



Tonga

REVENUE SERVICES ADMINISTRATION REGULATIONS 2021



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REVENUE SERVICES ADMINISTRATION REGULATIONS 2021

REVENUE SERVICES ADMINISTRATION ACT 2021

IN EXERCISE of the powers conferred by section 107 of the Revenue Services Administration Act 2021, the Minister responsible for revenue and customs makes the following Regulations

PART 1 – PRELIMINARY

1 Short Title and Commencement

- (1) These Regulations may be cited as the Revenue Services Administration Regulations 2021.
- (2) These Regulations shall come into force on the date of gazettal.

2 Interpretation

- (1) In these Regulations, unless the context requires otherwise –
 - “**Act**” means the Revenue Services Administration Act 2021; and
 - “**approved form**” means a form set out in the Schedule to these Regulations or as published by the Minister under Regulation 23;

“small business taxpayer” means a taxpayer liable for small business tax under section 8 of the Income Tax Act [Cap 11.05];

“Minister” means the Minister responsible for revenue and customs;

“Ministry” means the Ministry responsible for revenue and customs;

- (2) Any application fee in these Regulations is specified as exclusive of consumption tax.
- (3) Any term used in these Regulations has the same meaning as in the Act unless the context requires otherwise.
- (4) Any term used in these Regulations for the purposes of a revenue law that is not defined in the Act or these Regulations has the meaning that it has for the purposes of that revenue law unless the context requires otherwise.

PART 2 - TAXPAYER IDENTIFICATION NUMBERS

3 Application for a Taxpayer Identification Number

- (1) An application for a Taxpayer Identification Number shall be –
 - (a) in the following form –
 - (i) for an individual whose only income is employment income, Form 1 in Schedule 1;
 - (ii) for any other individual, Form 2 in Schedule 1; or
 - (iii) for any other person, Form 3 in Schedule 1; and
 - (b) accompanied by documentary evidence of the identity of the applicant as specified in Regulation 4.
- (2) The Minister may require an individual applying for a Taxpayer Identification Number to provide biometric information as specified in Regulation 5 and the biometric information shall be provided, in person, as directed by the Minister.
- (3) An application for a Taxpayer Identification Number shall be lodged with the Minister electronically in accordance with section 61(2) of the Act, or lodged by prepaid post or personal delivery to any office of the Ministry.

4 Documentary evidence of identity

- (1) An application for a Taxpayer Identification Number by an individual shall be accompanied by any of the following as documentary evidence of the identity of the individual —
 - (a) a certified copy of the personal information page of the applicant’s current Tongan or foreign passport;

- (b) a certified copy of the applicant's current Tongan driver's licence;
 - (c) a certified copy of the applicant's current foreign driver's licence provided it includes a photograph of the applicant;
 - (d) a certified copy of the applicant's valid national identity card issued under the National Identity Card Act [CAP 2.06];
 - (e) a certified copy of the applicant's valid retirement card issued by any approved retirement fund;
 - (f) a certified copy of the applicant's birth certificate with a current photo of the applicant certified as a true photograph of the applicant; or
 - (g) such other evidence as the Minister may specify.
- (2) A document referred to in sub-regulation (1) shall be treated as documentary evidence of the identity of an individual only if it includes the individual's date of birth.
- (3) An application for a Taxpayer Identification Number by an individual who is not a Tongan citizen shall include a certified copy of the individual's residency visa or work permit.
- (4) An application for a Taxpayer Identification Number by a company shall be accompanied by a certified copy of the certificate of incorporation or registration of the company and a valid photo identification of the directors of the company.
- (5) An application for a Taxpayer Identification Number by a partnership shall be accompanied by a certified copy of the partnership deed and valid photo identification of the partners.
- (6) An application for a Taxpayer Identification Number by an unincorporated body of persons shall be accompanied by a certified copy of the certificate of registration or other document of creation.
- (7) An application for a Taxpayer Identification Number by a trust shall be accompanied by a certified copy of the deed of settlement or other document evidencing the creation or existence of the trust.
- (8) A reference in this section to a certified copy of a document shall include a photocopy made, and signed, by a taxation officer of the original of the document.

5 Biometric information

- (1) For the purposes of Regulation 3(2), the Minister may require an individual to submit biometrical information so as to —
- (a) ensure the proper identification of the individual; or
 - (b) counteract identity theft or fraud.

- (2) In this Regulation, “biometrical information”, in relation to an individual, means biological data to authenticate the identity of the individual, and includes —
 - (a) facial recognition;
 - (b) fingerprint recognition;
 - (c) vocal recognition; or
 - (d) iris or retina recognition.

6 Issue of a Taxpayer Identification Number

- (1) Each Taxpayer Identification Number issued by the Minister shall be a unique number and two persons shall not be issued with the same Taxpayer Identification Number.
- (2) The Minister shall issue a Taxpayer Identification Number by serving the applicant with notice in writing of the Taxpayer Identification Number.

PART 3 – RECORDS

7 Records to be maintained by small business taxpayers

- (1) A small business taxpayer shall maintain the following records —
 - (a) a cash book in the prescribed form recording daily sales of goods or supplies of services (including credit sales or supplies);
 - (b) a salary and wages register in approved form;
 - (c) quarterly inventory records in approved form; and
 - (d) a separate bank account maintained solely for business purposes.
- (2) A small business taxpayer from the requirement in sub-regulation (1)(d) commits an offence and shall be liable on conviction to a fine not exceeding \$300 if the taxpayer —
 - (a) fails to maintain a separate business bank account as required under sub-regulation (1)(d); or
 - (b) deposits the proceeds of the taxpayer’s business into the taxpayer’s personal bank account.

8 Records to be maintained by other taxpayers

- (1) This Regulation applies to a taxpayer conducting business, other than a small business taxpayer.

- (2) A taxpayer to whom this Regulation applies shall maintain the following —
 - (a) the records referred to in Regulation 7;
 - (b) records of expenditures incurred;
 - (c) fixed asset register in prescribed form;
 - (d) such other records that enable the determination of the taxpayer's tax liability under any revenue law;
 - (e) a notice provided by a registered tax agent to the taxpayer under Regulation 10(2); and
 - (f) a separate bank account maintained solely for business purposes.
- (3) Records maintained by a company shall be in accordance with international financial reporting standards and comply with any requirements of the Companies Act [CAP 17.03].
- (4) A taxpayer commits an offence and shall be liable on conviction to a fine not exceeding \$500 if the taxpayer —
 - (a) fails to maintain a separate business bank account as required under sub-regulation (1)(e); or
 - (b) deposits the proceeds of the taxpayer's business into the taxpayer's personal bank account.

