

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

Form 11/Foomu 11

COMPANY RETURN/ FAKAMATALA TUKUHAU 'A E NGA AHI KAUTAHA.

**Income Tax Regulations 2008 (Regulation 21)/ Ngaahi Tu'utu'uni ki he Tukupau Pa'anga Hu Mai 2008
(Tu'utu'uni 21)**

NOTE: All partnerships should use this form. Trust can also use this form and replace shareholder with beneficiary where appropriate. Include name of trustee and advise whether income is taxed to trustee or beneficiary(s).

FAKATOKANGA'I: Ko e fomu ni ke ngaue'aki 'e he ngaahi Paatinasipi kotoa pe. 'E lava ke toe ngaue'aki foki 'eni 'e he ngaahi talasiti kae fetongi'aki e tokotaha-ma'u-'inasi 'a e tokotaha-ma'u-monu'ia. Fakakau e hingoa 'o e tokotaha-ma'u-monu'ia, pea fakaha pe ko e pa'anga hu mai 'oku tukuhau'i ki he tokotaha-foaki-monu'ia pe ko e tokotaha-ma'u-monu'ia.

Year of Income/ Ta'u 'o e Pa'anga Hu mai:	<input style="width:100%;" type="text"/>			
Tax Identification Number (TIN)(if you do not have a TIN you will need to complete a FORM 3 – Individual –application for TIN/ yFika Tukuhau 'o e Tokotaha Tukuhau (FTTT). Kapau 'oku 'ikai ha'o FTTT, kuopau ke ke fakafonu 'a e FOOMU 3', tohi kole FTTT taautaha.	<input style="width:100%;" type="text"/>			
Name of company/Hingoa 'o e Kautaha	<input style="width:100%;" type="text"/>			
Address to where notices are to be sent/ Tu'asila ke 'ave ki ai e ngaahi fanongonongo.	<input style="width:100%;" type="text"/>			
Address of registered office/ Tu'asila 'o e 'ofisi .	<input style="width:100%;" type="text"/>			
Nature of business/ Natula 'o e pisinisi.	<input style="width:100%;" type="text"/>			
Complete only if new company/ Fakafonu pe 'eni kapau ko e kautaha fo'ou.	Balance Date/ 'Aho tapuni 'o e Ta'u-fakapa'anga.	<input style="width:100%;" type="text"/>		
	Date of commencement/ 'Aho na'e kamata ai e kautaha.:	<input style="width:100%;" type="text"/>		
Phone/Fax/ Numbers and email address Fika telefoni/ fekisimili mo e tu'asila 'initaneti.	Phone/ Telefoni:	<input style="width:100%;" type="text"/>		
	Fax/ Fekisimili:	<input style="width:100%;" type="text"/>		
	Email/ Tu'asila 'Initaneti:	<input style="width:100%;" type="text"/>		
Representative's Name/ Hingoa 'o e fakafongona.	<input style="width:100%;" type="text"/>			
Statement of Capital/ Fakamatala ma'u 'inasi	Number of shares 'Inasi 'e fiha	Normal Value Mahu'inga fakatohi	Amount paid on each share Totongi 'inasi 'e 1	Total Fakakatoa
Ordinary shares/ 'Inasi angamaheni	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Specified preference/ 'Inasi mu'omu'a mahino	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Preference /'Inasi mu'omu'a	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Statement of shareholding (attach separate schedule if space not enough) Full name and address of each shareholder. Fakamatala 'o e Vahevahe 'Inasi (tanaki mai 'i ha pepa makehe kapau 'oku 'ikai fe'unga 'a e kolomu). Hingoa kakato mo e tu'asila 'o e taha ma'u -'inasi kotoa pe. Type of shares/ Kalasi 'o e 'Inasi. Number of shares held/ Lahi 'o e 'Inasi Dividend paid or credited – Amount Tiviteni na'e totongi pe kuletiti - Mahu'inga:	<input style="width:100%; height: 100px;" type="text"/>			

