha tuku atu ha nouti kuletiti Tuhau Ngaue'aki ki he taha tali 'o e tuku atu 'o fakatatau ki he kupu 19(1), kuo pau ki he taha tali ke ne lau 'a e Tuhau Ngaue'aki fakalahi 'oku fakamahino' i 'i ha nouti kuletiti ko e tukuhau ki tu'a ke totongi 'e he taha tali 'i he vaha'a taimi Tuhau Ngaue'aki 'a ia na'e ma'u ai 'a e nouti kuletiti.
- (6) Kapau 'oku 'ikai lesisita 'a e taha tali 'o e tuku atu 'a ia 'oku ngaue'aki ki ai 'a e kupusi'i (4), kuo pau 'e 'ikai fakangofua ha kuletiti tukuhau ki loto 'i he kupusi'i ko ia kae'oua kuo totongi fakafoki 'e he taha tuku atu 'a e Tuhau Ngaue'aki hulu' ki he taha tali 'o e tuku atu, 'o tatau ai pē pe ko e totongi pa'anga pe kuletiti ki he lahi 'oku mo'ua 'aki 'e he taha tali ki he taha tuku atu.

Taimi 'o e fakahu mai

13. Kuo pau ke lau 'oku hoko ha fakahu mai –

- (a) kapau 'oku fakahū 'a e ngaahi koloa' 'i he Lao ki he Ngaahi Tute' mo e Tute 'Ekisia (Vahe 67) 'i he 'aho 'oku fakahu ai; pe
- (b) 'i ha me'a kehe, 'i he 'aho na'e 'omai ai 'a e ngaahi koloa ko ia' ki Tonga' ni.

Mahu'inga (value) 'o e fakahu mai

14. Kuo pau ko e mahu'inga (value) 'o ha fakahu mai 'o e ngaahi koloa ko e fakakatoa 'o e –

- (a) mahu'inga (value) 'o e ngaahi koloa' 'a ia 'oku fakapapau' i ki he ngaahi taumu'a 'o e tute' i he Lao ki he Ngaahi Tute' mo e Tute 'Ekisia (Vahe 67) 'o tatau ai pē pe 'oku pau ke totongi ha tute pe 'ikai 'i hono fakahu mai ko ia;
- (b) lahi 'o e ngaahi tute, tute 'ekisia, mo ha totongi fakapa'anga kehe (kehe mei he Tuhau Ngaue'aki) 'oku pau ke totongi 'i he fakahu mai; mo e
- (c) mahu'inga (value) 'o ha ngaahi ngaue 'oku lau ki ai 'i he kupu 4(7) 'a ia 'oku 'ikai kau 'i he mahu'inga (value) 'i he palakalafi (a).

Totongi fakafoki 'i he ngaahi tuku atu 'o e ngaahi ngaue muli

15. Kapau 'oku fakahoko 'e ha taha ha tuku atu 'o e ngaue ki ha taha ala tukuhau' i Tonga pea 'oku 'ikai ko ha tuku atu ala tukuhau' i 'a e tuku atu koe'uhi' 'oku 'ikai ke fakahoko 'i Tonga 'a e tuku atu ko ia ka na'e mei hoko ko e tuku atu ala tukuhau' i kapau na'e fakahoko 'i Tonga, ki he ngata'anga 'e ngaue'aki 'e he taha tali 'a e tuku atu –

- (a) ke fakahoko ha ngaahi tuku atu 'ata;
- (b) ke ngaue'aki taautaha pe faka'api; pe
- (c) ke fakahoko ha fakafiefia ki ha:

KONGA IV

FOUNGA NGAUE KAU KI HE NGAHI TUKU ATU MO E NGAHI FAKAHU MAI

9. (1) Fakatatau ki he kupu ni, kuo pau ke lau 'oku hoko ha tuku atu Taimi 'o e 'o e ngaahi koloa pe tuku atu pe ngaahi ngaue 'i he 'uluaki hoko tuku atu 'a e –
- (a) 'aho 'oku 'oatu ai 'a e 'inivoisi ki he tuku atu ko ia'; pe
- (b) 'aho 'oku fai ai ha totongi (kau ai 'a e totongi fakakongokonga) 'o e tuku atu ko ia'.
- (2) Kuo pau ke lau 'oku hoko ha tuku atu 'aki ha me'a'ofa –
- (a) kapau ko ha ngaahi koloa, 'i he 'aho 'oku 'ave ai 'a e ngaahi koloa ko ia'; pe
- (b) kapau ko ha ngaahi ngaue, 'i he 'aho 'oku lava kakato ai 'a e ngaahi ngaue ko ia'.
- (3) Kuo pau ke lau 'oku hoko ha tuku atu 'o e ngaahi koloa 'aki hano ngaue'aki 'o e ngaahi koloa' ko ia ki ha ngaue'aki fakatautaha pe faka'atā 'i he 'aho 'oku fuofua ngaue'aki ai 'a e ngaahi koloa' ko ia ki he ngāue ko ia'.
- (4) Kuo pau ke lau 'oku hoko ha tuku atu 'o e ngaahi koloa 'i ha lisi fakapa'anga 'i he 'aho 'o e kamata 'a e lisi ko ia'.
- (5) Kapau 'oku tuku atu ha ngaahi ngaue –
- (a) 'aki ha lisi 'o ha ngaahi koloa (kehe mei ha lisi fakapa'anga); pe
- (b) fakakongokonga 'i ha aleapau pe ha lao 'oku ne tu'utu'uni ai ha ngaahi totongi fakavaha'ataimi,
- kuo pau ke lau 'oku tuku atu fakahokohoko 'a e ngaahi ngaue ko ia' ki he ngaahi konga fakahokohoko 'o e vaha'a taimi 'o e lisi', pe aleapau' pe 'a ia 'oku tu'utu'uni 'e he lao', pea kuo pau ke lau 'oku hoko 'a e tuku atu fakahokohoko takitaha 'i he fe pe 'oku tomu'a hoko 'i he 'aho 'oku totonu ke totongi ai 'a e tuku atu mo e 'aho 'oku ma'u ai 'a e totongi.
10. (1) Kuo pau ke lau 'oku hoko 'a e tuku atu 'o e koloa' 'i he feitu'u Feitu'u 'o e 'oku 'ave ai 'a e ngaahi koloa' pe 'oku faka'ataa ai 'e he taha tuku atu pe, kapau 'oku kau 'i he 'ave pe faka'ataa ko ia' 'a hono uta, ko e feitu'u 'oku 'i ai 'a e ngaahi koloa' 'i he kamata 'o e uta'.
- (2) Fakatatau ki he ngaahi kupusi'i (3), (4) mo e (5), kuo pau ke lau 'oku hoko ha tuku atu 'o e ngaahi ngaue 'i he feitu'u pisinisi 'oku tuku atu mei ai 'a e ngaahi ngaue'.
- (3) Kuo pau ke lau 'oku hoko 'a e tuku atu 'o e ngaahi ngaue ko 'eni' 'i Tonga kapau 'oku ngaue'aki pe 'oku ma'u 'i Tonga 'e he taha 'oku ne tali 'a e faingamalie 'o e ngaahi ngaue 'o ha –

- (a) liliu pe tukuange, pe foaki 'o ha totonu ke ngaue'aki, ha totonu hiki tatau, peiteni, faka'ilonga ke fakatau;
 - (b) ngaue 'a ha akauniteni, 'akiteki, taha fale'i, 'enisinia pe fakafongua lao;
 - (c) fokotu'utu'u 'o e fakamatala pe tukuatu fakamatala pe ngaue tatau mo ia;
 - (d) ngaue tu'uaki;
 - (e) kataki'i 'o ha tu'unga 'oku hoko pe ko e faka'ehi'ehi mei hono fai 'o ha ngāue;
 - (f) tuku atu 'o ha kau nguaue; pe
 - (g) ngaue 'a ha fakafongua 'i he ma'u mai ha ngaue 'oku fakamatala'i 'i he kupusi'i ni'.
- (4) Kuo pau ke lau 'oku hoko 'i Tonga ha tuku atu 'o ha ngaahi ngaue fekau'aki mo ha kelekele ka pau 'oku tu'u 'i Tonga 'a e kelekele.
- (5) Kuo pau ke lau 'oku hoko 'i Tonga ha tuku atu 'o ha ngaahi ngaue 'e ha ma'umafai laiseni neongo pe ko fē 'a e feitu'u na'e foaki ai 'a e laiseni, ngofua, tohi fakamo'oni, faka'ataa, fakamafai pe tohi kehe ko ia'.

