

# KAFATAHA KI HA TONGA TU'UTAI 'I HE TAIMI FAINGATA'A NI



## The Ministry of Revenue and Customs

Newsletter | November, 2021

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*"Thank you for your time"*



# CHRISTMAS GREETINGS



## MINISTER of the MINISTRY of REVENUE & CUSTOMS



**Hon. Tevita Lavemaau.-**  
*Minister of the Ministry of  
Revenue & Customs.*

I want to give credit to where credits are due, and that's first to our Almighty God for his sustenance during these challenging times.

The Ministry of Revenue and Customs have been steadfast in their roles of collecting revenue, facilitating trade, and protecting our borders. I am appreciative of all our taxpayers. Your willingness to strengthen partnerships with the tax office has enabled us to enhance domestic revenue mobilization, fueling essential public goods and services.

I am grateful for an untiring CEO and our dedicated staff. Your hard work has enabled us to exceed our revenue forecasts for the 2020-2021 period and has gotten off to an excellent start for the 2021-2022 period despite the adverse effects of COVID-19.

I would be remiss if I didn't remind you that there is always room for revenue and customs administration improvement. As we continue to serve, we must also exert ourselves to apply methods that will enhance efficiency and create an environment that would foster voluntary compliance.

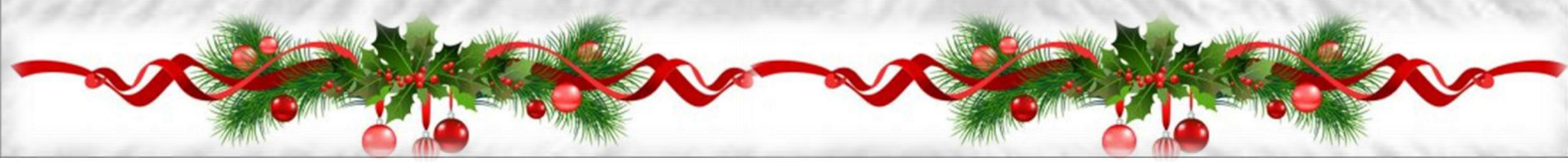
May you all have a restful and blessed Christmas break where you draw strength in the priceless reminder of Christ's birth, and may we be mentally, physically, and spiritually renewed in preparation for serving with our utmost best in 2022.

Merry Christmas and best wishes for the new year.

Yours Faithfully,

Hon. Tevita Lavemaau.

Minister of the Ministry of Revenue & Customs.





# CHRISTMAS GREETINGS

## CEO of the MINISTRY OF REVENUE & CUSTOMS



**Mr. Kelemete Vahe.** -Chief Executive  
Officer for Revenue and Customs

As

2021 draws to a close, I praise and thank God the Almighty who has granted countless blessings upon the Ministry of Revenue and Customs for a successful working year. Glory to God always.

I wish to express my most heartfelt thanks to each and everyone of our employees. You are all setting an extraordinary example of commitment, professionalism and solidarity. You are the best guarantee that the Ministry of Revenue and Customs will emerge from the events of the past year stronger. Every role across the Ministry is part of a great team, doing magnificent things for our taxpayers, clients and the people of Tonga.

So much have changed in the past year, the world around us, our work processes, the business community and everything else. Life in the midst of COVID-19 has sparked fear, frustration and anxiety all around. However, the collected efforts of the Ministry to undertake its Kafataha approach for a more efficient revenue collection services have shown great resilience and patience in managing these challenges and changes.

I hope you will take a moment to reflect on the difference you have made this year as you celebrate the holiday season. And that you will join me in ringing the New Year with anticipation of all that we accomplish together in the coming year.

The holidays are a special time, a time to connect with all that grounds us in purpose, and a time to welcome peace into our lives. My wish is that you find ways to share this time with the people you love and that you get to feel a sense of joy and peace that the season offers us.

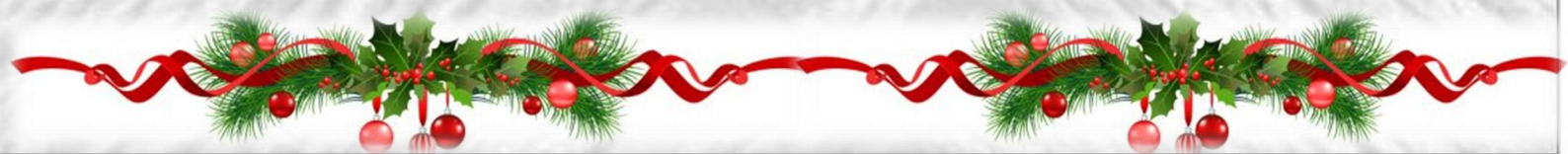
Thank you for your partnership and support over the past year. Happy holidays to you and your loved ones.

Be well and stay safe.

