

KAFATAHA KI HA TONGA TU'UTAI 'I HE TAIMI FAINGATA'A NI



The Ministry of Revenue and Customs

Newsletter | December 2021.

Inside this issue

- New Years Greetings
- Internal Events
- Reminders

"Thank you for your time"

Hon. MINISTER

Christmas Greetings



Hon. Tevita Lavemaau.-
*Minister for Revenue &
Customs.*

I want to give credit to where credits are due, and that's first to our Almighty God for his sustenance during these challenging times.

The Ministry of Revenue and Customs have been steadfast in their roles of collecting revenue, facilitating trade, and protecting our borders. I am appreciative of all our taxpayers. Your willingness to strengthen partnerships with the tax office has enabled us to enhance domestic revenue mobilization, fueling essential public goods and services.

I am grateful for an untiring CEO and our dedicated staff. Your hard work has enabled us to exceed our revenue forecasts for the 2020-2021 period and has gotten off to an excellent start for the 2021-2022 period despite the adverse effects of COVID-19.

I would be remiss if I didn't remind you that there is always room for revenue and customs administration improvement. As we continue to serve, we must also exert ourselves to apply methods that will enhance efficiency and create an environment that would foster voluntary compliance.

May you all have a restful and blessed Christmas break where you draw strength in the priceless reminder of Christ's birth, and may we be mentally, physically, and spiritually renewed in preparation for serving with our utmost best in 2022.

Merry Christmas and best wishes for the new year.

Yours Faithfully,

Hon. Tevita Lavemaau.

Minister of the Ministry of Revenue & Customs.



CHEERS TO 2021

HAPPY NEW YEAR!

Wishing you all love, joy, and peace in the year ahead.

"Solidarity for a perpetual Tonga in this challenging time"

Hon. MINISTER

Christmas Greetings



Mr. Kelemete Vahe

*Chief Executive Officer for
Revenue and Customs*

As 2021 draws to a close, I praise and thank God the Almighty who has granted countless blessings upon the Ministry of Revenue and Customs for a successful working year. Glory to God always.

I wish to express my most heartfelt thanks to each and everyone of our employees. You are all setting an extraordinary example of commitment, professionalism and solidarity. You are the best guarantee that the Ministry of Revenue and Customs will emerge from the events of the past year stronger. Every role across the Ministry is part of a great team, doing magnificent things for our taxpayers, clients and the people of Tonga.

So much have changed in the past year, the world around us, our work processes, the business community and everything else. Life in the midst of COVID-19 has sparked fear, frustration and anxiety all around. However, the collected efforts of the Ministry to undertake its Kafataha approach for a more efficient revenue collection services have shown great resilience and patience in managing these challenges and changes.

I hope you will take a moment to reflect on the difference you have made this year as you celebrate the holiday season. And that you will join me in ringing the New Year with anticipation of all that we accomplish together in the coming year.

The holidays are a special time, a time to connect with all that grounds us in purpose, and a time to welcome peace into our lives. My wish is that you find ways to share this time with the people you love and that you get to feel a sense of joy and peace that the season offers us.

Thank you for your partnership and support over the past year. Happy holidays to you and your loved ones.

Be well and stay safe.

Warmly,

Kelemete Vahe

Chief Executive Officer for Revenue and Customs

INTERNAL EVENTS

CLOSING PRAYER SERVICE FOR 2021

Ministry of Revenue and Customs end this month with our usual thanksgiving prayer service, which we were grateful to have the presence of the Minister of Revenue and Customs, Hon. Tevita Lavemaau.

The Ministry's reconciliation team led today's prayer service with scripture taken from Luke 3: 1-6, where it prompted management and staff to repair and prepare one's life to accept the Prince of Peace.

The CEO then made a few in-house announcements. The Hon. Minister afterward thanked the staff for their commitment thus far and further encouraged one and all to do their best to serve our customers fairly and practically.

On that note, Ministry wishes you a happy and productive week ahead. We would love to hear from and help you, so please feel free to contact us if you have any queries.



TOE TALATALANOA PROGRAM

TAX AGENTS MEETING

Fostering collaborative compliance continues to be one of the Ministry of Revenue and Customs' (MoRC) top priorities. As such, we hosted our tax agents today at Fe'aomoengalu to actively listen to their views of how the MORC could elevate its services to serve you better.

