



**FORM 10/FOOMU 10**  
**SUMMONS TO GIVE EVIDENCE OR PRODUCE DOCUMENTS/ TOHI FEKAU**  
**KE FAKAMO'ONI PE FAKAHA HA NGA'AAHI TOHI NGAUE**

**Ministry of Revenue & Customs**  
QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA  
Telephone (676)7400550 Fax (676) 25018

**REVENUE SERVICES ADMINISTRATION ACT 2021**

**Regulation 42**

**Tu'utu'uni 42**

No./ Fika faile:

\_\_\_\_\_

Between/'I he vaha'a 'o:

\_\_\_\_\_

(Applicant/Taha kole)

\_\_\_\_\_

Minister (Respondent) /Minisita (Faka'iloa)

\_\_\_\_\_

To/Kia: Name/Hingoa

\_\_\_\_\_

Address/Tu'asila

\_\_\_\_\_

**YOU ARE REQUIRED to appear before the Tax Tribunal to give evidence at:/ 'OKU FIEMA'U KOE ke ke ha 'i he Fakatonutonu'anga Tukupau 'o fakamo'oni 'i he:**

Time/Taimi:

\_\_\_\_\_

Date/'Aho:

\_\_\_\_\_

Place/Feitu'u

\_\_\_\_\_

and on each subsequent day of the hearing of this matter until you are excused or released from further attendance to give evidence/ pea mo e 'aho kotoa 'o e hopo ki he me'a ni kae 'oua kuo faka'ata pe tukuange koe mei ha'o ha 'o fakamo'oni. Please be advised that any person who knowingly fails to comply with a summons to appear before the Tribunal commits an offence and shall be liable on conviction to a fine not exceeding \$500 or to imprisonment for a term not exceeding 3 months, or both/ Kataki 'o fakatokanga'i ko ha taha 'oku ne 'ikai faipau 'i he 'ilopau ki ha tohi fekau ke ha 'i ha Fakatonutonu'anga 'oku ne fakahoko ha hia pea kuo pau ke ala mo'ua 'o ka halaia ki ha tautea pa'anga 'o 'ikai laka hake 'i he \$500 pe ngaue popula ki ha vaha'a taimi 'o 'ikai laka hake 'i he mahina 'e 1, pe fakatou'osi. This summons has been issued at the request of the applicant/respondent (cross-out which is inapplicable)/ 'Oku 'oatu 'a e tohi fekau ni 'i he fiema'u 'a e taha kole/faka'iloa (tamate'i 'a e me'a 'oku 'ikai ngaue'aki)

Signature: \_\_\_\_\_

Designation: \_\_\_\_\_

Date: \_\_\_\_\_