Mahu'inga
(value) 'o e
tuku atu

11. (1) 'I he kupu ni, "falakiseni tukupau", 'i he'ene felave'i mo ha tuku atu ala tukupau'i, 'oku 'uhinga ia ki he falakiseni 'oku fika'i 'o fakatatau ki he founga ko 'eni' –

$$r / (100+r)$$

'a ia ko e r ko e tu'unga Tukupau Ngaue'aki ia 'oku ngaue'aki ki he tuku atu 'a ia 'oku tu'utu'uni 'i he kupu 5(3).

- (2) Fakatatau ki he kupu ni, ko e mahu'inga (value) 'o ha tuku atu 'o e ngaahi koloa pe ngaahi ngaue'kuo pau ko e mahu'inga (consideration) ki he tuku atu ko ia'.
- (3) Ko e mahu'inga (value) 'o ha tukuatu 'o e ngaahi koloa 'oku ngaue'aki ki ha ngaue'aki taautaha pe faka'ataa kuo pau –
- (a) kapau 'oku ngaue'aki 'a e kupu 17(5) ki hono ma'u mai 'o e ngaahi koloa ko ia, ko e mahu'inga (consideration) kuo totongi pe 'oku pau ke totongi ki hono ma'u 'o e ngaahi koloa ki he ngata'anga 'oku fakangofua ki ai ha kuletiti tukupau ki loto; pe
 - (b) 'i ha me'a kehe, ko e mahu'inga (consideration) kuo totongi pe 'oku pau ke totongi 'i hono ma'u 'o e koloa.
- (4) Ko e mahu'inga (value) 'o e tuku atu 'o e ngaahi koloa 'i ha lisi fakapa'anga kuo pau –

- (a) kapau 'oku 'ikai ko ha taha fengaue'aki 'a e lesua mo e lesii pea 'oku fakaha ha pa'anga ko e totongi pe mahu'inga (value) 'o e koloa 'i he aleapau lisi', ko e pa'anga ko ia'; pe
 - (b) 'i ha me'a kehe, ko e mahu'inga (value) fakamaketi totonu 'o e koloa' 'i he kamata 'o e lisi'.
- (5) Ko e mahu'inga (value) 'o ha tuku atu 'o e ngaahi koloa pe ngaahi ngaue kuo fakahoko 'e ha taha ala tukupau'i ki ha taha fengaue'aki 'oku 'ikai ko ha taha ala tukupau'i ta'e 'i ai ha mahu'inga (consideration) pe ki ha mahu'inga (consideration) 'oku si'i hifo 'i he mahu'inga (value) fakamaketi totonu 'o e tuku atu, kuo pau ko e mahu'inga (value) fakamaketi totonu 'o e tuku atu 'i he taimi 'o e tuku atu.
- (6) Tukukehe hono tu'utu'uni 'i he kupusi'i (3) pe (5), kuo pau ko e mahu'inga (value) 'o ha tuku atu 'o e ngaahi koloa pe ngaahi ngaue ta'e 'i ai ha mahu'inga, (consideration) ko e noa.
- (7) Kapau 'oku fakahoko ha tuku atu ala tukupau'i ta'e fakahaa'i ha pa'anga makehe 'o e mahu'inga' ko e Tukupau Ngaue'aki, ko e mahu'inga (value) 'o e tuku atu kuo pau ko e mahu'inga hili 'a e to'o mei ai 'a e lahi 'oku tatau mo hono liunga 'o e mahu'inga 'aki 'a e falakiseni tukupau'.
12. (1) 'Oku ngaue'aki 'a e kupu ni kapau 'oku –
- (a) kaniseli ha tuku atu ala tukupau'i;
 - (b) kehe pe 'oku liliu lahi 'a e natula 'o ha tuku atu ala tukupau'i;
 - (c) liliu 'a e mahu'inga (consideration) ki ha tuku atu ala tukupau'i; pe
 - (d) fakafoki 'a e ngaahi koloa (pe ko hano kongu) 'o ha tuku atu ala tukupau'i ki he taha tuku atu.
- (2) Kapau 'oku ngaue'aki 'a e kupu ni pea lahiange 'a e Tukupau Ngaue'aki 'oku totonu ke totongi fekau'aki mo e tuku atu ko ia' 'i he Tukupau Ngaue'aki na'e fakaha 'e he taha tuku atu, kuo pau ke lau ko e tukupau ki tu'a 'a e lahi 'o e hulu ko ia' ke totongi 'e he taha tuku atu fekau'aki mo ha tuku atu ala tukupau'i na'e fakahoko 'i he vaha'a taimi Tukupau Ngaue'aki 'a ia na'e hoko ai 'a e me'a 'oku lau ki ai 'i he kupusi'i (1).
- (3) Kapau 'oku ngaue'aki 'a e kupusi'i (2) pea kuo tuku atu 'e he taha tuku atu ha nouti tepiti Tukupau Ngaue'aki ki he taha 'oku tali 'a e tuku atu 'o fakatatau ki he kupu 19(3), kuo pau ke lau 'e he taha tali 'o e tuku atu 'a e Tukupau Ngaue'aki fakalahi 'oku fakamahino'i 'i ha nouti tepiti 'oku 'oatu heni ko e tukupau ki loto kuo pau ke totongi 'e he taha tali 'i he vaha'a taimi Tukupau Ngaue'aki 'a ia 'oku ma'u ai 'a e nouti tepiti.
- (4) Fakatatau ki he kupusi'i (6), kapau 'oku ngaue'aki 'a e kupu ni pea 'oku lahiange 'a e Tukupau Ngaue'aki 'oku fakaha 'e he taha tuku atu 'i he Tukupau Ngaue'aki 'oku totonu ke totongi ki he tuku atu

Ngaahi liliu
hili 'a e
fakatau'

- (c) hingoa, tu'asila mo e Fika Tuhau 'a e Taha Tuhau 'o e taha tali;
- (d) fika fakahokohoko fakafo'ituitui mo e 'aho na'e 'oatu ai 'a e nouti kuletiti Tuhau Ngaue'aki;
- (e) fakamatala nounou 'o e ngaahi me'a na'e hoko 'o tupunga ai hono 'oatu 'o e nouti kuletiti Tuhau Ngaue'aki, kau ai ha fakamatala fe'unga ke 'ilo'i 'a e tuku atu ala tukuhau'i 'oku felave'i mo e nouti kuletiti Tuhau Ngaue'aki; mo e
- (f) mahu'inga (consideration) 'oku hā 'i he 'inivoisi Tuhau Ngaue'aki ki he tuku atu ko ia', lahi totonu 'o e mahu'inga, (consideration) ko e lahi 'o e faikehekehe 'o e ongo mahu'inga ko ia', mo e lahi 'o e Tuhau Ngaue'aki ki he faikehekehe ko ia'.
- (3) Kapau –
- (a) kuo fakahoko ha tuku atu ala tukuhau'i 'e he taha lesisita ('oku 'iloa ko e "taha tuku atu") ki ha taha lesisita kehe ('oku 'iloa ko e "taha tali");
- (b) 'i he taimi 'o e tuku atu, kuo 'oatu 'e he taha tuku atu ha tohi 'olisinale 'o e 'inivoisi Tuhau Ngaue'aki ki he taha tali;
- (c) 'oku ngaue'aki 'a e kupu 12(1) ki he tuku atu; pea
- (d) 'oku lahiange 'a e Tuhau Ngaue'aki 'oku totonu ke hilifaki 'i he Tuhau Ngaue'aki 'oku fakaha 'i he 'inivoisi felave'i mo e tuku atu,
- kuo pau ke 'oatu 'e he taha tuku atu ki he taha tali ha 'olisinale 'o e nouti tepiti Tuhau Ngaue'aki.
- (4) Kuo pau ke 'i he tohi nouti tepiti Tuhau Ngaue'aki 'a e ngaahi me'a pau ko 'eni' –
- (a) ngaahi fo'i lea "NOUTI TEPITI TUKUHAU NGAUE'AKI" ke tu'u 'i ha feitu'u 'ilonga ngofua;
- (b) hingoa, tu'asila, mo e Fika Tuhau 'a e Taha Tuhau 'o e taha tuku atu;
- (c) hingoa, tu'asila mo e Fika Tuhau 'a e Taha Tuhau 'o e taha tali;
- (d) fika fakahokohoko fakafo'ituitui mo e 'aho na'e 'oatu ai 'a e nouti tepiti Tuhau Ngaue'aki;
- (e) fakamatala nounou 'o e ngaahi me'a na'e hoko 'o tupunga ai hono 'oatu 'o e nouti tepiti Tuhau Ngaue'aki, kau ai ha fakamatala fe'unga ke 'ilo'i 'a e tuku atu ala tukuhau'i 'oku felave'i mo e nouti tepiti Tuhau Ngaue'aki; mo e



