



FORM 11/FOOMU 11
APPLICATION FOR REGISTRATION AS A TAX AGENT/KOLE LESISITA KO
HA FAKAFOFONGA TUKUHAU
Ministry of Revenue & Customs
 QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA
 Telephone (676)7400550 Fax (676) 25018

REVENUE SERVICES ADMINISTRATION 2021/ LAO KI HONO PULE'I 'O E NGAHI NGĀUE
TĀNAKI PA'ANGA 2021

Regulation 55(1)
Tu'utu'uni 55(1)

- 1 Taxpayer Identification Number (TIN)/Fika Tukupau 'o e Taha Totongi Tukupau (FTTT)
 2 Applicant's name/ Hingoa 'o e Tokotaha Kole Lesisita

Surname or Family name or Company or Partnership Name/Fakaiku p ē Hingoa Fakafāmilī pē Kautaha pē Hingoa Kaungā Pisinisi

First or Given Names / 'Uluaki Hingoa

- 3 Business/Trading Name / Pisinisi/Hingoa Fefakatau'aki

- 4 Address for service of notices / Tu'asila ke tufa ki ai 'a e ngaahi tohi

Telephone/Telefoni
 Facsimile/Fekisimilī

- 5 Street address of Head Office / Hala mo e Tu'asila 'o e 'Ulu'i 'Ofisi

Telephone/Telefoni
 Facsimile/Fekisimilī

- 6 Street address of any other office / Hala mo e Tu'asila 'oha toe 'ofisi

Telephone/Telefoni
 Facsimile/Fekisimilī

- 7 Date of Birth/Partnership formed/Company incorporated / 'Aho Fā'ele'i/'Aho na'e fokotu'u ai 'a e Kaungā Pisinisi/Hoko e kautaha fakala

Date/'Aho

Month/mahina

Year/Ta'u

- 8 If an individual and you are currently employed, write full name, address and phone number of your principal employer/ Kapau ko e taha taautaha koe pea 'oku' ke lolotonga ngāue, tohi 'a e hingoa kakato, tu'asila mo e fika telefoni 'o ho'o tefito'i ngāue'anga'

Telephone/Telefoni
 Facsimile/Fekisimilī

- 9 For partnerships, provide / Fekau'aki mo e kaungā pisinisi': (i) provide / 'omi 'a e:

i. Full name of each Partner who is a natural person and their TIN / Hingoa kakato 'o e hoa pisinisi pea mo 'ene Fika Tukupau'

Surname / Fakaiku

First Names / 'Uluaki Hingoa

TIN /FTTT

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT

ii. Full Company Name, registered office address and the TIN of any company that is a partner/ Hingoa Kakato 'o e Kautaha', tu'asila 'oku lesisita 'aki 'a e 'ofisi' mo e FTTT 'o ha fa'ahinga kautaha pē ko e hoa kaungā pisinisi.

Company name/ Hingoa e Kautaha				
Registered Office address/ Tu'asila Lesisita 'o e 'Ofisi				
TIN/ FTTT	Telephone/ Telefoni	Facsimile/ Fekisimili		

iii. Full Name of each Executive Officer of the company that is a partner and their TIN / Hingoa Kakato 'o e 'Ofisa Pule 'o e kautaha' 'a ia ko ha hoa kaungā pisinisi mo honau FTTT

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT

10 For companies, provide the Full name, position held and TIN of each executive officer of the company. Executive officer includes a director, company secretary or any other person (*by whatever named called who is involved in or takes part in the management of the company*) / **Ki he ngaahi kautaha'** 'omi 'a e Hingoa kakato, lakanga mo e FTTT 'o e 'Ofisa Pule takitaha 'o e kautaha'. 'Oku kau ki he 'Ofisa Pule' 'a e talēkita, sekelitali 'a e kautaha pē ko ha taha pē (*pē koehā hono lakanga ka 'oku fakakaungatāmaki pē kau 'i hono pule'i 'o e kautaha'*)