We are grateful to all our tax agents who assist taxpayers in their tax obligations and, in return, aids the Ministry in domestic resource mobilization. The MoRC is looking forward to this continued and fruitful collaboration which directly assists our efforts for a more progressive Tonga.



Above Photo : CEO ,Tax Agents members and MoRC Senior Staff

"Solidarity for a perpetual Tonga in this challenging time"

HOLIDAY WORKING DAYS

MINISTRY CHRISTMAS OPERATION DURING CHRISTMAS HOLIDAYS



As the busiest time of the year, MoRC have been aggressively engaging with public to ensure that they are satisfied with their cargo for Christmas and New year's duty.

A huge thank you to each and every one of you who made it easier for us to facilitate matters with our daily routine. Without your support and following instructions it wouldn't be easier for us.

CUSTOMS OFFICE		REVENUE OFFICE	
Date	Time	Date	Time
20-12-21	8:30am-6:00pm	20-12-21	8:30am-2:00pm
21-12-21			
22-12-21			
23-12-21			
24/15/21	8:30am-2:00pm	24/15/21	CLOSE
27-12-21	8:30am-6:00pm	27-12-21	8:30am-6:00pm
28-12-21			
29-12-21			
30-12-21			
31-12-21	8:30am-2:00pm	31-12-21	CLOSE



If you have any queries please do not hesitate to contact us at our direct line

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

Facebook Page-Ministry of Revenue and Customs Tonga

"Solidarity for a perpetual Tonga in this challenging time"

MERRY CHRISTMAS & HAPPY NEW YEAR

"Solidarity for a perpetual Tonga in this challenging time"

Revenue Services Administration Act 2021

The Ministry of Revenue and Customs wishes to inform the public on the NEW Revenue Services Administration Act (RSAA)2021 which was effective on the 29th July ,2021.

The purpose of this NEW act is to reduce administration penalties fees and taxpayer's compliance cost. This new act contained 15 parts and 109 sections compared to the 63 sections of the previous RSAA 2003.

Please be advised that the administration penalties came into force on the 1st of November,2021.

Should you have further enquiries, please contact 26-432 or email cts@revenue.gov.to.

Internal Training-Revenue Services Administration Act 2021



Technical and Legal Services Section facilitated an internal training on the amendment of the Revenue Services Administration Act 2021 . These string of trainings were held on the 15th –17th of November ,2021.



PART 2: TIN & REPRESENTATIVES

TIN -

- ANYONE WHO HAS A BUSINESS LICENCE OR ANYONE WHO BECOMES LIABLE FOR TAX UNDER ANY REVENUE LAW.
- AN EMPLOYER SHALL APPLY FOR EMPLOYEE'S TIN WITHIN 14 DAYS OF ENGAGEMENT AS EMPLOYEE. [NEW]
- EMPLOYEE STILL IS REQUIRED TO APPLY FOR HIS OWN TIN IF EMPLOYER FAILS TO APPLY.
- MINISTER TO RESPOND IN WRITTEN NOTICE WITHIN 14 DAYS OF APPLICATION FOR TIN
- MINISTER MAY ISSUE A TIN ON HIS OWN MOTION IF BOTH EMPLOYER/EMPLOYEE FAIL TO APPLY FOR TIN [NEW]

PART 3: RECORD KEEPING

- MUST KEEP RECORDS AS REQUIRED BY ANY REVENUE LAW AND MAINTAINED IN ENGLISH OR TONGAN
- RECORDS MUST BE KEPT FOR 3 YEARS AFTER END OF PERIOD RELATED TO SMALL BUSINESS TAX AND 5 YEARS FOR ANY OTHER CASE
- WHERE THE MINISTER HAS MADE AN AMENDED ASSESSMENT, THE TP MUST KEEP THE RECORDS RELATED TO THE PERIOD OF AMENDED ASSESSMENT FOR ANOTHER 1 YEAR
- DOCUMENTS NECESSARY FOR AN AUDIT OR COURT CASE ALREADY COMMENCED, MUST KEEP RECORDS UNTIL AUDIT OR CASE IS COMPLETED
- RECORDS ARE ALLOWED TO BE KEPT OUTSIDE OF TONGA BUT MUST BE MADE AVAILABLE WHEN REQUIRED BY THE MINISTER.
- POWER TO REQUIRE THE USE OF SALES REGISTER DEVICES (POINT OF SALE) IS TO BE PROVIDED FOR IN THE REGULATIONS

