

INCOME TAX ACT 2007/LAO KI HE TUKUHAU PA'ANGA HU MAI 2007

Form 10/Foomu 10

**INDIVIDUALS WITH BUSINESS AND OTHER INCOME/ TAHA MA'U PA'ANGA HU MAI MEI HE PISINISI PE HA TOE FOUNGA KEHE PE.
Income Tax Regulations 2008 (Regulation 21)/ Ngaahi Tu'utu'uni ki he Tukuhaui Pa'anga Hu Mai 2008 (Tu'utu'uni 21)**

NOTE: You should use this form if you were an individual in business. You should also include all other income on this form including salary and wages, interest, land rent and rental income. Do not use this form if your only income was from salary and wages and/or interest income. Use Form 9 if your employer or financial institution has withheld too much or not enough tax from your salary and wages and/or interest income.

FAKATOKANGA'I: Ngaue'aki e foomu ko eni 'o kapau ko e tokotaha koe 'oku 'i ai ha'o pisinisi. 'Oku totonu foki ke ke fakakau 'i he foomu ni ha'o to e fa'ahinga pa'anga humai kehe, hange ko e pa'anga mei he vahenga, vahe, tupu mei ha fakahu pa'anga, lisi kekelekele mo e totongi nofo. 'Oua 'e ngaue'aki 'a e foomu ko 'eni kapau ko ho'o pa'anga hu mai na'e mei he vahe moe/pe totongi tupu 'ata'ataa pe. Ngaue'aki 'a e foomu 9 kapau na'e fu'u lahi pe si'si'i 'a e ta'ofi 'e ho'o ngaue'anga pe kautaha fakapa'anga 'a e tukuhaui mei ho'o vahe pe totongi tupu.

Year of Income/Ta'u Pa'anga Hu mai:		
Tax Identification Number (TIN)/Fika Tukuhaui 'o e taha Tukuhaui (FTTT) (if you do not have a TIN you will need to complete a FORM 3 – Individual – application for TIN/ Kapau 'oku 'ikai ha'o FTTT, kuopau ke ' ke fakafonu 'a e FOOMU 3 ' – tohi kole FTTT taautaha.		
Name/Hingoa		
Date of birth/Aho fa'ele'i Place of Birth/Feitu'u na'e fa'ele'i ai.		
Status/ Tukunga fakamali.	<input type="radio"/> Married/'Osi mali Widower <input type="radio"/> Single Te'eki mali <input type="radio"/> Widow Uitou	
Residential Address in Tonga/Tu'asila 'i Tonga.		
Address to where notices are to be sent/ Tu'asila ke 'ave ki ai e ngaahi fakamatala.		
Phone/Fax/ Numbers and email address/ Fika telefoni/ Fekisimili/ mo e tu'asila 'initaneti.	Phone/ telefoni	
	Fax/ Fekisimili:	
	Email/ Tua'sila 'initaneti	
Occupation/Principal Business or Professional Activity Ngaue'anga/ Tefito' pisinisi pe ngaue fakapolofesinale.		
Business Trading Name and Address of Main Business/ Hingoa fefakatau'aki 'o e Pisinisi moe Tu'asila 'o e 'ofisi lahi.	Name/ Hingoa	
	Address/ Tu'asila	
Is this your first return/ Ko ho'o 'uluaki fakamatala tukuhaui eni?	<input type="radio"/> YES/ 'IO <input type="radio"/> NO/ 'IKAI	
Are you a resident of Tonga for Tax purposes?/ Ko e tokotaha nofofonua Tonga nai koe ke totongi tukuhaui 'i Tongani?	<input type="radio"/> YES/ 'IO <input type="radio"/> NO/ 'IKAI	
Did you sell any goods or services using the Internet?/ Na'a ke fakatau atu ha koloa pe ha sevesi 'i he 'initaneti?	<input type="radio"/> YES/ 'IO <input type="radio"/> NO/ 'IKAI	
Payments to non residents – if a payment has been made to a non-resident please supply:/ Ngaahi totongi ki he kakai 'ikai nofo fonua - ka kuo fai ha totongi ki ha taha 'ikai nofofonua, kataki 'o fakaha heni: Full Name and address of person/ Hingoa kakato mo e tu'asila 'o e tokotaha na'e fai ki e totongi; Type of payment/ Fa'ahinga totongi na'e fai. Amount Withholding tax paid (if any)/ Lahi 'o e tukuhaui ta'ofi (kapau na'e 'i ai).		

