

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

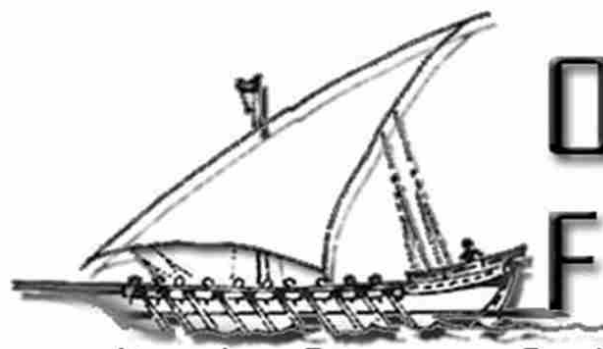


## The Ministry of Revenue and Customs

Newsletter | May ,2021

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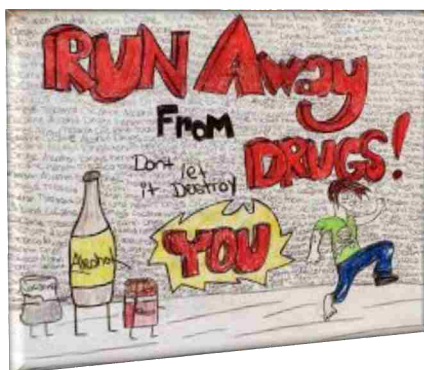
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# Operation Foefoelua

## 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)**







## FANONGONONGO

## FANONGONONGO

## PUBLIC NOTICE

IMPORTANT

FAKALAHU NGAHAI TU'UTU'UNI KE TAUI - COVID 19

Kuo pau ke ngata e ngaue'aki 'o e tu'utu'uni koeni ki he 'aho 31 'o Sune 2021

GREAT NEWS

STOP

Kuo kamata i he 'aho 03 'o Maasi, 2021 a hono tapui ke toe hu mai ae ngaahi saliote misini uta pasese i he sipinga tau motua e 15 pe motua ange ai.

&gt;&gt; Koe ngaahi saliote misini 'eni kuo fou fakahangatonu pe ki he fefononga'aki 'a e kakai. Oku fakakali ia ihe ulu'i tohi tute fika 8703 'ihe sipinga oe ta'u motua e 15 pe toe motua ange ai.



IMPORTANT

EXTENSION OF COVID 19 RELIEF

EXTEND from 31<sup>st</sup> March 2021 to 30<sup>th</sup> June 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 TONGAKASITOMU  
Ministry of Revenue and Customs  
TONGACUSTOMS  
Ministry of Revenue and Customs  
KINGDOM OF TONGA

Notice : Fakataputapui ki he Ngaahi Saliote  
Misini Uta Pasese, Kataki fetu'utaki mai ki he

7400650 ki he fakaikiiki !!

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

Kuo pau ke ngata e ngaue'aki 'o e tu'utu'uni koeni ki he 'aho 30 'o  
Sune 2021

- ✓ 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 fakatautaha, 'oku 'ikai ki he taumu 'a fakakomēsiāle.
- ✓ 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 fakatautaha ngaahi fale poloseki fakakolo mo e ngaahi fale poloseki 'a e ako.



## FAKAATA KI HE TUTE 'A E NGAHI PISINISI FAKATUPU KOLOA FAKALOTO FONUA



Kapau 'oku 'i ai ha'o laiseni pisinisi fakatupu  
koloa fakaloto fonua, ka 'oku ke fiema'u ke  
hu mai ha ngaahi koloa ke tokoni ki ho'o  
pisinisi ?

'Oku 'i ai e ngaahi monu'ia !