Surname /Fakaiku	First Name / 'Uluaki Hingoa	Position Held / Lakanga	Position Held /Lakanga

11 For companies and partnerships, provide the Full Name of the partner or person employed by the company that it is desired to register as the original nominee. Ki he ngaahi kautaha' mo e kaungā pisinisi', 'omi 'a e Hingoa kakato 'o e hoa pisinisi pē tokotaha 'oku ngāue ki he kautaha' 'oku fiema'u ke lesisita ko e 'uluaki fakafofonga tukuhau ia 'oku fokotu'u'

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT

12 For companies and partnerships, provide the Full Name and TIN of each partner or each employee of a company that it is desired to register an an additional or substitute nominee. / **Ki he ngaahi kautaha' mo e hoa pisinisi'**, 'omi 'a e Hingoa kakato mo e FTTT 'o e hoa pisinisi takitaha pē tokotaha 'oku ngāue ki he kautaha' 'oku fiema'u ke lesisita ko ha toe fokotu'u pē ko e talifaki ki he fakafofonga tukuhau'.

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT

13 For partnerships, provide Full Name and TIN of each partnership employee that is desired to register as an additional nominee./**Ki he ngaahi kaunga pisinisi'**, 'omi 'a e Hingoa kakato mo e FTTT 'o e tokotaha ngaue ki he pisinisi 'oku fiema'u ke lesisita ko ha toe fokotu'u.

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT

For each person proposed to be registered as a tax agent, complete questions 14 to 22. / Ko e tokotaha kotoa pē 'oku fokotu'u ke lesisita ko e fakafofonga ke ne fakafonu 'a e fehu'i 14 ki he 22.

14 Provide the following in relation to your academic qualifications. Attach documentary evidence verifying the details provided./'Omi 'a e ngaahi fakamatala fekau'aki mo ho'o ngaahi faka'ilonga fakaako. 'Omi mo e ngaahi tohi fakamo'oni ke fakapapau'l'aki 'a e ngaahi fakaikiiki 'oku 'omi.

a. Details of the award of a degree, diploma, certificate or other qualifications in accountancy./Fakaikiiki e mata'itohi, tipiloma, tohi fakamo'oni ako pe faka'ilonga fakaako kehe 'i he tauhi tohi.

Name of Institution / Hingoa 'o e Ako'anga	Name of course/ Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai

OR/P Ē

b. Details of completion of the academic requirements for admission as a law practitioner/ Fakaikiiki hono fakakakato 'o e ngaahi fiema'u ki he hoko ko e fakafofonga lao.

Name of Institution / Hingoa 'o e Ako'anga	Name of course/ Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai

OR/P Ē

c. Details of successful completion of a course of study in basic accounting principles/ Fakaikiiki e kakato 'o e polokalama ako 'i he ngaahi tefito'l 'ilo fakatauhi tohi.

Name of Institution / Hingoa 'o e Ako'anga	Name of course/ Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai

d. Details of your membership of the Institute of Chartered Accountants, Certified Public Accountants or Law Society if a member/Fakaikiiki ho'o memipa 'l he kautaha Tuahitohi Fakapalofesinale, Kau Tauhitohi kuo laiseni pe memipa 'l he Sosaieti Lao.

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15 a. Attach two references from persons who can attest to your good fame, integrity and character. (There referees must address the references to the attention of the Registrar of Tax Agents) 'Omi mei he tohi fakaongoongo lelei 'e ua mei ha tokoua 'oku na fakamao'oni'i mo e 'ulungaanga lelei.(Kuopau ke fakatu'asila 'e kinaua 'oku na 'omi 'a e tohi fakaongoongo lelei ki he Failesisita 'o e Kau Fakafofonga Tukupau)

b. On a separate sheet, please provide details of your tax work experience./'l he la'ipepa kehe, kataki 'o 'omi 'a e fakaikiiki ho'o ngaahi taukei ngaue fakatukupau.