Payments to residents – if a commission, interest, rent or royalty payment has been made to a resident please supply: <i>Totongi ki ha taha nofo fonua – Kapau na'e totongi ha komisoni, tupu, totongi nofo, inasi (royalties) ki ha taha nofo Tonga, kataki 'o fakaha heni:</i> Full Name and address of person /Hingoa kakato mo e tu'asila 'o e tokotaha na'e fai ki e totongi; Type of payment/ Fa'ahinga totongi na'e fai Amount to 30 June (not to other balance date)/ Lahi na'e totongi ki Sune 'aho 30 ('ikai 'i ha toe ta'u fakapa'anga kehe)	<div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 40px;"></div>
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PART A: SOURCE DEDUCTION INCOME KONGA A: TEFITO'I PA'ANGA HU MAI	Include all income from salary and wages, cash allowances not exempt from tax, benefits, taxable pension, superannuation or annuities (Note: If your pension or annuity is from an approved retirement fund or is paid to you on retirement or death it is exempt), Gross income from withholding payments/ Kau heni e pa'anga hu mai mei he vahenga, vahe, ngaahi totongi fakapa'anga 'ikai faka'ata mei he tukuhau, ngaahi monu'ia,, penisoni ke tukuhau'i, vahenga malolo pe pa'anga ma'u fakata'u (Fakatokanga'i: Kapau ko ho'o penisoni pe pa'anga ma'u-fakata'u mei he Sino'i Vahenga Malolo kuo fakamafai'i , pe na'e totongi kiate koe 'i ho'o ma'u ho vahenga maloloo pe koe mate, 'e 'ikai tukuhau'i ia), Pa'anga hu mai fakakatoa mei he tukuhau ta'ofi.
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Date(s) of employment (if any) /Ngaahi vaha'a taimi na'a' ke ngaue ai' If all your tax withholding certificates are not attached or do not cover the full 12 months, please state reason(s)/Kapau 'oku 'ikai ke 'omai kotoa 'a e ngaahi tohi fakamo'oni to'o tukuhau' pe 'ikai kakato ki he mahina kotoa 'e 12', kataki 'o 'omi 'a e ngaahi 'uhinga':	DAY/AHO YEAR/TA'U	MONT/H/MAHINA
Enter details from all your tax withholding certificates (Forms 4 and 5) – salary and wages, interest and land rent income/ Hiki e fakaiikiiki mei he kotoa 'o ho'o ngaahi lau'i tohi tukuhau ta'ofi (Foomu 4 mo e 5 – vahenga, tupu mo e pa'anga hu mai mei he lisi kekelekele). (only show dividend income if paid by a non-resident company)/(Fakakau pe e tiviteni 'o kapau na'e totongi mei ha kautaha 'ikai nofo fonua) Show all Employers/Payers Names (whether or not you have received a Tax Withholding certificate/ Fakaha 'a e hingoa kotoa 'o e ngaahi ngaue'anga/ kau totongi (tatau ai pe pe na'a' ke ma'u ha lau'i pepa tukuhau ta'ofi pe 'ikai). Item/ Aitemi	\$	\$
1	Gross Amount/Mahu'inga fakakatoa (Do not show cents/'oua 'e fakaha 'a e seniti)	Tax withheld/paid (if any)/ Tukuhau na'e ta'ofi/totongi (kapau na'e 'i ai).
2		
3		
4		

PART B OTHER INCOME/ KONGA B PA'ANGA HU MAI KEHE

5	Net rental income/Loss from rental statement / Tupu/Mole haohaoa mei he totongi nofo.		
6	Business Income/Loss from Profit and Loss statement – Tupu/ Mole fakapisinisi mei he fakamatala pa'anga fakata'u. -		
7	Foreign Source Business Income/Loss from Profit and Loss statement — Note: Foreign Source. Business Loss can only be offset against Business Income/ Tupu/ Mole ngaue'i 'i muli ha he Fakamatala pa'anga. . – Fakatokanga'i: ko e mole fakapisinisi mei ha ngaue 'i muli 'e lava ke to'o mei he Tupu faka-Pisinisi pe.		
8	Share of Income from estate/trust – Do not include income shown elsewhere – Name of Estate/Trust: / 'Inasi 'o e Pa'anga hu mai mei he koloa pekia/ talasiti – 'Oua 'e fakakau ha pa'anga hu mai 'oku toe 'asi 'i ha feitu'u kehe. – Hingoa 'o e koloa pekia/ Talasiti.		
9	Net gain on sale of business assets if not included in 6 above/ Tupu haohaoa 'i hono fakatau atu 'o ha ngaahi koloa 'a e pisinisi kapau 'oku 'ikai fakakau 'i he fika 6 'i 'olunga.		