'Oku faka'ataa 'a e tute pea mo e CT ki he  
ngaahi koloa ko eni 'o kau ki ai 'a e :

- Ngaahi naunau pe ko ha ngaahi misini ke tokoni ki hono fo'u e koloa
- Ngaahi naunau 'e fo'u mei ai 'a e koloa fakatupu koloa fakalotofonua
- Ngaahi naunau 'e fakama'opo'opo ki ai 'a e koloa 'i he hili hono ngaohi



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)





# Toe Talatalanoa



**Photo Above:** A CT Training with Uata Gas Station conducted by Miss 'Etina Moala and Manitasi Ledger.



**Photo Above:** Consultation on the New rate which are to be effective on the 1<sup>st</sup> of July, 2021 and an update from the Customs Division on Foefoelua Operation with the Government Financial Managers and Payroll Officers.



**Photo Above:** Consultation on the New rate which are to be effective on the 1<sup>st</sup> of July, 2021 and an update from the Customs Division on Foefoelua Operation with the contractors of The Church of Jesus Christ Latter-day Saint Trust Board in Tonga



**Left Photo-** Induction Training session to all new appointees to the public service hosted by the Public Service Commission. Presenter from MORCs was Mr. Pita Tuivai, Principal Revenue Officer.



**Photo Above:** Consultation on the New rate which are to be effective on the 1<sup>st</sup> of July, 2021 and an update from the Customs Division on Foefoelua Operation with the CSO Sectors.



**Photo Above:** Consultation on the Individual and sole trader new rate which are to be effective on the 1<sup>st</sup> of July, 2021 with the Fisheries Sectors.



**Photo Above:** A CT Training with Pacific Yummy Training conducted by Mrs. 'Ana Fakahua and Mr. Manitasi Ledger.



**Photo Above:** Consultation on the New rate which are to be effective on the 1<sup>st</sup> of July, 2021 and an update from the Customs Division on Foefoelua Operation with the members of the Tonga Chamber



**Photo Above:** Introducing the New rate which are to be effective on the 1<sup>st</sup> of July, 2021 and an update from the Customs Division on Foefoelua Operation with the Heilala members.

Should you have any further enquiries or in need a training in any Tax Obligations please contact us @ 26-432 or email [cst@revenue.gov.to](mailto:cst@revenue.gov.to) we are more than happy to assist you .





*Large Taxpayers Officers with 'Eveline Kaufusi the Chief Financial Officer for Oregon Pacific International, Tonga.*

*The Ministry of Revenue and Customs continue consultations to Large Business Group for the purpose of New Income Tax Rates and Public Ruling which will effective on the 1st July 2021.*

*There are 38 companies were selected to this group.*

*Mr Tapu'osi 'Akauola presented the Revenue policy and the Exemptions while the Foefoelua a new initiative for drugs from Customs & Trade Division was presented by Mr 'Esafe Tokai.*



Participants-Large Taxpayers Members.

**Should you have any further enquiries or in need a training in any Tax Obligation please contact us @7400550 ext 132 or email lto@revenue.gov.to**

**Consultation of New Tax Rates for sole trader and employees coordinated and an update from Customs**

**Division on Exemptions, Foefoelua Operation a new initiative for war on drugs and Public Ruling**



**Participants-Real Tonga Ltd & Palu Aviation Services Ltd with Mr. Ísileli Matangi and Mr. Tapu'osi Áku'ola**



**Participants-Matangi Tonga Online. with Mr. Taniela Sila**



**Participants- Heilala Members. Presenter—Mrs Lesieli Fuiono**



**Participants-From Government Financial Managers Forum**



**Participants-contractors of the Church of Jesus Christ Latter-day Saint Trust Board in Tonga**



**Participants -Frank Enterprise Ltd with Mr. Pita Tuívai**



**Participants- Reps from MOET, MOF, MTED**



**Participants- Ministry of Police representatives**



**Participants- Members from the Civil Society Organisation Forum.**



## REGIONAL EVENTS

# Launching-Tax Administration Diagnostic Assessment Tool

The Chief Executive Officer of the Ministry of Revenue and Customs, Mr. Kelemete Vahe, marked a very significant milestone for the Inland Revenue Department through the initiation of conducting the very first assessment of Tonga's tax administration using the Tax Administration Diagnostic Assessment Tool. The assessment was undertaken during a workshop held from the 10<sup>th</sup> to the 17<sup>th</sup> of May and was participated by the CEO and senior officials of the Ministry. The workshop was hosted by the International Monetary Fund (IMF) and the Pacific Financial Technical Assistance Centre (PFTAC) and was held at the Customs Head Office; Fe'aomoengalu.