9 Format and safe-keeping of records

- (1) A taxpayer may keep the records referred to in Regulation 7(1) or 8(2) in an electronic storage facility.
- (2) A taxpayer shall take sufficient steps to ensure the safe-keeping of records referred to in Regulation 7(1) or 8(2).

PART 4 – CERTIFICATION OF TAX RETURNS

10 Registered tax agent certification of tax return

- (1) Subject to sub-regulation (2), a registered tax agent who prepares, or assists in the preparation of, a taxpayer's tax return shall state on the return —
 - (a) the sources available to the registered tax agent for the preparation of the return; and
 - (b) that the tax agent has examined the records of the taxpayer and that, the return together with any accompanying documentation, correctly reflects the data and transactions to which it relates.

- (2) A registered tax agent who is unable to make the statement referred to in sub-regulation (1)(b) shall provide the taxpayer with a notice in writing of the reasons why the tax agent was unable to make the statement.
- (3) A registered tax agent shall, when required to do so by notice in writing from the Minister, produce to the Minister a copy of a notice under sub-regulation (2) provided by the tax agent to a taxpayer.
- (4) A registered tax agent shall keep a copy of notices provided to taxpayers under sub-regulation (2) for the period specified in section 8(2) of the Act.

PART 5 – TAXATION ASSESSMENTS

11 Notices of assessment

- (1) For the purposes of section 14 of the Act, a notice of a default assessment shall specify the following —
 - (a) the amount of tax assessed, and any penalty and late payment interest payable;
 - (b) the tax period to which the default assessment relates;
 - (c) the original due date for payment of the tax, and the due date for the payment of any penalty and late payment interest; and
 - (d) the manner of objecting to the default assessment.
- (2) For the purposes of section 15(4) of the Act, a notice of an advance assessment shall specify the following —
 - (a) the reasons for the making of the advance assessment;
 - (b) the amount of tax assessed and any penalty payable;
 - (c) the tax period to which the advance assessment relates;
 - (d) the due date for payment of the tax and any penalty, which may be a date before the tax would otherwise be due for the tax period; and
 - (e) the manner of objecting to the advance assessment.
- (3) For the purposes of section 16(6) of the Act, a notice of an amended assessment shall specify the following —
 - (a) the original assessment to which the amended assessment relates;
 - (b) the reasons for the amended assessment;
 - (c) if there is an increase in the amount of tax payable under the amended assessment, the amount of additional tax assessed, and any penalty and late payment interest;

- (d) if there is a reduction in the amount of tax payable under the amended assessment, the amount of the reduced tax liability;
 - (e) the tax period to which the amended assessment relates;
 - (f) the original due date for payment of any additional tax, and the due date for the payment of any penalty and interest; and
 - (g) the manner of objecting to the amended assessment.
- (4) The Minister shall not seek to recover an amount payable under an assessment referred to in sub-regulation (1) or (3) within 30 consecutive days after the date of service of the notice of assessment unless the Minister considers it necessary to do so for the protection of the revenue.

PART 6 - OBJECTIONS

12 Form of notice of objection

A notice of objection to a taxation assessment shall be in Form 4 in Schedule 1 and an objection to any other taxation decision shall be in Form 5 in Schedule 1.

13 Lodgement of notice of objection

A notice of objection to a taxation decision shall be lodged at the Ministry physically or electronically in accordance with Regulation 24.

PART 7 – TAX RETURNS

14 Tax returns in Tongan currency

All monetary amounts in tax returns and financial statements shall be in the Tongan currency.

PART 8 – PAYMENT OF TAX

15 Tax payable in Tongan currency

Any payment made under any revenue law shall be paid to the Minister in the Tongan currency.

16 Method of payment

- (1) In this Regulation, “tax” includes any amount payable to the Minister under a revenue law.
- (2) If required by Minister pursuant to section 61(2) of the Act, a taxpayer shall pay tax due by electronic funds transfer to the bank account of the Ministry in accordance with the directions of the Minister.
- (3) When sub-regulation (2) does not apply, a taxpayer shall pay tax due —
 - (a) in cash or by bank cheque at the Ministry;
 - (b) by bank cheque sent by post to the post office box of the Ministry at Nuku’alofa;
 - (c) in any other manner specified by the Minister.
- (4) The Minister shall issue a receipt for tax paid.

17 Application of payment

- (1) When a taxpayer makes a payment that is less than the total amount of tax, penalty, and late payment interest due, the amount paid shall be applied in the following order —
 - (a) first in payment of the primary tax liability;
 - (b) then in payment of late payment interest;
 - (c) then the balance remaining, if any, is applied in payment of penalty.
- (2) When a taxpayer has more than one tax liability at the time a payment is made, the payment shall be applied against the tax liabilities in the order in which the liabilities arose.

18 Prescribed rate of late payment interest

For the purposes of section 33 of the Act, the prescribed rate of interest per annum shall be the weighted average lending rate for the previous quarter as reported by the National Reserve Bank of Tonga increased by 3 percentage points.

PART 9 – TAX CLEARANCE

19 Tax clearance certificate required

- (1) The following are prescribed for the purposes of section 48 of the Act —

- (a) an application for a business or liquor licence, or an application for a variation to the licence, the close down of licensed activities, or the transfer of the licence;
 - (b) any form of Government procurement;
 - (c) an application for a business or employment visa;
 - (d) an application for a Tonga Development Bank Managed Fund Loan;
 - (e) an application for a coasting trade licence from the Ministry responsible for Infrastructure to operate a business in Tonga using vessels imported into Tonga;
 - (f) an application for a licence to export sandalwood or fishing and export of sea-cucumber from the Ministry responsible for Agriculture, Fisheries, Food and Forestry;
 - (g) an application for a licence or authorisation to undertake any activity in Tonga as required by any law that is not mentioned in the preceding paragraphs of this sub-regulation;
 - (h) the registration of the transfer of a lease; or
 - (i) the transfer of money overseas within the limits specified in sub-regulation (2).
- (2) A tax clearance certificate shall be required for a transfer of money overseas only where –
- (a) for a transfer of funds in payment of an amount subject to withholding tax under section 79 of the Income Tax Act, the transferred amount is \$5,000 or more; or
 - (b) for any other transfer of funds, the transferred amount is \$10,000 or more.
- (3) If the Minister is satisfied that monies have been transferred overseas in separate transfers for the purpose of not complying with the requirements of sub-regulation (2), the Minister may apply the limits in sub-regulation (2) to the aggregated amount of monies transferred.

