



Tonga

**NGAAHI TU'UTU'UNI KI HONO PULE'I 'O
E NGAAHI NGAUE TANAKI PA'ANGA HU
MAI 2021**



NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2021

Fokotu'utu'u 'o e Ngaahi Kupu

Ngaahi Tu'utu'uni

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NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'A'ANGA HU MAI 2021

LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'A'ANGA HU MAI 2021

'I HONO NGAUE'AKI 'a e ngaahi mafai kuo foaki 'i he kupu 107 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'a'anga Hu Mai 2021, 'oku fa'u ai 'e he Minisita 'oku ne tokangaekina 'a e tanaki pa'a'anga hu mai mo e tukuhau, 'i he loto ki ai 'a e Kapineti, 'a e Ngaahi Tu'utu'uni ko'eni –

KONGA I - TALATEU

1 Hingoa nounou mo e Kamata ngae'aki

- (1) 'E ui 'a e Ngaahi Tu'utu'uni ko 'eni ko e Ngaahi Tu'utu'uni ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'a'anga Hu Mai 2021.
- (2) Kuo pau ke kamata ngae'aki 'a e Ngaahi Tu'utu'uni ni 'i he 'aho 'o e kasete.

2 'Uhinga'i lea

- (1) 'I he Ngaahi Tu'utu'uni ni, tukukehe ka 'i ai ha 'uhinga kehe 'e fiema'u 'i hono tu'unga –

“**Lao**” ‘oku ‘uhinga ki he Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'a'anga Hu Mai 2021;

“foomu kuo tali” ‘oku ‘uhinga ki he foomu ‘oku ha ‘i he Tepile ki he Ngaahi Tu’utu’uni ni pe ‘oku pulusi ‘e he Minisita ‘i he Tu’utu’uni 23;

“taha tukuhau pisinisi iiki” ‘oku ‘uhinga ki ha taha tukuhau ‘oku ala mo’ua ki ha tukuhau pisinisi iiki ‘i he kupu 8 ‘o e Lao ki he Tukuhau Pa’anga Hu Mai [Vahe 11.05];

“Minisita” ‘oku ‘uhinga ki he Minisita ‘oku ne tokangaekina ‘a e tanaki pa’anga hu mai mo e tute;

“Potungaue” ‘oku ‘uhinga ki he Potungaue ‘oku ne tokangaekina ‘a e pa’anga hu mai mo e tute;

- (2) Ko ha totongi tohi kole ‘i he Ngaahi Tu’utu’uni ni ‘oku fakamahino pau ia ‘oku ‘ikai kau ai ‘a e tukuhau ngae’aki.
- (3) Ko ha lea ‘oku ngaue’aki ‘i he Ngaahi Tu’utu’uni ni ‘oku ne ma’u ‘a e ‘uhinga tatau ‘o hange ko ia ‘i he Lao tukukehe ka ‘i ai ha ‘uhinga kehe ‘e fiema’u ‘i hono tu’unga.
- (4) Ko ha lea ‘oku ngaue’aki ‘i he Ngaahi Tu’utu’uni ni ki he taumu’a ‘o ha lao ki he pa’anga hu mai ‘a ia ‘oku ‘ikai faka’uhinga’i ‘i he Lao pe ko e Ngaahi Tu’utu’uni ni, ‘oku ne ma’u ‘a e ‘uhinga tatau ko ia koe’uhi ko e ngaahi taumu’a ‘o e lao ki he pa’anga hu mai ko ia tukukehe ka ‘i ai ha ‘uhinga kehe ‘e fiema’u ‘i hono tu’unga.

KONGA 2 – FIKA TUKUHAU ‘A E TAHA TUKUHAU

3 Tohi kole ki ha Fika Tukuhau ‘a e Taha Tukuhau

- (1) Kuo pau ko ha tohi kole ki ha Fika Tukuhau ‘a e Taha Tukuhau ke –
 - (a) ‘i he ngaahi foomu ko eni –
 - (i) ki ha taha taautaha ko ‘ene pa’anga hu mai pē ko e pa’anga hu mai ngaue’anga, Foomu 1 ‘i he Tepile 1;
 - (ii) ki ha taha taautaha kehe, Foomu 2 ‘i he Tepile 1; pe
 - (iii) ki ha taha kehe, Foomu 3 ‘i he Tepile 1; pea
 - (b) ‘oatu fakataha mo e fakamo’oni tohi ‘o e hingoa ‘a e taha kole ‘a ia kuo fakamahino pau ‘i he Tu’utu’uni 4.
- (2) ‘E ngofua ke tu’utu’uni ‘a e Minisita ki ha taha taautaha ‘oku kole Fika Tukuhau ‘a e Taha Tukuhau ke ne ‘oatu ha fakamatala fua fakaesino ‘a ia kuo fakamahino pau ‘i he Tu’utu’uni 5 pea kuo pau ke ‘oatu ‘a e fakamatala fua fakaesino, ‘e ha taha tonu, ‘i he tu’utu’uni ‘a e Minisita.
- (3) Kuo pau ke fakahu ha tohi kole Fika Tukuhau ‘a e Taha Tukuhau ki he Minisita ‘i he founiga faka’elekitulonika ‘o fakatatau ki he kupu 61(2) ‘o e Lao, pe fakahu ‘aki ‘a e meili kuo totongi pe ‘oatu taautaha ki ha ‘ofisi ‘o e Potungaue.

4 Fakamo'oni tohi ke fakapapau'i

- (1) Kuo pau ke 'oatu ha tohi kole Fika Tukuhau 'a e Taha Tukuhau 'e ha taha taautaha fakataha mo e taha 'o e ngaahi me'a ni 'a ia ko e fakamo'oni tohi ke fakapapau'i 'a e taha taautaha —
 - (a) ha tatau kuo fakamo'oni'i 'o e ngaahi peesi fakamatala taautaha 'o ha paasipooti Tonga pe muli 'a e taha kole 'oku kei 'aonga;
 - (b) ha tatau kuo fakamo'oni'i 'o e laiseni faka'uli Tonga 'a e taha kole 'oku kei 'aonga;
 - (c) ha tatau kuo fakamo'oni'i 'o e laiseni faka'uli muli 'a e taha kole 'oku kei 'aonga ka kuo pau ke fakakau ai ha la'itā 'o e taha kole;
 - (d) ha tatau kuo fakamo'oni'i 'o e kaati faka'ilonga'i fakafonua 'oku kei 'aonga 'o e taha kole 'a ia kuo foaki 'i he Lao ki he Kaati Faka'ilonga'i Fakafonua 2010 [VAHE 2.06];
 - (e) ha tatau kuo fakamo'oni'i 'o e kaati sino'i pa'anga malolo mei he ngae 'a e taha kole 'oku kei 'aonga 'a ia na'e foaki 'e ha sino'i pa'anga malolo mei he ngae kuo fakamafai;
 - (f) ha tatau kuo fakamo'oni'i 'o e tohi fa'ele'i mo ha la'itā lolotonga 'o e taha kole 'a ia kuo fakamo'oni'i ko e la'itā totonus 'o e taha kole; pe
 - (g) ha fakamo'oni kehe 'e fakamahino pau 'e he Minisita.
- (2) Kuo pau ke lau ha tohi 'oku lave ki ai 'a e tu'utu'uni si'i (1) ko ha fakamo'oni tohi 'o e taha taautaha kapau 'oku toki fakakau ai 'a e 'aho fa'ele'i 'o e taha taautaha.
- (3) Kuo pau ke kau 'i ha tohi kole Fika Tukuhau 'a e Taha Tukuhau 'o ha taha taautaha 'oku 'ikai ko ha tangata pe fefine Tonga ha tatau kuo fakamo'oni'i 'o e visa nofo fonua pe ngofua ngae 'a e taha taautaha ko ia.
- (4) Kuo pau ke 'oatu fakataha 'i ha tohi kole Fika Tukuhau 'a e Taha Tukuhau 'o ha kautaha, fakataha mo e tatau kuo fakamo'oni'i 'o e tohi fakamo'oni fokot'u pe lesisita 'o e kautaha mo ha la'itā 'oku kei 'aonga 'o e kau talekita 'a e kautaha.
- (5) Kuo pau ke 'oatu fakataha 'i ha tohi kole Fika Tukuhau 'a e Taha Tukuhau 'o ha kaunga pisinisi (partnership) mo e tatau kuo fakamo'oni'i 'o e femahino'aki pea mo e la'itā 'oku kei 'aonga 'o e ngaahi kaunga pisinisi.
- (6) Kuo pau ke 'oatu fakataha 'i ha tohi kole Fika Tukuhau 'a e Taha Tukuhau 'o ha ni'ihi 'ikai fakakautaha mo e tatau kuo fakamo'oni'i 'o e tohi fakamo'oni lesisita pe tohi fokot'u kehe.
- (7) Kuo pau ke 'oatu fakataha 'i ha tohi kole Fika Tukuhau 'a e Taha Tukuhau 'o ha talasiti mo e tatau kuo fakamo'oni'i 'o e tohi fokot'u pe tohi ngae kehe ke fakamo'oni'i 'a hono fokot'u pe 'i ai 'a e talasiti.

- (8) Kuo pau ke fakakau ‘i ha lave ‘i he kupu ni ki ha tatau kuo fakamo’oni‘i ‘o ha tohi ngaue ha tatau kuo paaki, pea fakamo’oni hingoa ki ai, ha ‘ofisa tukuhau ‘a e tatau totonu ‘o e tohi ngaue.

5 Fakamatala fua fakaesino

- (1) Koe’uhi ko e ngaahi taumu'a ‘o e Tu’utu’uni 3(2), ‘e ngofua ki he Minisita ke tu’utu’uni ki ha taha taautaha ke ne fakahu atu ha fakamatala fua fakaesino koe’uhi ke —
- (a) fakapapau’i ‘a hono fakapapau’i tonu ‘o e taha taautaha; pe
 - (b) fakafepaki’i ‘a hono kaiha’asi pe kakaa’i ‘a e faka’ilonga ‘o ha taha.
- (2) ‘I he Tu’utu’uni ni, ko e “fakamatala fua fakaesino”, felave’i mo ha taha taautaha, ‘oku ‘uhinga ia ki ha fakamatala fakaesino ke fakapapau’i ‘aki ha taha taautaha, pea kau ai ‘a e —
- (a) faka’ilonga ‘o e mata;
 - (b) faka’ilonga ‘o e faka’ilonga nima;
 - (c) faka’ilonga ‘o e le’o; pe
 - (d) faka’ilonga ‘o e kano’imata pe lētina.

6 Foaki ‘o ha Fika Tukuhau ‘a e Taha Tukuhau

- (1) Kuo pau ko e Fika Tukuhau ‘a e Taha Tukuhau taki taha kuo foaki ‘e he Minisita ko ha fika makehe pea kuo pau ke ‘ikai foaki atu ki ha ni’ihī ‘e toko ua ‘a e Fika Tukuhau ‘a e Taha Tukuhau tatau.
- (2) Kuo pau ke foaki ‘e he Minisita ha Fika Tukuhau ‘a e Taha Tukuhau ‘aki hono ‘oatu ki he taha kole ha fanonganongo ‘i he tohi ‘o e Fika Tukuhau ‘a e Taha Tukuhau.

KONGA 3 – NGAALI LEKOOTI

7 Tauhi ‘o e ngaahi lekooti ‘e he pisinisi tukuhau iiki

- (1) Kuo pau ke tauhi ‘e ha pisinisi tukuhau iiki ‘a e ngaahi lekooti ko eni —
- (a) ko ha tohi pa’anga ‘i he sipinga kuo tu’utu’uni ‘oku lekooti ai ‘a e ngaahi fakatau atu faka’aho ‘o e ngaahi koloa pe tuku atu ‘o e ngaahi ngaue (kau ki ai ‘a e fakatau atu fakamo’ua pe ngaahi tuku atu);
 - (b) ko ha lesisita vahenga mo e ngaahi totongi ngaue ‘i he sipinga kuo tali;
 - (c) ngaahi lekooti lau koloa fakakuata ‘i he sipinga kuo tali; mo

- (d) ha 'akauni pangike makehe 'oku tauhi 'o fakatefito pē ki he ngaahi taumu'a fakapisinisi.
- (2) Ko ha pisinisi tukuhau iiki mei he fiema'u 'i he tu'utu'uni si'i (1)(d) 'oku ne fakahoko 'a e hia pea kuo pau ke ala mo'ua 'i ha'ane halaia ki ha tautea pa'anga 'oku 'ikai lahi hake 'i he \$300 kapau ko e taha tukuhau —
- (a) 'oku 'ikai ke ne tauhi ha 'akauni pangike makehe 'o hange ko ia 'oku fiema'u 'i he tu'utu'uni si'i (1)(d); pe
- (b) 'oku ne fakahoku 'a e pa'anga mei he pisinisi 'a e taha tukuhau ki he 'akauni pangike taautaha 'a e taha tukuhau.

8 Tauhi 'o e ngaahi lekooti 'e he kau tukuhau kehe

- (1) 'Oku ngaue'aki 'a e Tu'utu'uni ni ki ha taha tukuhau 'oku ne fakahoko ha pisinisi, kehe ange mei ha taha tukuhau pisinisi iiki.
- (2) Kuo pau ke tauhi 'e ha taha tukuhau 'oku ngaue'aki ki ai 'a e Tu'utu'uni ni 'a e ngaahi me'a ni —
- (a) ko e ngaahi lekooti 'oku lave ki ai 'a e Tu'utu'uni 7;
- (b) ngaahi lekooti 'o e ngaahi fakamole kuo hoko;
- (c) lesisita koloa tu'uma'u 'i he sipinga kuo tu'utu'uni;
- (d) ngaahi lekooti kehe 'oku ne fakafaingofua 'a hono fakapapau'i 'a e mo'ua tukuhau 'o e taha tukuhau 'i ha lao ki he pa'anga hu mai;
- (e) ha fanonganongo kuo 'oatu 'e ha fakafofonga tukuhau kuo lesisita ki he taha tukuhau 'i he Tu'utu'uni 10(2);
- (f) ha 'akauni pangike makehe 'oku tauhi 'o fakatefito pē ki he ngaahi taumu'a fakapisinisi.
- (3) Kuo pau ke fakatatau 'a e ngaahi lekooti 'oku tauhi 'e ha kautaha ki he ngaahi tu'unga lipooti fakapa'anga fakatu'apule'anga pea faipau ki ha ngaahi fiema'u 'a e Lao ki he Ngaahi Kautaha [VAHE 17.03].
- (4) 'Oku fakahoko 'e ha taha tukuhau 'a e hia pea kuo pau ke ala mo'ua 'i ha'ane halaia ki ha tautea pa'anga 'oku 'ikai lahi hake 'i he \$500 kapau ko e taha tukuhau —
- (a) 'oku 'ikai ke ne tauhi ha 'akauni pangike makehe 'o hange ko ia 'oku fiema'u 'i he tu'utu'uni si'i (1)(e); pe
- (b) 'oku ne fakahoku 'a e pa'anga mei he pisinisi 'a e taha tukuhau ki he 'akauni pangike taautaha 'a e taha tukuhau.

9 Sipinga mo e tauhi malu 'o e ngaahi lekooti

- (1) 'E ngofua ke tauhi 'e ha taha tukuhau 'a e ngaahi lekooti 'oku lave ki ai 'a e Tu'utu'uni 7(1) pe 8(2) 'i ha me'a tauhi faka'elekitulonika.

- (2) Kuo pau ke fakahoko ‘e ha taha tukuhau ‘a e ngaahi ngaue fe’unga ke fakapapau’i ‘a hono tauhi malu ‘o e ngaahi lekooti ‘oku lave ki ai ‘a e Tu’utu’uni 7(1) pe 8(2).

KONGA 4 – FAKAMO’ONI’I ‘O E NGAALI FAKAMATALA TUKUHAU

10 Fakamo’oni’i ‘o e ngaahi fakamatala tukuhau ‘e he fakaofonga tukuhau kuo lesisita

- (1) Fakatatau ki he tu’utu’uni si’i (2), ko ha fakaofonga tukuhau kuo lesisita ‘a ia ‘oku ne teuteu’i, pe tokoni ki hono teuteu’i ‘o ha, fakamatala tukuhau ‘o ha taha tukuhau kuo pau ke ne fakaha ‘i he fakamatala —
- (a) ‘a e ngaahi ma’u’anga fakamatala ‘oku ‘ataa ki he fakaofonga tukuhau kuo lesisita koe’uhi ko hono teuteu’i ‘o e fakamatala; pea
 - (b) kuo sivi’i ‘e he fakaofonga tukuhau ‘a e ngaahi lekooti ‘o e taha tukuhau pea ko e, fakamatala fakataha mo ha tohi ngaue ‘oku oatu fakataha, ‘oku ne fakaha tonu mai ‘a e fakamatala mo e ngaahi fehu’aki ‘oku felave’i ki ai.
- (2) Kuo pau ki ha fakaofonga tukuhau kuo lesisita ka ‘oku ‘ikai malava ke ne fa’u ‘a e fakamatala ‘oku lave ki ai ‘a e tu’utu’uni si’i (1)(b) ke ne ‘oatu ki he taha tukuhau ha fanonganongo ‘i he tohi ‘a e ngaahi ‘uhinga na’e ‘ikai malava ai ‘a e fakaofonga tukuhau ke fa’u ‘a e fakamatala.
- (3) Kuo pau ki ha fakaofonga tukuhau kuo lesisita, kapau ‘oku fiema’u ke fakahoko pehe ‘aki ha fanonganongo ‘i he tohi mei he Minisita, ke ne tuku atu ki he Minisita ha tatau ‘o ha fanonganongo ‘i he tu’utu’uni si’i (2) ‘a ia kuo ‘oatu ‘e he fakaofonga tukuhau ki ha taha tukuhau.
- (4) Kuo pau ke tauhi ‘e ha fakaofonga tukuhau kuo lesisita ha tatau ‘o e ngaahi fanonganongo ‘oku ‘oatu ki he kakai tukuhau ‘i he tu’utu’uni si’i (2) ki he vaha’ataimi kuo fakamahino pau ‘i he kupu 8(2) ‘o e Lao.

