



FORM 8/FOOMU 8
APPLICATION FOR A WRITTEN RULLING/ KOLE KI HA
TU'UTU'UNI TOHI

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

REVENUE SERVICES ADMINISTRATION ACT 2021/LAO KI HONO PULE'I 'O E NGAahi NGAUE TANAKI
PA'ANGA 2021

(Regulation 22)
(Tu'utu'uni 22)

Applicant's name/

Hingoa 'o e taha kole:☒ _____

Taxpayer Identification Number/ Fika _____

Tukuhau 'a e Taha Tukuhau: _____

Address/Tu'asila: _____

Fax/Fekisimili:☒ _____

E-mail/'Imeili:☒ _____

I hereby apply for a written ruling on the following question/'Oku 'ou kole ki ha tu'utu'uni tohi ki he ngaahi fehu'i ko 'eni -

The issues raised by the question are/Ko e ngaahi me'a 'oku 'o hake 'e he fehu'i ko e –

My opinion on the question is/ Ko 'eku fakakaukau ki he ngaahi fehu'i ko e –

The following legislation, case law or rulings is relevant to the question/ Ko e ngaahi lao, hopo pe ngaahi tu'utu'uni 'eni 'oku felave'i mo e fehu'i -

Tax period to which application relates/ Vaha'a taimi tukuhau felave'i:

Amount of tax (if known) to which the application relates/ Lahi 'o e tukuhau (kapau 'oku 'ilo'i) 'oku felave'i mo e kole: _____

Please attach a full description of the facts of the transaction to which the application relates/ Katakai 'o fakapipiki ha fakamatala kakato 'o e ngaahi mo'oni'i me'a 'o e fehu'aki 'oku felave'i mo e kole.

Please answer the following questions/ Katakai 'o tali 'a e ngaahi fehu'i ni-

Has the transaction commenced?/ Kuo kamata 'a e fehu'aki? If no, please attach a statement setting out why the transaction is seriously considered./ Ka 'ikai, kataki 'o fakapipiki ha fakamatala 'oku fakaha 'a e 'uhinga 'oku fakakaukau'i lahi 'ai 'a e fehu'aki.	<input type="checkbox"/> Yes/'Io	<input type="checkbox"/> No/'Ikai
Has the transaction commenced?/ Kuo kamata 'a e fehu'aki? Are the facts known with certainty?/ 'Oku 'ilo'i fakapapau 'a e ngaahi mo'oni'i me'a?	<input type="checkbox"/> Yes/'Io	<input type="checkbox"/> No/'Ikai
Has the tax return been lodged for the tax period to which the application relates? / Kuo fakahu 'a e tanaki tukuhau ki he vaha'a taimi tukuhau 'oku felave'i mo e kole?	<input type="checkbox"/> Yes/'Io	<input type="checkbox"/> No/'Ikai

Signature/ Fakamo'oni Hingoa: _____

Designation/Lakanga: _____

Date/'Aho: _____