



FORM 12/FOOMU 12
APPLICATION FOR RENEWAL OF REGISTRATION AS A TAX AGENT/KOLE KE
FAKAFO'OU E LESISITA 'A 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 NGA'HI NGĀUE
TĀNAKI PA'ANGA 2021

Regulation 55(2)
Tu'utu'uni 55(2)

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 Fakafānili pē Kautaha pē Hingoa Kaungā Pisinisi

First or Given Names / 'Uluaki Hingoa

3 **Your tax agent number / Ho Fika Fakafofonga tukuhau**

4 **Business/Trading Name under which this practice is conducted / Pisinisi/Hingoa Fefakatau'aki 'oku ngāue'aki ki he ngāue' ni**

5 **Is this a renewal for an Individual, Partnership or Company? (Tick appropriate box) / Ko e fakafo'ou eni ki ha tokotaha taautaha, Kaungā pisinisi pē Kautaha?**
(Fakatonuki e puha 'oku tonu')

<input type="checkbox"/>	Individual / Tokotaha taautaha
<input type="checkbox"/>	Partnership / Kaungā pisinisi
<input type="checkbox"/>	Company / Kautaha

6 **Only provide the Address for service of notices, Street address of head office, Street address of any other office if these details have changed since initial registration or any previous renewal. / 'Omai pē'a e tu'asila ke tufa ki ai 'a e ngaahi tohi', Tu'asila Hala 'o e 'Ulu'i 'ofisi', Tu'asila Hala 'o ha toe 'ofisi pē kapau kuo liliu hili 'a e fuofua lesisita' pē ko ha fakafo'ou 'o e lesisita' kimu'a**

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

Telephone/Telefoni

Facsimile/Fekisimili

7 **If you are a registered nominee of one or more tax agents, state the full name and registration number of each tax agent of which you are a nominee. / K apau ko e tokotaha koe kuo fokotu'u'o lesisita ki he kautaha fakafofonga tukuhau, 'omi e hingoa kakato mo e fika lesisita 'o e kautaha fakafofonga tukuhau takitaha 'oku fokotu'u koe mei ai.**

Tax Agent name*	<input type="text"/>
Hingoa 'o e Fakafofonga Tukupau*	<input type="text"/>
Tax Agent Number	<input type="text"/>
Fika Fakafofonga Tukupau	<input type="text"/>

Tax Agent name	<input type="text"/>
Hingoa 'o e Fakafofonga Tukupau	<input type="text"/>
Tax Agent Number	<input type="text"/>
Fika Fakafofonga Tukupau	<input type="text"/>

** If nominee of more than one agent, attach more information / Hingoa 'o e kautaha fakafofonga tukuhau' - kapau ko e tokotaha kuo fokotu'u' mei ha fakafofonga tukuhau laka hake he taha', pea toe 'omi ha fakamatala fekau'aki mo ia.*

8 If any partners of partnerships, any executive officers of companies or any nominees of the registered tax agent have changed since the initial registration or any renewal please provide details. / Kapau kuo fetongi ha taha 'o e ngaahi hoa kaungā pisinisi', 'ofisa pule 'o e kautaha' pe ha taha pe kuo fokotu'u mei he kautaha fakafongā tukuhau lesisita' talu hono fuofua lesisita' pe ko hano fakafou'ou 'o e lesisita' kataki 'o 'omi ha fakaiiki.

Status / Tu'unga (Tick appropriate box/Fakatonuki 'a e puha tonu): Partner Nominee Director Executive Director
 Hoa Pisinisi Tokotaha fokotu'u Talekina 'Ofisa Pule

Name / Hingoa TIN/FTTT

Status / Tu'unga (Tick appropriate box/Fakatonuki 'a e puha tonu): Partner Nominee Director Executive Director
 Hoa Pisinisi Tokotaha fokotu'u Talekina 'Ofisa Pule

Name / Hingoa TIN/FTTT

Status / Tu'unga (Tick appropriate box/Fakatonuki 'a e puha tonu): Partner Nominee Director Executive Director
 Hoa Pisinisi Tokotaha fokotu'u Talekina 'Ofisa Pule

NOTE: Any new appointments that have not been approved by the Registrar must complete Form 10 - Additional or substituted nominee of a registered tax agent.

