

# LET US BE RESILIENT IN OUR VOYAGE FOR A PERPETUAL TONGA



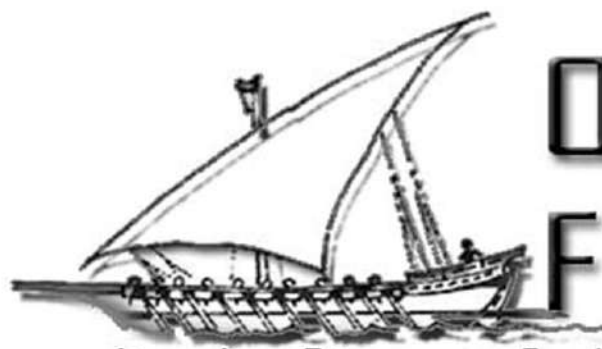
## The Ministry of Revenue and Customs

Newsletter | June ,2021

### Inside this issue

- *Foefoelua Operation*
- *International Events*
- *Internal Events*
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*"Thank you for your time"*



# Operation Foefoelua

## Immediate Response to Combat Movement of Illicit Drugs

The establishment of Foefoelua Operation is to assist Customs on **War on Drugs**. The first part of this operation focus on the immediate actions that Customs can conduct to minimize and intercept the movement of Illicit Drugs. In order to determine the plan of action in our war against illicit drugs, Customs conducted a rapid risk assessment of existing border processes and procedures. The risk assessment was based on Customs Officers' experience, analysing research material and data, brainstorming, previous audit and physical inspections results and examining previous risk analyses.

### Six main FOEFOELUA POLICY

Intensify inspection  
(Sivi faka'auliliki 'a e uta)

Share information  
(vahevahe fakamatala)

Screen manifest  
(sivi'i 'ae tohi uta koloa)

Training  
(ako ki he kau 'ofisa)

Whistle blower policy  
(Reward system)

Integrity  
(Faitotonu 'a e 'ofisa)



**MORC - WAR ON DRUGS HOTLINE & email**  
**Contact: 0800213 / [info@customs.gov.to](mailto:info@customs.gov.to)**



***Have you noticed something unusual on or around the coastline, aircraft, vessel, container or a person WITHOUT Customs Knowledge in Tonga?***

## **!! Help us Protect the Kingdom of Tonga**



As a member of the community it's our role using our local knowledge to identify anything that is unusual or suspicious. Please do report us any suspicious activity to our 24-hour hotline number free-of-charge at any time regardless how minor it is.



### **Heading for the boat ramp this Long Weekend?**

If you see something suspicious while you're out on the water this weekend – report it below through Border Protect. **CALL 0800123**



***Ki ha to e fakaikiiki, fetu'utaki mai ki he 23-651 pe ko e email [allstaff@customs.gov.to](mailto:allstaff@customs.gov.to)***

## INTERNATIONAL EVENTS

### FINANCIAL CRIME, MONEY LAUNDERING AND CRIMINAL ASSET CONFISCATION TRAINING

The international Anti Money Laundering and Counter Financing of Terrorism (AML/CFT) standards require that the Asia Pacific Group on Money Laundering (APG) Pacific members have the necessary capacity and capability to conduct financial investigations of higher-risk predicate crimes, investigate money laundering, and confiscate the proceeds of crime. Through technical assistance funded by the government of New Zealand, the APG developed critical information and training resources was to support remotely delivered financial and ML investigation and asset confiscation training for Tongan authorities between February and June 2021.



### Base Erosion and Profit Shifting (BEPS) Meeting.



The Ministry of Revenue and Customs joint a virtual regional consultation, focusing on Base Erosion and Profit Shifting (BEPS). This meeting was corporately hosted by the Economic Co-operation and

Development (OECD) Organization, Asian Development Bank (ADB),

Commonwealth Association of Tax Administrators (CATA), and Pacific Islands Tax Administration (PITAA). Its purpose was for the 11 participants to provide relevant information, feedbacks and inputs on the current global tax landscape, addressing the

challenges faced by each with regards to their progress towards the digitalization of the economy. Gathering such information will help strengthen the digital capacity of participants' tax administration system, hoping to reach complete advantage in the near future.

This consultation took place on June 10<sup>th</sup> 2021 at the Revenue Administration Office, One Way Road, Nuku'alofa.