KONGA 5 – NGAALI FAKAFUOFUA TUKUHAU

11 Ngaahi fanonganongo ‘o e fakafuofua

- (1) Koe’uhi ko e ngaahi taumu’a ‘o e kupu 14 ‘o e Lao, kuo pau ke fakamahino pau ‘i he fanonganongo ‘o ha fakafuofua tonoutnou ‘a e ngaahi me’ a ni —
- (a) ko e lahi ‘o e tukuhau kuo fakafuofua, mo ha tautea mo e totongi tupu tomui ‘oku ala totongi;

- (b) ko e vaha'ataimi tukuhau 'a ia 'oku felave'i ki ai 'a e fakafuofua tonounou;
- (c) ko e 'uluaki 'aho na'e totonu ke totongi ai 'a e tukuhau, mo e 'aho na'e totonu ke totongi ki ai ha tautea mo e totongi tupu tomui; mo e
- (d) founiga 'o e launga ki he fakafuofua tonounou.
- (2) Koe'uhi ko e ngaahi taumu'a 'o e kupu 15(4) 'o e Lao, kuo pau ke fakamahino pau 'i ha fanonganongo 'o ha fakafuofua kimu'a 'a e ngaahi me'a ni —
- (a) ko e ngaahi 'uhinga ki hono fakahoko 'a e fakafuofua kimu'a;
- (b) ko e lahi 'o e tukuhau kuo fakafuofua mo ha tautea 'oku ala totongi;
- (c) ko e vaha'ataimi tukuhau 'a ia 'oku felave'i ki ai 'a e fakafuofua kimu'a;
- (d) ko e 'aho 'oku totonu ke totongi ki ai 'a e tukuhau mo ha tautea, 'a ia 'e ala hoko ko ha 'aho kimu'a pea toki fiema'u 'a e tukuhau ko ia ke totongi ki he vaha'ataimi tukuhau; mo e
- (e) founiga 'o e launga ki he fakafuofua kimu'a.
- (3) Koe'uhi ko e ngaahi taumu'a 'o e kupu 16(6) 'o e Lao, kuo pau ke fakamahino pau 'i ha fanonganongo 'o ha fakafuofua fakatonutonu 'a e ngaahi me'a ni —
- (a) ko e 'uluaki fakafuofua 'a ia 'oku felave'i ki ai 'a e fakafuofua fakatonutonu;
- (b) ko e ngaahi 'uhinga ki he fakafuofua fakatonutonu;
- (c) kapau 'oku 'i ai ha hiki 'i he lahi 'o e tukuhau 'oku ala totongi 'i he fakafuofua fakatonutonu, ko e lahi 'o e tukuhau tanaki atu kuo fakafuofua, mo ha tautea mo e totongi tupu tomui;
- (d) kapau 'oku 'i ai ha holo 'i he lahi 'o e tukuhau 'oku ala totongi 'i he fakafuofua fakatonutonu, ko e lahi 'o e mo'ua tukuhau kuo holoki;
- (e) ko e vaha'ataimi tukuhau 'a ia 'oku felave'i ki ai 'a e fakafuofua fakatonutonu;
- (f) ko e 'uluaki 'aho 'oku totonu ke totongi ki ai ha tukuhau tanaki atu, mo e 'aho 'oku totonu ke totongi ki ai ha tautea mo e tupu; mo e
- (g) founiga 'o e launga ki ha fakafuofua fakatonutonu.
- (4) Kuo pau ke 'ikai tanaki 'e he Minisita ha mahu'inga 'oku ala totongi 'i ha fakafuofua 'oku lave ki ai 'a e tu'utu'uni si'i (1) pe (3) 'i loto 'i he 'aho hokohoko 'e 30 hili 'a e 'aho na'e tufa ai 'a e fanonganongo 'o e fakafuofua tukukehe kapau 'oku pehe 'e he Minisita 'oku fiema'u ke fakahoko pehe koe'uhi ko e malu 'o e pa'anga hu mai.

KONGA 6 – NGAALI LAUNGA

12 Foomu 'o e fanonganongo 'o e launga

Kuo pau ko ha fanonganongo 'o e launga ki ha fakafuofua tukuhau ke 'i he Foomu 4 'i he Tepile 1 pea ko ha launga ki ha tu'utu'uni tukuhau kehe kuo pau ke 'i he Foomu 5 'i he Tepile 1.

13 Fakahu 'o e fanonganongo 'o e launga

Kuo pau ke fakahu ha fanonganongo 'o e launga ki ha tu'utu'uni tukuhau ki he Potungaue 'i he tohi pe faka'elekitulonika 'o fakatatau ki he Tu'utu'uni 24.

KONGA 7 – NGAALI FAKAMATALA TUKUHAU

14 Ngaahi fakamatala tukuhau ke 'i he pa'anga Tonga

Kuo pau ko e kotoa 'o e ngaahi mahu'inga fakapa'anga mo e ngaahi fakamatala fakapa'anga ke 'i he pa'anga Tonga.

KONGA 8 – TOTONGI 'O E TUKUHAU

15 Tukuhau ke totongi 'i he pa'anga Tonga

Kuo pau ko ha ngaahi totongi 'oku fakahoko 'i ha lao ki he pa'anga hu mai ke totongi ia ki he Minisita 'i he pa'anga Tonga.

16 Founga 'o e totongi

- (1) 'I he Tu'utu'uni ni, "tukuhau" 'oku kau ai ha mahu'inga 'oku ala totongi ki he Minisita 'i ha lao ki he pa'anga hu mai.
- (2) Kapau 'e fiema'u 'e he Minisita 'o fakatatau ki he kupu 61(2) 'o e Lao, kuo pau ke totongi 'e ha taha tukuhau 'a e tukuhau ke totongi 'aki 'a e fe'ave'aki pa'anga faka'elekitulonika ki he 'akauni pangike 'a e Potungaue 'o fakatatau ki he ngaahi fakahinohino 'a e Minisita.
- (3) Kapau 'oku 'ikai ngaue'aki 'a e tu'utu'uni si'i (2), kuo pau ke totongi 'e ha taha tukuhau 'a e tukuhau ke totongi —
 - (a) 'i he pa'anga pe sieke pangike 'i he Potungaue;
 - (b) 'aki 'a e sieke pangike 'oku 'oatu 'i he meili ki he puha meili 'a e Potungaue 'i Nuku'alofa;

- (c) ‘i ha founга kehe kuo fakamahino pau ‘e he Minisita.
(4) Kuo pau ke ‘oatu ‘e he Minisita ha tohi tali totongi ki he tukuhau kuo totongi.

17 Ngaue’aki ‘o e totongi

- (1) Kapau ‘oku fakahoko ‘e ha taha tukuhau ha totongi ‘oku si’isi’i ange ‘i he mahu’inga fakakatoa ‘o e tukuhau, tautea, mo e totongi tupu tomui ‘oku totonu ke totongi, kuo pau ke ngaue’aki ‘a e mahu’inga kuo totongi ‘i he hokohoko ko eni —
(a) ‘uluaki totongi ‘a e mo’ua tukuhau tefito;
(b) pea totongi ‘a e totongi tupu tomui;
(c) pea ko e palanisi ‘oku toe, kapau ‘oku ‘i ai, ‘oku ngaue’aki ia ki hono totongi ‘a e tautea.
- (2) Kapau ‘oku lahi ange ‘i he taha ‘a e mo’ua tukuhau ‘o ha taha tukuhau ‘i he taimi ‘oku fakahoko ai ha totongi, kuo pau ke ngaue’aki ‘a e totongi ko ia ki he ngaahi mo’ua tukuhau ‘i he hokohoko ko ia ‘a e ngaahi mo’ua.

18 Tu’unga kuo tu’utu’uni ‘o e totongi tupu tomui

Koe’uhi ko e ngaahi taumu’a ‘o e kupu 33 ‘o e Lao, ko e tu’unga kuo tu’utu’uni ‘o e tupu ki he ta’u kuo pau ko e ‘avalisi ‘o e tu’unga tupu ma’olunga taha ‘o e no ki he kuata kimu’a ‘a ia kuo lipooti ‘e he Pangike Pule Fakafonua ‘o Tonga tanaki ki ai mo e poini peseti ‘e 3.

KONGA 9 – TOHI FAKAMO’ONI FAKA’ATAA TUKUHAU

19 Fiema’u ‘o e tohi fakamo’oni faka’ataa tukuhau

- (1) ‘Oku tu’utu’uni’i ‘a e ngaahi me’ā ni koe’uhi ko e taumu’a ‘o e kupu 48 ‘o e Lao —
(a) ko ha tohi kole ki ha laiseni pisinisi pe kava malohi, pe ko ha tohi kole ki ha fakafaikehekehe ki he laiseni, ko e tapuni ‘o e ngaahi ngau kuo laiseni, pe ko e hiki ‘o e laiseni;
(b) ko ha fa’ahinga fakatau pē ‘a e Pule’anga;
(c) ko ha tohi kole ki ha visa pisinisi pe ngau;
(d) ko ha tohi kole ki ha Nō Pa’anga Pule’i ‘a e Pangike Langa Fakalakalaka ‘o Tonga;
(e) ko ha tohi kole ki ha laisenifefakatau’aki fakalotofonua mei he Potungaue ‘oku ne tokangaekina ‘a e Ngaahi Ngau Lalahi ke fakalele

ha pisinisi ‘i Tonga ‘o ngaue’aki ‘a e ngaahi vaka ‘oku hu mai ki Tonga ni.

- (f) ko ha tohi kole ki ha laiseni ke hu atu ‘a e ahi pe toutai mo e hu atu ‘o e kiukamipa tahi mei he Potungaue ‘oku ne tokangaekina ‘a e Ngoue, Toutai, Me’atokoni mo e Vao’akau;
 - (g) ko ha tohi kole ki ha laiseni pe fakamafai ke fakahoko ha ngaue ‘i Tonga ‘a ia ‘oku fiema’u ‘e ha lao ‘oku ‘ikai fakaha ‘i he ngaahi palakalafi kimu’a ‘o e tu’utu’uni si’i ko eni;
 - (h) ko e lesisita ‘a e hiki ‘o ha lisi; pe
 - (i) ko e talafi ‘o e pa’anga ki muli ‘i loto ‘i he fakangatangata kuo fakamahino pau ‘i he tu’utu’uni si’i (2).
- (2) Kuo pau ke toki fiema’u pē ha tohi fakamo’oni faka’ataa tukuhau ki ha talafi pa’anga ki muli kapau –
- (a) ko ha talafi pa’anga ke totongi ha mahu’inga ‘oku fakatatau ki he ta’ofi tukuhau ‘i he kupu 79 ‘o e Lao ki he Tukuhau Pa’anga Hu Mai, ko e mahu’inga ke talafi ko e \$5,000 pe lahi ange; pe
 - (b) ko ha talafi pa’anga kehe, ko e mahu’inga ke talafi ko e \$10,000 pe lahi ange.
- (3) Kapau ‘oku fiemalie ‘a e Minisita kuo talafi ‘a e ngaahi pa’anga ki muli ‘i he ngaahi talafi kehekehe koe’uhi ko e taumu’a ke ‘ikai faipau ki he ngaahi fiema’u ‘a e tu’utu’uni si’i (2), ‘e ngofua ki he Minisita ke ne ngaue’aki ‘a e ngaahi fakangatangata ‘i he tu’utu’uni si’i (2) ki he mahu’inga kuo tanaki fakataha ‘o e ngaahi pa’anga kuo talafi.

20 Tohi kole ki ha tohi fakamo’oni faka’ataa tukuhau

- (1) Ko ha tohi kole ki ha tohi fakamo’oni faka’ataa tukuhau ‘i he Tu’utu’uni 18(1)(i), kuo pau ke ‘i he Foomu 6 ‘i he Tepile 1.
- (2) Kuo pau ko ha tohi kole ki ha tohi fakamo’oni faka’ataa tukuhau ‘i he Tu’utu’uni 18(1)(a) ki he (h) ke ‘i he Foomu 7 ‘i he Tepile 1.
- (3) Kuo pau ke fakahu ha tohi kole ki ha tohi fakamo’oni faka’ataa tukuhau ki he Potungaue pe ‘i he ngaahi founiga faka’elekitulonika ‘o fakatatau ki he kupu 61 ‘o e Lao.

21 Fakalao ‘o e tohi fakamo’oni faka’ataa tukuhau

- (1) Fakatatau ki he tu’utu’uni si’i (2), ‘e ngofua ki ha tohi fakamo’oni faka’ataa kuo foaki ‘e he Minisita ke kei fakalao ‘o a’u ki ha vaha’ataimi ko e mahina ‘e 12 mei he ‘aho ‘o e foaki.
- (2) Kuo pau ke fakata’e’aonga’i ‘e he Minisita ha tohi fakamo’oni faka’ataa tukuhau kuo foaki ki ha taha kapau, hili ‘a e foaki ‘o e tohi fakamo’oni pea

kimu'a 'a e 'osi hono 'aonga 'i he tu'utu'uni si'i (1), 'oku 'ikai fakakakato 'e he taha ko ia 'a e kupu 48(3) 'o e Lao.

KONGA 10 – NGAALI TU'UTU'UNI

22 Foomu 'o e tohi kole ki ha tu'utu'uni taautaha

Kuo pau ke 'i he Foomu 8 'i he Tepile 1 ha tohi kole ki ha tu'utu'uni taautaha koe'uhia ko e ngaahi taumu'a 'o e kupu 52 'o e Lao.

23 Fakamatala kehe

'E ngofua ke kole 'e he Minisita ha fakamatala kehe mei ha taha kole ki ha tu'utu'uni taautaha fekau'aki mo e fehu'aki 'oku felave'i mo e kole.

KONGA 11 – NGAALI FOOMU MO E NGAALI FANONGONONGO; FAKAHU 'O E NGAALI TOHI NGAUE; MO E TUFA 'O E NGAALI FANONGONONGO

24 Foomu kuo tali

'E ngofua ki he Minisita ke fakamahino mo pulusi 'i he uepisaiti 'o e Potungaue 'oku ne tokangaekina 'a e Tanaki Pa'anga Hū Mai mo e Tute mo/pe ha nusipepa kehe ha foomu ki he ngaahi taumu'a 'o ha kole, fanonganongo pe tohi ngaue kehe 'e fakahu 'i he Lao pe Ngaahi Tu'utu'uni ni.

25 'Aho 'oku totonu ke fakahu ai ha tohi ngaue pe totongi 'o e tukuhau

- (1) Kapau ko e 'aho 'oku totonu ke —
 - (a) fakahu ai ha fakamatala tukuhau, tohi kole, fanonganongo, fakamatala, pe tohi ngaue kehe;
 - (b) totongi ai 'a e tukuhau; pe
 - (c) fakahoko ai ha ngaue kehe 'i ha lao ki he pa'anga hu mai,

'oku to ia 'i ha 'aho Tokonaki, Sapate, pe 'aho malolo 'i Tonga, kuo pau ke hoko leva 'a e 'aho pisinisi hoko ko e 'aho ia 'oku totonu ke fakahoko ai.

- (2) Fakatatau ki he tu'utu'uni si'i (3), 'e ngofua ki ha taha ke kole, 'i he tohi, ki he Minisita ki ha fakaloloa 'o e taimi ke fakahu ai ha tohi ngaue 'oku fiema'u ke fakahu 'i ha lao ki he pa'anga hu mai.

- (3) ‘Oku toki ngaue’aki pē ‘a e tu’utu’uni si’i (2) ‘o felave’i mo ha tohi ngaue ‘a ia ‘oku ‘ikai ke ‘i ai ha tu’utu’uni pau ki ha taha ke ne kole ha fakaloloa ‘o e taimi ‘i he lao ko ia ki he pa’anga hu mai ‘oku ne fiema’u ‘a hono faile ‘o e tohi ngaue.
- (4) ‘E ngofua ki he Minisita, ‘i ha’ane fiemalie ‘oku ‘i ai ha ‘uhinga lelei, ke ne tali ha tohi kole ‘i he tu’utu’uni si’i (2) pea kuo pau ke tufa ha fanonganongo ‘o e tu’utu’uni ki he taha kole.

