



FORM 13/FOOMU 13
APPLICATION FOR AN ADDITIONAL OR SUBSTITUTED NOMINEE OF A REGISTERED TAX AGENT/TOHI KOLE KI HA TOKOTAHA KE TOE FOKOTU'U PE KO E TOKOTAHA 'OKU FOKOTU'U KO E FETONGI 'O HA FAKAFOFONGA TUKUHAU LESISITA
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 NGAahi NGAUE TĀNAKI PA'ANGA 2021

Regulation 55(3)
Tu'utu'uni 55(3)

Tax Agent Details / Ngaahi Fakaikiiki fekau'aki mo e Fakafofonga Tukahau

- Name of tax agent lodging this application for an additional nominee / Hingoa 'o e kautaha fakafofonga tukuhau 'oku ne fakahu mai 'a e tohi kole ko eni ki ha toe tokotaha ke fokotu'u mai.
- Tax agent's registration Number / Fika Lesisita 'o e Fakafofonga Tukahau
- Tax agent's postal Address for service of notices / Tu'asila meili 'o e fakafofonga tukuhau ke 'oatu ki ai e ngaahi tohi fetu'utaki

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- Tax agent street address / Tu'asila Hala 'o e fakafofonga tukuhau

Telephone number - business / Fika telefoni - pisinisi

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Telephone number - mobile / Fika telefoni - to'oto'o

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Email / 'Īmeili

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Facsimile number/ Fika Fekisimili

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Nominee Details / Ngaahi fakaikiiki fekau'aki mo e tokotaha kuo fokotu'u

- Title/Tu'unga: Mr. Mrs. Miss. Ms. Other/Kehe

Nominee's surname or family name / Fakaiku pe hingoa fakafamili 'o e tokotaha 'oku fokotu'u

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Nominee's first or given name(s) / Ngaahi hingoa 'uluaki 'o e tokotaha 'oku fokotu'u

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- Is the proposed nominee to be substituted for an existing nominee? / 'Oku 'amanaki ke fetongi 'a e tokotaha 'oku fokotu'u 'aki ha tokotaha 'oku lolotonga hoko ko e fakafofonga?

Address for service of notices / Tu'asila ke tufa ki ai

'a e ngaahi tohi

NO/'IKAI YES/'IO *If yes, give the following details / Kapau 'oku tali 'lo, pea 'omi 'a e ngaahi fakaikiiki ko eni.*

Name of existing nominee / Hingoa 'o e tokotaha lolotonga fakafofonga

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Date ceased/'Aho na'e 'osi ai

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Reason for cessation / 'UHINGA na'e 'osi ai

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- Is the proposed nominee an employee of an individually registered tax agent?/Ko e tokotaha 'oku fokotu'u atu 'oku' ne ngaue ki ha kautaha fakafofonga tukuhau lesisita?

NO/'IKAI YES/'IO *If yes, give the following details / Kapau 'oku tali 'lo, pea 'omi 'a e ngaahi fakaikiiki ko eni.*

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8 Complete this question if the Tax agent is a partnership / Tali 'a e fehu'i ko eni kapau ko e fakafofonga tukupau ko e kaunga pisinisi

i. Is the proposed nominee a partner or employee of the partnership? / Ko e tokotaha 'oku fokotu'u atu , ko e hoa kaunga pisinisi pe taha ngaue he kaunga pisinisi?

NO/'IKAI **YES/'IO**

To be registered as a nominee of a partnership tax agent, a person must be either a partner or an employee of the partnership. / Ke lesisita ko ha taha fakafofonga 'o ha kautaha fakafofonga kaunga pisinisi, kuopau ko e tokotaha ko ia, ko e hoa kaunga pisinisi pe taha 'o e kau ngaue 'a e kaunga pisinisi.

ii. Has there been a change in the constitution of the Partnership?/ Kuo 'i ai ha liliu ki he Konisitutone 'a e Kaunga Pisinisi?

NO/'IKAI **YES/'IO**

Give details below (new partner admitted or a partner has retired)/'Omi 'a e fakaiiki 'i lalo (hoa fo'ou 'oku fakahu pe hoa pisinisi kuo ma'u vahenga malolo)

<i>Admitted/retired</i> <i>Fakahu fo'ou/vahenga malōlō</i>	<i>Family name/surname</i> <i>Hingoa fakafamili/fakaiku</i>	<i>First or given name(s)</i> <i>Hingoa 'Uluaki</i>

NOTE: The partnership must notify the Registrar in writing within 7 days of a change in composition of the partnership or where a partner becomes an undischarged bankrupt or before a partnership is going to be dissolved.(FAKATOKANGA'I:Kuopau ke fakahā'e he kaungā pisinisi''i ha tohi'i loto'i he'aho'e7ki he Failesisita' ha liliu'i he tukunga'o e kaungā pisinisi pe'i ai ha hoa kaungā pisinisi'oku te'eki faka'atā'e he Fakamaau'anga' mei hano ngaahi mo'ua'oku'ikai lava'o totongi pe'amanaki ke veteki'a e kaungā pisinisi'.