20 Application for a tax clearance certificate

- (1) An application for a tax clearance certificate under Regulation 18(1)(i), shall be in Form 6 in Schedule 1.
- (2) An application for a tax clearance certificate under Regulation 18(1)(a) to (h) shall be in Form 7 in Schedule 1.
- (3) An application for a tax clearance certificate shall be lodged at the Ministry or by electronic means in accordance with section 61 of the Act.

21 Validity of tax clearance certificate

- (1) Subject to sub-regulation (2), a tax clearance certificate issued by the Minister maybe valid for a period up to 12 months from the date of issue.
- (2) The Minister shall revoke a tax clearance certificate issued to a person if, after issue of the certificate and before expiry under sub-regulation (1), the person fails to satisfy section 48(3) of the Act.

PART 10 – RULINGS

22 Form of application for a private ruling

An application for a private ruling for the purposes of section 52 of the Act shall be in Form 8 in Schedule 1.

23 Further information

The Minister may request further information from an applicant for a private ruling concerning the transaction to which the application relates.

PART 11 - FORMS AND NOTICES; LODGEMENT OF DOCUMENTS; AND SERVICE OF NOTICES

24 Approved form

The Minister may specify and publish in the Ministry responsible for Revenue and Customs website and/or any other newspaper a form for the purposes of any application, notice and other document to be lodged under the Act or these Regulations.

25 Due date for lodgement of a document or payment of tax

- (1) If the due date for —
 - (a) lodging a tax return, application, notice, statement, or other document;
 - (b) the payment of tax; or
 - (c) taking any other action under a revenue law,falls on a Saturday, Sunday, or public holiday in Tonga, the due date shall be the next following business day.

- (2) Subject to sub-regulation (3), a person may apply, in writing, to the Minister for an extension of time to lodge a document required to be lodged under a revenue law.
- (3) Sub-regulation (2) applies only in relation to a document for which there is no specific provision for a person to apply for an extension of time under the revenue law requiring the filing of the document.
- (4) The Minister may, upon satisfaction that there is good cause, grant an application under sub-regulation (2) and shall serve notice of the decision on the applicant.

26 Manner of lodging documents

- (1) In this Regulation, “electronic signature”, in relation to a person, means the unique identification, in electronic format, approved by the Minister as the person's electronic signature.
- (2) Except as provided under the Act or these Regulations, a person shall lodge a tax return, application, notice, statement, or other document with the Minister in the following manner —
 - (a) when section 61(2) of the Act applies, by electronic transmission in accordance with the directions of the Minister; or
 - (b) in any other case, by personal delivery or registered post to the Ministry.
- (3) A document that is lodged electronically shall be treated as properly signed if it includes the electronic signature of the person required to sign the document.
- (4) A person who lodges a document by electronic transmission with the electronic signature of another person who has not consented to the inclusion of his signature commits an offence and shall be liable on conviction to a fine not exceeding \$15,000 or to imprisonment for a term not exceeding 3 years, or both.

27 Service of documents electronically

- (1) In this Regulation, “electronic address” means a facsimile number or electronic mail address.
- (2) If a person has notified the Minister in writing of an electronic address for service of notices or other documents under a revenue law, a notice or other document shall be considered served by the Minister at the time that an electronic communication of the notice or other document is capable of being accessed by the addressee at the electronic address notified by the addressee.

28 Electronically generated documents

Any notice or other document required to be issued by the Minister under a revenue law may be generated electronically and the notice or other document shall require the seal of the Ministry and the signature of the authorised taxation officer.

29 Notification of changes

- (1) A taxpayer shall notify the Minister, in writing, of a change in any of the following within 30 consecutive days of the change occurring —
 - (a) the taxpayer's physical or postal address, and contact telephone number;
 - (b) the taxpayer's banking details used for transactions with the Ministry;
 - (c) the taxpayer's electronic address used for communication with the Ministry;
 - (d) such other details as the Minister may require by public notice.
- (2) A taxpayer who fails to comply with sub-regulation (1)(a) or (c) cannot plead the change of address as a defence in any proceedings instituted against the person under a revenue law.
- (3) A taxpayer who fails to comply with sub-regulation (1) commits an offence and shall be liable on conviction to a fine not exceeding \$1,000.

PART 12 – ADMINISTRATION OF THE REVENUE LAWS

30 Identification card

For the purposes of section 65(1) of the Act, the identification card of a taxation officer shall contain the taxation officer's name, position and validity period of the card.

31 Prescribed oath of office

For the purposes of section 65(2) of the Act, the prescribed oath of office is specified in Schedule 2.

PART 13 – TAX TRIBUNAL

DIVISION 1 – MEMBERS OF THE TAX TRIBUNAL

32 Basis of appointment

The President and a non-Presidential member of the Tax Tribunal may be appointed on either a full-time or part-time basis.

33 Remuneration and allowances

- (1) The President and a non-Presidential member of the Tax Tribunal shall be paid such remuneration as determined under the Public Service Policy 2010.
- (2) A member of the Tax Tribunal shall be paid such allowances as determined under the Public Service Policy 2010.

DIVISION 2 – CONSTITUTION OF THE TRIBUNAL

34 Constitution of Tribunal for a proceeding

- (1) A proceeding before the Tax Tribunal may be constituted by 1 or 3 members at the discretion of the President.
- (2) The President may give written directions as to —
 - (a) the member or members who are to constitute the Tribunal for a particular proceeding; and
 - (b) where there is more than one member, the member who is to preside over the proceeding if the President is not a member of the Tribunal for the proceeding.
- (3) At any time before the commencement of the hearing of a proceeding before the Tax Tribunal, the powers of the Tribunal for the purposes of the proceeding may be exercised by the President or the presiding member for the proceeding under sub-regulation (2)(b).

35 Reconstitution of the Tax Tribunal for a proceeding

- (1) The President may revoke a direction under Regulation 34(2) for a proceeding and give another direction if, at any time before the Tribunal determines the proceeding, the member, or one of the members, who constitutes the Tribunal for the purposes of the proceeding —
 - (a) ceases to be a member of the Tribunal;

- (b) is for any reason unavailable; or
 - (c) is directed by the President not to take part in the proceeding because of a conflict of interest under Regulation 36.
- (2) If sub-regulation (1) applies after the hearing of a proceeding has commenced —
 - (a) the proceeding shall be continued by the Tribunal as reconstituted in accordance with the directions of the President; and
 - (b) the reconstituted Tribunal shall have regard to any record of the proceeding before the Tribunal as previously constituted (including a record of any evidence taken in the proceeding).

36 Conflict of interest

- (1) A President or member of the Tribunal who has a material, pecuniary, or other interest in any proceeding that could conflict with the proper performance of his functions shall disclose the interest and such member shall not take part in any such proceeding.
- (2) A member of the Tribunal who fails to disclose a conflict of interest as required under sub-regulation (1), commits an offence under section 100(4) of the Act.