16 Have you ever been convicted or placed under sentence for any offence(including any offences under any Act administered by the Chief Commissioner of Revenue) against the laws of Tonga or any other country? Kuo ke mo'ua pe hilifaki atu ha tautea ki ha fa'ahinga hia(kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Komisiona Pule Tanaki Pa'anga), 'a ia 'oku ne maumau'i e lao 'o Tonga pe ko ha fonua kehe.

NO/'IKAI		If Yes, give details of the offence, date of conviction, sentence or penalty imposed and other relevant details. Being placed on a good behaviour bond is treated as a conviction./Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'o e hia, 'aho na'e fakahoko ai, tautea na'e hilifaki mo ha toe fakaikiiki fekau'aki. 'Oku lau 'a e malu'i'anga lelei koe mo'ua.
YES/'IO		

17 Are you currently an undischarged bankrupt?/'l he lolotonga ni, ko koe' 'oku te'eki ke faka'atā ('e he Fakamaau') mei ho ngaahi mo'ua 'oku 'ikai ke' ke lava 'o totongi?

NO/'IKAI		If Yes, give details below including name(s) of bankrupt(s) and date(s) of bankruptcy / Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'i lalo, kau ki ai 'a e (ngaahi) hingoa 'o kinautolu 'oku 'ikai lava 'o totongi 'a e mo'ua' mo e (ngaahi) 'aho na'e fokotu'u ai 'oku 'ikai malava totongi e
YES/'IO		

18 Have you had membership or registration with a professional body or registration Board (including a Tax Agents' Board), refused, cancelled or suspended? / Kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha'o memipa pe lesisita mo ha kautaha fakapalofesinale pe Poate lesisita ('o kau ai 'a e Poate 'a e Kau FakafofongaTukuhau)

NO/'IKAI If yes, give details below of name of body, date of refusal, cancellation and reasons. / Kapau 'oku ke tali 'lo, 'omi 'i lalo 'a e fakaikiiki 'o e hingoa 'o e kautaha', 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga'.

YES/'IO

19 Have you been disbarred, expelled or struck off from the practice of your profession, or have you been disciplined by a professional body or registration Board (including a Tax Agent's Board)? Kuo to'o ho'o ngofua fakafongao lao ', fakahifo pe to'o ho hingoa mei he fakahoko fatongia 'i ho mala'e, pe kuo tautea'i koe 'e ha sino fakapalofesinale pe Poate fakahoko lesisita ('o kau ki ai 'a e Poate Fakafofonga Tukuhau)

NO/'IKAI If yes, give details below including name of body, date and nature of action and reasons./ Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'i lalo, kau ki ai mo e hingoa 'o e sino/kautaha, 'aho mo e natula 'o e ngaahi ngaue na'e fakahoko mo e ngaahi 'uhinga

YES/'IO

20 If you are presently, or have previously been registered as a tax agent or as a nominee of a tax agent, provide the following details:/Kapau 'oku ke lesisita, pe lesisita kimu'a ko ha fakafongao tukuhau pe ko ha taha 'oku fili mai 'e ha fakafongao tukuhau, 'omi 'a e ngaahi fakaikiiki ko eni.

Name under which you are/were registered Hingoa 'oku/na'a ke lesisita 'aki	<input type="text"/>
Country you are/were registered Fonua 'oku/na'a ke lesisita ai	<input type="text"/>
Tax agent registration number Fika lesisita Fakafofonga Tukuhau	<input type="text"/>

21 Advise the name(s) of your employer(s) over the past 5 years. / 'Omi 'a e hingoa e (ngaahi) ng āue'anga [pe kakai] na'a ke ngāue ki ai 'i he ta'u 'e 5 kuohili' .

Name of employer/Hingoa e ngāue'anga	Period of employment/Vaha'a taimi ngaue	
	From/Mei he	From/Mei he

22 For companies and partnerships, has the company or partnership ever had registration as a tax agent refused, cancelled or suspended? / Ki he ngaahi kautaha mo e kaunga pisinisi, kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha lesisita 'o ha fakafongao tukuhau?