<p>Payments to non residents – if a payment has been made to a non-resident please supply/ Totongi ki ha taha 'oku 'ikai nofo fonua - Kapau na'e fai ha totongi ki ha taha/kautaha 'ikai nofo fonua kataki 'o 'omai e: Full Name and address of person/company / Hingoa kakato mo e tu'asila 'o e tokotaha/kautaha . Type of payment/ Fa'ahinga totongi na'e fai. Amount Withholding tax paid (if any)/ Lahi 'o e tukuhau ta'ofi na'e totongi(kapau na'e 'i ai).</p>	
<p>Payments to residents – if a commission, interest, rent or royalty payment has been made to a resident please supply/ Totongi ki he taha nofo fonua - Kapau na'e fai ha totongi ki ha taha/kautaha nofo fonua kataki 'o 'omai e: Full Name and address of person/company / Hingoa kakato mo e tu'asila 'o e tokotaha/kautaha. Type of payment/ Fa'ahinga totongi na'e fai. Amount to 30 June (not to other balance date)/ Lahi ki he 'aho 30 'o Sune ('ikai ki ha to e ta'u fakapa'anga kehe)</p>	
<p>Did you sell any goods or services using the Internet?/ Na'a ke fakatau atu ha koloa pe ha sevesi 'i he 'Initaneti?</p>	<p><input type="radio"/> YES/ 'IO <input type="radio"/> NO/ 'IKAI</p>

<p>PART A: SOURCE DEDUCTION INCOME KONGA A: PA'ANGA HUMAI KUO 'OSI TUKUHAU TA'OFI</p>	<p>Include all income from which tax has been withheld, this income will be included in your gross business income but these details are required to determine any tax credits for the tax withheld/Fakakau heni 'a e kotoa 'o e ngaahi pa'anga hu mai 'a ia kuo 'osi ta'ofi 'a e tukuhau, 'oku kau 'a e pa'anga hu mai ko 'eni 'i he fakakatoa 'o ho'o pa'anga hu mai pisinisi ka 'oku fiema'u 'a e ngaahi fakaikiiki ko 'eni koe'uhi ke fakapapapu'i ha tukuhau kuletiti koe'uhi ko e tukuhau kuo ta'ofi</p>
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<p>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':</p>	
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<p>Enter details from all your tax withholding certificates (Forms 4 and 5) –interest and lease ofland income or dividend income/ Hiki e fakaikiiki mai kotoa 'o ho'o ngaahi la'itohi fakamo'oni 'o e tukuhau ta'ofi (foomu 4 & 5 – tupu mo e ngaahi pa'anga hu mai mei he lisi 'o e kelekele pe pa'anga hu mai mei he tiviteni). (only show dividend income if paid by a non-resident company)/ (Toki hiki pe 'a e pa'anga hu mai mei he tiviteni kapau na'e totongi 'e ha kautaha 'ikai nofo fonua) Show all Payers Names (whether or not you have received a Tax Withholding certificate)/ Fakaha kotoa e ngaahi hingoa 'o e kau totongi (tatau ai pe pe na'a ke ma'u ha la'itohi fakamo'oni 'o e tukuhau ta'ofi pe 'ikai .) Item/ Me'a</p>	<p>\$ Gross Amount (Do not show cents) / Mahu'inga te'eki to'o e ngaahi fakamole. ('Oua 'e fakakau e seniti).</p>	<p>\$ Tax withheld/paid (if any) Tukuhau kuo ta'ofi/ kuo totongi (kapau 'oku 'i ai).</p>
1		
2		
3		
4		
5 Net rental income/Loss from rental statement/ Pa'anga humai mei he totongi nofo haohaoa/mole mei he fakamatala totongi nofo		
6 Net business income/loss after adjustments from reconciliation statement from profit and loss statement/ Tupu/ mole haohaoa 'o e pa'anga hu mai fakapisinisi'osi e fakatonutonu mei he fakamatala fakafehoanaki 'o e fakamatala 'o e tupu mo e mole.		