PART 4: TAX RETURNS

- EXTENSION OF TIME
- APPLICATION TO BE MADE BEFORE THE DUE DATE OF RETURN
- DUE DATE CAN BE EXTENDED ONLY ONCE
- 30 DAYS EXTENSION
- A FURTHER 30 DAYS ON EXCEPTIONAL CIRCUMSTANCES
- REGULATIONS TO PROVIDE FOR LODGEMENT PROGRAM FOR THE TAX AGENTS [NEW]

PART 5: TAXATION ASSESSMENTS

- SECTIONS TAKEN OUT FROM INCOME AND CT ACTS AND CONSOLIDATED IN THIS ACT
- DEFAULT ASSESSMENTS WHEN TP FAILS TO LODGE RETURN BY THE DUE DATE
- CAN STILL ALLOW TP TO LODGE RETURN AFTER DEFAULT ASSESSMENT
- ADVANCE ASSESSMENT IS WHEN AN ASSESSMENT IS MADE BASED ON INFORMATION AVAILABLE ON WHICH THE TP'S RETURN IS DUE FOR THAT PERIOD
- AMENDED ASSESSMENTS MAY BE MADE FOR CASES OF FRAUD, ANY TIME OR WITHIN 5 YEARS OF RETURN LODGED OR ANY OTHER ASSESSMENT MADE AND 3 YEARS FOR SBT.
- A TP MAY APPLY TO AMEND A SELF ASSESSMENT RETURN, MAY STATE REASONS WHY CAN BE MADE WITHIN 3 YEARS FOR SBT AND 5 YEARS FOR OTHERS.
- MINISTER MAY APPROVE OR REFUSE THE APPLICATION.
- IF MINISTER DOES NOT RESPOND WITHIN 60 DAYS, IT SHALL MEAN THE MINISTER HAS NOT ALLOWED THE APPLICATION.

PART 6: TAXATION DECISIONS

- REQUIRES MINISTER TO PROVIDE STATEMENT OF REASONS FOR REFUSING ANY APPLICATION UNDER ANY REVENUE LAW.
- IF MINISTER FAILS TO PROVIDE STATEMENT OF REASONS, TP MAY APPLY WITHIN 7 DAYS OF RECEIPT OF NOTICE AND REQUEST FOR REASONS
- IF TP HAS FILED THE REQUEST ABOVE, THE TIME FOR OBJECTION WILL NOT COUNT UNTIL MINISTER PROVIDES STATEMENT OF REASONS
- TAXATION DECISIONS ARE FINAL AND CAN ONLY BE CHALLENGED THROUGH THE OBJECTION PROCESS.

PART 7: OBJECTION AND APPEALS

- OBJECTION TO TAXATION DECISIONS TO BE LODGED WITHIN 30 DAYS FROM NOTICE OF DECISION.
- VALID OBJECTION MUST HAVE GROUNDS OF OBJECTION, THE AMENDMENTS THE TP THINKS SHOULD BE MADE TO CORRECT DECISION AND REASONS FOR AMENDMENTS.
- IF OBJECTION IS TO A TAXATION ASSESSMENT, TP MUST PAY THE TAX NOT DISPUTED, FOR THE OBJECTION TO BE VALID.
- TP MAY APPLY IN WRITING TO THE MINISTER FOR EXTENSION OF TIME TO LODGE OBJECTION WITHIN 30 DAYS FROM DATE OF DECISION.
- MINISTER MAY GRANT 15 DAYS ONLY AND FURTHER 15 DAYS ON EXCEPTIONAL CASES