DIVISION 3 – APPLICATION FOR REVIEW OF A REVIEWABLE DECISION

37 Application for review of reviewable decision

- (1) An application to the Tribunal for review of a reviewable decision shall be in Form 9 in Schedule 1.
- (2) An application shall not be considered properly lodged unless lodged in the approved form and the prescribed application fee has been paid.

38 Application fee

- (1) The prescribed application fee for an application for review of a reviewable decision shall be \$200.
- (2) The fee shall be paid at the Secretariat of the Tribunal.

39 Powers of Minister after review application lodged

- (1) After an application for review of a reviewable decision has been lodged with the Tax Tribunal, the decision can be altered only by the Tribunal on review unless the parties to the proceeding, and the Tribunal, consent to the Minister making an alteration to the decision.
- (2) A reference in sub-regulation (1) to the alteration of a decision is a reference to —
 - (a) a variation to the decision;
 - (b) the setting aside of the decision; or
 - (c) the setting aside of the decision and the making of a decision in substitution for the decision set aside.

DIVISION 4 – REVIEW OF REVIEWABLE DECISIONS**40 Lodging of documents**

- (1) The Minister shall, within 30 consecutive days of being served with a copy of an application to the Tax Tribunal for review of a reviewable decision or within such further time as the Tribunal may allow, lodge with the Tribunal 2 copies of —
 - (a) the notice of the taxation decision to which the application relates;
 - (b) a statement setting out the reasons for the decision if these are not set out in the notice referred to in paragraph (a); and
 - (c) every other document relevant to the Tribunal's review of the decision.
- (2) If the Tribunal is not satisfied with a statement lodged under sub-regulation (1)(b), the Tribunal may, by written notice, require the Minister to lodge a further statement with the Tribunal within the time specified in the notice.
- (3) If the Tribunal is of the opinion that other documents may be relevant to the Tribunal's review of a reviewable decision, the Tribunal may, by written notice, require the Minister to lodge the documents specified in the notice with the Tribunal within the time specified in the notice.
- (4) The Minister shall serve the applicant with a copy of any statement or document at the same time that it is lodged with the Tribunal under this regulation.

41 Representation before the Tribunal

A party to a proceeding before the Tribunal may appear in person or may be represented by a law practitioner, accountant, or registered tax agent.

42 Powers of Tribunal

- (1) The Tax Tribunal may —
 - (a) take evidence on oath or affirmation;
 - (b) proceed in the absence of a party who has had reasonable notice of the proceeding; or
 - (c) adjourn the proceeding from time to time.
- (2) The President may summon a person to appear before the Tribunal at a hearing to give evidence.
- (3) A summons in sub-regulation (2) shall be in Form 10 in Schedule 1 and shall be served personally on the person summoned.

43 Hearing dispensed with

- (1) Sub-regulation (2) applies where —
 - (a) it appears to the Tax Tribunal that the issues for determination on the review of a reviewable decision can be adequately determined without a hearing; and
 - (b) the parties to the proceeding consent to the review being determined without a hearing.
- (2) Where sub-regulation (1) applies, the Tax Tribunal may review the reviewable decision by considering the documents or other material lodged with, or provided to, the Tribunal and make a decision without holding a hearing.

44 Division of opinion

If the members constituting the Tax Tribunal for a proceeding are divided in opinion as to the decision to be made on any question, the question shall be decided according to the opinion of the majority provided that in the event of a tie, the presiding member shall have the casting vote.

45 Discontinuance, dismissal, or reinstatement of application

- (1) Subject to Regulation 45, an applicant may discontinue or withdraw their application for review of a reviewable decision at any time by filing written notice with the Secretariat of the Tax Tribunal and the Tax Tribunal shall dismiss the application.
- (2) If an applicant fails to appear in person or be represented at a hearing of the applicant's application for a review of a reviewable decision, the Tribunal may dismiss the application.

- (3) The presiding member for a proceeding may, if all members agree and on behalf of the Tribunal, dismiss an application to the Tribunal where the applicant fails to do the following within a reasonable time —
 - (a) proceed with the application; or
 - (b) comply with a direction of the Tax Tribunal in relation to the application.
- (4) If the Tax Tribunal has dismissed an application under sub-regulation (2) or (3), the applicant may, within 30 consecutive days after receiving notification that the application has been dismissed, apply to the Tribunal for reinstatement of the application.
- (5) If an application has been made under sub-regulation (4), the Tax Tribunal may make a decision to —
 - (a) reinstate the application with directions; or
 - (b) refuse the application providing the applicant with reasons for the refusal.

46 Agreement as to decision

- (1) This regulation applies if, at any stage in a proceeding, the parties agree in writing as to the terms of a decision of the Tax Tribunal in the proceeding, in a part of the proceeding, or on any matter arising out of a proceeding.
- (2) If sub-regulation (1) applies and the agreement reached is as to the terms of a decision of the Tribunal in the proceeding, the Tribunal may make a decision in accordance with those terms.
- (3) If sub-regulation (1) applies and the agreement reached relates to a part of a proceeding or a matter arising out of a proceeding, the Tribunal may, in its decision in the proceeding, give effect to the terms of the agreement.

47 Decision remitted to Minister

- (1) At any stage in a proceeding for review of a reviewable decision, the Tax Tribunal may remit the decision to the Minister for reconsideration in accordance with the directions of the Tribunal.
- (2) When sub-regulation (1) applies, the Minister shall reconsider the decision and may —
 - (a) affirm the decision;
 - (b) vary the decision; or
 - (c) set aside the decision and make a new decision.
- (3) When the Minister varies or sets aside the decision, the decision as varied or set aside shall be taken to be the reviewable decision that is the subject of the

application for review before the Tax Tribunal and the applicant may either proceed with or withdraw the application.

48 Correction

- (1) The Tax Tribunal may alter the text of its decision or statement of reasons if after it has made a decision it is satisfied that there is an error in the text of the decision or in the written statement of reasons for the decision.
- (2) The altered text under sub-regulation (1) shall be treated as the decision or statement of reasons of the Tribunal.
- (3) Errors in the text of a decision or statement of reasons shall include —
 - (a) a typographical or clerical error; or
 - (b) any inconsistency between the decision and the statement of reasons.

DIVISION 5 – ADMINISTRATION OF TRIBUNAL

49 Secretariat

The functions of the Secretariat of the Tribunal shall be carried out by the office of the Minister.

50 Place of hearing

The hearings of the Tax Tribunal shall take place at a location to be designated by the President of the Tribunal.