- (i) taha fengaue'aki pe taha ngaue; pe
- (ii) ha taha kehe, kehe mei he fakalele 'o e pisinisi fakahoko fakafiefia;

kuo pau ke lau 'a e tuku atu' ko ha tuku atu pau ke tukuhau'i na'e fakahoko 'e he taha tali 'i he taimi tatau pea ki he mahu'inga (consideration) 'o e tuku atu na'e fakahoko.

KONGA V

FIKA'I 'O E TUKUHAU NGAUE'AKI KE TOTONGI

16. Ko e Tuhau Ngaue'aki ke totongi 'e ha taha ala tukuhau ki ha ngaahi tuku atu ala tukuhau'i na'e fakahoko pe 'oku lau na'e fakahoko 'e he taha ko ia' 'i loto 'i ha vaha'a taimi Tuhau Ngaue'aki kuo pau ke fika'i ia 'o fakatatau ki he founga ko 'eni' –

Tuhau
Ngaue'aki
'i he vaha'a
taimi Tuhau
Ngaue'aki

A – B

'A ia ko e –

A ko e tukuhau ki tu'a fakakātoa ia 'o ha ngaahi tuku atu ala tukuhau'i na'e fakahoko pe 'oku lau na'e fakahoko 'e he taha ko ia 'i he vaha'a taimi ko ia'; pea

B ko e kuletiti tukuhau ki loto fakakātoa ia 'oku fakangofua ki he taha ko ia' 'i he ngaahi kupu 12, 17, 24 mo e 36(2) ki he vaha'a taimi ko ia'.

17. (1) 'I he kupu ni –

"fakafiefia" 'oku 'uhinga ki he 'oatu 'o e me'akai, me'ainu, tapaka, nofo'anga, faiva fakafiefia, sipoti, pe ko ha founga pē 'o e talitali kakai'; mo e

"me'alele uta pasese" 'oku 'uhinga ki ha me'alele 'i he hala' kuo fa'u pe ngaohi ke ne uta ha kau pasese tangutu 'e toko 9 pe toko si'i ange.

- (2) Fakatatau ki he kupu ni, kuo pau ke fakangofua ha kuletiti tukuhau ki ha taha ala tukuhau'i ki he tukuhau ki loto 'oku pau ke totongi 'e he taha ko ia'.
- (3) Fakatatau ki he kupu ni, 'e ngofua ke 'eke 'e ha taha ha kuletiti ki he tukuhau ki loto kuo totongi felave'i mo e koloa fefakatau'aki 'okapau na'e 'i ai 'i he 'aho 'o e lesisita kapau –
- (a) 'oku lesisita 'a e taha ko ia 'i he kupu 6;
- (b) 'i he ngata'anga 'o e 'aho faka'osi kimu'a 'i he 'aho lesisita 'o e taha ko ia, na'e ma'u 'e he taha ko ia 'a e ngaahi koloa ko e koloa fefakatau'aki;
- (c) na'e ma'u 'a e koloa fefakatau'aki 'e he taha ko ia 'i he tuku atu ala tukuhau'i, pe fakahu mai ala tukuhau'i;

Ngaahi kuletiti
tukuhau ki
loto

- (d) na'e hoko 'a e tuku atu pe fakahu mai 'o 'ikai to e laka hake 'i he mahina 'e 4 kimu'a 'i he 'aho 'o e lesisita'; pea
- (e) 'oku lava 'e he taha ko ia' 'o 'omai ha fakamo'oni fakatohi 'o e tukuhau 'i loto ke totongi ki he tuku atu pe fakahu mai ko ia'.
- (4) Kuo pau 'e 'ikai ke fakangofua ha kuletiti 'i he kupusi'i (2) pe (3) ki he tukuhau ki loto ke totongi ki ha tuku atu ala tukuhau'i 'oku 'ave ki ha, pe fakahu mai ala tukuhau'i 'oku 'omai 'e ha taha –
- (a) 'o ha me'alele pasese, pe ha ngaahi kongokonga me'alele mo ha ngaahi ngaue tauhi mo e monomono 'o ha me'alele pehe, tukukehe kapau 'oku 'i ai ha pisinisi fefakatau'aki 'a e taha ko ia' 'i he, pe ki hono haea 'o e, ngaahi me'alele ko ia' pea na'e ma'u mai 'a e me'alele' ki ha pisinisi ko ia';
- (b) ha ngaahi koloa lolo, tukukehe kapau ko e ngaahi koloa ko ia' 'oku taumu'a ke ngaue'aki 'ata'atā pē ki he pisinisi 'a e taha ko ia'; pe
- (c) ki he lahi 'oku ngaue'aki ai 'a e tuku atu pe fakahu mai ki ha fakafiefia, tukukehe kapau 'oku 'i ai ha pisinisi fakafiefia 'a e taha ko ia' pea na'e fakahoko 'a e fakafiefia' ko ha kongia ia 'o 'ene pisinisi kehe mei ha tuku atu ki ha taha fengaue'aki pe taha ngaue.
- (5) Neongo ha me'a 'oku ha 'i he kupu ni, kuo pau 'e 'ikai fakangofua ha kuletiti tukuhau ki loto felave'i mo ha tuku atu ala tukuhau'i ki, pe fakahu mai ala tukuhau'i 'e he taha ala tukuhau'i ki he ngata'anga 'oku ngaue'aki 'a e tuku atu pe fakahu mai 'e he taha ko ia ke fakahoko ha ngaahi tuku atu ata pe ngaahi taumu'a taautaha.
- (6) Ko ha kuletiti tukuhau ki loto –
- (a) 'i ha me'a 'oku lau ki ai 'i he kupusi'i (2) kuo pau ke fakangofua ia 'i he taimi 'o e tuku atu pe fakahu mai; pe
- (b) 'i he me'a 'oku lau ki ai 'i he kupusi'i (3), kuo pau ke fakangofua ia 'i he taimi 'o e lesisita'.
- (7) Neongo 'a e kupusi'i (6)(a), 'oku 'ikai ke lava 'o 'eke'i 'e ha taha ala tukuhau'i ha kuletiti tukuhau ki loto kuo fakangofua 'i he kupusi'i (2) tukukehe 'i he fekau'aki mo e vaha'a taimi Tuhau Ngaue'aki ko ia' 'oku ma'u 'e he taha ko ia kapau –
- (a) ko ha tuku atu ala tukuhau'i, ha 'inivoisi Tuhau Ngaue'aki ki he tuku atu ko ia'; pe
- (b) ko ha fakahu mai ala tukuhau'i, ha tohi fakahū pe ha tohi kehe kuo tu'utu'uni 'i he Lao ki he Ngaahi Tute mo e Tute 'Ekisia (Vahe 67) ki he fakahu mai ko ia'.