PART 8: COLLECTION & RECOVERY OF TAX

- GARNISHEE
- CAN USE FOR ANY TAX DUE, RECOVER FROM TAXPAYER'S DEBTORS/ THIRD PARTIES
- LIQUIDATORS
- MUST INFORM MINISTER WITHIN 14 DAYS FROM COURT DECISION ABOUT LIQUIDATION.
- TEMPORARY CLOSURE OF BUSINESS
- CAN USE WHEN FAIL TO KEEP RECORDS, LODGE PAYE OR CT, PAY PAYE OR CT.
- TP OR ANY OTHER PERSON CANNOT ENTER PREMISES DURING CLOSE DOWN PERIOD

PART 9: REFUNDS

- REFUND APPLICATION FOR SBT MUST BE MADE WITHIN 3 YEARS AND 5 YEARS FOR OTHERS
- IF REFUND IS CONFIRMED, MUST BE OFFSET AGAINST SAME TAX, THEN ANY OTHER TAX THEN THE REMAINDER TO THE TAXPAYER.
- TP MAY OPT TO KEEP THE REFUND FOR ANY FUTURE TAX OWES.
- IF REFUND WAS ERRORNEOUSLY PAID, TP IS LIABLE TO PAY BACK THE REFUND ERROR AMOUNT.



PART 10: INVESTIGATIONS AND TAX CLEARANCES

- POWER TO ENTER AND SEARCH
- FOR THE PURPOSE OF ADMINISTRATION OF REVENUE LAWS, MINISTER CAN ENTER AND SEARCH ANY TIME.
- MAY TAKE RECORDS.
- TP MUST FACILITATE THIS PROCESS.
- INFORMATION REQUIRED
- REQUEST INFORMATION.
- SUPERCEDES ANY CONTRACTUAL CONFIDENTIAL RELATIONS.
- TAX CLEARANCE
- MUST PROVIDE WITHIN 7 DAYS WITHIN LODGEMENT OF APPLICATION FOR TC.

"Solidarity for perpetual Tonga in this challenging time"

Hili 'a e ngaue malolo aa

Tevita Hakaumotu 'Otuwaka

October 30, 1964 - December 23, 2021



*Ta'etaau 'a hoku vaka
Moe fu'u folau 'I vaha
Ko e vaka vaivai fu'u
Taaui pe ke fai he uu
Pea kapau 'e fou ki tu'a
'Ao pe ke vaka ua
Sisu ,ofi 'ia au.
Lolotonga 'a e folau.*

'Ofa lahi atu

Potungaue Pa'anga Hu Mai

mo e Tute.



REMINDERS

PUBLIC NOTICE



Updated-TAX FORMS



The public is hereby advised that the Ministry of Revenue & Customs has made minor updates to a few **Tax Forms**. We kindly request that taxpayers start utilizing these updated forms by the **1st of December 2021**.

You can get an updated tax form at our office front counter or click by this following link :- <https://www.revenue.gov.to/tax-form>.

Your assistance will help us render more efficient taxpayer services. For more information, please contact **26-432** or email us at cst@revenue.gov.to.

Sincerely,
Ministry of Revenue and Customs



REVENUE DEPARTMENT

Ministry of Revenue And Customs
KINGDOM OF TONGA

Current Forms	New Forms	Names
FORM 3A	Form 1	Individual Tin Number
FORM 3B	Form 2	Sole Trader Tin Number
FORM 4	Form 3	Non-Individual Tin Number
FORM 1	Form 4	Notice of Objection to a Taxation Assessment
FORM 2	Form 5	Notice of Objection to a Taxation Decision
FORM 11	Form 6	Tax Clearance for Sending Money
FORM 12, 13, 14, 15, 16	Form 7	Application for Tax Clearance
FORM 5	Form 8	Application for a Written Ruling
FORM 6	Form 9	Application for review of a Reviewable Decision
FORM 7	Form 10	Summons to give evidence of Produce Documents
FORM 8	Form 11	Application for Registration as a Tax Agent
FORM 9	Form 12	Application for Renewal of Registration as Tax Agent
FORM 10	Form 13	Application for an Additional or Substituted Nominnee of a Registered Tax Agent

**'Oku fakamanatu atu
mei
ho'omou
Potungaue Pa'anga
Hu Mai mo e Tute 'a e
mahu'inga ke 'eke
ho'o TALI TOTONGI
(RECEIPTS)**