51 Costs

The Tribunal may award such costs as it considers fair and reasonable.

52 Lodging of documents

Any document required by the Act or these Regulations to be lodged with the Tribunal shall be lodged electronically or in person at the Secretariat of the Tribunal.

53 Address for service of documents

An applicant for review of a reviewable decision shall provide the Secretariat with written notice of the applicant's address, including an electronic address, for service of any documents relating to a proceeding.

54 Service of documents

- (1) Any notice, statement, or other document relating to a proceeding before the Tax Tribunal that is required to be served on a person shall be treated as properly served on the person —
 - (a) if the person is the applicant, when served personally on the applicant or the applicant's representative, or left or sent by registered post to the person's address for service under Regulation 53;
 - (b) if the person is the Minister, when left or sent by registered post to the office of the Ministry that issued the decision that is the subject of the application; or
 - (c) in the case of any other person, when served personally on the person or sent by registered post to the person's last known address.
- (2) The President may require that a notice, statement, or other document referred to in sub-regulation (1) is served on a person electronically to the person's electronic address for service under Regulation 53.

PART 14 - TAX AGENT REGISTRATION

55 Form of application

- (1) An application for registration of a tax agent shall be in Form 11 in Schedule 1.
- (2) An application for a renewal of tax agent registration shall be in Form 12 in Schedule 1.
- (3) An application for an additional or substituted nominee of a registered tax agent shall be in Form 13 in Schedule 1.

56 Application fee

- (1) The prescribed application fee for an application for tax agent registration shall be —
 - (a) for an individual, \$300; or
 - (b) for any other person, \$500.
- (2) The prescribed application fee for an application for renewal of registration of tax agent shall be —
 - (a) for an individual, \$500; or
 - (b) for any other person, \$800.
- (3) The prescribed application fee for additional or substitute nominee of a tax agent shall be \$100 per nominee.

57 Tax agents policy


The Minister may publish in the Ministry's official website a Tax Agents Policy that shall apply to all registered tax agents and applicants for tax agent registration.

SCHEDULE 1

FORMS

 <p>Government of Tonga</p>	<p align="center">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</p>	
<p align="center">REVENUE SERVICES ADMINISTRATION ACT 2021/LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA 2021</p> <p align="center">Regulation 3(1)(a)(i) Tu'utu'uni 3(1)(a)(i)</p> <p align="center">PLEASE PRINT/KATAKI 'O TOHI FAKAMATALALAH 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</p>		
<p align="center">TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E TOKOTAHA TUKUHAU</p>		
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/' <i>Aho fa'ele'i</i>		
4. (a) Resident for tax/Totongi tukuhau 'i Tonga (b) If NO , please attached Tongan Visa	<input type="checkbox"/> Yes/'lo	<input type="checkbox"/> No/'Ikai

<p>5. Purpose of applying for Taxpayer Identification Number / Taumu'a e fakahu Fika Tukuha</p>	<p><input type="checkbox"/> Employment / Ngaue <input type="checkbox"/> Custom Requirement / Fiema'u 'a e Kasitomu <input type="checkbox"/> Fruit Picking / Toli Fo'i'akau <input type="checkbox"/> Others / Me'a makehe _____</p>
<p>6. Employer detail</p>	<p>(a) Name of the Employer : _____ (b) Address: _____ (c) Phone number: _____</p>
<p>7. Telephone/Telefoni Please circle the primary phone number / Kataki 'o faka'ilonga'i 'a e fika tefito</p>	<p>Home/'Api _____ Mobile/Mopaila _____ Work/Ngaue'anga _____</p>
<p>8. Your email address / Ko ho'o 'imeili Please provide your most used email / Kataki kae fakaha heni ho'o 'imeili 'oku ke lahi ngaue'aki</p>	
<p>ADDITIONAL DETAILS/NGAAHI FAKAMATALA KEHE</p>	
<p>9. Please attach a copy of your ID / Kataki 'o fakahu mai ho'o ID</p>	<p>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</p>
<p>DECLARATION</p> <p>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.</p> <p>Signature/Fakamo'oni _____ Date/'Aho _____</p>	

 <p>Government of Tonga</p>	<p align="center">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</p>
<p align="center">REVENUE SERVICES ADMINISTRATION ACT 2021/LAO KI HONO PULE'I 'O E NGAAHI NGAUE TANAKI PA'ANGA 2021</p> <p align="center">Regulation 3(1)(a)(ii) Tu'utu'uni 3(1)(a)(ii)</p> <p>PLEASE PRINT/KATAKI 'O TOHI FAKAMATALALAH</p> <ul style="list-style-type: none"> • 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 VAHENGANGAUE <p>TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E TOKOTAHA TUKUHAU</p>	
<p align="center">TAXPAYER DETAILS/NGAAHI FAKAMATALA FEKAU'AKI MO E TOKOTAHA TUKUHAU</p>	
1. Language/Lea	<input type="checkbox"/> ENGLISH <input type="checkbox"/> NGAN
2. Name/Hingoa	<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. Trading Name/ Hingoa 'o e Pisinisi kapau 'oku 'i ai	<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 Tukuhaui 'i Tonga (b) If No please attach your Business Visa/Kapau 'Ikai pea fakapipiki mai ho'o pisinisi visa	<input type="checkbox"/> Yes/'lo <input type="checkbox"/> No/'Ikai
8. Tax Agent / Fakafofonga Tukuhaui	
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 Contact Number / Fika fetu'utaki P.O BOX / Puha Meili Email Address / 'Imeili	Business Location/Tu'u'anga 'o e Pisinisi: _____ Village/ Kolo: _____ Island/ Motu: _____ Business phone Number / Telefoni Ngaue'anga: _____ Mobile/Mopaila: _____ _____ _____
ADDITIONAL DETAILS/ NGA'HI 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>	<div data-bbox="495 378 1166 446"> <input type="checkbox"/> Income Tax/ Tukupau Pa'anga Hu Mai Effective date/ 'Aho kamata ai _____ </div> <div data-bbox="495 488 1166 556"> <input type="checkbox"/> Income Tax/ Tukupau Pa'anga Hu Mai Effective date/ 'Aho kamata ai _____ </div> <div data-bbox="495 596 1166 664"> <input type="checkbox"/> PAYE/ Tukupau Ta'ofi Vahenga Effective date/ 'Aho kamata ai _____ </div> <div data-bbox="495 705 1166 801"> <input type="checkbox"/> Withholding Tax/ Tukupau Ta'ofi Effective date/ 'Aho kamata ai _____ Withholding tax non-resident/ Tukupau </div> <div data-bbox="495 842 1166 909"> <input type="checkbox"/> Ta'ofi Vahenga 'ikai nofo fonua Effective date/ 'Aho kamata ai _____ </div>
<p style="text-align: center;">DECLARATION</p> <p>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.</p> <p>Signature/<i>Fakamo'oni</i> _____ Date/'Aho _____</p>	