KONGA VI

ME'A FAKATOHI 'O E TUKUHAU NGAUE'AKI

18. (1) Kuo pau ki ha taha lesisita 'oku ne fakahoko ha tuku atu ala tukuhau'i ki ha taha lesisita kehe, 'i he taimi 'o e tuku atu ko ia', ke ne 'oatu ki he taha kehe ko ia' 'a e 'olisinale 'o e 'inivoisi Tuhau Ngaue'aki ki he tuku atu ko ia'. Ngaahi
'inivoisi
Tuhau
Ngaue'aki
- (2) Kuo pau ke hā 'i he 'inivoisi Tuhau Ngaue'aki 'a e ngaahi me'a pau ko 'eni –
- (a) ngaahi fo'i lea "'INIVOISI TUKUHAU NGAUE'AKI" ke tu'u 'i ha feitu'u 'ilonga ngofua;
- (b) hingoa, tu'asila, mo e Fika Tuhau 'a e Taha Tuhau 'o e taha tuku atu;
- (c) hingoa, tu'asila mo e Fika Tuhau 'a e Taha Tuhau 'o e taha tali;
- (d) fika fakahokohoko fakafo'ituitui mo e 'aho na'e 'oatu ai 'a e 'inivoisi Tuhau Ngaue'aki;
- (e) fakamatala 'o e ngaahi koloa kuo tuku atu (kau ai 'a e lahi pe volume) pe ngaahi ngaue 'oku 'oatu' mo e 'aho na'e fakahoko ai 'a e tuku atu; mo e
- (f) mahu'inga (consideration) ki he tuku atu mo e lahi 'o e Tuhau Ngaue'aki 'oku hilifaki';
19. (1) Kapau – Ngaahi nouti
kuletiti mo
tepti Tuhau
Ngaue'aki
- (a) kuo fakahoko ha tuku atu ala tukuhau'i 'e ha taha lesisita ('oku 'iloa ko "taha tuku atu") ki ha taha lesisita kehe ('oku 'iloa ko e "taha tali");
- (b) 'i he taimi 'o e tuku atu, kuo 'oatu 'e he taha tuku atu ha 'inivoisi Tuhau Ngaue'aki ki he taha tali;
- (c) 'oku ngaue'aki 'a e kupu 12(1) ki he tuku atu; pea
- (d) ko e lahi 'o e Tuhau Ngaue'aki 'oku hilifaki 'i he 'inivoisi 'oku hulu ia 'i he Tuhau Ngaue'aki 'oku totonu ke hilifaki felave'i mo e tuku atu,
- kuo pau ke 'oatu 'e he taha tuku atu ki he taha tali ha 'olisinale 'o e nouti kuletiti Tuhau Ngaue'aki.
- (2) Kuo pau ke ha 'i he nouti kuletiti Tuhau Ngaue'aki 'a e ngaahi me'a pau ko 'eni –
- (a) ngaahi fo'i lea "NOUTI KULETITI TUKUHAU NGAUE'AKI" ke tu'u 'i ha feitu'u 'ilonga ngofua;
- (b) hingoa, tu'asila, mo e Fika Tuhau 'a e Taha Tuhau 'o e taha tuku atu;

- (6) Kuo pau ke fakahoko ha kole 'i he kupusi'i (4) 'i loto he ta'u 'e 5 mei he 'aho 'o e totongi hulu.

KONGA IX

NGAAHI FAKAFUOFUA

Ngaahi
fakafuofua'i
'o e Tuhau
Ngaue'aki

25. (1) 'I he kupu ni –
- “tu'utu'uni launga” 'oku 'uhinga ki he tu'utu'uni 'a e Komisiona Pule 'i he kupu 8(6) 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002; pea
- “Fakatonutonu'anga Tuhau” 'oku 'uhinga ki he Fakatonutonu'anga Tuhau kuo fokotu'u 'i he kupu 58 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002.
- (2) 'E ngofua ke fakahoko 'e he Komisiona Pule ha fakafuofua 'o ha Tuhau Ngaue'aki 'oku pau ke totongi 'e ha taha ala tuhau'i kapau –
- (a) 'oku 'ikai ke fakahū 'e he taha ha fakamatala Tuhau Ngaue'aki 'a ia 'oku fiema'u 'i he Lao ni pe Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002;
- (b) kapau 'oku 'ikai ke fiemalie 'a e Komisiona Pule ki ha fakamatala Tuhau Ngaue'aki kuo fakahū 'e he taha ko ia; pe
- (c) kuo fai ha totongi fakafoki ki he taha ko ia 'i he kupu 24 'a ia 'oku 'ikai 'i ai ha totonu 'a e taha ko ia ki ai.
- (3) 'E ngofua ke fai 'e he Komisiona Pule ha fakafuofua –
- (a) 'i ki he kupusi'i (2)(a) pe (c), 'i ha taimi pē; pe
- (b) 'i he palakalafi (2)(b) –
- (i) kapau ko e tupunga koe'uhi ko e kākā, pe ta'etokanga lahi pe 'ilo pau, 'i ha fa'ahinga taimi pē, pe
- (ii) 'i ha me'a kehe, 'i loto 'i he taimi 'oku fakamahino 'i he kupu 22(4) ki hono 'eke 'o e Tuhau Ngaue'aki.
- (4) 'E ngofua ki he Komisiona Pule, makatu'unga 'i ha fakamatala 'oku ala ma'u', ke ne fakafuofua'i 'a e Tuhau Ngaue'aki 'oku pau ke totongi 'e ha taha ki he ngaahi taumu'a ke fai ha fakafuofua fakatata ki he kupusi'i (2).
- (5) Kuo pau ke tufa 'e Komisiona Pule ha fanongonongo 'o e fakafuofua kuo fai 'i he kupusi'i (2) ki he taha ala tuhau'i 'o hā ai 'a e –
- (a) 'uhinga 'o e fakafuofua 'o hange 'oku tu'utu'uni 'i he kupusi'i (2);

- (f) mahu'inga (consideration) 'oku hā 'i he 'inivoisi Tuhau Ngaue'aki ki he tuku atu ko ia', mahu'inga totonu 'o e mahu'inga (consideration) ko e lahi 'o e faikehekehe 'o e ongo mahu'inga ko ia', mo e lahi 'o e Tuhau Ngaue'aki ki he faikehekehe ko ia'.

Ngaahi tohi
Tuhau
Ngaue'aki

20. (1) Ko ha taha ala tuhau'i 'oku te'eki ai ke ne ma'u ha 'inivoisi Tuhau Ngaue'aki, nouti kuletiti Tuhau Ngaue'aki, pe nouti tepiti Tuhau Ngaue'aki 'o hange 'oku fiema'u 'i he Konga ni 'e ngofua ke ne fakahoko ha kole tohi ki he taha tuku atu ke ne 'oange ha 'inivoisi Tuhau Ngaue'aki, nouti kuletiti Tuhau Ngaue'aki, pe nouti tepiti Tuhau Ngaue'aki 'o hange 'e fiema'u.
- (2) Kuo pau ke fakahoko ha kole 'i he kupusi'i (1) –
- (a) kapau ko ha 'inivoisi Tuhau Ngaue'aki 'i loto 'i he 'aho 'e 60 mei he 'aho 'o e tuku atu; pe
- (b) kapau ko ha nouti kuletiti Tuhau Ngaue'aki pe nouti tepiti Tuhau Ngaue'aki, 'i loto 'i he 'aho 'e 60 mei he me'a 'oku ha 'i he kupu 12 'a ia 'oku felave'i mo e nouti kuletiti Tuhau Ngaue'aki pe nouti tepiti Tuhau Ngaue'aki.
- (3) Kuo pau ki he taha lesisita 'oku ne ma'u ha kole 'i he kupusi'i (1) ke ne fai ki he kole 'i loto 'i he 'aho 'e 14 mei hono ma'u 'o e kole.
- (4) Kuo pau ki ha taha lesisita ke ne 'oatu 'a e 'olisinale pe 'e taha 'o e 'inivoisi Tuhau Ngaue'aki ki ha tuku atu ala tuhau'i, pe 'uluaki ta'olisinale 'e taha 'o e nouti kuletiti Tuhau Ngaue'aki pe nouti tepiti Tuhau Ngaue'aki ki ha me'a 'oku ha 'i he kupu 12, ka 'e ngofua ke 'oatu ki ha taha lesisita 'oku ne pehe kuo mole 'a e 'olisinale ha tatau kuo faka'ilonga'i pehe.
- (5) Kuo pau ke tauhi 'a e ngaahi tohi ko 'eni felave'i mo ha taha lesisita ki he ngaahi taumu'a 'o e kupu 20 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai, 2002 –
- (a) ngaahi 'olisinale 'o e ngaahi 'inivoisi Tuhau Ngaue'aki, ngaahi nouti kuletiti Tuhau Ngaue'aki, mo e ngaahi nouti tepiti Tuhau Ngaue'aki 'oku ma'u 'e he taha ko ia;
- (b) ha tatau 'o e kotoa 'o e ngaahi 'inivoisi Tuhau Ngaue'aki, ngaahi nouti kuletiti Tuhau Ngaue'aki, mo e ngaahi nouti tepiti Tuhau Ngaue'aki 'oku 'oatu 'e he taha ko ia; mo e
- (c) ngaahi tohi tute felave'i mo e ngaahi fakahu mai mo e fakahu atu 'o e ngaahi koloa 'e ha taha ko ia.
- (6) Kuo pau ke tauhi 'a e ngaahi tohi 'oku ha 'i he kupusi'i (5)(b) 'i honau fakahokohoko faka'aho.
- (7) Kuo pau 'e 'ikai 'oatu 'e ha taha ha 'inivoisi Tuhau Ngaue'aki, nouti kuletiti Tuhau Ngaue'aki, pe nouti tepiti Tuhau Ngaue'aki tukukehe 'i he ngaahi me'a 'oku fakamahino 'i he Konga ni.