9 Complete this question if the Tax Agent is a company./Tali'a e fehu'i ko eni kapau ko e fakafofonga tukupau ko e Kautaha.

i. Is the proposed nominee an executive officer or employeE of the company?/Ko e tokotaha'oku fokotu'u ke fakafofonga' ko ha'ofisa pule pe taha 'o e kau ngaue 'a e kautaha?

NO/'IKAI,Give details in 9 iii./ 'Omi 'a e fakaiiki''i he konga 9 iii. **YES/'IO**

To be registered as a nominee of a company tax agent, a person must be an employee of that company. (Executive officer includes a director, company secretary or any other person (by whatever name called) who is involved in or takes part in the management of the company) Ke lesisita ko ha taha'oku fokotu'u mai ke fakafofonga ki ha kautaha fakafofonga tukupau,kuopau ke ngaue'a e tokotaha ko ia' ma'a 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')

ii. If yes to i., please advise type of executive position held/ Kapau 'oku tali 'lo ki he konga i., kataki 'omi 'a e fa'ahinga 'o e lakanga 'ofisa pule ko eni.

Director/Talekita **Secretary/Sekelitali** **Other/Kehe** **Describe/Fakamatala'i**

iii.Has there been any other changes in the Company's executive officers (directors)?/ Na'e 'i ai ha toe liliu ki he kau 'ofisa pule (talekita) 'a e kautaha?

NO/'IKAI **YES/'IO** Give details below/ 'Omi 'a e fakaiiki 'i lalo

Please provide updated details showing names of directors/ Kataki 'omi 'a e ngaahi fakaiiki fakamuimui taha 'o fakahaa'i 'a e hingoa 'o e kau talekita

iv.Has the proposed nominee or any other person acquired shares in the company?/ Kuo ma'u 'e he tokotaha 'oku fokotu'u pe ko ha toe taha pe ha 'inasi he kautaha?

NO/'IKAI **YES/'IO**

10 Please have the proposed nominee answer and provide the necessary information in relation to questions 10 to 17. Attach documentary evidence verifying the details provided. Ko e ngaahi tali mo e fakamatala fekau'aki mo e fehu'i 10 ki he 17, ke kataki 'a e tokotaha 'oku fokotu'u ko e fakafofonga tukuhau 'o tali. 'Omai foki mo e ngaahi tohi ke fakamo'oni'i'a e ngaahi fakamatala'

a. Details of the award of a degree, diploma, certificate or other qualifications in accountancy./ Fakaikiiki e mata'itohi, tipiloma, tohi fakamo'oni ako pē 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 a

OR/PĒ

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 a

OR/PĒ

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'i '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 a

d. Details of your membership of the Institute of Chartered Accountants, Certified Public Accountants or Law Society if a member/ Fakaikiiki ho'o mēmipa'i he Kautaha Tauhitohi Fakapalōfesinale, Kau Tauhitohi kuo laiseni pē mēmipa'i he Sosaieti Lao'

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

b. On a separate sheet, please provide details of your tax work experience./ I he la'ipepa kehe, kātaki'o'omi'a e fakaikiiki ho'o ngaahi taukei ngāue fakatukuhau'.

12 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 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.

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 YES/'IO '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 ko e mo'ua

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13 Are you currently an undischarged bankrupt?/ I 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 YES/'IO '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'

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14 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 Failesisita ('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

15 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 fakafofonga 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

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

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

17 Give the name(s) of your employer(s) over the past 5 years. / 'Omi 'a e hingoa e (ngaahi) ngāue'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/ Ki he

18 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 tukuhau?

NO/'IKAI If yes, give details below / Kapau 'oku tali 'lo, 'omi 'a e fakaikiiki 'i lalo
 YES/'IO

Nominee's Acceptance / Loto fiemalie 'a e tokotaha 'oku fokotu'u ki he fatongia :
 I agree to the lodgement of this request for my registration as an additional nominee. / 'Oku ou loto ki hono fakahu 'o e tohi kole ni keu hoko ko ha taha 'oku toe fokotu'u ko e fakafofonga tukuhau

Name of nominee / Hingoa 'o e tokotaha 'oku fokotu'u

Signature /Fakamo'oni hingoa Date /'Aho

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 Tukupau' ke vakai'i 'a e ngaahi lekooti 'i he faile tukupau' '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 fakafongga tukupau.

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 fakafongga tukupau '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 fakatonotonu'.

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 tukupau, 'oku tautea'i 'a e fai ha fakamatala loi pe takihala'i.