Warmly,

Kelemete Vahe

Chief Executive Officer for Revenue and Customs





# INTERNATIONAL EVENTS

## Tonga ASYCUDA World Workshop.

Tonga conducted the opening ceremony for the first of a series of Pacific Agreement on Closer Economic Relations (PACER Plus) workshops yesterday, the 29th of November 2021, at Fe'aomoengalu Building. It was administered by the PACER Plus Implementation Unit (PPIU) and governed by the PACER Plus Parties.

The purpose of the workshop is to strengthen public-private sector working relationships, facilitate a better understanding of customs automation and its benefits via the Automated System for Customs Data (ASYCUDA), and its impacts on the way of doing business and trade under PACER Plus. It also provides a platform for interactive discussions on issues faced and ideas for implementing the agreement.

The Ministry of Trade and Economic Development, Ministry of Revenue and Customs, and the PPIU from Samoa had organized this workshop with funding from the Australian and New Zealand governments under the Development and Economic Cooperation Work Program. The support intends to assist countries in their implementation efforts of the agreement. PACER Plus was signed in 2017 and came into force in December 2020 after eight countries ratified the Agreement: Australia, NZ, Tonga, Samoa, Solomon Islands, Kiribati, Cook Islands, and Niue. Vanuatu, Tuvalu, and Nauru are currently ratifying the agreement before they can join PACER Plus. PACER Plus will help Pacific Island countries become more active partners in, and benefit from, the regional and global trading system, creating new opportunities for economic growth, jobs, and raising living standards.

This opening ceremony was followed by presentations from the Ministry of Revenue and Customs and regional and international experts focused on PACER Plus and customs automation.



**Keynote address of the day-*Ms. Rachael Moore the Australia High Commissioner to Tonga.***



**Minister of the Ministry of Revenue and Customs-*Hon. Tevita Lavemaau***



**An expert from ASYCUDA-*Mr. 'Alipate Tavo.***



**Guests and participants of the ASYCUDA world Workshop.**

*"Solidarity for perpetual Tonga in this challenging time"*



# PACER PLUS and ASYCUTA WORLD PROJECT

## TESTIMONIALS

### PACER PLUS AND ASYCUDAWORLD PROJECT

#### TONGA

The implementation of ASYCUDAWorld has helped customs to streamline its manual process. We are hoping the full implementation of ASYCUDA will reduce the cargo clearance time and increase level of trade compliance.

**Mr. Michael Cokanasiga**  
Deputy CEO, Customs & Trade Division

ASYCUDAWorld enables customs to have more and better control of goods coming in and going out of the country. In the past, manifests were processed manually on paper and it was difficult to track changes, produce reports, or find existing information manually. With ASYCUDAWorld, customs have all the information in an electronic manifest. Now customs can easily produce reports, make and track changes, and find existing information using the system. Customs is also able to locate goods and track their movement and history, having better control on containers arriving and leaving the port.

**Mr. Lisala Filika**  
Manifest Officer, Customs & Trade Division

ASYCUDAWorld enables the submitting of manifests in advance. We are a shipping agent and also have a customs broker license to prepare customs declarations. With advance manifest, we can work on the manifests before the vessel arrives and submit to customs well before time. Our customs broker then can start working on the customs declarations as the manifest has been submitted to customs, having all the info that we need to prepare the customs declarations. This is very useful for a business with a shipping agent and customs broker operations such as ours.

**Mrs. Lisea Inia**  
Documentation & Logistics  
Polynesian Shipping Agency

#### TONGA

ASYCUDAWorld enables the online submission of manifests. We are able to submit our manifests online from anywhere, as long as we have internet access. In the past, we needed to submit our manifests physically to the customs office in a timely manner to avoid being penalized for late submission. With ASYCUDAWorld's electronic manifest, we can submit our manifests online in a timely manner without the need to rush to the office to avoid late submission and penalties.

**Mr. Serepi Fakatou**  
National Vessel Forwarder, General Manager

#### COOK ISLANDS

As a member of the Cook Islands National Project Team using the ASYCUDA system, I am in a privileged position to see and understand how ASYCUDAWorld works. The numerous modules available allows our office to automate functions previously not available. Therefore, we are already seeing the benefits of applying some of these functions such as manifest automation, a function previously not available to customs. It is hoped that ASYCUDAWorld will interface with other systems in the country and eventually result in a Single Window automated system for the Cook Islands.

**Wahar Tangata**  
ASYCUDAWorld Project Manager

I was recently introduced to the new ASYCUDAWorld system with no prior knowledge of it. The system seems to be very user friendly and has allowed me and my team to be able to carry out our operational activity more effectively. Although we are still using two systems while ASYCUDAWorld is being deployed, the benefits around managing low value goods has already proven itself. I look forward to understanding what other opportunities and benefits the system will bring as it continues to develop.

**Cameron Strickland**  
Senior Customs Officer - Maritime and Cargo (Acting)

The Ministry of Revenue & Customs, in collaboration with the PACER Plus Implementation Unit, launched the first of a series of workshops on the Automated System for Customs Data (ASYCUDA). Tonga Customs Services is currently undertaking a project to increase its operational capacity by introducing a modern computerized system known as ASYCUDA World. The implementation of ASYCUDA World has tremendous benefits. These include simplifying customs procedures which will speed up the assessment of customs declarations. It will also significantly reduce the transaction time and cost for all our customers when dealing with payment and cargo release. Over and above that, it will improve accountability for enhanced revenue collection, which will assist Tonga in funding its development needs.