KONGA VII

NGAAHI FAKAMATALA TUKUHOU NGAUE'AKI MO E TOTONGI 'O E TUKUHOU NGAUE'AKI

- Ngaahi fakamatala Tuhau Ngaue'aki**
21. (1) Kuo pau ke fakahu 'e he taha ala tukuhau'i ha fakamatala Tuhau Ngaue'aki ki he vaha'a taimi Tuhau Ngaue'aki taki taha 'i loto 'i he 'aho 'e 15 mei he ngata'anga 'o e vaha'a taimi ko ia'.
- (2) Kuo pau ke 'i he foomu kuo fakangofua ha fakamatala Tuhau Ngaue'aki.
- Totongi 'o e Tuhau Ngaue'aki**
22. (1) Ko e Tuhau Ngaue'aki 'oku pau ke totongi 'e ha taha ala tukuhau'i ki ha vaha'a taimi Tuhau Ngaue'aki kuo fika'i fakatatau ki he kupu 16 kuo pau ke fiema'u pea ke totongi 'o 'oua 'e tomui 'i he 'aho 'oku fiema'u ke fakahū ai 'a e fakamatala Tuhau Ngaue'aki ki he vaha'a taimi ko ia'.
- (2) Ko e Tuhau Ngaue'aki 'oku pau ke totongi 'e ha taha fakahu mai fekau'aki mo ha fakahu mai ala tukuhau'i kuo pau ke fiema'u pe ke totongi 'i he taimi 'o hono fakahu mai.
- (3) Ko e mo'ua ki he Tuhau Ngaue'aki 'oku tupu ia 'i he ngāue 'a e kupu ni ka 'oku 'ikai ke fakafalala 'i ha fai 'e he Komisiona Pule ha fakafuofua 'o e Tuhau Ngaue'aki ke totongi'.
- (4) Neongo 'a e kupu 16 'o e Lao ki he Fakamaau'anga Lahi (Vahe 10), ko ha Tuhau Ngaue'aki 'oku te'eki totongi 'e ha taha ala tukuhau'i 'i loto 'i he ta'u 'e 5 hili 'a e 'aho faka'osi ke totongi ai (fakataha mo ha tautea 'oku hilifaki 'i he kupu 32 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002 felave'i mo e Tuhau Ngaue'aki te'eki totongi) kuo pau ke ngata 'a e fiema'u ke totongi ia 'i he ngata 'a e vaha'a taimi ko ia tukukehe –
- (a) ka kuo te'eki fakahu 'e he taha ko ia ha fakamatala Tuhau Ngaue'aki ki he vaha'a taimi Tuhau Ngaue'aki 'oku felave'i mo e Tuhau Ngaue'aki te'eki totongi;
- (b) ka kuo fiema'u 'e he Komisiona Pule 'i loto 'i he vaha'a taimi ta'u 'e 5 ke totongi 'a e mahu'inga ko ia 'i ha fanongonongo tohi; pe
- (c) kapau na'e tupunga 'a e ta'etotongi 'i he kaka, pe ta'etokanga lahi pe 'ilo pau.
- Tānaki 'o e Tuhau Ngaue'aki 'i he fakahu mai**
23. (1) Tukukehe ka ha ha 'uhinga kehe, kuo pau ke ngaue'aki 'a e ngaahi tu'utu'uni 'o e Lao ki he Ngaahi Tute mo e Tute 'Ekisia (Vahe 67) ki he ngaahi koloa fakahū mai', 'a ia pe 'e kaunga totonu mo e ngaahi tukukehe mo e ngaahi liliu 'e fiema'u, 'o fekau'aki mo e Tuhau Ngaue'aki kuo pau ke totongi 'i he ngaahi fakahu mai ala tukuhau'i.

- (2) 'E ngofua ke ngaue'aki 'e he Komisiona Pule, fakatatau ki he mafai 'o e kupusi'i (1), ha mafai kuo foaki ki he Komisiona Pule 'e he Lao ki he Ngaahi Tute mo e Tute 'Ekisia' (Vahe 67) 'o hangē pē 'oku kau 'i he lau ki he tute 'i he Lao ko ia' 'a e lau ki he Tuhau Ngaue'aki 'oku pau ke totongi 'i he ngaahi koloa fakahu mai 'i he Lao ni.

KONGA VIII

NGAAHI TOTONGI FAKAFOKI 'I HE TUKUHOU NGAUE'AKI

24. (1) Fakatatau ki he kupusi'i (3), kapau, ki ha vaha'a taimi Tuhau Ngaue'aki, 'oku laka hake 'a e kuletiti tukuhau ki loto fakakātoa kuo fakangofua ki ha taha ala tukuhau'i 'i he tukuhau ki tu'a fakakatoa 'a e taha ko ia' ki he vaha'a taimi ko ia' –
- (a) kuo pau ke hiki (carry forward) pea fakangofua 'a e hulu ko e kuletiti tukuhau ki loto ki he vaha'a taimi Tuhau Ngaue'aki hoko mai' pea ka 'i ai ha toenga 'o e hulu ko ia' 'oku 'ikai kuletiti 'i he vaha'a taimi ko ia' kuo pau ke hiki (carry forward) ia ki he vaha'a taimi Tuhau Ngaue'aki hoko mai'; pea
- (b) ka 'i ai ha hulu kuo 'ikai ke kuletiti 'i he palakalafi (a) kuo pau, 'i ha kole tohi 'a e taha ko ia', ke totongi fakafoki ia ki he taha ko ia 'i loto 'i he 'aho 'e 45 mei he 'aho 'o e fakahu 'o e kole.
- (2) Kapau 'oku 'i ai ha kuletiti tukuhau ki loto hulu 'a ha taha ala tukuhau'i kuo hiki 'o fakatatau ki he kupu ni 'o laka hake 'i ha vaha'a taimi Tuhau Ngaue'aki 'e taha', kuo pau ke 'uluaki fakangofua 'a e kuletiti hulu 'o e vaha'a taimi Tuhau Ngaue'aki mu'omu'a taha.
- (3) Kapau ko e hulu 'oku lau ki ai 'i he kupusi'i (1) 'oku tupu mei he ngaahi kuletiti tukuhau ki loto hulu 'a ia ko e angamaheni pē ia 'o e pisinisi 'a e taha ala tukuhau'i, kuo pau ki he Komisiona Pule, 'i ha kole tohi, ke ne totongi fakafoki 'a e hulu ko ia' 'i loto 'i he 'aho 'e 45 hili 'a e fakahu 'o e fakamatala Tuhau Ngaue'aki ki he vaha'a taimi ko ia.
- (4) 'E ngofua ke kole ha taha ala tukuhau'i kuo ne totongi hulu fehalaaki 'a e Tuhau Ngaue'aki ki ha vaha'a taimi Tuhau Ngaue'aki, 'i ha tohi, ki he Komisiona Pule ki ha kuletiti tukuhau ki loto ki he lahi 'o e hulu.
- (5) Kapau 'oku fiemalie 'a e Komisiona Pule kuo fakahoko totonu ha kole 'e ha taha ala tukuhau'i 'i he kupusi'i (4), kuo pau ki he Komisiona Pule ke fakangofua ha kuletiti tukuhau ki loto ki he taha ko ia 'i ha vaha'a taimi Tuhau Ngaue'aki 'oku fakamahino 'e he Komisiona Pule ki he lahi 'o e hulu.