26 Founга fakahу ‘o e nгаahи tohi nгаue

- (1) ‘I he Tu’utu’uni ni, ko e “fakamo’oni hingoa faka’elekitulonika”, ‘i he’ene felave’i mo ha taha, ‘oku ‘uhinga ki he faka’ilonga makehe, ‘i he sipinga faka’elekitulonika, kuo tali ‘e he Minisita ko e fakamo’oni hingoa faka’elekitulonika ‘o e taha ko ia.
- (2) Tukukehe ka tu’utu’uni ‘i he Lao pe Ngaahi Tu’utu’uni ni, kuo pau ke fakahу ‘e ha taha ha fakamatala tukuhau, tohi kole, fanonganongo, fakamatala, pe tohi nгаue kehe ki he Minisita ‘i he founга ko ‘eni —
 - (a) kapau ‘oku nгаue’aki ‘a e kupu 61(2) ‘o e Lao, ‘aki ha fetu’utaki faka’elekitulonika ‘o fakatatau ki he nгаahи fakahinohino ‘a e Minisita; pe
 - (b) ‘i ha me’a kehe, ‘aki hono ‘oatu taautaha pe meili lesisita ki he Potungauе.
- (3) Kuo pau ke lau ha tohi nгаue ‘oku fakahу faka’elekitulonika kuo fakamo’oni hingoa totonu kapau ‘oku kau ai ‘a e fakamo’oni hingoa faka’elekitulonika ‘o e taha ‘oku fiema’u ke fakamo’oni hingoa ‘i he tohi nгаue.
- (4) Ko ha taha ‘oku ne fakahу ha tohi nгаue ‘aki ha fetu’utaki faka’elekitulonika fakataha mo e fakamo’oni hingoa faka’elekitulonika ‘o ha taha kehe na’e ‘ikai loto ke fakakau ‘a ‘ene fakamo’oni ‘oku ne fakahoko ‘a e hia pea kuo pau ke ala mo’ua ‘i ha’ane halaia ki ha tautea pa’anga ‘oku ‘ikai lahi hake ‘i he \$15,000 pe ki he nгаue popula ki ha vaha’ataimi ‘oku ‘ikai laka hake ‘i he ta’u 3, pe fakatou’osi.

27 Tufа ‘o e nгаahи tohi nгаue faka’elekitulonika

- (1) ‘I he Tu’utu’uni ni, ko e “tu’asila faka’elekitulonika” ‘oku ‘uhinga ki ha fika fekisimili pe tu’asila meili faka’elekitulonika.
- (2) Kapau kuo fakaha ‘e ha taha ki he Minisita ‘i he tohi ha tu’asila faka’elekitulonika ki hono tufа ‘o e nгаahи fanonganongo pe nгаahи tohi nгаue kehe ‘i ha lao ki he pa’anga hu mai, kuo pau ke pehe kuo tufа ‘a e fanonganongo pe tohi nгаue kehe ‘e he Minisita ‘i he taimi ‘oku a’u ai ki he fetu’utaki faka’elekitulonika ‘o e fanonganongo pe tohi nгаue kehe ‘a ia ‘oku fakatu’asila

ki ai 'i he tu'asila faka'elekitulonika kuo fanonganongo 'e he taha 'oku fakatu'asila ki ai.

28 Ngaahi tohi ngaue faka'elekitulonika

Ko ha fanonganongo pe tohi ngaue kehe 'oku fiema'u ke 'oatu 'e he Minisita 'i ha lao ki he pa'anga hu mai 'e ngofua ke ma'u ia faka'elekitulonika pea ko e fanonganongo pe tohi ngaue kehe ko ia kuo pau ke 'ai ki ai 'a e sila 'o e Potungaue mo e fakamo'oni hingoa 'o e 'ofisa tukuhau kuo fakamafai'i.

29 Fanonganongo 'o e ngaahi liliu

- (1) Kuo pau ke fanonganongo 'e ha taha tukuhau ki he Minisita, 'i he tohi, ha liliu ki ha taha 'o e ngaahi me'a ni 'i loto 'i he 'aho hokohoko 'e 30 mei he hoko 'a e liliu —
 - (a) ko e tu'asila pe tu'asila fakameili 'a e taha tukuhau, mo e fika telefoni fetu'utaki;
 - (b) ko e ngaahi fakaikiiki fakapangike 'a e taha tukuhau kuo ngaue'aki ki he ngaahi fehu'aki mo e Potungaue;
 - (c) ko e tu'asila faka'elekitulonika 'a e taha tukuhau kuo ngaue'aki ke fetu'utaki mo e Potungaue;
 - (d) ngaahi fakaikiiki kehe 'e ala fiema'u 'e he Minisita 'i ha fanonganongo fakapule'anga.
- (2) Ko ha taha tukuhau 'oku 'ikai ke faipau ki he tu'utu'uni si'i (1)(a) pe (c) 'e 'ikai lava ke ne taukapo 'aki 'a e 'uhinga ko e liliu hono tu'asila 'i ha hopo 'oku fakahoko ki he taha ko ia 'i ha lao ki he pa'anga hu mai.
- (3) Ko ha taha tukuhau 'oku 'ikai ke faipau ki he tu'utu'uni si'i (1) 'oku ne fakahoko 'a e hia pea kuo pau ke ala mo'ua 'i ha'ane halaia ki ha tautea pa'anga 'oku 'ikai lahi hake 'i he \$1,000.

KONGA 12 – PULE'I 'O E NGAALI LAO KI HE PA'ANGA HU MAI

30 Kaati faka'ilonga

Koe'ahi ko e ngaahi taumu'a 'o e kupu 65(1) 'o e Lao, kuo pau ke 'i he kaati faka'ilonga 'a e hingoa, tu'unga mo e vaha'ataimi kei 'aonga 'o e kaati 'o ha 'ofisa tukuhau.

31 Fuakava 'o e lakanga kuo tu'utu'uni

Koe'uhia ko e ngaahi taumu'a 'o e kupu 65(2) 'o e Lao, ko e fuakava 'o e lakanga kuo tu'utu'uni 'oku fakamahino pau ia 'i he Tepile 2.

KONGA 13 – FAKATONUTONU'ANGA TUKUHAU**VAHE 1 – KAU MEMIPA 'O E FAKATONUTONU'ANGA TUKUHAU****32 Vaha'ataimi 'o e fokotu'u**

'E ngofua ke fokotu'u 'a e Palesiteni mo ha memipa 'ikai Palesiteni 'o e Fakatonutonu'anga Tukuhau ki ha vaha'ataimi ngaue taimi kakato pe fakataimi.

33 Vahenga mo e ngaahi totongi

- (1) Kuo pau ke totongi ki he Palesiteni mo ha taha 'ikai Palesiteni 'o e Fakatonutonu'anga Tukuhau 'a e vahenga ko ia kuo tu'utu'uni 'i he Tu'utu'uni Ngaue 'a e Ngaue Fakapule'anga 2010.
- (2) Kuo pau ke totongi ki ha memipa 'o e Fakatonutonu'anga Tukuhau 'a e ngaahi totongi ko ia kuo tu'utu'uni 'i he Tu'utu'uni Ngaue 'a e Ngaue Fakapule'anga 2010.

VAHE 2 – FOKOTU'UTU'U 'O E FAKATONUTONU'ANGA**34 Fokotu'utu'u 'o e Fakatonutonu'anga ki ha hopo**

- (1) 'E ngofua ke kau 'i ha hopo 'i he Fakatonutonu'anga Tukuhau ha memipa 'e 1 pe 3 'i he tu'utu'uni 'ata'ataa pē 'a e Palesiteni.
- (2) 'E ngofua ke 'oatu 'e he Palesiteni ha ngaahi fakahinohino tohi 'o kau ki he —
 - (a) memipa pe kau memipa 'e kau ki he Fakatonutonu'anga ki ha hopo pau; pea
 - (b) kapau 'oku lahi ange 'i he taha 'a e memipa, ko e memipa ke sea 'i he hopo kapau ko e Palesiteni 'oku 'ikai ko ha memipa 'o e Fakatonutonu'anga ki he hopo ko ia.
- (3) 'I ha taimi pē kimu'a 'a e kamata'anga 'o e ui 'o ha hopo 'i he Fakatonutonu'anga Tukuhau, 'e ngofua ke ngaue'aki 'a e ngaahi mafai 'o e Fakatonutonu'anga koe'uhia ko e ngaahi taumu'a 'o e hopo 'e he Palesiteni pe ko e memipa 'oku sea ki he hopo 'i he tu'utu'uni si'i (2)(b).

35 Toe fokotu'utu'u 'o e Fakatonutonu'anga Tukuhau ki ha hopo

- (1) 'E ngofua ke fakata'e'aonga'i 'e he Palesiteni ha fakahinohino 'i he Tu'utu'uni 34(2) ki ha hopo pea 'oatu ha fakahinohino kehe kapau, 'i ha taimi pē kimu'a pea fakapapau'i 'e he Fakatonutonu'anga 'a e hopo, ko e memipa, pe ko e taha 'o e kau memipa, 'oku kau ki he Fakatonutonu'anga koe'ahi ko e ngaahi taumu'a 'o e hopo —
 - (a) 'oku 'ikai toe hoko ia ko ha memipa 'o e Fakatonutonu'anga;
 - (b) 'oku 'ikai 'ataa ia koe'ahi ko ha fa'ahinga 'uhinga; pe
 - (c) 'oku tu'utu'uni 'e he Palesiteni ke 'ikai kau 'i he hopo koe'ahi ko ha fepaki 'o e kaunga 'i he Tu'utu'uni 36.
- (2) Kapau 'e ngaue'aki 'a e tu'utu'uni si'i (1) hili 'a e kamata 'o e ui 'o ha hopo —
 - (a) kuo pau ke hoko atu 'e he Fakatonutonu'anga 'a e hopo 'i hono toe fokotu'utu'u 'o fakatatau ki he ngaahi fakahinohino 'a e Palesiteni; pea
 - (b) kuo pau ke fakakau 'e he Fakatonutonu'anga kuo toe fokotu'utu'u ha lekooti 'o e hopo 'i he Fakatonutonu'anga na'e fokotu'utu'u kimu'a (kau ai ha lekooti 'o ha fakamo'oni na'e fakahoko 'i he hopo).

36 Fepaki 'o e kaunga

- (1) Ko ha Palesiteni pe memipa 'o e Fakatonutonu'anga 'oku 'i ai ha'ane kaunga fakamatelie, fakapa'anga pe kaunga kehe 'i ha hopo 'e ala fepaki mo e fakahoko totonu 'o hono ngaahi fatongia kuo pau ke ne fakaha 'a e kaunga ko ia pea kuo pau 'e 'ikai kau ki he hopo ko ia.
- (2) Ko ha memipa 'o e Fakatonutonu'anga 'oku 'ikai ke ne fakaha ha fepaki 'o e kaunga 'a ia 'oku tu'utu'uni 'i he tu'utu'uni si'i (1), 'oku ne fakahoko 'a e hia 'i he kupu 100(4) 'o e Lao.

VAHE 3 – TOHI KOLE KE VAKAI'I 'O HA TU'UTU'UNI 'OKU ALA 'EKE'I

37 Tohi kole ke vakai'i 'a e tu'utu'uni 'oku ala 'eke'i

- (1) Kuo pau ko ha tohi kole ki he Fakatonutonu'anga ki hono vakai'i 'o ha tu'utu'uni 'oku ala 'eke'i ke 'i he Foomu 9 'i he Tepile 1.
- (2) Kuo pau ke pehe 'oku 'ikai fakahu totonu ha tohi kole tukukehe 'o ka fakahu 'i he foomu kuo tali pea kuo totongi 'a e totongi tohi kole kuo tu'utu'uni.

38 Totongi tohi kole

- (1) Kuo pau ko e totongi tohi kole kuo tu'utu'uni ki hono fakahu ha kole ke vakai'i ha tu'utu'uni 'oku ala 'eke'i ko e \$200.

- (2) Kuo pau ke totongi ‘a e totongi ki he ‘Ofisi Fakasekelitali ‘o e Fakatonutonu’anga.

39 Ngaahi mafai ‘o e Minisita hili ‘a e vakai’i ‘o e tohi kole kuo fakahu

- (1) Hili hono fakahu ha tohi kole ki hono vakai’i ‘o ha tu’utu’uni ‘oku ala ‘eke’i ki he Fakatonutonu’anga Tukuhau, ‘e malava ke toki liliu pē ‘a e tu’utu’uni ‘e he Fakatonutonu’anga ‘aki hono vakai’i tukukehe kapau ko e ongo fa’ahi ki he hopo, pea mo e Fakatonutonu’anga, ‘oku nau loto ke fakahoko ‘e he Minisita ‘a e liliu ki he tu’utu’uni.
- (2) Ko ha lave ‘i he tu’utu’uni si’i (1) ki he liliu ‘o ha tu’utu’uni ko ha lave ia ki he
 —
 (a) fakafaikehekehe ki he tu’utu’uni;
 (b) fakata’e’aonga ‘o e tu’utu’uni; pe
 (c) fakata’e’aonga ‘o e tu’utu’uni pea mo e fakahoko ‘o ha tu’utu’uni ke fetongi’aki ‘a e tu’utu’uni na’e fakata’e’aonga.

VAHE 4 – VAKAI’I ‘O E NGAALI TU’UTU’UNI ‘OKU ALA ‘EKE’I

40 Fakahu ‘o e ngaahi tohi ngaue

- (1) Kuo pau ki he Minisita, ‘i loto ‘i he ‘aho hokohoko ‘e 30 mei hono tufa ha tatau ‘o ha kole ki he Fakatonutonu’anga Tukuhau ki hono vakai’i ‘o ha tu’utu’uni ‘oku ala ‘eke’i pe ‘i loto ‘i ha taimi makehe ‘a ia ‘e fakangofua ‘e he Fakatonutonu’anga, ke fakahu ki he Fakatonutonu’anga ‘a e tatau ‘e 2 –
- (a) ‘o e fanonganongo ‘o e tu’utu’uni tukuhau ‘oku felave’i mo e tohi kole;
 (b) ‘o ha fakamatala ‘oku ne fakaha ‘a e ngaahi ‘uhinga ‘o e tu’utu’uni kapau ‘oku ‘ikai hā ‘eni ‘i he fanonganongo ‘oku lave ki ai ‘a e palakalafi (a); mo
 (c) ha tohi ngaue kehe kotoa ‘oku felave’i mo e vakai’i ‘o e tu’utu’uni ‘e he Fakatonutonu’anga.
- (2) Kapau ‘oku ‘ikai fiemalie ‘a e Fakatonutonu’anga ki ha fakamatala kuo fakahu ‘i he tu’utu’uni si’i (1)(b), ‘e ngofua ki he Fakatonutonu’anga, ‘i he fanonganongo tohi, ke fiema’u ‘a e Minisita ke ne fakahu ha fakamatala makehe ki he Fakatonutonu’anga ‘i loto ‘i he taimi kuo fakamahino pau ‘i he fanonganongo.
- (3) Kapau ‘oku pehe ‘e he Fakatonutonu’anga ‘e ala felave’i ha ngaahi tohi ngaue kehe mo e vakai’i ‘o ha tu’utu’uni ‘oku ala ‘eke’i ‘o e Fakatonutonu’anga, ‘e ngofua ki he Fakatonutonu’anga, ‘i he fanonganongo tohi, ke fiema’u ‘a e Minisita ke ne fakahu ‘a e ngaahi tohi ngaue kuo fakamahino pau ‘i he

fanonganongo ki he Fakatonutonu'anga 'i loto 'i he taimi kuo fakamahino pau 'i he fanonganongo.

- (4) Kuo pau ke tufa 'e he Minisita ki he taha kole ha tatau 'o ha fakamatala pe tohi ngaue 'i he taimi tatau kuo fakahau ai ki he Fakatonutonu'anga 'i he tu'utu'uni ni.

41 Fakaofonga 'i he Fakatonutonu'anga

'E ngofua ki ha fa'ahi 'i ha hopo 'i he Fakatonutonu'anga ke hā 'iate ia pē pe fakaofonga'i ia 'e ha fakaofonga lao, taha tauhitohi, pe fakaofonga tukuhau kuo lesisita.

42 Ngaahi mafai 'o e Fakatonutonu'anga

- (1) 'E ngofua ki he Fakatonutonu'anga ke —
(a) fakahoko 'a e fakamatala fakamo'oni 'i he fuakava pe fakapapau;
(b) hoko atu 'a e hopo 'i he 'ikai 'i ai ha fa'ahi kuo 'osi fanonganongo fakapotopoto ki ai 'a e hopo; pe
(c) toloi 'a e hopo mei he taimi ki he taimi.
(2) 'E ngofua ki he Palesiteni ke ne fekau'i ha taha ke hā 'i he Fakatonutonu'anga ke fakamo'oni 'i he hopo.
(3) Kuo pau ko e tohi fekau 'i he tu'utu'uni si'i (2) ke 'i he Foomu 10 'i he Tepile 1 pea kuo pau ke tufa hangatonu ki he taha kuo fekau'i.