**Photo Above-**Mr. Paul Marten who led this assessment and has by who has undertaken many assessments in other countries including South Africa, Egypt, Lebanon, Norway and Zambia.

The CEO, in his opening address referred to the significance of the work done and mentioned that, "The ultimate goal is to provide an objective and standardized performance assessment of a country's tax administration system such as our Revenue Administration Office and adopting this model will allow a better identification of the relative strengths and weaknesses in our tax administration. TADAT is also critical to grasping what could be improved, and what is working well and will help Tonga focus on improving performance in areas that are weak."



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

## Program-Audit Training

An Audit Training Program is currently being conducted virtually in the Ministry of Revenue and Customs, funded by the International Monetary Fund (IMF) and Pacific Financial Technical Assistance Centre (PFTAC) at the Revenue Division head office, Nuku'alofa.

The aim of this training is to provide remote audit training covering theories and practices on a range of different topics to enable the learnings to be applied by the participants in their each line of work.

The presenter for this training program is Mr. Mark Bell from International Monetary Fund (IMF) and Pacific Financial Technical Assistance Centre (PFTAC).

This training was started on the 27th of April and will be concluded on the 20th of May, 2021.



**Photo Above:** 40 participants in this training, not only the audit division (Tonga) but selected officers from different divisions including officers from Vava'u and Ha'apai.



# Vaccine Shots

As we are part of the frontliners in the Kingdom of Tonga the ministry were privileged to take part in receiving vaccination shots on the 3<sup>rd</sup> May, 2021 by the Ministry of Health at Fe'aomoengalu.



I GOT  
MY COVID-19  
VACCINE!



COVID-19 VACCINATION

COVAX  
CEPI Gavi UNICEF

COVID19 Immunisation: Pre-Registration



**Photo Above:** Mr. Kelemete Vahe the CEO of the Ministry of Revenue and Customs Hon. Minister Dr. 'Amelia Afuha'amango Tu'itpulotu the CEO for the Ministry of Health, Liaison Officer Yutaro Satoya of the World Health Organization, Acting Director of Health Dr. o Dr. Reynold 'Ofanoa and the staff of the Ministry of Revenue and Customs.



**Photo Above:** Mr. Kelemete Vahe the CEO of the Ministry of Revenue and Customs, Associate Professor Dr. 'Amelia Afuha'amango Tu'itpulotu the CEO for the Ministry of Health, Acting Director of Health Dr. o Dr. Reynold 'Ofanoa and the staff of the Ministry of Revenue and Customs.



**Photo Above:** Acting CEO for Health, Dr. Reynold 'Ofanoa, Mr. Kelemete Vahe the CEO of the Ministry of Revenue and Customs, Hon. Associate Professor Dr. 'Amelia Afuha'amango Tu'itpulotu the Minister for the Ministry of Health, Liaison Officer Yutaro Satoya of the World Health Organization,





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

## 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 Tuhau Vahenga ki he kau ma'u ngaue mo e Pisinisi Taautea**

*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 taautea na'e makatu'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 taautea, famili pea moe fakafo'ituitui
- Ke hakeaki'i e kau ngaue 'o e fonua, pisinisi taautea 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 'ihe ngaue 'aia na'e to'o ha tukuhau 'ihe 'enau vahe he ta'u kuo'osi.
- Toe fakamanava hake moe ngaahi pisinisi taautea.