- (9) Kuo pau ke ngaue'aki 'a e pa'anga 'oku ma'u mei he fakatau atu 'i he kupusi'i (8) 'o pehe ni –
- (a) 'uluaki totongi 'a e fakamole 'o e puke', tauhi' mo e fakatau atu 'o e ngaahi koloa';
- (b) hoko 'a e totongi 'o e Tukupau Ngaue'aki 'oku totonu ke totongi felave'i mo e tuku atu pe fakahu mai 'o e ngaahi koloa kuo puke; pea
- (c) kuo pau ke totongi 'a e toenga', kapau 'oku 'i ai, ki he taha 'oku 'o'ona 'a e ngaahi koloa'.
- (10) Kuo pau 'e 'ikai ke ta'ofi 'e ha me'a 'i he kupu ni 'a e Komisiona Pule mei ha'a ne ngaue 'i he Konga V 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hū Mai 2002, 'o fekau'aki mo ha toenga 'o e mo'ua kapau 'oku 'ikai ke fe'unga 'a e pa'anga 'oku ma'u mei he fakatau atu ke totongi 'aki 'a e ngaahi fakamole 'oku lau ki ai 'i he kupusi'i (9)(a) mo e Tukupau Ngaue'aki 'oku totonu ke totongi'.

Tuku atu 'o e mafai

29. (1) 'E ngofua ki he Komisiona Pule ke ne tuku atu 'i ha tohi ha ngafa, mafai, fatongia 'oku foaki ki ai 'i he Lao ni.
- (2) 'E ngofua ki he Komisiona Pule, 'i ha taimi pe, ke fakafoki 'i ha tohi ha tuku atu 'i he kupu ni.

KONGA XI

NGAAHI TAUTEA FAKANGĀUE MO E NGAAHI HIA

Vahe I – Ngaahi Tautea Fakangāue

Tautea ki he ta'e kole lesisita Tukupau Ngaue'aki

30. (1) Ko ha taha 'oku 'ikai ke ne kole ke lesisita 'o hangē 'oku fiema'u 'e he kupu 6(1) pe (3) kuo pau te ne ala mo'ua ki ha tautea 'oku tatau mo e liunga ua 'o e Tukupau Ngaue'aki 'oku pau ke totongi lolotonga 'a e vaha'a taimi 'oku kamata mei he 'aho na'e fiema'u ke kole ai 'a e taha ko ia' ke lesisita 'o a'u ki he taimi na'e toki fakahu ai 'e he taha ko ia' ha kole ke lesisita pe ko hono lesisita ia 'i he pehe 'e he Komisiona Pule ke fai ai.
- (2) Kuo pau ke ngaue'aki 'a e kupu 35(3) ki he (5) 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hū Mai 2002 ki ha tautea 'e hilifaki 'i he kupu ni.

Vahe II – Ngaahi Hia

Ngaahi Hia

31. (1) Ko ha taha 'oku ne –
- (a) ta'e kole ke lesisita 'o hangē 'oku fiema'u 'e he kupu 6(1) pe (3);
- (b) ta'efanongonongo ki he Komisiona Pule ha liliu 'i he ngaahi me'a 'oku fiema'u 'e he kupu 7(7);

- (b) Tukupau Ngaue'aki 'oku pau ke totongi 'i he fakafuofua';
- (c) kapau 'oku 'oatu 'a e fakafuofua 'i he kupusi'i (2)(a) pe (b), fuofua 'aho faka'osi ki he totongi 'oku fakapapau' 'i he kupu 22;
- (d) kapau 'oku 'oatu 'a e fakafuofua 'i he kupusi'i (2)(c), ko e 'aho faka'osi ki he totongi 'oku fakapapau' 'i he kupusi'i (6); mo e
- (e) taimi, feitu'u mo e founa ki he launga ki he fakafuofua ko ia 'i hono tu'utu'uni 'i he Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai, 2002.
- (6) Kuo pau ko e 'aho faka'osi ke totongi 'a e Tukupau Ngaue'aki 'oku pau ke totongi 'e ha taha ala tukupau' 'i ha fakafuofua' kuo 'oatu 'i he kupusi'i (2)(c) ko e 'aho 'e 30 hili 'a e tufa 'o e fanongonongo 'o e fakafuofua' ki he taha ko ia.
- (7) 'E ngofua ki he Komisiona Pule, 'i loto 'i he ta'u 'e 5 hili hono 'oatu ha fanongonongo 'o e fakafuofua' ki ha taha ala tukupau', ke ne fakatonotonu 'a e fakafuofua' 'aki 'ene liliu pe tanaki atu ki he fakafuofua' 'a ia 'e pehē 'e he Komisiona Pule 'oku taau', pea kuo pau ke 'oatu ki he taha ko ia' ha fanongonongo 'o e fakatonotonu 'o e fakafuofua' ko ia.
- (8) Kuo pau 'e 'ikai ha me'a 'i he kupusi'i (7) te ne ta'ofi hono fakatonotonu 'o ha fakafuofua ke fakahoko ha tu'utu'uni launga, pe ha tu'utu'uni 'a e Fakatonotonu'anga Tukupau' pe Fakamaau'anga Lahi'.
- (9) Kuo pau ke lau ha fakafuofua kuo fakatonotonu ko ha fakafuofua ki he ngaahi taumu'a 'o e Lao ni.
- (10) Kuo pau 'e 'ikai ha me'a 'i he kupu ni te ne ta'ofi ha tupu mo ha tautea 'oku pau ke totongi –
- (a) felave'i mo e Tukupau Ngaue'aki kuo fakafuofua' 'i he kupusi'i (2)(a) mo e (b), mei hono fika'i mei he 'aho faka'osi ke totongi ai 'a e Tukupau Ngaue'aki 'i hono fakapapau' 'i he kupu 22; pe
- (b) felave'i mo e Tukupau Ngaue'aki kuo fakafuofua' 'i he kupusi'i (2)(c), kapau ko ha kole totongi fakafoki na'e fai 'i he kakaa pe ta'etokanga, mei hono fika'i mei he 'aho na'e fai ai 'a e totongi fakafoki.
26. (1) Kapau na'e lau hala'i ha tuku atu 'e ha taha ala tukupau' 'a ia ko e "taha tuku atu" koe'uhi' ko ha fakamatala hala pe kākā 'a e taha tali 'o e tuku atu,
- (a) ko ha tuku atu 'atā; pe
- (b) ko ha tuku atu 'oku noa 'a e tu'unga totongi Tukupau Ngaue'aki 'oku hilifaki ki ai 'i he kupu 5(3)(a),