# PMS Trainings

It's that time of the year, approaching the end of the Financial Year 2020/21 with the PMS End of Year review. Revenue and Customs HR/ PMS team – Letisia Moli and Kalolaine Paletu'a and Joel Tu'ivai delivered refresher trainings for staff firstly with the Tax Operations Division for Revenue. Customs Division undergo the specific trainings for all the staff with training agenda was based on the following

- **Feedbacks from Draft PMS forms**
- **Key requirements for PMS EFY review**
- **Records/ Evidence**
- **Rating Table Guide**
- **Rewards and Rating**



The purpose of providing a refresher training was mainly to refresh the memory of the staff in terms of PMS review and also targeting to improve the PMS results for this FY.

Ongoing refresher trainings is scheduled for the rest of the month and also beginning of the new FY. The performance of employees is assessed based on what they have achieved (results) compared with outputs they had agreed to with their supervisor as per Columns A&B of Section 3.1 & 3.2 of the PMS form. As such, employees are advised the appropriate performance rating should be allocated based on what the employee has delivered as measured against the KPIs. MORC continues to uphold its commitment to excellence in implementing the PMS within the Ministry and still achieve Green Traffic Light Colors for all 3 quarters of the FY 20/21. The last quarter feedback will be received in July.



**PMS TEAM attending a Dedication Program for the revamped PSC Office**

## Other updates/ Chars Dashboard

MORC submitted its complete CHAR's dashboard to the office of the PSC on June 25<sup>th</sup> 2021, ahead of the due date which was June 30<sup>th</sup> 2021.

The completed automated template is subject to be under review by the PSC before provision of relevant comments and remarks, prior to MORC's undertaking its review and tracking of progress through the utilization of this template.



**Above Photo-Left to Right:-** Mrs. Stella Tonga, Miss. 'Amelia Tu'ungafasi, MORC CEO Mr. Kelemete Vahe, Mr. Edgar Cocker Chief Secretary and Secretary to Cabinet, Mrs Leotisia Moli, Mrs. Kalolaine Paletu'a, Ms. Lucinda Luani.

## MORC's acknowledge the hard work and commitment from Customs -

'Amelia Tu'ungafasi, Joel Tu'ivai, Milika 'Aukafolau, Latu Faka'osi and from Revenue - Letisia Moli, Kalolaine Paletu'a, Soana Kioa, Mele Faka'osiula, Kathryn 'Atonio.



## INTERNAL INDUCTION TRAINING



**Participants of the Induction Training.**

**Back Row :-** Mrs. Kalisi Veatupu , Miss. Talamasina Fa'ukafa , Miss. Tepola Tafea , Miss. 'Emanita Vakaahi , Miss. Heilala Fifita.

**Front Row:-** Miss Kathryn 'Atonio, Miss. Finau Va'enuku , Mr. Vitalini Liku'ohihifo , Mrs. Lesieli Fuiono (Trainer), Mrs. Felaloaki Vea.

The Ministry of Revenue & Customs conducted its first Internal Induction Training to all new Revenue Officers on the 16th of June, 2021 at our main office (Revenue Division) and to anyone who needed to participate in this training.

The training outcomes includes Staff obligation, Tax Records, Income Tax, Tax Deduction, Consumption Tax, PAYE & Withholding Tax.

This training was conducted by Mrs. Lesieli Fuiono from the 16th –30th of June, 2021.





# MORC-End of Financial Year 2021/2022 Function.

**Minister for Revenue & Customs:**  
Hon. Tevita Lavemaau awarded the following individuals from within the Ministry who all played a vital role in the outstanding staff of the months for quarter 4, as well as the acknowledgement of individuals' dedication and participation in some of our internal capacity building programmes.

The Ministry of Revenue and Customs today marked the End of the Financial Year 2020/2021 and the beginning of the new Financial Year 2021/2022 with a Prayer Service at Fe'aomoengalu Building.

The function included the conferment of certificates for outstanding staff of the months for quarter 4, as well as the acknowledgement of individuals' dedication and participation in some of our internal capacity building programmes.

Thank you so much everyone for all your hard work, accomplishments and dedications during this extraordinary COVID-19 period.  
Your humbleness, kindness and strength are greatly appreciated.