10	Any other income – e.g., Tips, overseas pensions where taxed or not, foreign source non-business income (include a statement showing gross foreign source non-business income less deductions related to that earning of that income – rent, employment income not taxed in foreign country (no deductions allowed against employment income)/ <i>Ha toe Pa'anga hu mai kehe – hange ko ha pa'anga-ofa'aki mai 'i ha fakahoko fatongia, pe vahenga malolo mei muli na'e to'o tukuhaui pe ta'eto'o tukuhaui; pa'anga hu mai('ikai fakapisinisi) mei ha ngaue 'i muli(fakakau mai ha fakamatala 'oku ha ai 'a e pa'anga hu mai('ikai fakapisinisi) fakakatoa, to'o mei ai e fakamole fekau'aki mo hono ma'u mai e pa'anga hu mai.- pa'anga 'i hono ngaue'aki ha naunau; pa'anga vahe mei ha ngaue 'ikai tukuhaui' i ha fonua muli('oku 'ikai fakangofua ha fakamole ki hono ngaue'i ha pa'anga vahe mei ha ngaue'anga) .</i>	<input type="text"/>	<input type="text"/>
11	Carry Forward Losses	<input type="text"/>	<input type="text"/>
12	TOTAL INCOME/LOSS and TAX WITHHELD/PAID (ADD ROWS 1 TO 10)/ FAKAKATO A 'O E PA'ANGA HU MAI/MOLE mo e TUKUHAUI TA'OFI (TANAKI 'OTU 1 KI HE 10)	<input type="text"/>	<input type="text"/>

Declaration / Fakapapau

I declare that the information I have given is true and correct /'Oku ou fakaha heni ko e fakamatala kotoa pe kuo' u 'oatu' 'oku mo'oni mo tonu.

Signature /Fakamo'oni hingoa..... Date('Aho)

Print name/hiki kakato 'a e hingoa Designation/Lakanga

NUMBER OF HOURS TO PREPARE AND COMPLETE THIS STATEMENT/ NGAahi HOUA NA'E MOLE 'I HONO TEUTEU MOE FAKAKAKATO E FAKAMATALANI –

(Inland Revenue is committed to decreasing the number of hours a person is required to complete tax returns and related documents, your assistance in letting us know how long it takes you to do this will help us to do this) ('Oku taumu'a e Potungau Tanaki Pa'anga Hu Mai ke holoki e ngaahi houa 'e fiema'u 'e ha taha ke ne fakakakato ai e fakamatala tukuhaui pea mo e ngaahi ngaue fakapepa felave'i mo ia. Ko ho'o tokoni 'o fakaha mai e lahi e taimi na'a ke fakakakato ai e fakamatalani 'e lava lelei ai e faka'amu ni.)

TO:
REVENUE SERVICES DEPARTMENT
Large Business Division,
PO Box 7, Nukualofa Tonga

Amount of IT payment: \$
Mo'ua Tukuhaui he Pa'anga Hu Mai

Please be aware that there are penalties if you lodge and pay late without an extension of time. We will calculate these and advise you. You should also be aware that any penalties and interest are applied first before any tax due./Kataki 'o fakatokanga'i 'oku 'i ai 'a e ngaahi tautea 'e ala hilifaki kapau te ke fakahu tomui pe totongi tomui ho'o tukuhaui 'o 'ikai 'i ai ha ngofua ke fakaloloa 'a e taimi ko 'eni. Te mau toki fika'i 'a e ngaahi tautuea ko 'eni pea fakahoko atu. Kataki 'o toe fakatokanga'i 'oku toumu'a totongi 'a e ngaahi tautea moe totongi tupu kimu'a pea toki toki to'o 'a e tukuhaui mei ho'o ngaahi totongi 'oku fai.

Late Lodgment penalties are calculated at the rate of \$100 plus \$10 for each day of default/Totongi tautea fakahu tomui e fakamatala ko e \$100 tanaki mo e \$10 ki he 'aho kotoa pe kae'oua leva kuo fakahu mai.

Late Payment penalties are calculated at the rate of 3% of the unpaid tax not paid by the due date plus an additional 5% of the tax that remains unpaid on the 15th day of each month following the due date /Totongi tautea 'o e totongi tomui ko e peseti 'e 3 'o e mo'ua tukuhaui' he 'aho na'e totonu ke totongi ai, tanaki ki ai mo e peseti 'e 5 'o e konga mo'ua te'eki totongi 'i he 'aho 15 'o e mahina kotoa pe.

Interest on late payment is payable at the prescribed rate on the amount unpaid calculated from the date the payment was due to the date the payment is made.'Oku hilifaki 'a e totongi tupu 'i he ngaahi totongi tomui 'i he tu'unga kuo 'osi tu'utu'uni 'o kamata mei he 'aho na'e totonu ke totongi ai 'a e mo'ua ki he 'aho 'oku toki totongi ai.