43 'Ikai toe fiema'u 'a e hopo

- (1) 'Oku ngaue'aki 'a e tu'utu'uni si'i (2) kapau —
(a) 'oku hā atu ki he Fakatonutonu'anga Tukuhau ko e ngaahi me'a ke fakapapau'i 'i he vakai'i 'o ha tu'utu'uni 'oku ala 'eke'i 'e malava ke fakapapau'i lelei pē ia 'o 'ikai toe hopo; pea
(b) 'oku loto 'a e ongo fa'ahi ki he hopo ke fakapapau'i 'a hono vakai'i 'o 'ikai ha hopo.
(2) Kapau 'oku ngaue'aki 'a e tu'utu'uni si'i (1), 'e ngofua ke fakapapau'i 'e he Fakatonutonu'anga Tukuhau 'a e tu'utu'uni 'oku ala 'eke'i 'aki hono vakai'i 'a e ngaahi tohi ngaue pe naunau kehe kuo fakahau fakataha, pe 'oatu ki he, Fakatonutonu'anga pea fakahoko ha tu'utu'uni 'o 'ikai toe ui ha hopo.

44 Faikehekehe 'i he fakakaukau

Kapau 'oku faikehekehe 'a e fakakaukau 'a e kau memipa 'oku nau kau ki he Fakatonutonu'anga Tukuhau 'i ha tu'utu'uni ke fai ki ha fehu'i 'i ha hopo, kuo pau ke

tali 'a e fehu'i 'o hange ko e fakakaukau 'a e tokolahi tukukehe kapau 'e mahanga, kuo pau ke aofangatuku 'a e paloti 'e he memipa 'oku sea.

45 Fakangata, tamate'i, pe toe fokotu'u 'o ha tohi kole

- (1) Fakatatau ki he tu'utu'uni 45, 'e ngofua ki ha taha kole ke fakangata pe fakafoki 'enau tohi kole ki hono vakai'i 'o ha tu'utu'uni 'oku ala 'eke'i 'i ha taimi pē 'aki hono faile ha fanonganongo tohi 'i he 'Ofisi Fakasekelitali 'o e Fakatonutonu'anga Tukuhau pea kuo pau ke tamate'i 'e he Fakatonutonu'anga Tukuhau.
- (2) Kapau 'e 'ikai 'i he hopo ha taha kole pe fakaofonga'i ia 'i ha hopo 'o e tohi kole 'a e taha taha kole ki he vakai'i 'o ha tu'utu'uni 'oku ala 'eke'i, 'e ngofua ke tamate'i 'e he Fakatonutonu'anga 'a e kole.
- (3) 'E ngofua ki ha memipa 'oku sea 'i ha hopo, kapau 'oku loto kotoa ki ai 'a e kau memipa pea ko e fakaofonga 'o e Fakatonutonu'anga, ke tamate'i ha tohi kole ki he Fakatonutonu'anga kapau 'oku 'ikai fakahoko 'e he taha kole 'a e me'a ni 'i loto 'i ha taimi fe'unga —
 - (a) hoko atu 'a e tohi kole; pe
 - (b) faipau ki ha fakahinohino 'a e Fakatonutonu'anga Tukuhau 'o felave'i mo e tohi kole.
- (4) Kapau kuo tamate'i 'e he Fakatonutonu'anga Tukuhau ha tohi kole 'i he tu'utu'uni si'i (2) mo e (3), 'e ngofua ki he taha kole, 'i loto 'i he 'aho hokohoko 'e 30 hili hono ma'u 'a e fanonganongo kuo tamate'i 'a e tohi kole, ke kole ki he Fakatonutonu'anga ke toe fokotu'u 'a e tohi kole.
- (5) Kapau kuo fakahoko ha tohi kole 'i he tu'utu'uni si'i (4), 'e ngofua ke fakahoko 'e he Fakatonutonu'anga Tukuhau ha tu'utu'uni ke —
 - (a) toe fokotu'u 'a e tohi kole fakataha mo ha ngaahi fakahinohino; pe
 - (b) 'ikai tali 'a e tohi kole pea 'oatu ki he taha kole mo e ngaahi 'uhinga ki hono 'ikai tali.

46 Felotoi ki he tu'utu'uni

- (1) 'E ngaue'aki 'a e tu'utu'uni ni kapau, 'i ha taimi pē 'i ha hopo, 'e felotoi 'a e ngaahi fa'ahi 'i he tohi ki he ngaahi tu'unga 'o ha tu'utu'uni 'a e Fakatonutonu'anga Tukuhau 'i he hopo, 'i ha konga 'o e hopo, pe ko ha me'a 'oku fakatupu 'e he hopo.
- (2) Kapau 'oku ngaue'aki 'a e tu'utu'uni si'i (1) pea ko e felotoi 'oku kau ki he ngaahi tu'unga 'o ha tu'utu'uni 'a e Fakatonutonu'anga 'i he hopo, 'e ngofua ke fakahoko 'e he Fakatonutonu'anga ha tu'utu'uni 'o fakatatau ki he ngaahi tu'unga ko ia.

- (3) Kapau 'oku ngaue'aki 'a e tu'utu'uni si'i (1) pea ko e felotoi 'oku felave'i mo ha konga 'o e hopo pe ha me'a 'oku fakatupu 'e he hopo, 'e ngofua ki he Fakatonutonu'anga, 'i he'ene tu'utu'uni 'i he hopo, ke ngaue'aki 'a e ngaahi tu'unga 'o e felotoi.

47 Fakafoki 'o e tu'utu'uni ki he Minisita

- (1) 'I ha taimi pē 'i ha hopo ke vakai'i ha tu'utu'uni 'oku ala 'eke'i, 'e ngofua ke fakafoki 'e he Fakatonutonu'anga Tukuhau 'a e tu'utu'uni ki he Minisita ke toe fakakaukau'i 'o fakatatau ki he ngaahi fakahinohino 'a e Fakatonutonu'anga.
- (2) Kapau 'oku ngaue'aki 'a e tu'utu'uni si'i (1), kuo pau ke toe fakakaukau'i 'e he Minisita 'a e tu'utu'uni pea 'e ngofua ke ne —
- fakapapau'i 'a e tu'utu'uni;
 - liliu 'a e tu'utu'uni; pe
 - fakata'e'aonga'i 'a e tu'utu'uni pea fakahoko ha tu'utu'uni fo'ou.
- (3) Kapau 'oku liliu pe fakata'e'aonga'i 'e he Minisita ha tu'utu'uni, kuo pau ke lau 'a e tu'utu'uni ko ia 'i hono liliu pe fakata'e'aonga'i ko e tu'utu'uni ia 'oku ala 'eke'i 'a ia ko e kaveinga 'o e tohi kole ke vakai'i 'i he Fakatonutonu'anga Tukuhau pea 'e ngofua ki he taha kole ke ne hoko atu pe fakafoki 'a e tohi kole.

48 Fakatonutonu

- (1) 'E ngofua ke liliu 'e he Fakatonutonu'anga Tukuhau 'a e fakalea 'o e tu'utu'uni pe fakamatala 'o e ngaahi 'uhinga kapau 'i he hili 'a e faitu'utu'uni 'oku fiemalie 'oku 'i ai 'a e fehalaaki 'i he fakalea 'o e tu'utu'uni pe 'i he fakamatala tohi 'o e ngaahi 'uhinga 'o e tu'utu'uni.
- (2) Kuo pau ke lau 'a e fakalea kuo liliu 'i he tu'utu'uni si'i (1) ko e tu'utu'uni pe fakamatala 'o e ngaahi 'uhinga 'a e Fakatonutonu'anga.
- (3) Kuo pau ke kau 'i he ngaahi fehalaaki 'i he fakalea 'o ha tu'utu'uni pe fakamatala 'o e ngaahi 'uhinga —
- ha fehalaaki 'i he taipe pe ngaue fakakalake; pe
 - ha faikehekehe 'i he tu'utu'uni mo e fakamatala 'o e ngaahi 'uhinga.

VAHE 5 – PULE'I 'O E FAKATONUTONU'ANGA

49 'Ofisi Fakasekelitali

Kuo pau ke fakahoko 'a e ngaahi fatongia fakasekelitali 'o e Fakatonutonu'anga 'e he 'ofisi 'o e Minisita.

50 Fai'anga hopo

Kuo pau ke fakahoko 'a e ngaahi hopo 'a e Fakatonutonu'anga Tukuhau 'i ha feitu'u 'e toki vahe'i 'e he Palesiteni 'o e Fakatonutonu'anga.

51 Ngaahi totongi

'E ngofua ki he Fakatonutonu'anga ke fakangofua 'a e ngaahi totongi 'oku ne pehe 'oku totonu mo fakapotopoto.

52 Fakahu 'o e ngaahi tohi ngaue

Ko ha tohi ngaue 'oku fiema'u 'i he Lao pe Ngaahi Tu'utu'uni ni ke fakahu ki he Fakatonutonu'anga kuo pau ke fakahu faka'elekitulonika pe 'e ha taha ki he 'Ofisi Fakasekelitali 'o e Fakatonutonu'anga.

53 Tu'asila ke tufa ki ai 'a e ngaahi tohi ngaue

Kuo pau ke 'oatu 'e ha taha kole ki hono vakai'i 'o ha tu'utu'uni 'oku ala 'eke'i ki he 'Ofisi Fakasekelitali ha fanonganongo tohi 'o e tu'asila 'a e taha kole, kau ki ai mo ha tu'asila faka'elekitulonika, ke tufa ki ai ha ngaahi tohi ngaue felave'i mo e hopo.

54 Tufa 'o e ngaahi tohi ngaue

- (1) Ko ha fanonganongo, fakamatala, pe tohi ngaue kehe 'oku felave'i mo ha hopo 'i he Fakatonutonu'anga Tukuhau 'oku fiema'u ke tufa ki ha taha kuo pau ke pehe kuo tufa totonu ki he taha ko ia —
 - (a) kapau ko e taha ko ia ko e taha kole, 'i hono tufa tonu ki he taha kole ko ia pe ko e fakafonga 'o e taha kole, pe tuku pe 'ave 'i he meili lesisita ki he tu'asila tufa 'a e taha ko ia 'i he Tu'utu'uni 53;
 - (b) kapau ko e taha ko ia ko e Minisita, 'i hono tuku pe 'ave 'i he meili lesisita ki he 'ofisi 'o e Potungaue na'a ne 'oatu 'a e tu'utu'uni 'oku makatu'unga ai 'a e tohi kole; pe
 - (c) kapau ko ha taha kehe, 'i hono tufa tonu ki he taha ko ia pe 'ave 'i he meili lesisita ki he tu'asila fakamuimuitaha 'a e taha ko ia.
- (2) 'E ngofua ki he Palesiteni ke ne fiema'u ha fanonganongo, fakamatala, pe tohi ngaue kehe 'oku lave ki ai 'a e tu'utu'uni si'i (1) ke tufa faka'elekitulonika ki ha taha ki he tu'asila tufa faka'elekitulonika 'a e taha ko ia 'i he Tu'utu'uni 53.

KONGA 14 – LESISITA ‘O E FAKAFOFONGA TUKUHAU

55 Foomu ‘o e tohi kole ki he lesisita ‘o e fakafofonga tukuhau

- (1) Kuo pau ki ha tohi kole ke lesisita ko ha fakafofonga tukuhau ke ‘i he Foomu 11 ‘i he Tepile 1.
- (2) Kuo pau ki ha fakafo’ou ‘o e lesisita ki ha fakafofonga tukuhau ke ‘i he Foomu 12 ‘i he Tepile 1.
- (3) Kuo pau ki ha tohi kole ki ha nominii tanaki atu pe fetongi ‘o ha fakafofonga tukuhau ke ‘i he Foomu 13 ‘i he Tepile 1.

56 Totongi ‘o e tohi kole

- (1) Kuo pau ko e totongi tohi kole kuo tu’utu’uni ki ha lesisita fakafofonga tukuhau ke —
 - (a) ki ha taha taautaha, \$300; pe
 - (b) ki ha taha kehe, \$500.
- (2) Kuo pau ko e totongi tohi kole kuo tu’utu’uni ki he fakafo’ou ‘a e lesisita ‘o e fakafofonga tukuhau ke —
 - (a) ki ha taha taautaha, \$500; pe
 - (b) ki ha taha kehe, \$800.
- (3) Kuo pau ko ha totongi tohi kole kuo tu’utu’uni ki ha nominii tanaki atu pe fetongi ‘o ha fakafofonga tukuhau ke ‘i he \$100 ki he nominii.

57 Tu’utu’uni ngaue ‘o e kau fakafofonga tukuhau

‘E ngofua ki he Minisita, ‘i he loto ki ai ‘a e Kapineti, ke pulusi ‘i he uepisaiti faka’ofisiale ‘a e Potungaue ha Tu’utu’uni Ngae ‘o e Kau Fakafofonga Tukuhau ‘a ia kuo pau ke ngaue’aki ia ki he kotoa ‘o e kau fakafofonga tukuhau mo e kau tohi kole ki ha lesisita fakafofonga tukuhau.

TEPILE 1

NGAAHI FOOMU



Government of Tonga

FORM 1/FOOMU 1
INDIVIDUAL TAXPAYER IDENTIFICATION
NUMBER (TIN) REGISTRATION
FORM/FOOMU KI HE LESISITA FIKA
TUKUHAU TAAUTAHA
Ministry of Revenue & Customs
 QSC Ex-Student Center, Railway Road,
 Nuku'alofa, TONGA
 Telephone (676)7400550 Fax (676) 25018
 Enquiry: cst@revenue.gov.to

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

Regulation 3(1)(a)(i)
Tu'utu'uni 3(1)(a)(i)

PLEASE PRINT/KATAKI 'O TOHI FAKAMATALALAHİ

**USE THIS FORM IF YOUR ONLY SOURCE OF INCOME IS FROM
EMPLOYMENT AND/OR INTEREST/NGAUE'AKI 'A E FOOMU KO 'ENI
KAPAU KO HO'O MA'U'ANGA PA'ANGA 'OKU MEI HE NGAUE PE
TOTONGI TUPU 'ATA'ATAA PE**

TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E TOKOTAHU TUKUHAU

1. Language/ <i>Lea</i>	<input type="checkbox"/> ENGLISH <input type="checkbox"/> FAKATONGA	
2. Name / <i>Hingoa</i>	<input type="checkbox"/> MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS <input type="checkbox"/> OTHER (KEHE)	
Any other names used / Hingoa kehe 'oku ngaue'aki: _____		
3. Date of birth/'Aho fa'ele'i		
4. (a) Resident for tax/Totongi tukuhau 'i Tonga (b) If NO , please attach Tongan Visa	<input type="checkbox"/> Yes/'Io	<input type="checkbox"/> No/'Ikai

5. Purpose of applying for TIN / Taumu'a e fakahu Fika Tukuhau	<input type="checkbox"/> Employment / Ngaue <input type="checkbox"/> Custom Requirement / Fiema'u 'a e Kasitomu <input type="checkbox"/> Fruit Picking / Toli Fo'iakau <input type="checkbox"/> Others / Me'a makehe _____
6. Employer detail	(a) Name of the Employer : _____ (b) Address: _____ (c) Phone number: _____
7. Telephone/Telefoni Please circle the primary phone number / Kataki 'o faka'ilonga'i 'a e fika tefito	Home/'Api _____ Mobile/Mopaila _____ Work/Ngaue'anga _____
8. Your email address / Ko ho'o 'imeili Please provide your most used email / Kataki kae fakaha henihonoi 'imeili 'oku ke lahi ngau'aki	
ADDITIONAL DETAILS/NGAAHI FAKAMATALA KEHE	
9. Please attach a copy of your ID / Kataki 'o fakahau mai ho'o ID	Type of ID/Kalasi 'o e ID We accept Drivers Licence, National ID card, Passport, Birth Certificate, Statement from your birth parent(s) or adopted parent(s) or a person who has known you for at least 5 years
DECLARATION	
I declare that the information given on this form is true and correct. / 'Oku ou fakahako e fakamatala 'oku 'oatu 'i he foomu'ni 'oku mo'oni mo totonusi.	
Signature/Fakamo'oni _____ Date/‘Aho _____	



FORM 2/FOOMU 2
INDIVIDUAL/SOLE TRADER TAXPAYER
IDENTIFICATION NUMBER (TIN) REGISTRATION
FORM/FOOMU KI HE LESISITA FIKA TUKUHAU
TAAUTAHA/PISINISI

Ministry of Revenue & Customs

QSC Ex-Student Center, Railway Road, Nuku'alofa,
TONGA

Telephone (676)7400550 Fax (676) 25018 Enquiry:
cst@revenue.gov.to

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

Regulation 3(1)(a)(ii)
Tu'utu'uni 3(1)(a)(ii)

PLEASE PRINT/KATAKI 'O TOHI FAKAMATALALAHII

- YOU OWN AND OPERATE A BUSINESS OR ARE A CASUAL WORKER OR CONSULTANT BUT NOT AS A COMPANY; AND
- ALSO IF IN ADDITION TO YOUR BUSINESS YOU ALSO HAVE PAID EMPLOYMENT/NGAUE'AKI 'A E FOOMU KO 'ENI KAPAU 'OKU KE FAKALELE HA PISINISI KA 'OKU 'IKAI KO HA KAUTAHA TATAU AI PE PE 'OKU KE TOE MA'U VAHENGA NGAUE

TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E TOKOTAHUA TUKUHAU

TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E TOKOTAHUA TUKUHAU					
1. Language/ <i>Lea</i>	<input type="checkbox"/> ENGLISH <input checked="" type="checkbox"/> NGAN				
2. Name/ <i>Hingoa</i>	<input type="checkbox"/> MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS <input type="checkbox"/> OTHER (KEHE)				
	Any other names used/Hingoa kehe 'oku ngae'aki: _____				
3. Date of birth/ <i>Aho fa'ele'i</i>					
4. Trading Name/ <i>Hingoa 'o e Pisini kapau 'oku 'i ai</i>	<input type="checkbox"/> Yes/'lo _____ <input type="checkbox"/> No/'Ikai				

5. Effective Date of Business License / 'Aho na'e laiseni ai 'a e pisinisi	
6. Business Commencement Date / 'Aho kamata 'a e pisinisi	
7. (a) Resident for tax / Totongi Tukuhau 'i Tonga (b) If No please attach your Business Visa/Kapau 'Ikai pe'a fakapipiki mai ho'o pisinisi visa	<input type="checkbox"/> Yes/'Ilo <input type="checkbox"/> No/'Ikai
8. Tax Agent / Fakafofonga Tukuhau	
9. Bank Details / Fika 'akauni pangike	Account name/ Hingoa e 'akauni: _____ Bank/ Pangike: _____ Bank Account Number/ Fika 'Akauni: _____
BUSINESS CONTACT DETAILS	
10. Physical Address / Tu'asila	Business Location/Tu'u'anga 'o e Pisinisi: _____ Village/ Kolo: _____ Island/ Motu: _____
Contact Number / Fika fetu'utaki	Business phone Number / Telefoni Ngau'e'anga: _____ Mobile/Mopaila: _____
P.O BOX / Puha Meili Email Address / 'Imeili	_____
ADDITIONAL DETAILS/ NGAABI FAKAMATALA MAKEHE	
11. Please attach a copy of your ID and business license/ Kataki 'o Fakahu	Type of ID/ Kalasi 'o e ID We accept Drivers Licence, National ID card, Passport, Birth certificate,

<i>mai mo ho'o ID mo e laiseni pisinisi.</i>	Statement from your birth parent(s) or adopted parent(s) or a person who has known you for at least 5 yrs
12. Please tick tax type appropriate to your business/ <i>Tiki e puha 'oku kaungatonu ki ai ho pisinisi.</i>	<input type="checkbox"/> Income Tax/ Tukuhau Pa'anga Hu Mai Effective date/ 'Aho kamata ai _____ <input type="checkbox"/> Income Tax/ Tukuhau Pa'anga Hu Mai Effective date/ 'Aho kamata ai _____ <input type="checkbox"/> PAYE/ Tukuhau Ta'ofi Vahenga Effective date/ 'Aho kamata ai _____ <input type="checkbox"/> Withholding Tax/ Tukuhau Ta'ofi Effective date/ 'Aho kamata ai _____ Withholding tax non-resident/ Tukuhau <input type="checkbox"/> Ta'ofi Vahenga 'ikai nofo fonua Effective date/ 'Aho kamata ai _____
DECLARATION	
I declare that the information given on this form is true and correct / 'Oku ou fakahako e fakamatala 'oku 'oatu 'i he foomu' ni 'oku mo'oni mo totonu.	
Signature/ <i>Fakamo'oni</i> _____ Date/'Aho _____	



Government of Tonga

FORM 3/FOOMU 3
NON-INDIVIDUAL TAXPAYER IDENTIFICATION
NUMBER (TIN)
REGISTRATION FORM/FOOMU KI HE LESISITA
FIKA TUKUHAU TAHA TUKUHAU FAKATOKOLAHİ
QSC Ex-Student Center, Railway Road, Nuku'alofa,
TONGA
Telephone (676)7400550 Fax (676) 25018 Enquiry:
cst@revenue8e.gov.to

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

**Regulation 3(1)(a)(iii)
Tu'utu'uni 3(1)(a)(iii)**

**PLEASE PRINT AND CIRCLE AS RELEVANT/KATAKI 'O TOHI
FAKAMATALALAHİ PE SIAKALE'I 'A E NGAABI TALI TONU
USE THIS FORM IF YOU ARE A COMPANY, TRUST, PARTNERSHIP,
SOCIETY etc. / NGAUE'AKI 'A E FOOMU KO 'ENI KAPAU KO E KAUTAHA,
TALASITI, PAATINASIPI, SIOSAIETI etc.**

1. Language/Lea	<input type="checkbox"/> ENGLISH <input type="checkbox"/> FAKA-TONGA
2. Organization Type/ Fa'ahinga	<input type="checkbox"/> Company/ Kautaha <input type="checkbox"/> Estate/ Trust/ Talasiti <input type="checkbox"/> Non- Profit Organisation <input type="checkbox"/> Partnership/ Paatinasipi <input type="checkbox"/> Other/ Kautaha Kehe : _____
3. Registered Name/ Hingoa kuo lesisita	
4. Trading Name/ Hingoa 'o e Pisini kapau 'oku 'i ai	
5. Business nature/ Natula 'o e Pisini Please list all activities/ Kataki 'o hiki kotoa 'a e fa'ahinga pisini 'oku fakahoko	Primary Activity/ Tefito'i Ngae Pisini: Subsidiary Activity/ Ngaabi Ngae Kehe:
6. Effective Date of Business License / 'Aho na'e laiseni ai 'a e pisini	

7. Business License Number/ Fika Laiseni Pisini	
8. Business Commencement Date/ 'Aho kamata 'a e Pisini	
9. Tax Agent/ Fakaofonga Tukuhau	
10. Bank Details/ Fika 'akauni pangike	Account name/ Hingoa e 'akauni: _____ Bank/ Pangike: _____ Bank Account Number/ Fika 'Akauni Pangike: _____
BUSINESS CONTACT DETAILS	
11. Physical Address / Tu'asila	Business Location/Tu'u'anga 'o e Pisini: _____ Village/ Kolo: _____ Island/ Motu: _____
Contact Number / Fika fetu'utaki	Business phone Number/ Telefoni Ngaue'anga _____ Mobile/Mopaila: _____
P.O BOX / Puha Meili	_____
Email Address / 'Imeili	_____
12. Address for delivery purposes/ Tu'asila ke tufa kiai	Physical Address Tu'asila or P.O Box Puha Meili Tax Agent (if any)
14. Contact Person's Telephone/ Telefoni Please circle the primary phone number/ Kataki 'o faka'ilonga'i fika tefito	Home/ 'Api : _____ Work/ Ngaue'anga: _____ Mobile/ Mopaila : _____
ADDITIONAL DETAILS/ NGAALI FAKAMATALA MAKEHE	
16. Shareholders or related persons (directors, trustee, partner or executive officer holder)/ Kau ma'u 'inasi pe taha fekau'aki	It's a must to provide tin number (attached form 3A) / Kuo pau ke 'omai e fika Tukuhau e kau talekita etc

17. Please tick tax type appropriate to your business/
Tiki e puha 'oku kaungatonus
kiai ho pisinisi.

- Income Tax/ Tukuhau Pa'anga Hu Mai
Effective date/ 'Aho kamata ai _____
- PAYE/ Tukuhau Ta'ofi Vahenga
Effective date/ 'Aho kamata ai _____
- Aircraft Income/ Tukuhau Vakapuna
Effective date/ 'Aho kamata ai _____
- Ship Income Tax/ Tukuhau Vakatahi
Effective date/ 'Aho kamata ai _____
- Withholding Tax/ Tukuhau Ta'ofi
Effective date/ 'Aho kamata ai _____
- Withholding tax non-resident/ Tukuhau
Ta'ofi Vahenga 'ikai nofo fonua
Effective date/ 'Aho kamata ai _____

DECLARATION

I declare that the information given on this form is true and correct/'Oku ou fakahako e
fakamatala 'oku 'oatu 'i he foomu ni 'oku mo'oni mo totonu

Signature/Fakamo'oni _____ Date/'Aho _____



Government of Tonga

FORM 4/FOOMU 4
**NOTICE OF OBJECTION TO A TAXATION
ASSESSMENT/ FANONGONONGO 'O E
LAUNGA KI HA FAKAFUOFUA TUKUHAU**
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 NGAALI
NGAUE TANAKI PA'ANGA HU MAI 2021**

**Regulation 12
Tu'utu'uni 12**

In the matter of the assessment of/I he me'a 'o e pa'anga kuo fakafuofua'i 'a _____ . To the Minister/ Ki he Minisita ki he Pa'anga Hu Mai. I hereby give notice that I object to the taxation assessment for the tax period _____ and issued to me by notice of assessment dated _____, and claim that the assessment should be reduced by_____ / 'Oku ou fanonganongo hen'i 'oku ou launga ki he fakafuofua tukuhau ki he vaha'a taimi tukuhau _____ na'e 'omai kia au 'aki 'a e fanonganongo fakafuofua tukuhau 'o e 'aho _____, pea 'oku ou pehe 'oku totonu ke fakasi'isi'i 'aki 'a e _____.

The grounds on which I rely are/ Ko e ngaahi makatu'unga 'oku ou fakafalala ki ai ko e –

 (briefly state grounds of
 objection/ Fakamatala nounou hen'i 'a e ngaahi 'uhinga)
 Signature/ Fakamo'oni hingoa;

Designation/ Lakanga;

Taxpayer's Name/ Hingoa 'o e
Taha Tukuhau;

Taxpayer Identification
Number/ Fika Tukuhau 'a e
Taha Tukuhau;

Address/ Tu'asila ;

Phone/ Telefoni ;

Fax/ Fekisimili ;

E-mail/ 'I-meili ;

Date/ 'Aho ;



Government of Tonga

FORM 5/FOOMU 5
NOTICE OF OBJECTION TO A TAXATION DECISION (OTHER THAN A TAXATION ASSESSMENT)/ FANONGONONGO 'O E LAUNGA KI HA TU'UTU'UNI TUKUHAU (TUKUKEHE 'A E FAKAFUOFUA TUKUHAU)
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 NGAALI NGAUE TANAKI PA'ANGA HU MAI 2021**

**Regulation 12
Tu'utu'uni 12**

In the matter of/I he me'a a _____ To the Minister/ Ki he Minisita.

I hereby give notice that I object to the taxation decision issued to me by notice dated _____, and claim that the decision should be changed as follows/ 'Oku 'ou fanonganongo hen 'oku ou launga ki he tu'utu'uni tukuhau na'e 'omai mai kia au 'aki ha fanonganongo 'o e 'aho _____, pe a 'oku ou pehe 'oku totonu ke liliu 'a e tu'utu'uni 'o pehe ni –

The grounds on which I rely are/ Ko e ngaahi makatu'unga 'oku ou fakafalala ki ai koe -

_____ (briefly state grounds of objection/Fakamatala nounou hen 'a e ngaahi 'uhinga)

Signature/ Fakamo'oni hingoa; _____
 Designation/ Lakanga; _____

Taxpayer's Name/ Hingoa 'o e

Taha Tukuhau;

Taxpayer Identification

Number/ Fika Tukuhau 'a e

Taha Tukuhau;

Address/ Tu'asila;

Phone/ Telefoni;

Fax/ Fekisimili;

E-mail/ 'Imeili;

Date/ 'Aho;

 Government of Tonga	<p style="text-align: center;">FORM 6/FOOMU 6</p> <p style="text-align: center;">Tax Clearance application for Tax Clearance for Sending Money Overseas/Tohi kole faka'ataa tukuhau ki ha Faka'ataa Tukuhau ki he Talafi Pa'anga ki Muli</p> <p style="text-align: center;">Ministry of Revenue & Customs</p> <p style="text-align: center;">QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA</p> <p style="text-align: center;">Telephone (676)7400550 Fax (676) 25018</p> <p style="text-align: center;">Enquiry: cst@revenue.gov.to</p>							
Section A/Konga A – APPLICANT'S DETAILS/NGAAHI FAKAIKIIKI 'O E TAHA KOLE								
Hingoa 'o e Taha Kole: / Applicant Name: Postal Address: / Tu'asilā Meili	T.I.N.: _____							
		Contact Person: / Taha Fetu'utaki						
		Phone: / Telefoni:						
		Email: / 'Imeili:						
		Section B/Konga B – NGAAHI FAKAIKIIKI 'O E PA'NGA KE TALAFI/DETAILS OF FUNDS TO BE TRANSFERRED						
Amount to be transferred out of Tonga: / Mahu'inga ke talafi mei Tonga:	\$ _____							
Currency of transfer: / Pa'anga Talafi								
Country to be transferred to: / Fonua 'e talafi ki ai:								

Your Bank Name: / Hingoa 'o e Pangike:			
Bank Branch: / Va'a Pangike			
Your Bank Account No. : / 'Akauni Pangike 'o'ou. :			
The nature of payment is: / Ko e natula 'o e totongi 'oku:		<i>(attach documentary evidence) / (fakakau 'a e fakamo'oni fakatohi ngau)</i>	
Section C - SOURCE OF FUNDS / Konga C – MA'U'ANGA PA'ANGA	Source / Ma'u'anga	Amount (\$) / Mahu'inga (\$)	
	Total: / Fakakatoa		
Section D - TAX AGENT DETAILS / Konga D – NGAAHI FAKAIIKIKI 'O E FAKAFOFON GA TUKUHAU	Name: / Hingoa		
	Contact number: / Fika Fetu'utaki:		
	Address: / Tu'asila		
DECLARATION / FAKAPAPAU			
<p>I declare that the information in this application is true and correct in every detail. / 'Oku ou fakapapau'i ko e ngaahi fakamatala 'i he tohi kole ni 'oku moo'oni mo totonu 'i he fakaikiiki kotoa pē.</p>			
Signature:/Fakamo'oni Hingoa		Designation:/Lakanga	
Date:/Aho:			
IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT UNDER			

**SECTION 85, REVENUE SERVICES ADMINISTRATION ACT 2021 /
KO E HIA MAMAFĀ KE FAKAHOKO HA FAKAMATALA LOI 'I HE
KUPU 85 'O E LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI
PA'ANGA HU MAI 2021****Ngaue'aki PE 'e he 'Ofisi**

TC Number: / Fika TC:

Verified and entered
by:/Fakamo'oni'i pea fakahu 'e:

Approved by:/Tali 'e:

Date:/‘Aho / /

Date:/‘Aho / /

 Government of Tonga	<p style="text-align: center;">FORM 7/FOOMU 7 APPLICATION FOR TAX CLEARANCE/TOHI KOLE KI HA TOHI FAKAMO'ONI FAKA'ATAA TUKUHAU</p> <p style="text-align: center;">Ministry of Revenue & Customs QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA Telephone (676)7400550 Fax (676) 25018 Enquiry: cst@revenue.gov.to</p>		
<p>Section A - APPLICANT'S DETAILS / Konga A – NGAAHI FAKAIKIIKI 'O E TAHA KOLE</p>			
TIN Number: / Fika TIN:			
Registered Business Name: / Hingoa 'o e Pisini kuo Lesisita:			
Contact Number: / Fika Fetu'utaki:			
Postal Address: / Tu'asila Meili			
<p>Section B - Purpose (please tick appropriate box or boxes) / Konga B – Taumu'a (kataki 'o fakatonuki 'a e puha pe ngaahi puha totonu)</p>			
TDB Loan / No TDB		Business/Liquor/Coastal Trade License / Pisini/Kava Malohi/Laiseni Fefakatau'aki Fakalotofonua	
Government Procurement / Fakatau Pule'anga		Change of Ownership/Director/Shareholder / Liliu 'o e Taha 'O'ona/Talekita/Taha Ma'u 'Insai	
Export of Sandalwood/Sea cucumber / Hu atu 'o e Ahi/Kiukamipa Tahi		Transfer of lease / Hiki 'o e lisi	
Employment Visa / Visa Ngau		Any other purpose / Ha taumu'a kehe	
Please specifiy: / Kataki 'o fakamahino:			
<p>Section C - SOURCE OF FUNDS (please tick the appropriate box) / Konga C – MA'U'ANGA PA'ANGA (kataki 'o fakatonuki 'a e puha totonu)</p>			
Business / Pisini			