POTUNGAUE TANAKI PA'ANGA HU MAI MO E TUTE

FANONGONONGO

KI HE PISINISI, KUOPAU KE KE 'AVE 'A E TALI TOTONGI (RECEIPT) KI HO'O KASITOMA

Kataki, 'omai 'eku tali totongi (receipt)

'Io

'OKU 'I AI HO'O TOTONU KASITOMA KE KI 'EKE HO'O TALI TOTONGI (RECEIPT)

KI HE FAKAIKIKI FETU'UTAKI MAI KI HE 26-432 PE KO E PEESI FACEBOOK - MINISTRY OF REVENUE & CUSTOMS TONGA

*Malo mo e Faka'apa'apa atu
'Ofisa Pule Ngau*

Ministry of Revenue & Customs
GOVERNMENT OF TONGA

Log in

Home Login

Tonga etax

Helping you to efficiently manage your tax returns online.

New to etax? [Register now](#) or Already Registered? [Log in](#)

Í he taimi faingataá ni, óku malava pe ke ke fakahu ONLINE mai hoó fakamatala CT mo e PAYE. Ko e ngaahi fakamatala tukuhau kehe hange ko e fakataú, é malava pe ó send mai á e signed copy ki he cst@revenue.gov.to. Lesisita mai <http://etax.revenue.gov.to/> Fakaikiiki fetuútaki mai ki he 26432 pe ko hoó tohi maipe ki he peesi Facebook ko eni ke mau tokoni atu.

STAY SAFE TONGA!

REMINDERS

Import and Export Procedures

Full procedure for the import of meat (seaport)

- Business registration (3)
- 1 Apply for business license
 - 2 Conduct Physical Inspection
 - 3 Obtain business license
- Obtain import permit (2)
- 4 Apply for import permit
 - 5 Obtain import permit
- Obtain shipping documents (1)
- 6 Obtain release documents from Shipping Agent
- Customs Clearance (1)
- ★ Hire Customs Broker **OPTIONAL**
 - 7 Submit Customs Declaration
- Release at Nuku'alofa seaport (7)
- 8 Release container to inspection area
 - 9 Obtain Inspection Results
 - 10 Pay Customs Fees to obtain warrant number copy
 - 11 Get final Customs approval
 - 12 Pay wharfage fees
 - 13 Receive Final Delivery Docket

Full procedure for the import of second-hand vehicles (sea port)

- 1 Apply for business license
 - 2 Conduct Physical Inspection
 - 3 Obtain business license
- Obtain shipping documents (1)
- 4 Obtain release documents from Shipping Agent
- Customs Clearance (1)
- ★ Hire Customs Broker **OPTIONAL**
 - 5 Submit Customs Declaration
- Release at Nuku'alofa seaport (Cars) (7)
- 6 Conduct Inspection of Vehicle
 - 7 Obtain Car Inspection Results
 - 8 Get final Customs approval
 - 9 Pay Customs Fees to obtain warrant number
 - 10 Pay wharfage fees
 - 11 Receive Final Delivery Docket
 - 12 Get Port Security Clearance
- Register car (1)
- 13 Register vehicle for use

Clearance Process (Private Imports)

- Steps (7)
- Obtain shipping documents (1)
- 1 Obtain release documents from Shipping Agent
- Obtain Tax Identification Number (TIN) (1)
- 2 Apply for a Tax Identification Number (TIN)
- Customs Clearance (4)
- ★ Hire Customs Broker **OPTIONAL**
 - 3 Conduct Physical Inspection
 - 4 Prepare ESAD Document
 - 5 Submit Declaration (C13)
 - 6 Pay Customs Fees to obtain warrant number copy
- Release Shipment at Approved Place (1)
- 7 Release Shipment

Summary of the procedure

Institutions involved (5)



Summary of the procedure

Institutions involved (5)



Summary of the procedure

Institutions involved (5)



LOOK - LISTEN - REPORT

TONGA CUSTOMS HOTLINE

CALL 0800123

PUBLIC NOTICE



GUIDELINE RELATING TO THE IMPORTATION RESTRICTIONS GOOD TO TONGA



1. Please ensure that you have the permission from TONGA POLICE **BEFORE** YOU IMPORT FIREWORKS, FIREARMS AND AMMUNITION TO TONGA
2. Customs is tasked with protecting our borders to keep TONGA SAFE from illegal importation of these restricted goods.