**"We've come this far by faith".**



**Awardee** -DCEO (Revenue Division) Mr. Maamaloa Fotofili



**Awardee** -DCEO (Customs Division) Mr. Sau Niulala.



**Awardee** -Acting DCEO Mr. Taniela Sila



**Awardee** -DCEO Mrs. Pipiena Tanaki.



**Awardee** - PRO, Mr. Veimau Fe'aomoatea.



**Left to Right** - Mr. Taniela Sila, Miss 'Amelia Tuungafasi, Mr. Michael Cokanasiga, Mr. Kelemete Vahe, Hon. Tevita Lavemaau, Mr. Maamaloa Fotofili, Mr. Sau Niulala,

Mrs. Pipiena Tanaki.



# Internal Events

## Students from TTI & St. Joseph Business College-Training

Students from Tupou Tertiary Institute and St. Joseph Business College have attached to the Ministry of Revenue and Customs for a month.

**“Education is our passport to the future, for tomorrow belongs to the people who prepare for it today.”**

**—Malcolm X**

**Above & Below Photo:-** Awarded these students with gifts sponsored by the Social Committee.

Wishing you all the best in the rest of your academic journey.

**‘Ofa atu.**



**Lolohea Taufa** -St. Joseph Business College



**Miss. Mele Paumolevuka, Miss. Vaiula Ve'etutu, Mr. Tevita Fonua** - Students from TTI.

**PC- 'Isileli Matangi.**

**“Fe'aomoengalu pea Sila ki Vai ki ha Tonga 'oku Tu'utai”**

## Netball Team

**Congratulations** to the Revenue & Customs Team for making it to the **Semi Finals**. We progressed to TIER 1 which is a huge accomplishment; for a new team just joining this year after a bit of a long break from Corporate Games. You have firing and played your hearts out.



**Bring it on next season!**









## FAKALOLOA 'E KOLOA TOKONI KI HE COVID - 19 EXTENTION COVID-19 IMPORT DUTY & TAX RELIEF

# FANONGONONGO



### FAKALAHİ NGAĀHI TU'UTU'UNI KE TAU'I - COVID 19

KUO PAU KE NGATA E NGAUE'AKI 'O E TU'UTU'UNI KOENI KI HE 'AHO 31' O TISEMA 2021

**GREAT NEWS!**



1. Kuo pau ke faka'atā mei he tukuhau ngaue'aki 'a e hū mai 'o e kotoa 'o e ngaahi koloa me'atokoni mo e ngaahi koloa konisiuma fakataautaha, 'oku 'ikai ki he taumu 'a fakakomēsiale.

2. Kuo pau ke faka'atā mei he tukuhau ngaue'aki hono hu mai 'o e kotoa 'o e ngaahi naunau langa ki hono langa 'o e ngaahi nofo'anga fakataautaha, ngaahi fale poloseki fakakolo mo e ngaahi fale poloseki 'a e ako;



#### CUSTOMS

Ministry of Revenue And Customs  
KINGDOM OF TONGA

# PUBLIC NOTICE



### EXTENTION OF COVID 19 RELIEF

**EXTEND from 30<sup>th</sup> June 2021 to 31<sup>th</sup> December 2021**

**GREAT NEWS!**



1. All imports of food items and personal consumer goods not for commercial purposes.

2. All import of all building materials for the constructions of private dwellings, community project buildings and education project Buildings.



#### CUSTOMS

Ministry of Revenue And Customs  
KINGDOM OF TONGA



*Ki ha to e fakaikiiki, fetu'utaki mai ki he 23-651 pe ko e  
email [allstaff@customs.gov.to](mailto:allstaff@customs.gov.to)*





# Fakatu'utu'unga fo'ou 'o e Tukuhau ki he kau ngaue mo e Pisinisi Taaautaha -

## Potungaue Tanaki Pa'anga Hu Mai mo e Tute.

Chargeable Income	Income Tax Rate
\$0-\$12,000	0%
\$12,001-\$30,000	10%
\$30,001-\$50,000	15%
\$50,001-\$70,000	20%
\$70,001 and above	25%