Personal / Taautaha		Others (<i>please specify</i>) / Kehe (kataki 'o fakamahino)
Section D - TAX AGENT/Accountant DETAILS / Konga D – FAKAOFONGA TUKUHAU/NGAAHI FAKAIKIIKI 'o e Taha Tauhitohi		
Name: / Hingoa:		Address: / Tu'asila
Tax Agent/Accountant Number: / Fakaofonga Tukuhau/Fika 'a e Taha Tauhitohi		
Phone: / Telefoni:		
DECLARATION / FAKAPAPAU		
I, / Ko au,	declare that the information in this application is true and correct in every detail. / 'oku ou fakapapau'i ko e fakamatala 'i he tohi kole ni 'oku mo'oni mo totonu 'i he fakaikiiki kotoa pē.	
Signature: / Fakamo'oni Hingoa: _____	Date:/Ah o	/ /
IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT UNDER SECTION 85, REVENUE SERVICES ADMINISTRATION ACT 2021 / KO E HIA MAMAFA KE FAKAHOKO HA FAKAMATALA LOI 'I HE KUPU 85, LAO KI HONO PULE'I 'O E NGAABI NGAUE TANAKI PA'ANGA HU MAI 2021		
OFFICE USE ONLY / NGAUE'AKI PĒ 'E HE 'OFISI		
TC	TC Number: / Fika	
Verified and entered by: / Fakamo'oni'i pea fakahu 'e: Date: / 'Aho	/ /	Approved by: / Tali 'e: Date:/Ah o



Government of Tonga

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 HU MAI 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 'ohake '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/ Kataki '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/ Kataki '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 fakahā 'a e 'uhinga 'oku fakakaukau'i lahi ai 'a e fehu'aki.	<input type="checkbox"/> Yes/'Ilo	<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/'Ilo	<input type="checkbox"/> No/'Ikai
Has the tax return been lodged for the tax period to which the application relates? / Kuo fakahā 'a e tanaki tukuhau ki he vaha'a taimi tukuhau 'oku felave'i mo e kole?	<input type="checkbox"/> Yes/'Ilo	<input type="checkbox"/> No/'Ikai
Signature/ Fakamo'oni Hingoa: Designation/Lakanga: Date/'Aho:		



Government of Tonga

**FORM 9/FOOMU 9
APPLICATION FOR REVIEW OF A REVIEWABLE
DECISION/TOHI KOLE KI HE VAKAI'I 'O HA
TU'UTU'UNI 'OKU ALA 'EKE'I**

Ministry of Revenue & Customs

QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA
Telephone (676)7400550 Fax (676) 25018

**Regulation 37
Tu'utu'uni 37**

Applicant's name/ Hingoa 'o e taha kole:	
Taxpayer Identification Number/ Fika Tukuahau 'a e Taha Tukuahau:	
Address/ Tu'asila:	
Fax/ Fekisimili:	
E-mail/ 'Imeili:	
Address for service of documents (if different from above)/ Tu'asila ke tufa ki ai 'a e ngaahi tohi ngae (kapau 'oku kehe mei 'olunga)	
Decision to which application relates: (attach a copy of the notice of the decision)/ Tu'utu'uni 'oku felave'i mo e tohi kole: (fakahu mai mo ha tatau 'o e fanonganongo 'o e tu'utu'uni)	
Date of the decision/ 'Aho 'o e tu'utu'uni	
Date of service of notice of decision/ 'Aho na'e tufa ai 'a e fanonganongo 'o e tu'utu'uni	
Reason for application/ 'Uhinga 'o e tohi kole	
Signature:/Fakamo'oni Hingoa: _____	
Designation:/Lakanga: _____	
Date:/'Aho: _____	



Government of Tonga

FORM 10/FOOMU 10
SUMMONS TO GIVE EVIDENCE OR PRODUCE DOCUMENTS/ TOHI FEKAU KE FAKAMO'ONI PE FAKAHA HA NGAAHI TOHI NGAUE
Ministry of Revenue & Customs
 QSC Ex-Student Center, Railway Road, Nuku'alofa,
 TONGA
 Telephone (676)7400550 Fax (676) 25018

REVENUE SERVICES ADMINISTRATION ACT 2021

Regulation 42
Tu'utu'uni 42

No./Fika faile:

Between/I he vaha'a 'o:

(Applicant/Taha kole)

Minister (Respondent)/

Minisita (Faka'iloa)

To/Kia: Name/Hingoa

Address/Tu'asila

YOU ARE REQUIRED to appear before the Tax Tribunal to give evidence at: / 'OKU FIEMA'U KOE ke ke ha 'i he Fakatonutonu'anga Tukuhau 'o fakamo'oni 'i he:

Time/Taimi: _____

Date/'Aho: _____

Place/Feitu'u: _____

and on each subsequent day of the hearing of this matter until you are excused or released from further attendance to give evidence/ pea mo e 'aho kotoa 'o e hopo ki he me'a ni kae 'oua kuo faka'ata pe tukuange koe mei ha'o ha 'o fakamo'oni. Please be advised that any person who knowingly fails to comply with a summons to appear before the Tribunal commits an offence and shall be liable on conviction to a fine not exceeding \$500 or to imprisonment for a term not exceeding 3 months, or both/ Kataki 'o fakatokanga'i ko ha taha 'oku ne 'ikai faipau 'i he 'ilopau ki ha tohi fekau ke ha 'i ha Fakatonutonu'anga 'oku ne fakahoko ha hia pea kuo pau ke ala mo'ua 'o ka halaia ki ha tautea pa'anga 'o 'ikai lahi hake 'i he \$500 pe nguae popula ki ha vaha'a taimi 'o 'ikai laka hake 'i he mahina 'e 1, pe fakatou'osi. This summons has been issued at the request of the applicant/respondent (cross-out which is inapplicable)/ 'Oku 'oatu 'a e tohi fekau ni 'i he fiema'u 'a e taha kole/faka'iloa (tamate'i 'a e me'a 'oku 'ikai nguae'aki)

Signature:/Fakamo'oni Hingoa: _____

Designation:/Lakanga: _____

Date:/'Aho: _____

 Government of Tonga	FORM 11/FOOMU 11 APPLICATION FOR REGISTRATION AS A TAX AGENT/KOLE LESISITA KO HA FAKAFOFONGA TUKUHAU Ministry of Revenue & Customs QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA Telephone (676)7400550 Fax (676) 25018
REVENUE SERVICES ADMINISTRATION 2021/ LAO KI HONO PULE'I 'O E NGAAHI NGĀUE TĀNAKI PA'ANGA 2021	
Regulation 55(1) Tu'utu'uni 55(1)	

1 Taxpayer Identification Number (TIN)/Fika Tukuhau 'o e Taha Totongi Tukuhau (FTTT)

2 Applicant's name/ Hingoa 'o e Tokotaha Kole Lesisita

Surname or Family name or Company or Partnership Name/Fakaiku pē Hingoa Fakafāmili pē Kautaha pē Hingoa Kaungā Pisini

First or Given Names / 'Uluaki Hingoa

3 Business/Trading Name / Pisini/Hingoa Fefakatau'aki

4 Address for service of notices /

Tu'asila ke tufa ki ai 'a e ngaahi tohi

Telephone/Telefoni
Facsimile/Fekisimilī

5 Street address of Head Office / Hala mo e Tu'asila 'o e 'Ulu'i 'Ofisi

Telephone/Telefoni
Facsimile/Fekisimilī

6 Street address of any other office /

Hala mo e Tu'asila 'o ha toe 'ofisi

Telephone/Telefoni
Facsimile/Fekisimilī

- 7 Date of Birth/Partnership formed/Company incorporated / 'Aho Fā'ele'i/'Aho na'e fokotu'u ai 'a e Kaungā Pisinihi/Hoko e kautaha fakala

Date/'Aho Month/mahina Year/Ta'u

- If an individual and you are currently employed, write full name, address and phone number of your principal employer/ Kapau ko e taha taautaha koe pea 'oku' ke lolotonga ngāue, tohi 'a e hingoa kakato, tu'asila mo e fika telefoni 'o ho'o tefito'i ngāue'anga'

<input type="text"/>	Telephone/Telefoni <input type="text"/>
<input type="text"/>	Facsimile/Fekisimilī <input type="text"/>
<input type="text"/>	

- 9 For partnerships, provide / Fekau'aki mo e kaungā pisinisi': (i) provide / 'omi 'a e:

i. Full name of each Partner who is a natural person and their TIN / Hingoa kakato 'o e hoa pisinisi pea mo 'ene Fika Tukuhau'

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

ii. Full Company Name, registered office address and the TIN of any company that is a partner/ Hingoa Kakato 'o e Kautaha', tu'asila 'oku lesisita 'aki 'a e 'ofisi' mo e FTTT 'o ha fa'ahinga kautaha pē ko e hoa kaungā pisinisi.

Company name/ Hingoa e Kautaha	<input type="text"/>	
Registered Office address/ Tu'asila Lesisita 'o e 'Ofisi	<input type="text"/>	
TIN/ FTTT	Telephone /Telefoni <input type="text"/>	Facsimile/ Fekisimilī <input type="text"/>

iii. Full Name of each Executive Officer of the company that is a partner and their TIN / Hingoa Kakato 'o e 'Ofisa Pule 'o e kautaha' 'a ia ko ha hoa kaungā pisinisi mo honau FTTT

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

- For companies, provide the Full name, position held and TIN of each executive officer of the company. Executive officer includes a director, company secretary or any other person (by whatever named called who is involved in or takes part in the management of the company)/ **Ki he ngaahi kautaha'** 'omi 'a e Hingoa kakato, lakanga mo e FTTT 'o e 'Ofisa Pule takitaha 'o e kautaha'. 'Oku kau ki he 'Ofisa Pule'

'a e talēkita, sekelitali 'a e kautaha pē ko ha taha pē (*pē ko e hā hono lakanga ka 'oku fakakaungatāmaki pē kau 'i hono pule'i 'o e kautaha'*)

Surname /Fakaiku	First Name / 'Uluaki Hingoa	Position Held / Lakanga	Position Held /Lakanga

- For companies and partnerships,** provide the Full Name of the partner or person employed by the company that it is desired to register as the original nominee.
- 11** *he ngaahi kautaha' mo e kaungā pisinisi', 'omi 'a e Hingoa kakato 'o e hoa pisinisi pē tokotaha 'oku ngāue ki he kautaha' 'oku fiema'u ke lesisita ko e 'uluaki fakafofonga tukuhau ia 'oku fokotu'u'*

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT

- For companies and partnerships,** provide the Full Name and TIN of each partner or each employee of a company that it is desired to register as an additional or substitute nominee. / *Ki he ngaahi kautaha' mo e hoa pisinisi', 'omi 'a e Hingoa kakato mo e FTTT 'o e hoa pisinisi takitaha pē tokotaha 'oku ngāue ki he kautaha' 'oku fiema'u ke lesisita ko ha toe fokotu'u pē ko e talifaki ki he fakafofonga tukuhau'.*

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT

- For partnerships,** provide Full Name and TIN of each partnership employee that is desired to register as an additional nominee./*Ki he ngaahi kaunga pisinisi, 'omi 'a e Hingoa kakato mo e FTTT 'o e tokotaha ngae ki he pisinisi 'oku fiema'u ke lesisita ko ha toe fokotu'u.*

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN /FTTT

For each person proposed to be registered as a tax agent, complete questions 14 to 22. / Ko e tokotaha kotoa pē 'oku fokotu'u ke lesisita ko e fakafofonga ke ne fakafonu 'a e fehu'i 14 ki he 22.

- 14** *Provide the following in relation to your academic qualifications. Attach documentary evidence verifying the details provided. / 'Omi 'a e ngaahi*

fakamatala fekau'aki mo ho'o ngaahi faka'ilonga fakaako. 'Omi mo e ngaahi tohi fakamo'oni ke fakapapau'i'aki 'a e ngaahi fakaikiiki 'oku 'omi.

a. Details of the award of a degree, diploma, certificate or other qualifications in accountancy. / Fakaikiiki e mata'itohi, tipiloma, tohi fakamo'oni ako pe faka'ilonga fakaako kehe 'i he tauhi tohi.

Name of Institution / Hingoa Name of course/ Polokalama Year of completion /
'o e Ako'anga ako na'e fakahoko Ta'u na'e 'osi ai

OR/PĒ

b. Details of completion of the academic requirements for admission as a law practitioner/ Fakaikiiki hono fakakakato 'o e ngaahi fiema'u ki he hoko ko e fakafofonga lao.

Name of Institution / Hingoa Name of course/ Polokalama Year of completion /
'o e Ako'anga ako na'e fakahoko Ta'u na'e 'osi ai

OR/PĒ

c. Details of successful completion of a course of study in basic accounting principles/ Fakaikiiki e kakato 'o e polokalama ako 'i he ngaahi tefito'i 'ilo fakatauhi tohi.

Name of Institution / Hingoa Name of course/ Polokalama Year of completion /
'o e Ako'anga ako na'e fakahoko Ta'u na'e 'osi ai

d. Details of your membership of the Institute of Chartered Accountants, Certified Public Accountants or Law Society if a member/Fakaikiiki ho'o memipa 'i he kautaha Tuahitohi Fakapalofesinale, Kau Tauhitohi kuo laiseni pe memipa 'i he Sosaieti Lao.

- a. Attach two references from persons who can attest to your good fame, integrity and character.** (There referees must address the references to the attention of the
- 15 Registrar of Tax Agents) 'Omi mei he tohi fakaongoongo lelei 'e ua mei ha tokoua 'oku na fakamao'oni'i mo e 'ulungaanga lelei.(Kuo pau ke fakatu'asila 'e kinaua 'oku na 'omi 'a e tohi fakaongoongo lelei ki he Failesisita 'o e Kau Fakafofonga Tukuhau)
- b. On a separate sheet, please provide details of your tax work experience. / 'I he la'i pepa kehe, kataki 'o 'omi 'a e fakaikiiki ho'o ngaahi taukei ngae fakatukuhau. Have you ever been convicted or placed under sentence for any offence (including any offences under any Act administered by the Minister) against the laws of**
- 16 Tonga or any other country? Kuo ke mo'ua pe hilifaki atu ha tautea ki ha fa'ahinga hia (kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Minisita), 'a ia 'oku ne maumau'i e lao 'o Tonga pe ko ha fonua kehe.

NO/'IKAI

If Yes, give details of the offence, date of conviction, sentence or penalty imposed and other relevant details. Being placed on

YES/'IO

a good behaviour bond is treated as a conviction./Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'o e hia, 'aho na'e fakahoko ai, tautea na'e hilifaki mo ha toe fakaikiiki fekau'aki. 'Oku lau 'a e malu'i'anga lelei koe mo'ua.

- Are you currently an undischarged bankrupt? / 'I he lolotonga ni, ko koe' 'oku te'eki ke faka'atā ('e he Fakamaau') mei ho ngaahi mo'ua 'oku 'ikai ke' ke lava 'o totongi?**

NO/'IKAI

If Yes, give details below including name(s) of bankrupt(s) and date(s) of bankruptcy / Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki' i lalo, kau ki ai 'a e (ngaahi) hingoa 'o kinautolu 'oku 'ikai lava 'o totongi 'a e mo'ua' mo e (ngaahi) 'aho na'e fokotu'u ai 'oku 'ikai malava totongi e mo'ua'.

- Have you had membership or registration with a professional body or registration Board (including a Tax Agents' Board), refused, cancelled or suspended? / Kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha'o memipa pe lesisita mo ha kautaha fakapalofesinale pe Poate lesisita ('o kau ai 'a e Poate 'a e Kau FakafofongaTukuhau)**

NO/'IKAI

If yes, give details below of name of body, date of refusal, cancellation and reasons. / Kapau 'oku ke tali 'lo, 'omi 'i lalo 'a e fakaikiiki 'o e hingoa 'o e kautaha', 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga'.

- Have you been disbarred, expelled or struck off from the practice of your profession, or have you been disciplined by a professional body or registration Board (including a Tax Agent's Board)? Kuo to'o ho'o ngofua fakafofonga lao', fakahifo pe to'o ho hingoa mei he fakahoko fatongia 'i ho mala'e, pe kuo tautea'i koe 'e ha sino fakapalofesinale pe Poate fakahoko lesisita ('o kau ki ai 'a e Poate Fakafofonga Tukuhau)**

NO/'IKAI

If yes, give details below including name of body, date and nature of action and reasons./ Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'i lalo, kau ki ai mo e hingoa 'o e sino/kautaha, 'aho mo e natula 'o e ngaahi ngeaue na'e fakahoko mo e ngaahi 'uhinga'

- 20 If you are presently, or have previously been registered as a tax agent or as a nominee of a tax agent, provide the followint details:/Kapau 'oku ke lesisita, pe lesisita kimu'a ko ha fakaofonga tukuhau pe ko ha taha 'oku fili mai 'e ha fakaofonga tukuhau, 'omi 'a e ngaahi fakaikiiki ko eni.

Name under which you are/were registered Hingoa 'oku/na'a ke lesisita laki	
Country you are/were registered	
Fonua 'oku/na'a ke lesisita ai	
Tax agent registration number	
Fika lesisita Fakaofonga Tukuhau	

- 21 Advise the name(s) of your employer(s) over the past 5 years. / 'Omi 'a e hingoa e (ngaahi) ngāue'anga' [pe kakai] na'a ke ngāue ki ai 'i he ta'u 'e 5 kuohili'.

Name of employer/Hingoa e ngāue'anga	Period of employment/Vaha'a taimi ngae	
	From/Mei he	From/Mei he

- 22 For companies and partnerships, has the company or partnership ever had registration as a tax agent refused, cancelled or suspended? / Ki he ngaahi kautaha mo e kaunga pisinisi, kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha lesisita 'o ha fakaofonga tukuhau?