*“Solidarity for a perpetual Tonga in this challenging time”*

## PACER Plus Training.

Mr. 'Esafe Tokai and Miss Lisa Filikitonga from the Ministry of Revenue and Customs participated in the PACER Plus training on the Rules of Origin.

PACER Plus members have started the process of training customs officials in the new PACER Plus Rules of Origin, so that goods moving between PACER Plus countries can be given preferential treatment by customs officials - lower or zero [tariffs](#).

Participants of the PACER Plus training-PACER Plus countries which is Tonga , Fiji , Vanuatu , New Zealand , Nauru , Cook Island , Solomon , Samoa , Micronesia , Marshall Is , Kiribati , Niue , Australia ,and Palau.

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# REGIONAL EVENTS

## IMPROVEMENT OF TAXPAYER REGISTRATION PROCESS AND DATA REGIONAL WORKSHOP

9th November 2021.

The Ministry of Revenue and Customs had taken part in an “IMPROVEMENT OF TAXPAYER REGISTRATION PROCESS AND DATA” regional workshop provided by the Pacific Financial Technical Assistance Center (PFTAC) and the Pacific Islands Tax Administrators Association (PITAA) at the Ministry's head office in Nuku'alofa.

This workshop aimed to alleviate the challenges of maintaining an accurate registration database and properly managing registration data, especially with the impacts of COVID-19. The tools discussed to assist in maintaining a high integrity registration database were laws and regulations, methods to support businesses processes and systems that would improve registration data, and regularly maintaining the accuracy and reliability of information held on the database. Participants shared and learned from other countries' experiences developing and progressing their various administration's registration processes. Revenue administration officers who work directly with registration, data maintenance, and compliance aspects were selected to participate in this workshop from the 9th - 18th of November 2021.



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## Pacific Island Technical Administrators Association Secretariat



PITAA members Administration.

The PITAA Secretariat in partnership with PFTAC ended a five-session webinar with 14 of the 16 PITAA member administrations on “Improvement of Taxpayer Registration Process and Data” yesterday. Participants shared their registration and data cleansing processes and were provided with tools to assist them enhance their services.

The PITAA Secretariat continue to recognize PFTAC as its main stakeholder in the region providing capacity building initiatives for PITAA members in core tax issues.

Facilitators were Ms. Raelene Viviana and Ms. Robyn Clayton.

Source : Pacific Technical Administrators Association FB Page

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# High-Level Regional Tax Conference

MoRC (Tonga) joined the members of Asian Development Banks (ADB) and its development partners in a regional virtual Tax Conference on Tax Hub. This is the first organizational event and it was held on the 24<sup>th</sup> -25<sup>th</sup> of November, 2021.

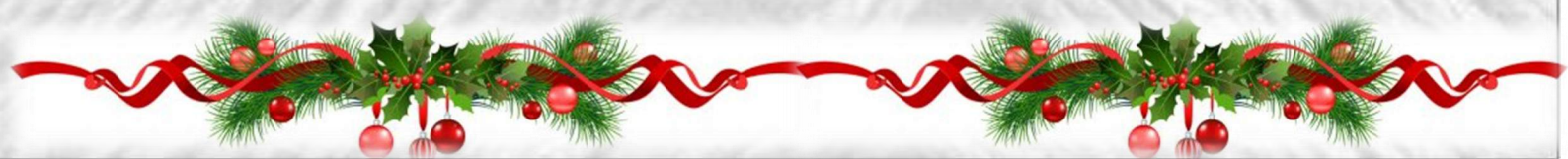
The aim of this conference is to acknowledge the core role of the Tax Hub in the taxation agenda in Asia and the Pacific and it will also serve as a platform for all stakeholders to conduct strategic dialogue under the Tax Hub and identify its priority areas.

The target audience includes heads of tax policy and administration agencies from ADB's members. Senior representatives from development partners International Monetary Fund (IMF), Organization for Economic Co-operation and Development (OECD), and World Bank, ADB staff, and other stakeholders had been invited to contribute to panel discussions.

Mr. Masatsugu Asakawa the President of ADB delivered the welcome remarks and keynote address, and Vice-President Bambang Susantono with the closing remarks. This event is being coordinated by the Tax Hub Secretariat.