"Solidarity for perpetual Tonga in this challenging time"

REMINDERS



" KAFATAHA KI HA TONGA TU'UTAI 'I HE TAIMI FANGATA'ANI "

Tau TOKONI KE TAOFI 'a e COVID - 19 'i he'etau fakahoko 'a e

1. Huhu Malu'i COVID - 19
2. Ngaue'aki e Ngaahi Naunau Malu'i ki he COVID - 19

Fetu'utaki mai ki he 7400650 & 7400651 ki ho mou 'Ofisi Tanaki Pa'anga Hu Mai moe Tute ki ha Fakaikiiki. Ki ha ngaahi Faka'eke'eke fekauaki moe Huhu Malu'i COVID - 19 Fetu'utaki ki he 0800019.

Malo 'Aupito

Potungae Tanaki Pa'anga Hu Mai moe Tute

>>> COVID - 19
TOKONI KE TAOFI

PUBLIC NOTICE FOR REVENUE & CUSTOMS AREAS

ATTENTION

PROOF OF VACCINATION REQUIRED TO ENTER

ATTENTION

ALL CUSTOMERS MUST WEAR A FACE COVERING TO ENTER

- ✓ AIRPORT
- ✓ WHARF
- ✓ APPROVE PLACES
- ✓ WAREHOUSE
- ✓ REVENUE OFFICE

MINISTRY OF REVENUE & CUSTOMS
Revenue with the Courtesy for the Customers

PUBLIC NOTICE

3 Days (72 Hours) Quarantine of International Cargo unloaded at Queen Salote International Wharf & Halaevalu International Wharf

Pursuant to directions of the Minister of Infrastructure , All international cargo unloaded at **QUEEN SALOTE INTERNATIONAL WHARF (Nuku'alofa , Tongatapu) AND HALAEVALU INTERNATIONAL WHARF (Neiafu , Vava'u)** must be quarantined for 3 Days (72Hours) before releasing from Customs Port of Entry

CUSTOMS
Ministry of Revenue And Customs
KINGDOM OF TONGA

PUBLIC NOTICE

PRIVATE IMPORTS OF MEDICINES , VACCINES THERAPEUTICS AND PHARMACEUTICAL GOODS

Bringing goods such as medicines, vaccines, veterinary medicines, therapeutics and pharmaceuticals into Tonga from overseas is called 'importing' and there are specific rules associated with importing that must be followed for all imported goods. Any good that comes from outside the Kingdom of Tonga into Tonga are considered 'imported' regardless of whether the good or goods are:

- ✓ New or used
- ✓ Gifts, donations or purchased
- ✓ Intended for testing or intended for sale
- ✓ Samples or commercial lots
- ✓ Arrive in Tonga via airfreight, sea freight, express courier or postal mail
- ✓ Legal or illegal

NOT FOR SALE

Private importations of goods must be declared to a Customs Officer before the goods will be released to you. To facilitate release, you must bring the following information to Customs

CUSTOMS
Ministry of Revenue And Customs
KINGDOM OF TONGA

DAY 6

12 DAYS OF CONCEALMENTS

Private importations of goods must be declared to a Customs Officer before the goods will be released to you. To facilitate release, you must bring the following information to Customs. Please contact these Border Agency.

Ministry of Health Tonga Ministry of Health Drug Regulatory Authority Central Pharmacy & Medical Store , Phone : 23200 / 7400163 Baron Road , Vaiola Motu'a	Customs Fe'ao Moe Ngalu Customs Building Phone : 23651 / 7400651 Queen Salote Wharf Ma'ufanga Tongatapu	Tonga Quarantine Quarantine & Quality Div. MAFFF Phone : 24257 / 24922 Alavahamama'o Bypass Rd Queen Salote Qhwarf Ma'ufanga Tonga
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*If you see, hear or know of any; person, aircraft, vessel, containers or good coming into or leaving TONGA WITHOUT Customs knowledge, call out **HOTLINE NUMBER 0800123** free - of - charge.*

SPECIAL NOTICE

FANONGONONGO



FAKALAHÍ NGAÁHI TU'UTU'UNI KE TAU'Í - COVID 19

KUO PAU KE NGATA E NGAUE'AKI 'O E TU'UTU'UNI KOENI KI HE 'ÁHO 31 'O MÁ'ASI 2022



KUO KAMATA Í HE ÁHO 03 Ó MÁ'ASI, 2021 Á HONO TAPUI KE TOE HU MAI ÁE NGAÁHI SALIOTE MISINI UTA PASESE Í HE SIPINGA TAÚ MOTUÁ É 15 PE MOTUÁ ANGE AI.