NO/'IKAI If yes, give details below including the name of the Board, date of refusal, cancellation and reasons./Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'i lalo, kau ki ai e hingoa 'o e Poate, 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga.

YES/'IO

- 23 Has the company or partnership ever been convicted of any offences (including any offences under any Act administered by the Minister) against the laws of Tonga? / Kuo mo'ua pē hilifaki atu ha tautea ki he kautaha' 'i ha fa'ahinga hia (kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Minisita), 'a ia 'oku' ne maumau'i e lao 'o Tonga' pē ko ha fonua kehe.

NO/'IKAI If yes, give details below of the offence, date of conviction, sentence or penalty imposed and other relevant details. / Kapau 'oku tali 'lo, 'omi 'a e fakaikiiki 'i lalo 'o e hia, 'aho na'e mo'ua ai, tu'utu'uni pe tautea na'e hilifaki mo ha toe fakaikiiki kehe 'oku fekau'aki tonu.

YES/'IO

- 24 Has the company gone into liquidation? / Kuo tāpuni 'a e pisinisi' ka e tukuatu 'ene ngaahi koloa' ke totongi hono ngaahi mo'ua?

NO/'IKAI

<i>If yes, give details below. / Kapau 'oku tali 'lo, 'omi 'a e fakaikiiki' i lalo</i>
--

YES/'IO

--

For all applicants: Is there any other matter of which you are aware, which may have an effect on whether the Registrar can register you as a tax agent? Ki he kau tohi kole kotoa: 'Oku 'i ai ha toe me'a 'oku' ke 'ilo ki ai, te' ne ala uesia 'a hono lesisita koe 'e he Failesisita' ko e fakafofonga tukuhau?

NO/'IKAI

--

YES/'IO

--

DECLARATION/FAKAPAPAU

Approval is hereby given for the Registrar to which this application is made, to use the Tax Identification Numbers for the purpose of gaining access to the tax file records in the course of determining in respect of this application or any occasion in the future in determining suitability of the applicant for registration as a tax agent. 'Oku fakangofua hen'i a e Failesisita' 'a ia 'oku 'oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhau' ke vakai'i 'a e ngaahi lekooti 'i he faile tukuhau' 'i hono fakapapau'i ko ia 'o e tohi kole' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau'i 'a e taau 'a e tokotaha kole' ke lesisita ko e fakafofonga tukuhau. Application is hereby made for registration of the applicant a tax agent under section 61B of the Revenue Services Administration Act 2002 as amended.

'Oku 'oatu hen'i 'a e tohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu' ko e fakafofonga tukuhau 'i he malumalu 'o e Vahe 61B 'o e Lao ki hono Pule'i 'o e Ngaahi Ngāue Tānaki Pa'anga Hūmai' 2002 'o fakatatau ki hono fakatonutonu'.

I declare that the particulars shown in this application (including any attachments) are to the best of my knowledge, information and belief, true and correct in every detail. 'Oku ou fakahaa'i hen'i, fakatatau ki he lelei taha 'eku 'ilo', fakamatala', mo 'eku tui', ko e ngaahi fakamatala 'oku ha 'i he tohi kole ni (kau ai mo e ngaahi fakamatala 'oku fakapipiki atu hen'i) 'oku mo'on'i pea tonu.

Dated this /i he day of Year/Ta'u
'aho

Name of individual or nominee
partner or public officer (delete
whichever is not applicable) Hingoa 'o
e tokotaha pe hoa pisinisi kuo fili pe
ko e 'ofisa (tamate'i e taha 'oku 'ikai
fekau'aki)

Signature / Fakamo'oni hingoa

**The taxation laws provide penalties for making of false or misleading statements.
/ I he ngaahi lao tukuhau, 'oku tautea'i 'a e fai ha fakamatala loi pe takihala'i.**



Government of Tonga

FORM 12/FOOMU 12
APPLICATION FOR RENEWAL OF REGISTRATION AS
A TAX AGENT/KOLE KE FAKAFO'OU E LESISITA 'A
HA FAKAFOFONGA TUKUHAU
Ministry of Revenue & Customs
QSC Ex-Student Center, Railway Road, Nuku'alofa,
TONGA
Telephone (676)7400550 Fax (676) 25018

REVENUE SERVICES ADMINISTRATION 2021/ LAO KI HONO PULE'I 'O E
NGAAHI NGÄUE TÄNAKI PA'ANGA 2021

Regulation 55(2)
Tu'utu'uni 55(2)

- 1 **Taxpayer Identification Number (TIN)/Fika Tukuhau 'o e Taha Totongi Tukuhau**
- 2 **Applicant's name/ Hingoa 'o e Tokotaha Kole Lesisita**
Surname or Family name or Company or Partnership Name/Fakaiku pē Hingoa Fakafāmili pē Kautaha pē Hingoa Kaungā Pisini

First or Given Names / 'Uluaki Hingoa
- 3 **Your tax agent number / Ho Fika Fakafofonga tukuhau**
- 4 **Business/Trading Name under which this practice is conducted / Pisinisi/Hingoa Fefakatau'aki 'oku ngäue'aki ki he ngäue' ni**
- 5 **Is this a renewal for an Individual, Partnership or Company? (Tick appropriate box) / Ko e fakafo'ou eni ki ha tokotaha taautaha, Kaungā pisinisi pē Kautaha?**
(*Fakatonuki e puha 'oku tonu'*)

<input type="checkbox"/>	Individual / Tokotaha taautaha
<input type="checkbox"/>	Partnership / Kaungā pisinisi
<input type="checkbox"/>	Company / Kautaha

Only provide the Address for service of notices, Street address of head office, Street address of any other office if these details have changed since initial registration or any previous renewal. / 'Omai pē 'a e tu'asila ke tufa ki ai 'a e ngaahi tohi', Tu'asila Hala 'o e 'Ulu'i 'ofisi', Tu'asila Hala 'o ha toe 'ofisi pē kapau kuo liliu hili 'a e fuofua lesisita' pē ko ha fakafo'ou 'o e lesisita' kimu'a

**Address for service of notices / Tu'asila ke tufa
ki ai 'a e ngaahi tohi**

Telephone/Telefoni
Facsimile/Fekisimili

- 7** If you are a registered nominee of one or more tax agents, state the full name and registration number of each tax agent of which you are a nominee. / Kapau ko e tokotaha koe kuo fokotu'u 'o lesisita ki he kautaha fakaofonga tukuhau, 'omi e hingoa kakato mo e fika lesisita 'o e kautaha fakaofonga tukuhau takitaha 'oku fokotu'u koe mei ai.

Tax Agent name*	<input type="text"/>
Hingoa 'o e Fakaofonga Tukuhau*	<input type="text"/>
Tax Agent Number	<input type="text"/>
Fika Fakaofonga Tukuhau	<input type="text"/>

Tax Agent name	<input type="text"/>
Hingoa 'o e Fakaofonga Tukuhau	<input type="text"/>
Tax Agent Number	<input type="text"/>
Fika Fakaofonga Tukuhau	<input type="text"/>

* If nominee of more than one agent, attach more information / Hingoa 'o e kautaha fakaofonga tukuhau' - kapau ko e tokotaha kuo fokotu'u mei ha fakaofonga tukuhau laka hake he taha', pea toe 'omi ha fakamatala fekau'aki mo ia.

- 8** If any partners of partnerships, any executive officers of companies or any nominees of the registered tax agent have changed since the initial registration or any renewal please provide details. / Kapau kuo fetongi ha taha 'o e ngaahi hoa kaungā pisinisi', 'ofisa pule 'o e kautaha' pe ha taha pe kuo fokotu'u mei he kautaha fakaofonga tukuhau lesisita' talu hono fuofua lesisita' pe ko hano fakafo'ou 'o e lesisita' kataki 'o 'omi ha fakaikiiki.

Status / Tu'unga (Tick appropriate box/Fakatonuki 'a e puha tonu): Partner Hoa Pisini Nominee Tokotaha fokotu'u Director Talekina Executive Director 'Ofisa

Name / Hingoa TIN/FTTT

Status / Tu'unga (Tick appropriate box/Fakatonuki 'a e puha tonu): Partner Hoa Pisini Nominee Tokotaha fokotu'u Director Talekina Executive Director 'Ofisa Pule

Name / Hingoa TIN/FTTT

Status / Tu'unga (Tick appropriate box/Fakatonuki 'a e puha tonu): Partner Hoa Pisini Nominee Tokotaha fokotu'u Director Talekita Executive Director 'Ofisa Pule

NOTE: Any new appointments that have not been approved by the Registrar must complete Form 10 - Additional or substituted nominee of a registered tax agent.
FAKATOKANGA'I: Ka 'i ai ha fa'ahinga 'oku fokotu'u fo'ou ka 'oku te'eki ke tali 'e he Failesisita, kuopau ke nau fakafonu 'a e Foomu 10 - Ko e fokotu'u kuo toe tanaki atu pe ko e fetongi 'o ha fakaofonga tukuhau lesisita.

Have you, as an individual tax agent, or any nominee, been disbarred, expelled or struck off from the practice of your profession, or have you been disciplined by a professional

- 9 body or registration Board (including a Tax Agents' Board) since your initial registration or any previous renewal? / 'I ho lakanga ko e tokotaha fakaofonga tukuhau, pe ko ha taha pe kuo fokotu'u, kuo 'osi to'o ho'o ngofua.

NO/'IKAI If yes, give details below of name of body, date of refusal, cancellation and reasons. / Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki kotoa 'o e hingoa 'o e sino, 'aho mo e natula 'o e ngāue' mo e ngaahi 'uhinga'.
YES/'IO

- 10 Have you had membership or registration with a professional body or registration Board (including a Tax Agents' Board) refused, cancelled or suspended? Kuo 'ikai tali, kaniseli pē fakata'e'aonga'i ha'o mēmipa pē lesisita mo ha kautaha fakapalofesinale pē Poate Failesisita ('o kau ki ai 'a e Poate Fakaofonga Tukuhau)?

NO/'IKAI If Yes, give details below of name of body, date of refusal, cancellation and reasons. / Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'o e hingoa 'o e kautaha', 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga'.
YES/'IO

- 11 Have you, as an individual tax agent, or any nominee ever been convicted or placed under sentence for any offence (including any offences under any Act administered by the Minister) against the laws of Tonga or any other country since your initial registration or any previous renewal? Kuo' ke mo'ua pē hilifaki atu ha tautea ki ha fa'ahinga hia (kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Minisita), 'a ia 'oku' ne maumau'i e lao 'o Tonga' pē ko ha fonua kehe, talu ho'o 'uluaki lesisita' pē hili e fakafo'ou e lesisita' ki mu'a.

NO/'IKAI If Yes, give details of the offence, date of conviction, sentence or penalty imposed and other relevant details.
YES/'IO Being placed on a good behaviour bond is treated as a conviction. Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'o e hia, 'aho na'e fakahoko ai, tautea na'e hilifaki mo ha toe fakaikiiki fekau'aki. 'Oku lau 'a e malu'i anga lelei ko e mo'ua.

--

- Are you as an individual tax agent, or any nominee, currently an undischarged bankrupt? / 'I he lolotonga ni, 'i ho lakanga ko e tokotaha fakafofonga tukuhau pe ko ha taha kuo fili/fokotu'u, ko koe' ko e tokotaha 'oku te'eki faka'atā 'e he Fakamaau'anga' mei ho ngaahi mo'ua 'oku 'ikai ke' ke lava 'o totongi?**

NO/'IKAI If yes, give details below including name(s) of bankrupt(s) and date(s) of bankruptcy / Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki' i lalo, kau ki ai 'a e (ngaahi) hingoa 'o kinautolu 'oku 'ikai lava 'o totongi 'a e mo'ua' mo e (ngaahi) 'aho na'e fokotu'u ai 'oku 'ikai malava totongi e mo'ua'.

YES/'IO

- If this application is for a company, is the company in liquidation? / Kapau ko e tohi kole eni ki ha kautaha, 'oku veteki 'a e kautaha?**

NO/'IKAI **Date of liquidation / 'Aho na'e veteki ai 'a e kautaha** Date/'Aho Month/Mahina Year/Ta'u

YES/'IO

- Is there any other matter of which you are aware, which may have an effect on whether the Registrar can register you as a tax agent? / 'Oku 'i ai ha toe me'a 'oku' ke 'ilo ki ai te' ne ala uesia 'a hono lesisita koe 'e he Failelesita' ko e fakafofonga tukuhau?**

NO/'IKAI If yes, give details below./ Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki' i lalo

YES/'IO

DECLARATION/FAKAPAPAU

Approval is hereby given for the Registrar to which this application is made, to use the Tax Identification Numbers for the purpose of gaining access to the tax file records in the course of determining in respect of this application or any occasion in the future in determining suitability of the applicant for registration as a tax agent. / 'Oku fakangofua hen'i 'a e Failesisita' 'a ia 'oku 'oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhau' ke vakat'i 'a e ngaahi lekooti 'i he faile tukuhau' 'i hono fakapapau'ko ia 'o e tohi kole fakafo'ou' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau' 'a e taau' 'a e tokotaha kole' ke lesisita ko e fakafofonga tukuhau.

Application is hereby made for registration of the applicant a tax agent under section 61D of the *Revenue Services Administration Act 2002* as amended. / 'Oku 'oatu hen'i 'a e tohi kole ke fakafo'ou 'a etohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu' ko e fakafofonga tukuhau 'i he malumalu 'o e Vahe 61D 'o e Lao ki hono Pule'i 'o e Ngaahi Ngāue Tānaki Pa'anga Hūmai' 2002 'o fakatatau ki hono fakatonutonu'.

I declare that the particulars shown in this application (including any attachmetns) are to the best of my knowledge, information and belief, true and correct in every detail. / 'Oku ou fakahaa'i hen'i, fakatatau ki he lelei taha 'eku 'ilo', fakamatala', mo 'eku tui', ko e ngaahi fakamatala 'oku ha 'i he tohi kole ni (kau ai mo e ngaahi fakamatala 'oku fakapipiki atu hen'i) 'oku mo'oni pea tonu.

Name of individual or nominee partner or public officer (delete whichever is not applicable)

Hingoa 'o e tokotaha pe hoa pisinisi kuo fili pe ko e 'ofisa (tamate'i e taha 'oku 'ikai fekau'aki)

Signature / Fakamo'oni hingoa

The taxation laws provide penalties for making of false or misleading statements. / 'I he ngaahi lao tukuhau, 'oku tautea'i 'a e fai ha fakamatala loi pe takihala'i.



Government of Tonga

FORM 13/FOOMU 13
APPLICATION FOR AN ADDITIONAL OR
SUBSTITUTED NOMINEE OF A REGISTERED TAX
AGENT/TOHI KOLE KI HA TOKOTAHAKETOE
FOKOTU'UPEKO E TOKOTAHAKO'OKUFOKOTU'U
KO E FETONGI 'O HA FAKAFOFONGATUKUHAU
LESISITA

Ministry of Revenue & Customs

QSC Ex-Student Center, Railway Road, Nuku'alofa,
TONGA
Telephone (676)7400550 Fax (676) 25018

**REVENUE SERVICES ADMINISTRATION 2021/ LAO KI HONO PULE'I
'O E NGAAHI NGÄUE TÄNAKI PA'ANGA 2021**

Regulation 55(3)

Tu'utu'uni 55(3)

Tax Agent Details / Ngaahi Fakaikiiki fekau'aki mo e Fakafofonga Tukuhau

1	Name of tax agent lodging this application for an additional nominee / Hingoa 'o e kautaha fakafofonga tukuhau 'oku ne fakahu mai 'a e tohi kole ko eni ki ha toe tokotaha ke fokotu'u mai.			
2	Tax agent's registration Number / Fika Lesisita 'o e Fakafofonga Tukuhau <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
3	Tax agent's postal Address for service of notices / Tu'asila meili 'o e fakafofonga tukuhau ke 'oatu ki ai e ngaahi tohi fetu'utaki			
4	Tax agent street address / Tu'asila Hala 'o e fakafofonga tukuhau			Telephone number - business / Fika telefoni - pisinisi

		Telephone number - mobile / Fika telefoni - to'oto'o
	Email / 'imeili	Facsimile number/ Fika Fekisimilī

Nominee Details / Ngaahi fakaikiiki fekau'aki mo e tokotaha kuo fokotu'u

5	Title/Tu'unga:	Mr. <input type="checkbox"/>	Mr <input type="checkbox"/>	Miss. <input type="checkbox"/>	Ms. <input type="checkbox"/>	Other/Kehe <input type="checkbox"/>
	Nominee's surname or family name / Fakaiku pe hingoa fakafamili 'o e tokotaha 'oku fokotu'u					
	Nominee's first or given name(s) / Ngaahi hingoa 'uluaki 'o e tokotaha 'oku fokotu'u					
6	Is the proposed nominee to be substituted for an existing nominee? / 'Oku 'amanaki ke fetongi 'a e tokotaha 'oku fokotu'u 'aki ha tokotaha 'oku lolotonga hoko ko e fakafofonga?					
	Address for service of notices / Tu'asila ke tufa ki ai 'a e ngaahi tohi					
	NO/'IKAI <input type="checkbox"/>	YES/'IO <input type="checkbox"/>	If yes, give the following details / Kapau 'oku tali 'Io, pea 'omi 'a e ngaahi fakaikiiki ko eni.			
	Name of existing nominee / Hingoa 'o e tokotaha lolotonga fakafofonga					
	Date ceased / 'Aho na'e 'osi ai					
	Reason for cessation / 'UHINGA na'e 'osi ai					