## **ADB in partnership with the following:**

- Department of Finance, Philippines
- Department of Fiscal Policy of the Ministry of Finance, Sri Lanka
- Department of Treasury, Papua New Guinea
- Federal Board of Revenue, Pakistan
- General Department of Taxation, Mongolia
- Inland Revenue of Malaysia
- Inland Revenue Authority of Singapore
- Ministry of Finance, Thailand
- National Tax Agency, Japan
- Pacific Islands Tax Administrators Association
- Tax Service of the Republic of Armenia
- International Monetary Fund
- Organisation for Economic Co-operation and Development
- World Bank





# INTERNAL EVENTS

## Newly appointed Heilala – Silver and Bronze Members

The Ministry of Revenue and Customs held a special recognition program for the remaining of the newly appointed Heilala – Silver and Bronze members on Friday 12th November 2021 at Fe'aomoengalu Building. Hon. Tatafu Moeaki awarded a special recognition certificate to 23 Heilala silver and 83 Heilala bronze members to thank and highlight their significant revenue contribution for Tonga during these challenging times. Their membership gives them access to a range of specialized services which the Ministry hopes will further strengthen our partnership and ultimately improve voluntary compliance. The MoRC extends our warmest congratulations to all our Heilala members and looks forward to our continued fruitful collaboration.



Guest of Honor-Hon. Tatafu Moeaki.



Sin Fu Company Ltd



Tonga Broadcasting Commission.



Fletcher Construction Company Ltd



Victory Company Ltd



Sunshine Company Ltd



Superfone Limited



Pacific Paints Tonga Ltd.



Pacific Trade Link



Vaitohi Enterprises



Pacific Finance & Investment Ltd.



Adilola Store



Representatives from National Reserve Bank.



Representatives from Electricity Commission



Retirement Fund Board.



Royco Quarry.



Dateline Transam Shipping Limited



Lalita Store.



Oregon Pacific International CO.Ltd.



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# NEW Revenue Services Administration Act 2021

The Ministry of Revenue and Customs wishes to inform the public on the NEW Revenue Services Administration Act (RSAA)2021 which was effective on the 29<sup>th</sup> July ,2021.

The purpose of this NEW act is to reduce administration penalties fees and taxpayer's compliance cost. This new act contained 15 parts and 109 sections compared to the 63 sections of the previous RSAA 2003.

Please be advised that the administration penalties came into force on the 1<sup>st</sup> of November,2021.

Should you have further enquiries, please contact 26-432 or email [cts@revenue.gov.to](mailto:cts@revenue.gov.to).

## Internal Training-Revenue Services Administration Act 2021



MoRC conducted an internal training on Revenue Services Administration Act 2021 led by the Technical Services Team. This training was held on the 15<sup>th</sup> -17<sup>th</sup> of November ,2021.



### PART 2: TIN & REPRESENTATIVES

**TIN -**

- ANYONE WHO HAS A BUSINESS LICENCE OR ANYONE WHO BECOMES LIABLE FOR TAX UNDER ANY REVENUE LAW.
- AN EMPLOYER SHALL APPLY FOR EMPLOYEE'S TIN WITHIN 14 DAYS OF ENGAGEMENT AS EMPLOYEE (NEW)
- EMPLOYEE STILL IS REQUIRED TO APPLY FOR HIS OWN TIN IF EMPLOYER FAILS TO APPLY.
- MINISTER TO RESPOND IN WRITTEN NOTICE WITHIN 14 DAYS OF APPLICATION FOR TIN
- MINISTER MAY ISSUE A TIN ON HIS OWN MOTION IF BOTH EMPLOYER/EMPLOYEE FAIL TO APPLY FOR TIN (NEW)

### PART 3: RECORD KEEPING

- MUST KEEP RECORDS AS REQUIRED BY ANY REVENUE LAW AND MAINTAINED IN ENGLISH OR TONGAN
- RECORDS MUST BE KEPT FOR 3 YEARS AFTER END OF PERIOD RELATED TO SMALL BUSINESS TAX AND 5 YEARS FOR ANY OTHER CASE
- WHERE THE MINISTER HAS MADE AN AMENDED ASSESSMENT, THE TP MUST KEEP THE RECORDS RELATED TO THE PERIOD OF AMENDED ASSESSMENT FOR ANOTHER 1 YEAR
- DOCUMENTS NECESSARY FOR AN AUDIT OR COURT CASE ALREADY COMMENCED, MUST KEEP RECORDS UNTIL AUDIT OR CASE IS COMPLETED
- RECORDS ARE ALLOWED TO BE KEPT OUTSIDE OF TONGA BUT MUST BE MADE AVAILABLE WHEN REQUIRED BY THE MINISTER
- POWER TO REQUIRE THE USE OF SALES REGISTER DEVICES (POINT OF SALE) IS TO BE PROVIDED FOR IN THE REGULATIONS

### PART 4: TAX RETURNS

- EXTENSION OF TIME**
  - APPLICATION TO BE MADE BEFORE THE DUE DATE OF RETURN
  - DUE DATE CAN BE EXTENDED ONLY ONCE
  - 30 DAYS EXTENSION
  - A FURTHER 30 DAYS ON EXCEPTIONAL CIRCUMSTANCES
  - REGULATIONS TO PROVIDE FOR LOGGMENT PROGRAM FOR THE TAX AGENTS (NEW)