 <p>Government of Tonga</p>	<p align="center">FORM 3/FOOMU 3 NON-INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (TIN) REGISTRATION FORM/FOOMU KI HE LESISITA FIKA TUKUHAU TAHA TUKUHAU FAKATOKOLAH QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA Telephone (676)7400550 Fax (676) 25018 Enquiry: cst@revenue8e.gov.to</p>
<p align="center">REVENUE SERVICES ADMINISTRATION ACT 2021/LAO KI HONO PULE'I 'O E NGA'HI NGAUE TANAKI PA'ANGA 2021</p> <p align="center">Regulation 3(1)(a)(iii) Tu'utu'uni 3(1)(a)(iii)</p> <p align="center">PLEASE PRINT AND CIRCLE AS RELEVANT/KATAKI 'O TOHI FAKAMATALALAH PE SIAKALE'I 'A E NGA'HI 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.</p>	
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 Pisinisi kapau 'oku 'i ai	
5. Business nature/ Natula 'o e Pisinisi Please list all activities/ Kataki 'o hiki kotoa 'a e fa'ahinga pisinisi 'oku fakahoko	Primary Activity/ Tefito'i Ngaue Pisinisi: Subsidiary Activity/ Nga'hi Ngaue Kehe:

Revenue Services Administration Regulations 2021

Regulations

6. Effective Date of Business License / 'Aho na'e laiseni ai 'a e pisinisi	
7. Business License Number/ Fika Laiseni Pisinisi	
8. Business Commencement Date/ 'Aho kamata 'a e Pisinisi	
9. Tax Agent/ Fakafofonga Tukahau	
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 Pisinisi: _____ 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'l fika tefito	Home/'Api : _____ Work/ Ngaue'anga: _____ Mobile/ Mopaila : _____
ADDITIONAL DETAILS/ NGAHI FAKAMATALA MAKEHE	
16. Shareholders or related persons (directors, trustee, partner or executive officer	It's a must to provide tin number (attached form 3A) / Kuo pau ke 'omai e fika Tukahau e kau talekita etc

holder)/ Kau ma'u 'inasi pe taha fekau'aki	
<p>17. Please tick tax type appropriate to your business/ Tiki e puha 'oku kaungatonu kiai ho pisinisi.</p>	<div style="display: flex; align-items: flex-start;"> <input style="margin-right: 10px;" type="checkbox"/> <div> <p>Income Tax/ Tukahau Pa'anga Hu Mai Effective date/ 'Aho kamata ai _____</p> <p><input style="margin-right: 10px;" type="checkbox"/> PAYE/ Tukahau Ta'ofi Vahenga Effective date/ 'Aho kamata ai _____</p> <p><input style="margin-right: 10px;" type="checkbox"/> Aircraft Income/ Tukahau Vakapuna Effective date/ 'Aho kamata ai _____</p> <p><input style="margin-right: 10px;" type="checkbox"/> Ship Income Tax/ Tukahau Vakatahi Effective date/ 'Aho kamata ai _____</p> <p><input style="margin-right: 10px;" type="checkbox"/> Withholding Tax/ Tukahau Ta'ofi Effective date/ 'Aho kamata ai _____</p> <p><input style="margin-right: 10px;" type="checkbox"/> Withholding tax non-resident/ Tukahau Ta'ofi Vahenga 'ikai nofo fonua Effective date/ 'Aho kamata ai _____</p> </div> </div>
<p style="text-align: center;">DECLARATION</p> <p style="text-align: center;">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</p> <p>Signature/Fakamo'oni _____ Date/'Aho _____</p>	

 <p>Government of Tonga</p>	<p align="center">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</p>
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REVENUE SERVICES ADMINISTRATION ACT 2021
LAO KI HONO PULE'I 'O E NGAHI 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. 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 fanongonongo heni 'oku ou launga ki he fakafuofua tukuhau ki he vaha'a taimi tukuhau _____ na'e 'omai kia au 'aki 'a e fanongonongo 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 heni 'a e ngaahi 'uhinga)

Signature/ Fakamo'oni hingoa;

Designation/ Lakanga;

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

Taxpayer Identification

Number/ Fika Tukupau 'a e

Taha Tukupau;

Address/ Tu'asila ;

Phone/ Telefoni ;

Fax/ Fekisimili ;

E-mail/ 'l-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 NGAHI 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 /
 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 fanongonongo heni 'oku ou launga ki he tu'utu'uni tukuhaui na'e 'omai mai kia
 au 'aki ha fanongonongo 'o e 'aho _____, pea '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 heni 'a e ngaahi 'uhinga)

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

Taxpayer's Name/ Hingoa 'o e

Taha Tukahau;

Taxpayer Identification

Number/ Fika Tukahau 'a e

Taha Tukahau;


Address/ Tu'asila;

Phone/ Telefoni;


Fax/ Fekisimili;

E-mail/ 'Imeili;

Date/ 'Aho;

 Government of Tonga		FORM 6 Tax Clearance application for Tax Clearance for Sending Money Overseas Ministry of Revenue & Customs QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA Telephone (676)7400550 Fax (676) 25018 Enquiry: cst@revenue.gov.to					
		Section A - APPLICANT'S DETAILS					
Applicant Name:		T.I.N.:					
Postal Address:			Contact Person:				
			Phone:				
			Email:				
Section B - DETAIL		DETAILS OF FUNDS TO BE TRANSFERRED					
Amount to be transferred out of Tonga:	\$						
Currency of transfer:							
Country to be transferred to:							
Your Bank Name:							
Bank Branch:							
Your Bank Account No. :							
The nature of payment is:					(attach documentary evidence)		
Section C - SOURCE OF FUNDS	Source				Amount (\$)		

		Total:		
Section D - TAX AGENT DETAILS	Name:			
	Contact number:			
	Address:			
DECLARATION				
I declare that the information in this application is true and correct in every detail.				
Signature:		Designation:		Date:
IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT UNDER SECTION 85, REVENUE SERVICES ADMINISTRATION ACT 2021				
Office Use ONLY				
			TC Number:	
Verified and entered by: _____		Approved by: _____		
Date: / /		Date: / /		