NO/'IKAI If yes, give details below including the name of the Board, date of refusal, cancellation and reasons./Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'i lalo, kau ki ai e hingoa 'o e Poate, 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga.

YES/'IO

23 Has the company or partnership ever been convicted of any offences (including any offences under any Act administered by the Chief Commissioner of Revenue) against the laws of Tonga? / Kuo mo'ua pē hilifaki atu ha tautea ki he kautaha'' 'i ha fa'ahinga hia (kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Komisiona Pule Tānaki Pa'anga'), 'a ia 'oku' ne maumau'i e lao 'o Tonga' pē ko ha fonua kehe.

NO/'IKAI If yes, give details below of the offence, date of conviction, sentence or penalty imposed and other relevant details. / Kapau 'oku tali 'lo, 'omi 'a e fakaikiiki 'i lalo 'o e hia, 'aho na'e mo'ua ai, tu'utu'uni pe tautea na'e hilifaki mo ha toe fakaikiiki kehe 'oku fekau'aki tonu.

YES/'IO

24 Has the company gone into liquidation? / Kuo tāpuni 'a e pisinisi' ka e tukuatu 'ene ngaahi koloa' ke totongi hono ngaahi mo'ua?

NO/'IKAI	<input type="text"/>	If yes, give details below. / Kapau 'oku tali 'lo, 'omi 'a e fakaikiiki' 'i lalo
YES/'IO	<input type="text"/>	<input type="text"/>

25 For all applicants: Is there any other matter of which you are aware, which may have an effect on whether the Registrar can register you as a tax agent? Ki he kau tohi kole kotoa: 'Oku' i ai ha toe me'a 'oku' ke 'ilo ki ai, te' ne ala uesia 'a hono lesisita koe 'e he Failesisita' ko e fakafofonga tukuhaui?

NO/'IKAI	<input type="text"/>	<input type="text"/>
YES/'IO	<input type="text"/>	<input type="text"/>

DECLARATION/FAKAPAPAU

Approval is hereby given for the Registrar to which this application is made, to use the Tax Identification Numbers for the purpose of gaining access to the tax file records in the course of determining in respect of this application or any occasion in the future in determining suitability of the applicant for registration as a tax agent. 'Oku fakangofua heni 'a e Failesisita' 'a ia 'oku 'oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhaui' ke vakai'i 'a e ngaahi lekooti 'i he faile tukuhaui' 'i hono fakapapau'i ko ia 'o e tohi kole' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau'i 'a e taau 'a e tokotaha kole' ke lesisita ko e fakafofonga tukuhaui. Application is hereby made for registration of the applicant a tax agent under section 61B of the Revenue Services Administration Act 2002 as ammended.

'Oku 'oatu heni 'a e tohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu' ko e fakafofonga tukuhaui 'i he malumalu 'o e Vahe 61B 'o e Lao ki hono Pule'i 'o e Ngaahi Ngāue Tānaki Pa'anga Hūmai' 2002 'o fakatatau ki hono fakatonutonu'.

I declare that the particulars shown in this applcation (including any attachmetns) are to the best of my knowledge, information and belief, true and correct in every detail. 'Oku ou fakahaa'i heni, fakatatau ki he lelei taha 'eku 'ilo', fakamatala', mo 'eku tui', ko e ngaahi fakamatala 'oku ha 'i he tohi kole ni (kau ai mo e ngaahi fakamatala 'oku fakapipiki atu heni) 'oku mo'oni pea tonu.

Dated this /'i he 'aho day of/ 'o Year/Ta'u

Name of individual or nominee partner or public officer (delete whichever is not applicable) Hingoa 'o e tokotaha pe hoa pisinisi kuo fili pe ko e 'ofisa (tamate'i e taha 'oku 'ikai fekau'aki)

Signature / Fakamo'oni hingoa

The taxation laws provide penalties for making of false or misleading statements. / 'I he ngaahi lao tukuhaui, 'oku tautea'i 'a e fai ha fakamatala loi pe takihala'i.