### PART 5: TAXATION ASSESSMENTS

- SECTIONS TAKEN OUT FROM INCOME AND CT ACTS AND CONSOLIDATED IN THIS ACT
- DEFAULT ASSESSMENTS WHEN TP FAILS TO LODGE RETURN BY THE DUE DATE
- CAN STILL ALLOW TP TO LODGE RETURN AFTER DEFAULT ASSESSMENT
- ADVANCE ASSESSMENT IS WHEN AN ASSESSMENT IS MADE BASED ON INFORMATION AVAILABLE ON WHICH THE TP'S RETURN IS DUE FOR THAT PERIOD
- AMENDED ASSESSMENTS MAY BE MADE FOR CASES OF FRAUD, ANY TIME OR WITHIN 5 YEARS OF RETURN LODGED OR ANY OTHER ASSESSMENT MADE AND 3 YEARS FOR SBT
- A TP MAY APPLY TO AMEND A SELF ASSESSMENT RETURN, MAY STATE REASONS WHY, CAN BE MADE WITHIN 3 YEARS FOR SBT AND 5 YEARS FOR OTHERS
- MINISTER MAY APPROVE OR REFUSE THE APPLICATION
- IF MINISTER DOES NOT RESPOND WITHIN 60 DAYS, IT SHALL MEAN THE MINISTER HAS NOT ALLOWED THE APPLICATION

### PART 6: TAXATION DECISIONS

- REQUIRES MINISTER TO PROVIDE STATEMENT OF REASONS FOR REFUSING ANY APPLICATION UNDER ANY REVENUE LAW
- IF MINISTER FAILS TO PROVIDE STATEMENT OF REASONS, TP MAY APPLY WITHIN 7 DAYS OF RECEIPT OF NOTICE AND REQUEST FOR REASONS
- IF TP HAS FILED THE REQUEST ABOVE, THE TIME FOR OBJECTION WILL NOT COUNT UNTIL MINISTER PROVIDES STATEMENT OF REASONS
- TAXATION DECISIONS ARE FINAL AND CAN ONLY BE CHALLENGED THROUGH THE OBJECTION PROCESS

### PART 7: OBJECTION AND APPEALS

- OBJECTION TO TAXATION DECISIONS TO BE LODGED WITHIN 30 DAYS FROM NOTICE OF DECISION
- VALID OBJECTION MUST HAVE GROUNDS OF OBJECTION, THE AMENDMENTS THE TP THINKS SHOULD BE MADE TO CORRECT DECISION AND REASONS FOR AMENDMENTS
- IF OBJECTION IS TO A TAXATION ASSESSMENT, TP MUST PAY THE TAX NOT DISPUTED, FOR THE OBJECTION TO BE VALID
- TP MAY APPLY IN WRITING TO THE MINISTER FOR EXTENSION OF TIME TO LODGE OBJECTION WITHIN 30 DAYS FROM DATE OF DECISION
- MINISTER MAY GRANT 15 DAYS ONLY AND FURTHER 15 DAYS ON EXCEPTIONAL CASES

### PART 8: COLLECTION & RECOVERY OF TAX

- GARNISHEE**
  - CAN USE FOR ANY TAX DUE, RECOVER FROM TAXPAYER'S DEBTORS/ THIRD PARTIES
- LIQUIDATIONS**
  - MUST INFORM MINISTER WITHIN 14 DAYS FROM COURT DECISION ABOUT LIQUIDATION
- TEMPORARY CLOSURE OF BUSINESS**
  - CAN USE WHEN FAIL TO KEEP RECORDS, LODGE PAYE OR CT, PAY PAYE OR CT
  - TP OR ANY OTHER PERSON CANNOT ENTER PREMISES DURING CLOSE DOWN PERIOD

### PART 9: REFUNDS

- REFUND APPLICATION FOR SBT MUST BE MADE WITHIN 3 YEARS AND 5 YEARS FOR OTHERS
- IF REFUND IS CONFIRMED, MUST BE OFFSET AGAINST SAME TAX, THEN ANY OTHER TAX THEN THE REMAINDER TO THE TAXPAYER
- TP MAY OPT TO KEEP THE REFUND FOR ANY FUTURE TAX OWES
- IF REFUND WAS ERRORNEOUSLY PAID, TP IS LIABLE TO PAY BACK THE REFUND ERROR AMOUNT



### PART 10: INVESTIGATIONS AND TAX CLEARANCES

- POWER TO ENTER AND SEARCH**
  - FOR THE PURPOSE OF ADMINISTRATION OF REVENUE LAWS, MINISTER CAN ENTER AND SEARCH ANY TIME
  - MAY TAKE RECORDS
  - TP MUST FACILITATE THIS PROCESS
- INFORMATION REQUIRED**
  - REQUEST INFORMATION
  - SUPERCEDES ANY CONTRACTUAL CONFIDENTIAL RELATIONS
- TAX CLEARANCE**
  - MUST PROVIDE WITHIN 7 DAYS WITHIN LODGMENT OF APPLICATION FOR TC

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## Theme : Social Media and Law

MoRC fully supported the Open Day of the Tonga Law Week 2021 by setting up an information booth at Digicel Square on the 20th of November, 2021.