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

**Ko hono lelei fakalukufua :**

- Koe lahi ange 'a e seniti 'e foki atu ki he tokotaha ngaue/pisinisi taautea, 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 'ihe taimi tatau pe, 'e toe vilo mai pe he ngaahi tukuhau kehe ki he fonua.
- 'E tokoni ke langa hake ha Tonga 'oku malu pea tu'uloa 'o hange koe taumu'a ngaue 'a e pule'anga.



## 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 loto !!!*



**Above Photo:** The CEO Mr. Kelemete Vahe on our weekly T.V Program together with the co-host Mr. Taniela Sila and Miss Mele Moala.

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.



# Internal Events



The ministry's (Revenue Division) quarterly function hosted by the social committee together with a farewell with our beloved co-worker Mr. 'Isikeli Tongotea. We wish you luck Mr. Tongotea with your future endeavor.



## Returned Scholar



Welcome back  
Miss. Lavinia Lavemaau.

PC-'Isileli Matangi.



**Above Photo:** Miss .Lavinia Lavemaau

Graduated with Master's Degree from Nagoya University, Japan



# 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.

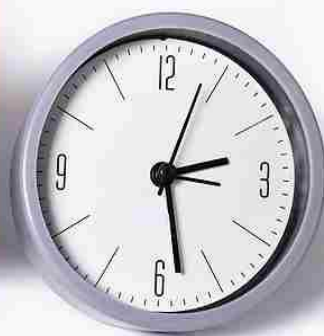
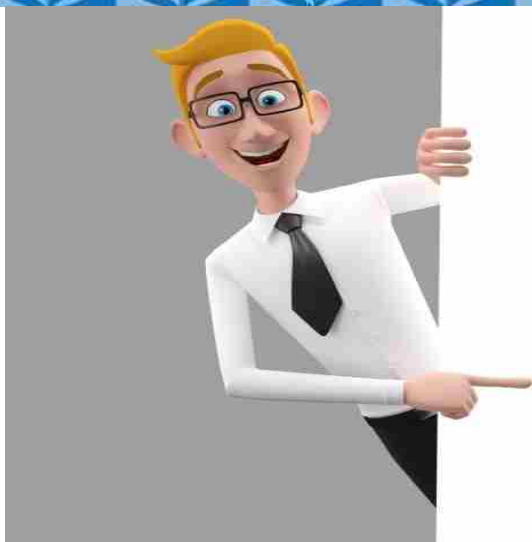
31<sup>st</sup> October- Personal Income Tax Return & Payment.

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

31<sup>st</sup> August – PAYE Annual Return

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



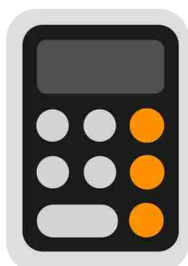


Ko e ha nai óku fuú mahúínga ai ke u tauhi éku lekooti kapau ko e tokotaha pisinisi au?



Ío óku mahauínga áupito he ko hono ngaahi lelei eni;

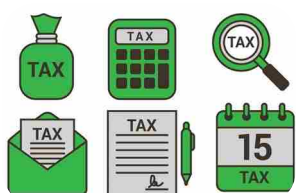
- Te ke 'ilo'i lelei ai pe óku tupu pe lele mole hoó pisinisi fakaáho, fakamahina mo e fakataú foki.
- Tokoni ki he faituútuúni lelei ki hono levaí hoó pisinisi ke longomoúí
- Kae tepu, é faingofua áupito hoó faú ai hoó fakamatala tukuhaú óku fiemaú he Potungaue fakamahina mo e fakataú
- TONU mo KAKATO á e fakamatala tukuhaú 'o 'ikai takihalaí á e Potungaue he koe hia ia.



Fefe á e ngaahi fakamatala tukuhaú é fiemaú ke fakahu atu í he áho 28 Sune 2021?

Malo. Ko e ngaahi fakamatala fakamahina pe í he angamaheni kau ai á e;

1. PAYE, CT , Non Resident Withholding Tax ,  
Mo ha ngaahi fakamatala pe totongi tata naé fai ha aleapau ki he mahina Sune 2021.







## 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

**Revenue Division**

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