7	Is the proposed nominee an employee of an individually registered tax agent? / Ko e tokotaha 'oku fokotu'u atu' 'oku' ne ngaue ki ha kautaha fakaofofonga tukuhau lesisita?		
	NO/'IKAI <input type="checkbox"/>	YES/'IO <input type="checkbox"/>	<i>If yes, give the following details / Kapau 'oku tali 'Io, pea 'omi 'a e ngaahi fakaikiiki ko eni.</i>
8	Complete this question if the Tax agent is a partnership / Tali 'a e fehu'i ko eni kapau ko e fakaofofonga tukuhau ko e kaunga pisinisi		
	i. Is the proposed nominee a partner or employee of the partnership? / Ko e tokotaha 'oku fokotu'u atu, ko e hoa kaunga pisinisi pe taha ngaue he kaunga pisinisi?		
	NO/'IKAI <input type="checkbox"/>	YES/'IO <input type="checkbox"/>	
	<i>To be registered as a nominee of a partnership tax agent, a person must be either a partner or an employee of the partnership. / Ke lesisita ko ha taha fakaofofonga 'o ha kautaha fakaofofonga kaunga pisinisi, kuo pau ko e tokotaha ko ia, ko e hoa kaunga pisinisi pe taha 'o e kau ngaue 'a e kaunga pisinisi.</i>		
	ii. Has there been a change in the constitution of the Partnership? / Kuo 'i ai ha liliu ki he Konisitutone 'a e Kaunga Pisinisi?		
	NO/'IKAI <input type="checkbox"/>	YES/'IO <input type="checkbox"/>	
	<i>Give details below (new partner admitted or a partner has retired) / 'Omi 'a e fakaikiiki 'i lalo (hoa fo'ou 'oku fakahu pe hoa pisinisi kuo ma'u vahenga malolo)</i>		
	Admitted/retired Fakahu fo'ou/vahenga malōlō	Family name/surname Hingoa fakafamili/fakaiku	First or given name(s) Hingoa 'Uluaki

	<p>NOTE: The partnership must notify the Registrar in writing within 7 days of a change in composition of the partnership or where a partner becomes an undischarged bankrupt or before a partnership is going to be dissolved.(FAKATOKANGA'I: Kuo pau ke fakahā 'e he kaungā pisinisi'i ha tohi 'i loto 'i he 'aho 'e 7 ki he Failesisita' ha liliu 'i he tukunga 'o e kaungā pisinisi pe 'i ai ha hoa kaungā pisinisi 'oku te'eki faka'atā 'e he Fakamaau'anga' mei hano ngaahi mo'ua 'oku 'ikai lava 'o totongi pe 'amanaki ke veteki 'a e kaungā pisinisi'.</p>
9	Complete this question if the Tax Agent is a company. / Tali 'a e fehu'i ko eni kapau ko e fakaofonga tukuhau' ko e Kautaha.
	i. Is the proposed nominee an executive officer or employee of the company? / Ko e tokotaha 'oku fokotu'u ke fakaofonga' ko ha 'ofisa pule pe taha 'o e kau ngae 'a e kautaha?
	<input type="checkbox"/> NO/'IKAI, Give details in 9 iii. / 'Omi 'a e fakaikiiki 'i he konga 9 iii. <input type="checkbox"/> YES/'IO
	To be registered as a nominee of a company tax agent, a person must be an employee of that company. (Executive officer includes a director, company secretary or any other person (by whatever name called) who is involved in or takes part in the management of the company) / Ke lesisita ko ha taha 'oku fokotu'u mai ke fakaofonga ki ha kautaha fakaofonga tukuhau, kuo pau ke ngae 'a e tokotaha ko ia' ma'ae kautaha. ('Oku kau ki he 'Ofisa Pule' 'a e talēkita, sekelitali 'a e kautaha pē ko ha taha pē (pē ko e hā hono lakanga ka 'oku fakakaungatāmaki pē kau 'i hono pule'i 'o e kautaha')
	ii. If yes to i., please advise type of executive position held. / Kapau 'oku tali 'lo ki he konga i., kataki 'omi 'a e fa'ahinga 'o e lakanga 'ofisa pule ko eni.
	Director/Talekita <input type="checkbox"/> Secretary/Sekelitali <input type="checkbox"/> Other/Kehe <input type="checkbox"/> Describe / <input type="checkbox"/> Fakamatata'i
	iii. Has there been any other changes in the Company's executive officers (directors)? / Na'e 'i ai ha toe liliu ki he kau 'ofisa pule (talekita) 'a e kautaha?
	NO/'IKAI <input type="checkbox"/> YES/'IO <input type="checkbox"/> Give details below/ 'Omi 'a e fakaikiiki 'i lalo
	Please provide updated details showing names of directors. / Kataki 'omi 'a e ngaahi fakaikiiki fakamuimui taha 'o fakahaa'i 'a e hingoa 'o e kau talekita.

	<p>iv. Has the proposed nominee or any other person acquired shares in the company? / Kuo ma'u 'e he tokotaha 'oku fokotu'u pe ko ha toe taha pe ha 'inasi he kautaha?</p>		
	NO/'IKAI <input type="checkbox"/>	YES/'IO <input type="checkbox"/>	
10	<p>Please have the proposed nominee answer and provide the necessary information in relation to questions 10 to 17. Attach documentary evidence verifying the details provided. / Ko e ngaahi tali mo e fakamatala fekau'aki mo e fehu'i 10 ki he 17, ke kataki 'a e tokotaha 'oku fokotu'u ko e fakafofonga tukuhau 'o tali. 'Omai foki mo e ngaahi tohi ke fakamo'oni'l 'a e ngaahi fakamatala'.</p>		
	<p>a. Details of the award of a degree, diploma, certificate or other qualifications in accountancy. / Fakaikiiki e mata'itohi, tipiloma, tohi fakamo'oni ako pē faka'ilonga fakaako kehe 'i he tauhi tohi'.</p>		
	Name of Institution/ Hingoa 'o e Ako'anga	Name of course/ Polokalama aka na'e fakahoko	Year of completion / Ta'u na'e 'osi ai
	OR/PĒ		
	<p>b. Details of completion of the academic requirements for admission as a law practitioner. / Fakaikiiki hono fakakakato 'o e ngaahi fiema'u ki he hoko ko e fakafofonga lao.</p>		
	Name of Institution/ Hingoa 'o e Ako'anga	Name of course/ Polokalama aka na'e fakahoko	Year of completion / Ta'u na'e 'osi ai
	OR/PĒ		
	<p>c. Details of successful completion of a course of study in basic accounting principles. / Fakaikiiki e kakato 'o e polokalama aka 'i he ngaahi tefito'i 'ilo fakatauhi tohi.</p>		
	Name of Institution/ Hingoa 'o e Ako'anga	Name of course/ Polokalama aka na'e fakahoko	Year of completion / Ta'u na'e 'osi ai
	<p>d. Details of your membership of the Institute of Chartered Accountants, Certified Public Accountants or Law Society if a member. / Fakaikiiki ho'o mēmipa 'i he</p>		

	<i>Kautaha Tauhitohi Fakapalōfesinale, Kau Tauhitohi kuo laiseni pē mēmipa 'i he Sosaieti Lao'.</i>		
11	a. Attach two references from persons who can attest to your good fame, integrity and character. (The referees must address the references to the attention of the Registrar of Tax Agents) / 'Omi mo e tohi fakaongoongo lelei 'e ua mei ha tokoua 'oku na fakamo'oni'i mo e 'ulungaanga lelei'. (Kuo pau ke fakatu'asila 'e kinaua 'oku na 'omi 'a e tohi fakaongoongo lelei' ki ho ongoongo lelei', faitotonu' Failesisita 'o e Kau Fakafofonga Tukuhau')		
	b. On a separate sheet, please provide details of your tax work experience. / 'I he la'i pepa kehe, kātaki 'o 'omi 'a e fakaikiiki ho'o ngaahi taukei ngāue fakatukuhau'.		
12	12 Have you ever been convicted or placed under sentence for any offence (including any offences under any Act administered by the Minister) against the laws of Tonga or any other country? / Kuo' ke mo'ua pē hilifaki atu ha tautea ki ha fa'ahinga hia (kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Minisita), 'a ia 'oku' ne maumau'i e lao 'o Tonga' pē ko ha fonua kehe.		
	NO/'IKAI		<i>If Yes, give details of the offence, date of conviction, sentence or penalty imposed and other relevant details. Being placed on a good behaviour bond is treated as a conviction. / Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'o e hia, 'aho na'e fakahoko ai, tautea na'e hilifaki mo ha toe fakaikiiki fekau'aki. 'Oku lau 'a e malu'i anga lelei ko e mo'ua.</i>
	YES/'IO		
13	Are you currently an undischarged bankrupt? / 'I he lolotonga ni, ko koe' 'oku te'eki ke faka'atā ('e he Fakamaau') mei ho ngaahi mo'ua 'oku 'ikai ke' ke lava 'o totongi?		
	NO/'IKAI		<i>If yes, give details below including name(s) of bankrupt(s) and date(s) of bankruptcy. / Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki' i lalo, kau ki ai 'a e (ngaahi) hingoa 'o kinautolu 'oku 'ikai lava 'o totongi 'a e mo'ua' mo e (ngaahi) 'aho na'e fokotu'u ai 'oku 'ikai malava totongi e mo'ua'.</i>
	YES/'IO		
14	Have you had membership or registration with a professional body or registration Board (including a Tax Agents' Board), refused, cancelled or suspended? / Kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha'o memipa pe lesisita mo ha kautaha		

	fakapalofesinale pe Poate Failesisita ('o kau ai 'a e Poate 'a e Kau Fakaofonga Tukuhau)		
	<i>NO/'IKAI</i>		<i>If yes, give details below of name of body, date of refusal, cancellation and reasons. / Kapau 'oku ke tali 'lo, 'omi 'i lalo 'a e fakaikiiki 'o e hingoa 'o e kautaha', 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga'.</i>
	<i>YES/'IO</i>		
15	Have you been disbarred, expelled or struck off from the practice of your profession, or have you been disciplined by a professional body or registration Board (including a Tax Agent's Board)? Kuo to'o ho'o ngofua fakaofonga lao', fakahifo pe to'o ho hingoa mei he fakahoko fatongia 'i ho mala'e, pe kuo tautea'i koe 'e ha sino fakapalofesinale pe Poate fakahoko lesisita ('o kau ki ai 'a e Poate Fakaofonga Tukuhau).		
	<i>NO/'IKAI</i>		<i>If yes, give details below including name of body, date and nature of action and reasons. / Kapau 'oku ke tali 'lo, 'omi 'a e fakaikiiki 'i lalo, kau ki ai mo e hingoa 'o e sino/kautaha, 'aho mo e natula 'o e ngaahi ngaue na'e fakahoko mo e ngaahi 'uhinga'.</i>
	<i>YES/'IO</i>		
16	If you are presently, or have previously been registered as a tax agent or as a nominee of a tax agent, provide the following details: Kapau 'oku ke lesisita, pe lesisita kimu'a ko ha fakaofonga tukuhau pe ko ha taha 'oku fili mai 'e ha fakaofonga tukuhau, 'omi 'a e ngaahi fakaikiiki ko eni.		
	<i>Name under which you are/were registered Hingoa 'oku/na'a ke lesisita 'aki</i>		
	<i>Country you are/were registered Fonua 'oku/na'a ke lesisita ai</i>	<i>Tax agent registration number</i> <i>Fika lesisita Fakaofonga Tukuhau</i>	
17	Give the name(s) of your employer(s) over the past 5 years. / 'Omi 'a e hingoa e (ngaahi) ngāue'anga' [pe kakai] na'a ke ngāue ki ai 'i he ta'u 'e 5 kuohili'.		
	<i>Name of employer/Hingoa e ngāue'anga</i>	<i>Period of employment/Vaha'a taimi ngaue</i>	
		<i>From/Mei he</i>	<i>To/Ki he</i>

18	Is there any other matter of which you are aware, which may have an effect on whether the Registrar can register you as a tax agent? / Ki he kau tohi kole kotoa: 'Oku 'i ai ha toe me'a 'oku' ke 'ilo ki ai, te' ne ala uesia 'a hono lesisita koe 'e he Failesista' ko e fakaofonga tukuhau?		
	NO/'IKAI		<i>If yes, give details below. / Kapau 'oku tali 'lo, 'omi 'a e fakaikiiki 'i lalo.</i>
	YES/'IO		
	Nominee's Acceptance / Loto fiemalie 'a e tokotaha 'oku fokotu'u ki he fatongia: <i>I agree to the lodgement of this request for my registration as an additional nominee. / 'Oku ou loto ki hono fakahu 'o e tohi kole ni keu hoko ko ha taha 'oku toe fokotu'u ko e fakaofonga tukuhau.</i>		
	Name of nominee / Hingoa 'o e tokotaha 'oku fokotu'u		
	Signature /Fakamo'oni hingoa		Date /'Aho / / / /

DECLARATION/FAKAPAPAU

Approval is hereby given for the Registrar to which this application is made, to use the Tax Identification Numbers for the purpose of gaining access to the tax file records in the course of determining in respect of this application or any occasion in the future in determining suitability of the applicant for registration as a tax agent. / 'Oku fakangofua hen'i 'a e Failesista' 'a ia 'oku 'oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhau' ke vakai'i 'a e ngaahi lekooti 'i he faile tukuhau' 'i hono fakapapau'i ko ia 'o e tohi kole fakafo'ou' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau'i 'a e taau 'a e tokotaha kole' ke lesisita ko e fakaofonga tukuhau.

Application is hereby made for registration of the applicant a tax agent under section 61D of the *Revenue Services Administration Act 2002* as amended. / 'Oku 'oatu hen'i 'a e tohi kole ke fakafo'ou 'a etohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu' ko e fakaofonga tukuhau 'i he malumalu 'o e Vahe 61D 'o e *Lao ki hono Pule'i 'o e Ngaahi Ngāue Tānaki Pa'anga Hūmai'* 2002 'o fakatatau ki hono fakatonutonu'.

I declare that the particulars shown in this application (including any attachments) are to the best of my knowledge, information and belief, true and correct in every detail. / 'Oku ou fakahaa'i hen'i, fakatatau ki he lelei taha 'eku 'ilo', fakamatala', mo 'eku tui', ko e ngaahi fakamatala 'oku ha 'i he tohi kole ni (kau ai mo e ngaahi fakamatala 'oku fakapipiki atu hen'i) 'oku mo'oni pea tonu.

Dated this /'i he 'aho		day of/ 'o	Year/ Ta'u

Name of individual or nominee partner or public officer (delete whichever is not applicable) Hingoa 'o e tokotaha pe hoa pisinisi kuo fili pe ko e 'ofisa (tamate'i e taha 'oku 'ikai fekau'aki)

Signature /
Fakamo'oni
hingoa

The taxation laws provide penalties for making of false or misleading statements. / 'I he ngaahi lao tukuhau, 'oku tautea'i 'a e fai ha fakamatala loi pe takihala'i.

TEPILE 2

FUAKAVA 'O E LAKANGA KUO TU'UTU'UNI

Koe'ahi ko e ngaahi taumu'a 'o e Tu'utu'uni 31, ko e fuakava 'o e lakanga kuo tu'utu'uni ko e:

"Ko au, , 'oku ou fuakava teu fakahoko fakamatoato mo totonu 'a e ngaahi fatongia 'oku tuku mai kiate au 'i he ngaahi lao ki he pa'anga hu mai pea teu lau mo ngaue ki he ngaahi tohi ngaue mo e fakamatala kotoa pē 'oku felave'i mo ha taha pea mo e ngaahi fakahinohino fakapulipuli kotoa pē 'o fekau'aki mo e pule'i 'o e ngaahi lao ki he pa'anga hu mai, 'a ia teu ala ma'u pe teu 'ilo ki ai 'i he lolotonga 'o 'eku fakahoko fatongia faka'ofisiale, ko e fakapulipuli, pea 'e 'ikai keu fakaha ha fa'ahinga tohi ngaue pe fakamatala ki ha taha, pe fakamafai ha taha ke a'u ki he tohi ngaue ko ia, tukukehe 'i he ngaahi makatu'unga 'e fakamafai ai au keu fakahoko pehe 'i he malumalu 'o e Lao ki hono Pule'i 'o e Ngaahi Ngae Tanaki Pa'anga Hu Mai. 'I he tokoni'i au 'e he 'Eiki.

(Fakamo'oni hingoa).....

Fakahoko mo fakapapau kiate au 'i he 'aho 'o
20.....

.....
Fakamaau Polisi."

Na'e fakahoko 'i Nuku'alofo 'i he 'aho **19** 'o **'Okatopa, 2021.**

Hon. Tevita Lavemaau
Minisita ki he Pa'anga Hu Mai mo e Tute