# PSC Induction Training

Our Customer and Education team provides ongoing support to the PSC's Induction Program. The purpose of the induction is to fully brief the newly appointed public servants over the government's pivotal role and also during the Induction session, the Ministry of Revenue and Customs are allocated with a specific schedule to create more tax awareness. Senior Revenue Officer—Faka'anaua Moala represented the Ministry, with other representatives including Tevita Veituna from the Retirement Fund Board and Veisina Mafi from the Ministry of Finance.



### *Participants of this induction Training*

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# REMINDERS

## PUBLIC NOTICE



### Updated-TAX FORMS



The public is hereby advised that the Ministry of Revenue & Customs has made minor updates to a few **Tax Forms**. We kindly request that taxpayers start utilizing these updated forms by the **1st of December 2021**.

You can get an updated tax form at our office front counter or click by this following link :- <https://www.revenue.gov.to/tax-form>.

Your assistance will help us render more efficient taxpayer services. For more information, please contact **26-432** or email us at [cst@revenue.gov.to](mailto:cst@revenue.gov.to).

Sincerely,  
Ministry of Revenue and Customs



#### REVENUE DEPARTMENT

Ministry of Revenue and Customs  
KINGDOM OF TONGA

Current Forms	New Forms	Names
FORM 3A	Form 1	Individual Tin Number
FORM 3B	Form 2	Sole Trader Tin Number
FORM 4	Form 3	Non-Individual Tin Number
FORM 1	Form 4	Notice of Objection to a Taxation Assessment
FORM 2	Form 5	Notice of Objection to a Taxation Decision
FORM 11	Form 6	Tax Clearance for Sending Money
FORM 12,13,14,15,16	Form 7	Application for Tax Clearance
FORM 5	Form 8	Application for a Written Ruling
FORM 6	Form 9	Application for review of a Reviewable Decision
FORM 7	Form 10	Summons to give evidence of Produce Documents
FORM 8	Form 11	Application for Registration as a Tax Agent
FORM 9	Form 12	Application for Renewal of Registration as Tax Agent
FORM 10	Form 13	Application for an Additional or Substituted Nominnee of a Registered Tax Agent

## MINISTRY CHRISTMAS OPERATION SCHEDULE FOR NUKU'ALOFA & VAVA'U 2021.

CUSTOMS OFFICE		REVENUE OFFICE	
Date	Time	Date	Time
20-12-21	8:30am-6:00pm	20-12-21	8:30am-2:00pm
21-12-21		21-12-21	
22-12-21		22-12-21	
23-12-21		23-12-21	
24/15/21	8:30am-2:00pm	24/15/21	CLOSE
27-12-21	8:30am-6:00pm	27-12-21	8:30am-6:00pm
28-12-21		28-12-21	
29-12-21		29-12-21	
30-12-21		30-12-21	
31-12-21	8:30am-2:00pm	31-12-21	CLOSE

POTUNGAUE TANAKI PA'ANGA HUI MAI MO E TUTE

### FANONGONONGO

KI HE PISINISI, KUOPAU KE KE 'AVE 'A E TALI TOTONGI (RECEIPT) KI HO'O KASITOMA

Katahi, 'amai 'ehu tali totongi receipt

'Io

'OKU 'I AI HO'O TOTONU KASITOMA KE KI 'EKE HO'O TALI TOTONGI (RECEIPT)

KI HE FAKAIKIKI FETU'UTAKI MAI KI HE 26-432 PE KO E PEESI FACEBOOK - MINISTRY OF REVENUE & CUSTOMS TONGA

Malo mo e Fakai'ipina'ipina eke  
Ofisa Pule'ilepau

'Oku toe fakamanatu atu mei ho'omou  
Potungaue Tanaki Pa'anga Hu Mai mo e Tute  
'a e mahu'inga ke ke 'eke ho'o TALI TOTONGI  
(RECEIPTS)



# REMINDERS

## Import and Export Procedures

### Full procedure for the import of meat (seaport)

**Business registration (3)**

- 1 Apply for business license
- 2 Conduct Physical Inspection
- 3 Obtain business license

**Obtain import permit (2)**

- 4 Apply for import permit
- 5 Obtain import permit

**Obtain shipping documents (1)**

- 6 Obtain release documents from Shipping Agent

**Customs Clearance (1)**

- ★ Hire Customs Broker **OPTIONAL**
- 7 Submit Customs Declaration

**Release at Nuku'alofa seaport (7)**

- 8 Release container to inspection area
- 9 Obtain Inspection Results
- 10 Pay Customs Fees to obtain warrant number copy
- 11 Get final Customs approval
- 12 Pay wharfage fees
- 13 Receive Final Delivery Docket

### Full procedure for the import of second-hand vehicles (sea port)

- 1 Apply for business license
- 2 Conduct Physical Inspection
- 3 Obtain business license