Fakafuofua 'o e taha tali

- 'e ngofua ke fakafuofua 'e he Komisiona Pule 'a e taha tali 'o e tuku atu ke ne totongi 'a e Tuhau Ngaue'aki 'oku totonu ke totongi' 'o fekau'aki mo e tuku atu ko ia mo ha tupu mo e tautea 'oku hilifaki koe'uhi ko e totongi tomui 'o e Tuhau Ngaue'aki ko ia.
- (2) Kuo pau ke tufa 'e he Komisiona Pule ha fanongonongo 'o ha fakafuofua 'i he kupusi'i (1) ki he taha tali' 'o fakamahino' ai 'a e –
- (a) 'uhinga 'o e fakafuofua 'oku tu'utu'uni 'i he kupusi'i (1);
- (b) Tuhau Ngaue'aki 'oku pau ke totongi';
- (c) 'aho faka'osi ke totongi ai 'a e Tuhau Ngaue'aki;
- (d) 'aho, feitu'u mo e founa 'o e launga ki he fakafuofua ko ia', fakataua ki he Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002.
- (3) 'Oku 'ikai ke ta'ofi 'e he kupusi'i (1) 'a e Komisiona Pule mei he'ene 'eke'i mei he taha tuku atu 'a e Tuhau Ngaue'aki 'oku totonu ke totongi fekau'aki mo e tuku atu fakataha mo ha tupu mo e tautea pea –
- (a) kuo pau ke kuletiti 'a e lahi 'o ha pa'anga kuo ma'u mei he taha tali' 'o e tuku atu ki he mo'ua 'o e taha tuku atu fekau'aki mo e tuku atu ko ia; pea
- (b) ke kuletiti 'a e lahi 'o e pa'anga kuo ma'u mei he taha tuku atu ki he mo'ua 'o e taha tali 'o e tuku atu ko ia.
- (4) 'E ngofua ki ha taha tuku atu 'oku ne totongi ha Tuhau Ngaue'aki, tupu, pe tautea kuo lau ki ai 'i he kupusi'i (1) ke ne 'eke 'a e pa'anga ko ia' mei he taha tali 'o e tuku atu ko ia.
- (5) Kuo pau ke lau ha fakafuofua kuo fai 'i he kupusi'i (1) ko ha fakafuofua 'o e Tuhau Ngaue'aki ki he ngaahi taumu'a kotoa 'o e Lao ni.

KONGA X

NGAAHI MAFAI 'O E KOMISIONA PULE

Mafai ke
fiema'u ha
malu'i

27. 'E ngofua ki he Komisiona Pule, ki he ngaahi taumu'a ke fakapapau'i hono totongi 'o ha Tuhau Ngaue'aki 'oku totonu ke totongi pe 'e ala totonu ke totongi, ke ne fiema'u ha taha ke ne 'omai ha malu'i he lahi pea 'i he founa 'e fakakaukau 'a e Komisiona Pule 'oku taau.

Mafai ke puke
ngaahi koloa

28. (1) 'E ngofua ki he Komisiona Pule ke hu ki ha feitu'u mo puke ha ngaahi koloa 'a ia 'oku 'i ai ha ngaahi 'uhinga fakapotopoto ke tui 'a e Komisiona Pule 'oku te'eki ai ke totongi, pe 'e 'ikai ke totongi 'a e Tuhau Ngaue'aki 'oku totonu ke totongi pe 'e ala totonu ke totongi, fekau'aki mo e tuku atu pe fakahu mai 'o e ngaahi koloa ko ia'.

- (2) Kuo pau ke tuku 'a e ngaahi koloa kuo puke 'i he kupu ni 'i ha feitu'u 'e fakangofua 'e Komisiona Pule ke tuku ki ai 'a e ngaahi koloa pehē.
- (3) Kapau kuo puke ha ngaahi koloa 'i he kupusi'i (1), kuo pau ki he Komisiona Pule, 'i he vave taha 'e ala lava' hili 'a e puke', ke ne tufa ki he taha 'oku 'o'ona 'a e ngaahi koloa' pe ko e taha na'e 'i ai pe na'a ne pule'i 'a e ngaahi koloa ko ia', ha fanongonongo tohi 'o –
- (a) fakamatala'i 'a e ngaahi koloa';
- (b) fakamatala'i kuo puke 'a e ngaahi koloa ko ia 'i he kupu ni pea mo e 'uhinga 'o hono puke'; pea
- (c) fakahā 'a e ngaahi tu'unga 'o e kupusi'i (6), (7) mo e (8).
- (4) Kuo pau 'e 'ikai fiema'u ke 'oatu 'e he Komisiona Pule ha fanongonongo 'i he kupusi'i (3), kapau, hili ha ngaahi faka'eke'eke fakapotopoto, 'oku 'ikai ke ma'u 'e he Komisiona Pule ha fakamatala fe'unga ke 'ilo'i pe ko hai 'oku totonu ke tufa ki ai 'a e fanongonongo'.
- (5) Kapau 'e ngaue'aki 'a e kupusi'i (4), 'e ngofua ke tufa 'e he Komisiona Pule ha fanongonongo 'i he kupusi'i (3) ki ha taha pē 'oku ne 'eke'i 'a e ngaahi koloa ko ia', ka kuo pau ke 'osi 'oatu 'e he taha ko ia' ki he Komisiona Pule ha fakamatala fe'unga ke malava ke tufa ha fanongonongo pehē.
- (6) 'E ngofua ke fakangofua 'e he Komisiona Pule ha ngaahi koloa kuo puke 'i he kupusi'i (1) ke 'ave ki he taha kuo tufa ki ai ha fanongonongo 'i he kupusi'i (3) kapau kuo totongi 'e he taha ko ia, pe 'oku ne fai ha fokotu'utu'u fakafiemale ki he Komisiona Pule ke totongi ha malu'i pe totongi kongokonga 'o e Tuhau Ngaue'aki fekau'aki mo hono tuku atu pe fakahu mai 'o e ngaahi koloa ko ia'.
- (7) Kapau 'oku 'ikai ke ngaue'aki 'a e kupusi'i (6), kuo pau ke ta'ofi 'e he Komisiona Pule 'a e ngaahi koloa kuo puke 'i he kupusi'i (1) –
- (a) kapau ko ha ngaahi koloa 'auha ngofua, ki ha vaha'a taimi 'e fakakaukau 'a e Komisiona Pule 'oku fakapotopoto' fekau'aki mo e tu'unga 'o e ngaahi koloa' ko ia; pe
- (b) kapau ko ha me'a kehe, ki ha 'aho 'e 21 hili 'a e puke 'o e ngaahi koloa ko ia'.
- (8) Kapau kuo 'osi 'a e vaha'a taimi tauhi 'i he kupusi'i (7) 'e ngofua ke fakataua 'e he Komisiona Pule 'a e ngaahi koloa ko ia' 'aki ha fakatautuki pe 'aki ha founa kehe 'e ngofua ke tu'utu'uni 'e he Komisiona Pule.

(c) ta'e kole ke kaniseli ha lesisita 'o hangē 'oku fiema'u 'e he kupu 8(1); pe

(d) ta'e fai mo e kupu 8(10)(a) pe (c),

'oku ne fai ha hia pea kuo pau ke ne ala mo'ua 'i ha'ane halaia ki ha tautea pa'anga 'e 'ikai ke laka hake 'i he \$10,000 pe ngaue popula ki ha vaha'a taimi 'e 'ikai ke laka hake 'i he ta'u 'e 2, pe fakatou'osi.

(2) Kapau kuo hilifaki ha tautea 'i he kupu 30 koe'uhi ko ha ta'e kole ke lesisita 'o hangē 'oku fiema'u 'e he kupu 6(1) pe (3) pea kamata 'e he Komisiona Pule ha faka'ilo 'i he kupu ni ki he me'a tatau, kuo pau ke totongi fakafoki 'a e tautea' pea kuo pau 'e 'ikai ke totongi tukukehe ka fakafoki 'a e faka'ilo ko ia'.

32. (1) Ko ha taha lesisita 'e 'ikai ke ne 'oatu ha 'inivoisi Tuhau Ngaue'aki, nouti kuletiti Tuhau Ngaue'aki, pe ha nouti tepiti Tuhau Ngaue'aki 'o hangē 'oku fiema'u 'e he Konga VI 'oku ne fai ha hia pea kuo pau 'e ala mo'ua ai ha'ane halaia ki ha tautea pa'anga 'e 'ikai laka hake 'i he \$10,000 pe ngaue popula ki ha vaha'a taimi 'e 'ikai laka hake 'i he ta'u 'e 2 pe fakatou'osi.