1. Kuo pau ke faka'atā mei he tukuhau ngaue'aki 'a e hū mai 'o e kotoa 'o e ngaahi koloa me'atokoni mo e ngaahi koloa konisiuma fakataautaha, 'oku 'ikai ki he taumu 'a fakakomēsiāle.
2. Kuo pau ke faka'atā mei he tukuhau ngaue'aki hono hu mai 'o e kotoa 'o e ngaahi naunau langa ki hono langa 'o e ngaahi nofo'anga fakataautaha, ngaahi fale poloseki fakakolo mo e ngaahi fale poloseki 'a e ako;

» Koe ngaahi salioite misini 'eni kuo fou fakahangatonu pe ki he fefononga'aki 'a e kakai. Óku fakakalsi ia ihe ulu'i tohi tute fika 8703 'ihe sipinga óe ta'u motuá é 15 pe toe motuá ange ai.



CUSTOMS
Ministry of Revenue And Customs
KINGDOM OF TONGA



KASITOMU
Potungauē Tanaki Pa'anga Hu Mai moe Tute
TONGA

Ka óku ke mahamahalo kiha meá óku ngali kehe, kataki Ta mai he Vave Taha!

24 HOURS TA KIHE 0800123

FIKA TAE MAMOHE KASITOMU



KASITOMU
Potungauē Tanaki Pa'anga Hu Mai moe Tute
TONGA

**TALAMAI HA
MEÁ TE KE
ÍLO KIAI HE
ÓKU IAI ÁE
TOTONGI**

*Tokoni ki hono
tau'i e faihala
moe koloa tapu*

DUE DATES REMINDER!

Monthly Due Dates.

- 28th – Consumption Tax Return & Payment.
- 28th PAYE Return & Payment
- 28th WHT Resident/Non-Resident & Payment
- 28th Aircraft Income Tax & Payment
- 28th Ship Income Tax & Payment

Quarterly Due Date.

- 28th January – Tax Return & Payment.
- 28th April- Tax Return & Payment.
- 28th July - Tax Return & Payment.
- 28th October - Tax Return & Payment.

Annual Due Dates.

- 31st October- Personal Income Tax Return & Payment.
- 31st October – Company Tax Return & Payment.
- 31st August – PAYE Annual Return
- 31st August - PAYE Reconciliation Return

PUBLIC NOTICE



eTax System LINK UPGRADE **Online!**

The public is hereby notified that the Ministry of Revenue and Customs e-Tax SYSTEM's LINK has upgraded from www.revenue.gov.to/etax to etax.revenue.gov.to.

For those of you who need to comply through this Online Lodgment but are not yet registered, You are more than welcome to register now. You can lodge in your PAYE/CT returns via the following link:

etax.revenue.gov.to.

Apologies for any inconvenience we may cause.

Should you need further information, please contact us at 7400550, 26432 or email cst@revenue.gov.to or it@revenue.gov.to

Tonga



REVENUE DEPARTMENT
Ministry of Revenue And Customs
KINGDOM OF TONGA

We wish to acknowledge all Government line ministries and to the people of Tonga for their contribution and support

towards this edition of

The Ministry of Revenue & Customs newsletter

"Solidarity for a perpetual Tonga in this challenging time"

If you have any queries please do not hesitate to contact us at our direct line

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

Facebook Page-[Ministry of Revenue and Customs Tonga](https://www.facebook.com/MinistryofRevenueandCustomsTonga)

"Solidarity for perpetual Tonga in this challenging time"



Ministry of Revenue and Customs.



**Wishing you and your family
health , happiness ,peace and
prosperity New Year .**

Warmly,

From the Management and staff of the Ministry of Revenue and Customs.