**Obtain shipping documents (1)**

- 4 Obtain release documents from Shipping Agent

**Customs Clearance (1)**

- ★ Hire Customs Broker **OPTIONAL**
- 5 Submit Customs Declaration

**Release at Nuku'alofa seaport (Cars) (7)**

- 6 Conduct Inspection of Vehicle
- 7 Obtain Car Inspection Results
- 8 Get final Customs approval
- 9 Pay Customs Fees to obtain warrant number
- 10 Pay wharfage fees
- 11 Receive Final Delivery Docket
- 12 Get Port Security Clearance

**Register car (1)**

- 13 Register vehicle for use

### Clearance Process (Private Imports)

**Steps (7)**

**Obtain shipping documents (1)**

- 1 Obtain release documents from Shipping Agent

**Obtain Tax Identification Number (TIN) (1)**

- 2 Apply for a Tax Identification Number (TIN)

**Customs Clearance (4)**

- ★ Hire Customs Broker **OPTIONAL**
- 3 Conduct Physical Inspection
- 4 Prepare ESAD Document
- 5 Submit Declaration (C13)
- 6 Pay Customs Fees to obtain warrant number copy

**Release Shipment at Approved Place (1)**

- 7 Release Shipment

#### Summary of the procedure

#### Institutions involved (5)



#### Summary of the procedure

#### Institutions involved (5)



#### Summary of the procedure

#### Institutions involved (5)



**PUBLIC NOTICE**

**GUIDELINE RELATING TO THE IMPORTATION RESTRICTIONS GOOD TO TONGA**

1. Please ensure that you have the permission from TONGA POLICE **BEFORE** YOU IMPORT FIREWORKS, FIREARMS AND AMMUNITION TO TONGA
2. Customs is tasked with protecting our borders to keep TONGA SAFE from illegal importation of these restricted goods.

**CUSTOMS**  
Ministry of Revenue And Customs  
KINGDOM OF TONGA

*"Solidarity for perpetual Tonga in this challenging time"*



# REMINDERS



Did you Know? CHRISTMAS SEASON IS COMING !! For more information about imports of Goods like Fireworks, Food - Items, Christmas Presents, please call 7400650, 23651 or email [infor@customs.gov.to](mailto:infor@customs.gov.to), Main Office Fe'aomoengalu Customs Building.

MERRY CHRISTMAS EVERYONE!

## " KAFATAHA KI HA TONGA TU'UTAI 'I HE TAIMI FANGATA'ANI "

Tau TOKONI KE TAOFI 'a e COVID - 19 'i he'etau fakahoko 'a e

1. Huhu Malu'i COVID - 19
2. Ngaue'aki e Ngaahi Naunau Malu'i ki he COVID - 19

Fetu'utaki mai ki he 7400650 & 7400651 ki ho mou 'Ofisi Tanaki Pa'anga Hu Mai moe Tute ki ha Fakaikiiki. Ki ha ngaahi Faka'eke'eke fekauaki moe Huhu Malu'i COVID - 19 Fetu'utaki ki he 0800019.

Malo 'Aupito

Potungaue Tanaki Pa'anga Hu Mai moe Tute



### PUBLIC NOTICE FOR REVENUE & CUSTOMS AREAS



## PUBLIC NOTICE



3 Days ( 72 Hours ) Quarantine of International Cargo unloaded at Queen Salote International Wharf & Halaevulu International Wharf

Pursuant to directions of the Minister of Infrastructure , All international cargo unloaded at QUEEN SALOTE INTERNATIONAL WHARF( Nuku'alofa , Tongatapu ) AND HALAEVALU INTERNATIONAL WHARF ( Neiafu , Vava'u ) must be quarantined for 3 Days (72Hours) before releasing from Customs Port of Entry



CUSTOMS  
Ministry of Revenue And Customs  
KINGDOM OF TONGA



Ministry of Revenue & Customs  
GOVERNMENT OF TONGA

Login

Tonga etax

Helping you to efficiently manage your tax returns online.

How to etax? [Register now](#) or [Log in](#)



Í he taimi faingataá ni, óku malava pe ke ke fakahu ONLINE mai hoó fakamatala CT mo e PAYE. Ko e ngaahi fakamatala tukuhau kehe hange ko e fakataú, é malava pe ó send mai á e signed copy ki he [cst@revenue.gov.to](mailto:cst@revenue.gov.to). Lesisita mai <http://etax.revenue.gov.to/> Fakaikiiki fetuútake mai ki he 26432 pe ko hoó tohi maípe ki he peesi Facebook ko eni ke mau tokoni atu.

STAY SAFE TONGA!