 <p>Government of Tonga</p>	<p align="center">FORM 7 APPLICATION FOR TAX CLEARANCE 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>		
Section A - APPLICANT'S DETAILS			
TIN Number:			
Registered Business Name:			
Contact Number:			
Postal Address:			
Section B - Purpose <i>(please tick appropriate box or boxes)</i>			
TDB Loan		Business/Liquor/Coastal Trade License	
Government Procurement		Change of Ownership/Director/Shareholder	
Export of Sandalwood/Sea cucumber		Transfer of lease	
Employment Visa		Any other purpose	
Please specify:			
Section C - SOURCE OF FUNDS <i>(please tick the appropriate box)</i>			
Business			
Personal			
		Others <i>(please specify)</i>	
Section D - TAX AGENT/Accountant DETAILS			
Name:			Address:
Tax Agent/Accountant Number:			
Phone:			

DECLARATION											
I, _____	declare that the information in this application is true and correct in every detail.										
Signature: _____	Date: <table border="1"><tr><td> </td><td>/</td><td> </td><td>/</td><td> </td></tr></table>		/		/						
	/		/								
IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT UNDER SECTION 85, REVENUE SERVICES ADMINISTRATION ACT 2021											
OFFICE USE ONLY											
TC Number: <table border="1"><tr><td> </td></tr></table>											
Verified and entered by: _____	Approved by: _____										
Date: <table border="1"><tr><td> </td><td>/</td><td> </td><td>/</td><td> </td></tr></table>		/		/		Date: <table border="1"><tr><td> </td><td>/</td><td> </td><td>/</td><td> </td></tr></table>		/		/	
	/		/								
	/		/								



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 NGAHI 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 Tukahau 'a e

Taha Tukahau: _____

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 tukuha felave'i:

Amount of tax (if known) to which the application relates/ Lahi 'o e tukuha (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—

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



Government of Tonga

FORM 9/FOOMU 9
APPLICATION FOR REVIEW OF A REVIEWABLE
DECISION

Ministry of Revenue & Customs

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

Regulation 37

Applicant's name/ Hingoa 'o e taha kole:

Taxpayer Identification Number/ Fika Tukupau
'a e Taha Tukupau:

Address/ Tu'asila:

Fax/ Fekisimili:

E-mail/ 'Imeili:

Address for service of documents (if different
from above)Decision to which application relates:
(attach a copy of the notice of the decision)

Date of the decision


Date of service of notice of decision

Reason for application

Signature: _____

Designation: _____

Date: _____

 <p>Government of Tonga</p>	<p>FORM 10/FOOMU 10 SUMMONS TO GIVE EVIDENCE OR PRODUCE DOCUMENTS/ TOHI FEKAU KE FAKAMO'ONI PE FAKAHA HA NGA'AHU TOHI NGAUE Ministry of Revenue & Customs QSC Ex-Student Center, Railway Road, Nuku'alofa, TONGA Telephone (676)7400550 Fax (676) 25018</p>
<p>REVENUE SERVICES ADMINISTRATION ACT 2021</p> <p>Regulation 42 Tu'utu'uni 42</p>	

No./Fika faile: _____

Between/'I he vaha'a 'o: _____

(Applicant/Taha kole) _____

Minister (Respondent)/
Minisita Hu Mai (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 Tukahau '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 ngaue 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 ngaue'aki)

Signature: _____

Designation: _____

Date: _____

 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 NGAHI NGĀUE TĀNAKI PA'ANGA 2021 Regulation 55(1) Tu'utu'uni 55(1)

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

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

Surname or Family name or Company or Partnership Name/Fakaiku pē Hingoa
Fakafāmilī pē Kautaha pē Hingoa Kaungā Pisinisi

First or Given Names / 'Uluaki Hingoa

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

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

<input type="text"/>
<input type="text"/>
<input type="text"/>

Telephone/Telefoni

<input type="text"/>
<input type="text"/>

Facsimile/Fekisimili

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

<input type="text"/>
<input type="text"/>
<input type="text"/>

Telephone/Telefoni

<input type="text"/>
<input type="text"/>

Facsimile/Fekisimili

**6 Street address of any other office /
Hala mo e Tu'asila 'o ha toe 'ofisi**

<input type="text"/>
<input type="text"/>
<input type="text"/>

Telephone/Telefoni

<input type="text"/>
<input type="text"/>

Facsimile/Fekisimili

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

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

- 8 **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'**

Telephone/Telefoni

Facsimile/Fekisimili

- 9 **For partnerships, provide / Fekau'aki mo e kaung ā 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 Tukahau'

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

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				
Registered Office address/ Tu'asila				
Lesisita 'o e 'Ofisi				
TIN/ FTTT	Telephone /Telefoni		Facsimile/ Fekisimili	

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

- 10 **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. Ki

- 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 fakafongonga 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 an an additional or

- 12** 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 fakafongonga tukuhau'.

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

For partnerships, provide Full Name and TIN of each partnership employee that is

- 13** desired to register as an additional nominee./**Ki he ngaahi kaunga pisinisi,** 'omi 'a e Hingoa kakato mo e FTTT 'o e tokotaha ngaue 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 fakafongonga 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

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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 fakafongalo.

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

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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

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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.

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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 Fakafongalo Tukuha)**

b. On a separate sheet, please provide details of your tax work experience. / 'I he la'ipepa kehe, kataki 'o 'omi 'a e fakaikiiki ho'o ngaahi taukei ngaue 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

--

YES/'IO

☐

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 koe mo'ua.

- 17 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) hinga 'o kinautolu 'oku

YES/'IO

☐

'ikai lava 'o totongi 'a e mo'ua' mo e (ngaahi) 'aho na'e fokotu'u ai 'oku 'ikai malava totongi e mo'ua'.

- 18 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 Fakafofonga Tukuhau)**

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 hinga 'o e kautaha', 'aho na'e 'ikai tali ai,

YES/'IO

☐

kaniseli mo e ngaahi 'uhinga'.

- 19 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 hinga 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 hinga 'o e sino/kautaha, 'aho

YES/'IO

☐

mo e natula 'o e ngaahi ngaue 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 following details: / Kapau 'oku ke lesisita, pe lesisita kimu'a ko ha fakafofonga tukuhau pe ko ha taha 'oku fili mai 'e ha fakafofonga tukuhau, 'omi 'a e ngaahi fakaikiiki ko eni.

Name under which you
are/were registered Hingoa
'oku/na'a ke lesisita 'aki
Country you are/were
registered
Fonua 'oku/na'a ke lesisita ai
Tax agent registration number
Fika lesisita Fakafofonga
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 ngaue	
	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 fakafofonga 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

YES/'IO ☐

	mo'ua ai, tu'utu'uni pe tautea na'e hilifaki mo ha toe fakaikiiki kehe 'oku fekau'aki tonu.
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	If yes, give details below. / Kapau 'oku tali 'lo, 'omi 'a e fakaikiiki' 'i lalo
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 fakaofonga tukuhaui?