**Ngaahi Hia
fekau'aki mo e
ngaahi tohi
Tuhau
Ngaue'aki**

(2) Ko ha taha ala tukuhau'i 'oku ne 'oatu ha 'inivoisi Tuhau Ngaue'aki, nouti kuletiti Tuhau Ngaue'aki, pe nouti tepiti Tuhau Ngaue'aki tukukehe 'o ka hangē 'oku tu'utu'uni'i he Konga VI 'oku ne fai ha hia pea kuo pau 'e ala mo'ua 'i ai ha'ane halaia ki ha tautea pa'anga 'e 'ikai laka hake 'i he \$10,000 pe ngaue popula ki ha vaha'a taimi 'e 'ikai laka hake 'i he ta'u 'e 2, pe fakatou'osi.

KONGA XII

NGAAHI ME'A KEHE

33. (1) Ko ha pisinisi 'oku fakahoko 'e ha taha ala tukuhau'i 'i he ngaahi va'a pe ngaahi vahevahe kuo pau ke lau ko ha pisinisi pē 'e taha ki he ngaahi taumu'a 'o e Lao ni.

**Ngaahi va'a
mo e ngaahi
vahevahe**

(2) Ko ha taha 'oku ne fakahoko ha pisinisi 'i ha ngaahi va'a pe ngaahi vahevahe kuo pau ke lesisita 'i he hingoa 'o e taha ko ia' kae 'ikai ko e hingoa 'o e ngaahi va'a mo e ngaahi vahevahe ko ia'.

34. (1) Ko ha pa'anga 'oku fai ki ai ha lau 'i he Lao ni' kuo pau ke fakahā ia 'i he pa'anga Tonga'.

Pa'anga

(2) Ka 'i ai ha pa'anga 'e fakahā 'i ha pa'anga kehe mei he pa'anga Tonga', ko hono lahi –

(a) kapau ko ha fakahu mai 'o ha ngaahi koloa, kuo pau ke liliu ia ki he pa'anga Tonga' 'i he tu'unga liliu pa'anga 'oku ngaue'aki' 'i he Lao ki he Ngaahi tute mo e tute 'Ekisia (Vahe 67) ki he ngaahi taumu'a 'o e fika'i 'o e tute 'oku pau ke totongi 'i he fakahu mai ko ia; pe

- (b) 'i ha me'a kehe, kuo pau ke liliu ki he pa'anga Tonga 'i he tu'unga liliu pa'anga lotomalie 'a e Pangike Pule Fakafonua' 'o Tonga 'oku ngaue'aki 'i he vaha'a 'o e pa'anga muli' mo e pa'anga Tonga 'i he 'aho 'oku fai ai 'a e lau ki he pa'anga ko ia' koe'uhi ko e ngaahi taumu'a 'o e Lao ni.

**Ngaahi
Tu'utu'uni**

- 35.** 'E ngofua ki he Komisiona Pule, 'i he loto ki ai 'a e Kapineti, ke ne fa'u 'a e ngaahi tu'utu'uni –

- (a) 'oku ne tu'utu'uni 'a e ngaahi foomu mo e ngaahi totongi (fees) 'oku fiema'u 'i he Lao ni; pea
(b) ki he fakahoko totonu mo lelei 'a hono pule'i 'o e Lao ni.

Fakataimi

- 36.** (1) 'I he kupu ni, "tukupau fakatau" 'oku 'uhinga ki he tukupau fakatau 'oku hilifaki 'e he Lao ki he Tukupau Fakatau (Vahe 69) mo e tukupau fakatau lolo 'oku hilifaki 'e he Lao ki he Tukupau Fakatau Lolo (Vahe 72).

- (2) Fakatatau ki he kupusi'i (3), kapau –

- (a) na'e ma'u 'e ha taha lesisita ha ngaahi koloa ko e lau koloa 'i he ngata'anga 'o e 'aho pisinisi fakamuimui taha' kimu'a 'i he kamata 'o e 'uluaki vaha'a taimi Tukupau Ngaue'aki hili 'a e kamata ngaue'aki 'o e Lao ni;
(b) na'e ma'u 'a e ngaahi koloa' ko ia 'o 'ikai laka hake 'i he mahina 'e 4 kimu'a pea kamata 'a e 'uluaki vaha'a taimi Tukupau Ngaue'aki hili 'a e kamata ngaue'aki 'o e Lao ni; pea
(c) 'oku fiemalie 'a e Komisiona Pule na'e 'osi totongi 'a e tukupau fakatau 'i hono ma'u mai pe fakahu mai 'o e ngaahi koloa ko ia',

'e ngofua ke 'eke 'e he taha ko ia' ha kuletiti tukupau ki loto ki he tukupau fakatau na'e totongi 'i he 'uluaki vaha'a taimi Tukupau Ngaue'aki hili 'a e kamata ngaue'aki 'o e Lao ni.

- (3) Kuo pau 'e 'ikai ke fakangofua ha kuletiti tukupau ki loto 'i he kupusi'i (2) ki ha tukupau fakatau kuo totongi fekau'aki mo hano ma'u 'o ha ngaahi koloa kapau na'e 'ikai ke mei ma'u 'e he Tukupau Ngaue'aki kuo hilifaki ko ia' ha kuletiti tukupau ki loto kakato 'i he tuku atu pe fakahu mai ki hono ma'u mai 'o e ngaahi koloa ko ia' hili 'a e kamata ngaue'aki 'o e Lao ni koe'uhi' ko hono ngaue'aki 'o e kupu 17(4) pe (5).

- (4) Ko ha taha 'oku ne 'eke ha kuletiti tukupau ki loto 'i he kupusi'i (2) fekau'aki mo ha lau koloa 'oku kei 'i ai 'i he taimi ko ia 'i he kamata'anga 'o e 'uluaki vaha'a taimi Tukupau Ngaue'aki hili 'a e kamata ngaue'aki 'o e Lao ni kuo pau ke ne 'oatu ha lisi 'o e lau koloa fakataha mo 'ene 'uluaki fakamatala Tukupau Ngaue'aki, 'o pou pou 'aki ha fakamo'oni fakatohi 'o hono totongi 'o e tukupau fakatau'.

- (5) Ko ha taha fakatau atu kuo lesisita ki he tukupau fakatau 'a ia –

- (a) 'oku 'ikai fiema'u ke lesisita 'i he kupu 6(1) pea 'oku 'ikai ke ne kole ke lesisita 'i he kupu 6(4); pea
(b) 'oku ne ma'u 'a e ngaahi koloa ko e lau koloa 'i he kamata'anga 'o e 'uluaki vaha'a taimi Tukupau Ngaue'aki hili 'a e kamata ngaue'aki 'o e Lao ni,

kuo pau ke ne lipooti 'a e ngaahi koloa 'oku lau ki ai 'i he palakalafi (b) ko e ngaahi fakatau ala tukupau 'i he fakamatala tukupau fakatau fakamuimui taha 'a e taha fakatau atu ko ia mo e lahi ala tukupau 'i 'oku lahi tatau mo e mahu'inga (consideration) kuo totongi' pe 'oku pau ke totongi 'e he taha fakatau atu ko ia' ki he ngaahi koloa ko ia'.

- (6) Kapau na'e fai ha aleapau 'e ha taha lesisita kimu'a 'i he kamata ngaue'aki 'o e Lao ni kuo pau ke ma'u 'e he taha ko ia ha Tukupau Ngaue'aki 'oku pau ke totongi ki ha ngaahi tuku atu ala tukupau 'i 'a ia kuo fakahoko 'e he taha ko ia' 'i he aleapau' ko ia hili 'a e kamata ngaue'aki 'o e Lao ni pea ko e Tukupau Ngaue'aki ko ia kuo pau ke fakafoki neongo na'e 'ikai 'i ai ha tu'utu'uni 'i he aleapau felave'i mo e fakafoki 'o e Tukupau Ngaue'aki.

Na'e tali 'i he Fale Alea 'i he 'aho ni 27 'o 'Okatopa, 2003.

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