**Fakatu'utu'unga fo'ou 'o e Tuhuhau Vahenga ki he kau ma'u ngaue mo e Pisinisi Taaautaha**

*Kamata 'i he 'aho 1 'o Siulai, 2021.*

**Ko e fokotu'utu'u fo'ou ko 'eni ki he fakatu'utu'unga fo'ou ki he tukuhau vahenga moe tukuhau 'o e ngaahi pisinisi taau taha na'e fakatu'unga ia 'i he fiema'u :**

- Ke fenapasi mo e faingata'a fakamamani lahi 'i he tu'unga faka'ekonomika pea 'oku uesia ai e fonua, sekitoa taaautaha, famili pea moe fakafo'ituitui
- Ke hakeaki'i e kau ngaue 'o e fonua, pisinisi taau taha he fu'u taimi faingata'a ko 'eni 'o e COVID-19
- Toe fakalelei'i e fakatu'utu'unga fakatukuhau ke potupotu tatau kihe taha kotoa pe (Fairness), potupotu tatau ki he ngaahi tu'unga vahenga (progressive), 'ata ki tu'a (transparency), tonu ange (Adequacy), faingofua ange (Simplify), pea toe faingofua ange 'a e ngaue fakatukuhau (Administrative Ease).

**Ko hono lelei e ngaue ko 'eni :**

- 'Oku ne faka'ataa 'a e kau ngaue meimei peseta 'e 39%' o e fonua mei he tukuhau 'i he fu'u taimi faingata'a ko 'eni.
- 'Oku ne fakamanava hake 'a e to'o 'a e ngaahi tu'unga kotoa pe 'i he ngaue 'aia na'e to'o ha tukuhau 'i he 'enau vahe he ta'u kuo'osi.
- Toe fakamanava hake moe ngaahi pisinisi taau taha.

**Ko hono 'ai 'e taha, 'e toe si'isi'i ange 'a e tukuhau 'e to'o mei he tokotaha ngaue moe pisinisi taaautaha 'i he Fakatu'utu'unga fo'ou ko 'eni ( 'e toe foki atu e seniti ki he kato 'o e tokotaha ngaue)**

- 'E tokoni ke langa hake ha Tonga 'oku malu pea tu'uloa 'o hange koe taumu'a ngaue 'a e pule'anga.

**Ko hono lelei fakalukufua :**

- Koe lahi ange 'a e seniti 'e foki atu ki he tokotaha ngaue/pisinisi taaautaha, ko 'ene tokoni ia kihe langa hake e famili, Siasi, mo e Fonua he fu'u taimi faingata'a ko 'eni
- Ko 'ene lahi ange e seniti 'oku foki ki he kau ngaue, koe lahi ange ia 'ene fakatau mo 'ene fakamole pea 'i he taimi tatau pe, 'e toe vilo mai pe he ngaahi tukuhau kehe ki he fonua.



## POLOKALAMA LETIO MO E TELEVISONE

**'Oku ke fa'a fifili nai ki ha taimi ke ke fakahoko ai ha'o ngaahi fehu'i ki he Potungaue ka 'oku 'ikai ha'o taimi ?**

**Ko e taimi 'eni!**

*'Oku fakaafe'i kimoutolu ki he ngaahi*

*polokalama Felafoaki mo e Televisone 'a e Potungaue Tanaki Pa'anga Hu Mai mo e Tute ki ha'o ngaahi fehu'i fekau'aki mo e ngaahi fokotu'utu'u ngaue fo'ou mei he Potungaue. Ko e taimi totonu 'eni ke 'ohake ai ha'o ngaahi fehu'i.*

*'E 'i ai 'a e kau 'ofisa ma'olunga mei he Potungaue ke tali mo fakanonga ho loto !!!*



**Above Photo:** The Deputy CEO Mr. Sau Niulala (Customs Division) and Mr. Pita Tu'ivai the Principal Revenue Officer (Revenue Division) conducted our monthly T.V Program together with the co-host Mr. Kevin Lea from Tonga Broadcasting Commission.