FAKATOKANGA'I: Ka 'i ai ha fa'ahinga 'oku fokotu'u fo'ou ka 'oku te'eki ke tali 'e he Failesisita, kuopau ke nau fakafonu 'a e Foomu 10 - Ko e fokotu'u kuo toe tanaki atu pe ko e fetongi 'o ha fakafongā tukuhau lesisita.

9 Have you, as an individual tax agent, or any nominee, 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 Agents' Board) since your initial registration or any previous renewal? / 'I ho lakanga ko e tokotaha fakafongā tukuhau, pe ko ha taha pe kuo fokotu'u, kuo 'osi to'o ho'o ngofua.

NO/'IKAI If yes, give details below of name of body, date of refusal, cancellation and reasons. / Kapau 'oku ke tali 'lo, 'omi 'a e fakaiiki kotoa 'o e hingoa 'o e sino, 'aho mo e natula 'o e ngāue' mo e ngaahi 'uhinga'.

YES/'IO

10 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 pē fakata'e'aonga'i ha'o mēmipa pē lesisita mo ha kautaha fakapalofesinale pē Poate Failesisita ('o kau ki ai 'a e Poate Fakafongā Tukuhau)?

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

YES/'IO

11 Have you, as an individual tax agent, or any nominee 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 since your initial registration or any previous renewal? Kuo' ke mo'ua pē 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 Tānaki Pa'anga'), 'a ia 'oku' ne maumau'i e lao 'o Tonga' pē ko ha fonua kehe, talu ho'o 'uluaki lesisita' pē hili e fakafou'ou e lesisita' ki mu'a.

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 fakaiiki 'o e hia, 'aho na'e fakahoko ai, tautea na'e hilifaki mo ha toe fakaiiki fekau'aki. 'Oku lau 'a e malu'i anga lelei ko e mo'ua.

YES/'IO

Are you as an individual tax agent, or any nominee, currently an undischarged bankrupt? / 'I he lolotonga ni, 'i ho lakanga ko e tokotaha fakafofonga tukuhau pe ko ha taha kuo fili/fokotu'u, ko koe' ko e tokotaha 'oku te'eki faka'atā 'e he Fakamaau'anga' mei ho ngaahi mo'ua 'oku 'ikai ke' ke lava 'o totongi?

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

<input type="text"/>
<input type="text"/>

13 If this application is for a company, is the company in liquidation? / Kapau ko e tohi kole eni ki ha kautaha, 'oku veteki 'a e kautaha?

NO/'IKAI	<input type="text"/>	Date of liquidation / 'Aho na'e veteki ai 'a e kautaha	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
YES/'IO	<input type="text"/>		Date/'Aho	Month/Mahina	Year/Ta'u		

14 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? / 'Oku 'i ai ha toe me'a 'oku' ke 'ilo ki ai te' ne ala uesia 'a hono lesisita koe 'e he Failelesita' ko e fakafofonga tukuhau?

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

<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 Failelesita' 'a ia 'oku 'oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhau' ke vakai'i 'a e ngaahi lekooti 'i he faile tukuhau' 'i hono fakapapau'i ko ia 'o e tohi kole fakafou' 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 tukuhau.

Application is hereby made for registration of the applicant a tax agent under section 61D of the Revenue Services Administration Act 2002 as ammended. / 'Oku 'oatu heni 'a e tohi kole ke fakafou' 'a etohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu' ko e fakafofonga tukuhau 'i he malumalu 'o e Vahe 61D '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 applciation (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 tukuhau, 'oku tautea'i 'a e fai ha fakamatala loi pe takihala'i.