7	Foreign Source Business Income/Loss from Profit and Loss statement – Schedule 2 –Note: Foreign Source Business Loss can only be offset against Business Income/ Pa'anga tupu /mole fakapisinisi mei muli'oku ha he Fakamatala 'o e tupu mo e mole . Fakatokanga'i: Ko e mole fakapisinisi mei muli 'oku ngofua pe ke fetamate'aki mo e Tupu Fakapisini pe.	<input type="text"/>	<input type="text"/>
8	Share of Income from estate/trust – Do not include income shown elsewhere – Name of Estate/Trust: / 'Inasi Pa'anga hu mai mei he koloa pekia/ Talasiti. 'Oua 'e fakakau ha toe pa'anga hu mai kehe – Hingoa 'o e koloa pekia/ Talasiti.	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>
10	Any other income – e.g., bad debts recovered, subsidies, insurance recoveries whether taxed or not. Ha toe Pa'anga hu mai kehe – fakatata:-pa'anga toe ma'u mai mei ha mo'ua na'e 'ikai lava ke totongi, holoki totongi mei he pule'anga, pa'anga ma'u mei ha malu'i kuo foaki na'e to'o tukuhau pe ta'eto'o tukuhau.	<input type="text"/>	<input type="text"/>
11	Carry Forward Losses	<input type="text"/>	<input type="text"/>
12	TOTAL CHARGEABLE INCOME and TAX WITHELD/PAID (ADD ROWS 1 TO 10)/ FAKAKATO A 'O E PA'ANGA HU MAI ALA TUKUHAU' i mo e TUKUHAU KUO TA'OFI/ TOTONGI (TANAKI E '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 totonu. Signature /Fakamo'oni hingoa..... Date('Aho)

Print name/Tohi kakato 'a e hingoa.

Designation/Lakanga

NUMBER OF HOURS TO PREPARE AND COMPLETE THIS STATEMENT/ LAHI 'O E HOUA NA'E FAKAKAKATO AI E FAKAMATALA NI –

(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 tukuhau pe 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.)

WORKING OUT YOUR TAX DEBT/ FIKA'I PE KO E HA HO MO'UA TUKUHAU

Multiply your **TOTAL CHARGEABLE INCOME** (Item 11 above) by 25% to work out your tax payable. Deduct from this amount any tax withheld or paid. Balance is Income Tax (IT) payable./ Liunga e **FAKAKATO A HO'O PA'ANGA HU MAI ALA TUKUHAU' i** (fika 11 'i olunga) 'aki e peseti 'e 25 ke ma'u ho'o tukuhau ke totongi. Kole leva mei he fika ko eni ha tukuhau kuo ta'ofi pe kuo totongi. Ko e Toenga leva ko e Tukuhau ia ke ke totongi 'i ho'o pa'anga hu mai.

PAY-IN SLIP/ PEPA 'O E TOTONGI

Either take this return with your payment to the LBD, RSD Office or post the Return and cheque to: 'Ave e fakamatala tukuhauni mo e totongi ki he Va'a 'o e Naahi Pisinisi Lalahi, 'Ofisi 'o e Potungau Tanaki Pa'anga Hu Mai pe meili'i e fakamatala mo e totongi ki he :

TIN

PERIOD FROM:

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

Amount of IT payment: \$
Mo'ua Tukuhau 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. Katakai 'o fakatokanga'i 'oku 'i ai 'a e ngaahi tautea 'e ala hilifaki kapau te ke fakahu tomui pe totongi tomui ho'o tukuhau '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. Katakai 'o toe fakatokanga'i 'oku toumu'a totongi 'a e ngaahi tautea moe totongi tupu kimu'a pea toki toki to'o 'a e tukuhau 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 tukuhau'i 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