## PUBLIC NOTICE



### PRIVATE IMPORTS OF MEDICINES, VACCINES THERAPEUTICS AND PHARMACEUTICAL GOODS



Bringing goods such as medicines, vaccines, veterinary medicines, therapeutics and pharmaceuticals into Tonga from overseas is called "importing" and there are specific rules associated with importing that must be followed for all imported goods. Any good that comes from outside the Kingdom of Tonga into Tonga are considered "imported" regardless of whether the good or goods are;

- ✓ New or used
- ✓ Gifts, donations or purchased
- ✓ Intended for testing or intended for sale
- ✓ Samples or commercial lots
- ✓ Arrive in Tonga via airfreight, sea freight, express courier or postal mail
- ✓ Legal or illegal

NOT FOR SALE

Private importations of goods must be declared to a Customs Officer before the goods will be released to you. To facilitate release, you must bring the following information to Customs



CUSTOMS  
Ministry of Revenue And Customs  
KINGDOM OF TONGA



Private importations of goods must be declared to a Customs Officer before the goods will be released to you. To facilitate release, you must bring the following information to Customs. Please contact these Border Agency.

Ministry of Health Tonga  
Ministry of Health  
Drug Regulatory Authority  
Central Pharmacy & Medical Store ,  
Phone : 23200 / 7400163  
Baron Road , Vaiola Motu'a

Customs  
Fe'ao Moe Ngalu Customs  
Building  
Phone : 23651 / 7400651  
Queen Salote Wharf  
Ma'ufanga  
Tongatapu

Tonga Quarantine  
Quarantine & Quality  
Div. MAFFF  
Phone : 24257 / 24922  
Alaivahamama'o Bypass Rd  
Queen Salote Qhwarf  
Ma'ufanga  
Tonga



# SPECIAL NOTICE

## FANONGONONGO



### FAKALAHÍ NGAÁHI TU'UTU'UNI KE TAU'Í - COVID 19

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



1. Kuo pau ke faka'atā mei he tukuhau ngaue'aki 'a e hū mai 'o e kotoa 'o e ngaahi koloa me'atokoni mo e ngaahi koloa konisiuma fakataautaha, 'oku 'ikai ki he taumu 'a fakakomesiale.
2. Kuo pau ke faka'atā mei he tukuhau ngaue'aki hono hu mai 'o e kotoa 'o e ngaahi naunau langa ki hono langa 'o e ngaahi nefe'anga fakataautaha, ngaahi fale poloseki fakakolo mo e ngaahi fale poloseki 'a e ako;



#### CUSTOMS

Ministry of Revenue And Customs  
KINGDOM OF TONGA

## FANONGONONGO



KUO KAMATA Í HE ÁHO 03 Ó MAÁSI, 2021 Á HONO TAPUI KE TOE HU MAI ÁE NGAÁHI SALIOTE MISINI UTA PASESE Í HE SIPINGA TAÚ MOTUÁ É 15 PE MOTUÁ ANGE AI.

» Koe ngaahi saliotē misini 'eni kuo fōū fakahangatonu pe ki he fefononga'aki 'a e kakai. Óku fakakalsi ia ihe ulu'i tohi tute fika 8703 'ihe sipinga óe ta'u motuá é 15 pe toe motuá ange ai.



#### KASITOMU

Potungau Tanaki Pa'anga Hu Mai moe Tute  
TONGA

Ka óku ke mahamahalo kiha meá óku ngali kehe, kataki Ta mai he Vave Taha!

24:TA KIHE 0800123

FIKA TAE MAMOHE KASITOMU



TALAMAI HA  
MEÁ TE KE  
ÍLO KIAI HE  
ÓKU IAI ÁE  
TOTONGI

Tokoni ki hono  
tau'i e faihala  
moe koloa tapu



#### KASITOMU

Potungau Tanaki Pa'anga Hu Mai moe Tute  
TONGA

## PUBLIC NOTICE



### eTax System LINK UPGRADE

The public is hereby notified that the Ministry of Revenue and Customs e-Tax SYSTEM's LINK has upgraded from [www.revenue.gov.to/etax](http://www.revenue.gov.to/etax) to [etax.revenue.gov.to](http://etax.revenue.gov.to).

For those of you who need to comply through this Online Lodgment but are not yet registered, You are more than welcome to register now. You can lodge in your PAYE/CT returns via the following link:

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

Apologies for any inconvenience we may cause.

Should you need further information, please contact us at 7400550, 26432 or email [cst@revenue.gov.to](mailto:cst@revenue.gov.to) or [it@revenue.gov.to](mailto:it@revenue.gov.to)



#### REVENUE DEPARTMENT

Ministry of Revenue And Customs  
KINGDOM OF TONGA

## DUE DATES REMINDER!

### Monthly Due Dates.

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

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

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

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

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

### Quarterly Due Date.

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

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

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

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

### Annual Due Dates.

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

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

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

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

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

towards this edition of

The Ministry of Revenue & Customs newsletter

*"Solidarity for a perpetual Tonga in this challenging time"*

If you have any queries please do not hesitate to contact us at our direct line

+676 26-432 / [cst@revenue.gov.to](mailto:cst@revenue.gov.to)

Facebook Page-Ministry of Revenue and Customs Tonga

*"Solidarity for perpetual Tonga in this challenging time"*





The Ministry of Revenue and Customs.



**Wishing you and your family  
health , happiness ,peace and  
prosperity this Christmas and  
in the coming New Year .**

*Warmly,*

*From the Ministry of Revenue and Customs.*