Station	Date	Time	Place
Letio Tonga		10:00am	Tonga Broadcasting Commission
87.5FM	Every Friday.	1:00pm	Vikilani House
Kele'a Voice	Every Friday.	2:00pm	Hala'ovave
T.V	Every Thursday Night	8:00pm	Tonga Broadcasting Commission



**Co-host:** Mrs. Uluakimata Moala, Mr. Pita Tu'ivai and Mr. Sau Niulala at Tonga Broadcasting Commission.



**Co-host-** Mr. Sau Niulala the at 87.5fm.



**Co-host-** Mr. Pita Tu'ivai and Mr. Sau Niulala at Kele'a Voice.



# SPECIAL NOTICE

The Ministry of Revenue & Customs hereby apologizes for any inconvenience we may cause. As we strive for effective and efficient service delivery, we wish to inform the public that our website [www.revenue.gov.to](http://www.revenue.gov.to) is undergoing maintenance, in which will deprive accessibility from all users until further notice.

However, this does not apply to our e-Tax, and e-tax users can still submit tax returns through [www.revenue.gov.to/etax](http://www.revenue.gov.to/etax).



WEBSITE CURRENTLY  
**UNDER MAINTENANCE**

If you wish to retrieve any information from our web page, please contact ☎ : 26-432 ; or 📧 : [cst@revenue.gov.to](mailto:cst@revenue.gov.to) or [it@revenue.gov.to](mailto:it@revenue.gov.to) for necessary assistance.

*"Let us be resilient in our voyage for a perpetual Tonga"*

## FORM 4 REMINDER

**'OKU KE 'ILO NAI TOKOTAHA NGAUE ÓKU TOTO-  
NU KE KE MAÚ HO FOOMU 4 HILI E TAÚ**

**FAKAPAÁNGA?**

**KATAKI FAKAPAPAU'I TE KE MA'U HO'O FOOMU 4 'I LOTO 'I  
HE 'AHO 1 KI HE 'AHO 14 'O SIULAI 'I HE 'OSI 'A E TA'U FA-  
KAPA'ANGA KOTOA PE MEI HO PULE NGAUE**

*[Fetu'utaki mai ki he fika 26-432 pe ko ho'o email mai ki he  
cst@revenue.gov.to ki hono fakaikiiki.](mailto:cst@revenue.gov.to)*



**REGISTER NOW !**

[www.revenue.gov.to/etax](http://www.revenue.gov.to/etax)

## DUE DATES REMINDER!

### Monthly Due Dates.

28<sup>th</sup> – Consumption Tax Return & Payment.

28<sup>th</sup> PAYE Return & Payment

28<sup>th</sup> WHT Resident/Non-Resident & Payment

28<sup>th</sup> Aircraft Income Tax & Payment

28<sup>th</sup> Ship Income Tax & Payment

### Quarterly Due Date.

28<sup>th</sup> January – Tax Return & Payment.

28<sup>th</sup> April- Tax Return & Payment.

28<sup>th</sup> July - Tax Return & Payment.

28<sup>th</sup> October - Tax Return & Payment.

### Annual Due Dates.

31<sup>st</sup> October- Personal Income Tax Return & Payment.

31<sup>st</sup> October – Company Tax Return & Payment.

31<sup>st</sup> August - PAYE Reconciliation Return





Ko e ha nai óku fuú mahuínga ai ke u ma'u  
pe Tauhi 'eku foomu 4?



Ío óku mahauínga áupito he ko hono ngaahi  
lelei eni;

- Te ke 'ilo'i ai pe "oku ke refund pe mo'ua
- Te ke 'ilo ai 'a e Tukahau na'e to'o mei ho'o  
vahe 'I he ta'u



'E angafefe ha'aku ma'u 'a e foo-  
mu ko 'eni?



Malo. Ho'o fehu'i e fehu'I mahu'inga ko 'eni.  
Te ke ma'u ia mei ho'o pule ngaue pe koe tafa'aki  
fakatauhitohi hili 'a e 'aho 'e 14 mei he hili 'o e  
ta'u fakapa'anga .



Malo 'Aupito 'a e Tokoni.

Ki ha to e fakaikiiki , fetu'utaki mai ki he  
23-651 pe ko e email [all-  
staff@customs.gov.to](mailto:all-staff@customs.gov.to)





## Ministry of Revenue and Customs



We wish to acknowledge all Government line ministries and to the people of Tonga for their contribution and support

towards this edition of

The Ministry of Revenue & Customs newsletter

**‘Let us be resilient in our Voyage for a Perpetual Tonga’**

If you have any queries please do not hesitate to contact us

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# Thank You for your Time!