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 heni 'a e Failesisita' 'a ia 'oku 'oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhaui' ke vakai'i 'a e ngaahi lekooti 'i he faile tukuhaui' 'i hono fakapapau' i ko ia 'o e tohi kole' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau' 'a e taau 'a e tokotaha kole' ke lesisita ko e fakaofonga tukuhaui.

Application is hereby made for registration of the applicant a tax agent under section 61B of the Revenue Services Administration Act 2021 as amended.

'Oku 'oatu heni 'a e tohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu' ko e fakaofonga tukuhaui 'i he malumalu 'o e Vahe 61B 'o e Lao ki hono Pule'i 'o e Ngaahi Ngāue Tānaki Pa'anga Hūmai' 2021 '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 heni, 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 heni) 'oku mo'oni pea tonu.

Dated this /i day of/ 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.***



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 NGĀUE TĀNAKI PA'ANGA 2021

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

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

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

Surname or Family name or Company or Partnership Name/Fakaiku pē Hingoa Fakafāmilī
pē Kautaha pē Hingoa Kaungā Pisinisi

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 ngāue'aki ki he ngāue' 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"/>
<input type="checkbox"/>
<input type="checkbox"/>

Individual / Tokotaha
taautaha

Partnership / Kaungā
pisinisi

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
6 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 fakafofonga tukuhaui, 'omi e hingoa kakato mo e fika lesisita 'o e kautaha fakafofonga tukuhaui takitaha 'oku fokotu'u koe mei ai.

Tax Agent name*
Hingoa 'o e Fakafofonga Tukuhaui*

Tax Agent Number
Fika Fakafofonga Tukuhaui

Tax Agent name
Hingoa 'o e Fakafofonga Tukuhaui

Tax Agent Number
Fika Fakafofonga Tukuhaui

** If nominee of more than one agent, attach more information / Hingoa 'o e kautaha fakafofonga tukuhaui - kapau ko e tokotaha kuo fokotu'u' mei ha fakafofonga tukuhaui 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' e kautaha' pe ha taha pe kuo fokotu'u mei he kautaha fakafofonga tukuhaui lesisita' tal 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 Pisinisi

☐

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 Pisinisi

☐

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 Pisinisi

☐

Nominee
Tokotaha
fokotu'u

☐

Director
Talekina

☐

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 fakafofonga 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 body or registration Board (including a Tax Agents' Board) since your initial registration or any previous renewal? / 'I ho lakanga ko e tokotaha fakafofonga 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,
YES/'IO ☐ 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'.

- 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 Fakafofonga Tukuhau)?

NO/'IKAI ☐ If Yes, give details below of name of body, date of refusal,
YES/'IO ☐ 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'.

- 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,
YES/'IO ☐ 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.

- 12** Are you as an individual tax agent, or any nominee, currently an undischarged bankrupt? / 'I he lolotonga ni, 'i ho lakanga ko e tokotaha fakafongonga 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) hingo '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'.

- 13** 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 /
 YES/'IO

'Aho na'e veteki ai 'a e kautaha

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Date/'Aho

Month/Mahina

Year/Ta'u

- 14** 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 lelesita koe 'e he Failelesita' ko e fakafongonga 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 heni 'a e Failelesita' '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 fakafongonga' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau'i 'a e taau 'a e tokotaha kole' ke lelesita ko e fakafongonga tukuhau.

Application is hereby made for registration of the applicant a tax agent under section 61D of the Revenue Services Administration Act 2021 as amended. / 'Oku 'oatu heni 'a e tohi kole ke fakafongonga' 'a etohi kole ke lelesita 'a e tokotaha 'oku tohi kole atu' ko e fakafongonga tukuhau 'i he malumalu 'o e Vahe 61D 'o e Lao ki hono Pule'i 'o e Ngaahi Ngāue Tānaki Pa'anga Hūmai' 2021 '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 heni, 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 heni) '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.***



Government of Tonga

FORM 13/FOOMU 13
APPLICATION FOR AN ADDITIONAL OR SUBSTITUTED
NOMINEE OF A REGISTERED TAX AGENT/TOHI KOLE
KI HA TOKOTAHA KE TOE FOKOTU'U PE KO E
TOKOTAHA 'OKU FOKOTU'U KO E FETONGI 'O HA
FAKAFOFONGA TUKUHAU 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 NGĀUE TĀNAKI PA'ANGA 2021

Regulation 55(3)

Tu'utu'uni 55(3)

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

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 Tukahau	<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 / 'Īmeili	Facsimile number/ Fika Fekisimilī			
<i>Nominee Details / Ngaahi fakaikiiki fekau'aki mo e tokotaha kuo fokotu'u</i>					
5	Title/Tu'unga:	Mr. <input type="checkbox"/>	Mrs <input type="checkbox"/>	Miss. <input type="checkbox"/>	Ms. <input type="checkbox"/> Other/Kehe <input type="checkbox"/>
	Nominee's surname or family name / Fakaiku pe hingoā fakaafamili 'o e tokotaha 'oku fokotu'u				
	Nominee's first or given name(s) / Ngaahi hingoā '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 'lo, pea 'omi 'a e ngaahi fakaikiiki ko eni.		
	Name of existing nominee / Hingoā '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 fakafofonga tukuhau lesisita?				

	NO/'IKAI <input type="checkbox"/>	YES/'IO <input type="checkbox"/>	<i>If yes, give the following details / Kapau 'oku tali 'lo, 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 fakafongā 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 fakafongā 'o ha kautaha fakafongā 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"/>		
	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)			
	Admitted/retired Fakahu fo'ou/vahenga malōlō	Family name/surname Hingoa fakafamili/fakaiku	First or given name(s) Hingoa 'Uluaki	
	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'.			

9	Complete this question if the Tax Agent is a company. / Tali 'a e fehu'i ko eni kapau ko e fakafongonga tukuhau' ko e Kautaha.
	<i>i. Is the proposed nominee an executive officer or employee of the company? / Ko e tokotaha 'oku fokotu'u ke fakafongonga' ko ha 'ofisa pule pe taha 'o e kau ngaue 'a e kautaha?</i>
	<input type="checkbox"/> NO/'IKAI , Give details in 9 iii. / 'Omi 'a e fakaikiiki' 'i he konga 9 iii. <input type="checkbox"/> YES/'IO
	<i>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 fakafongonga ki ha kautaha fakafongonga tukuhau, kuo pau ke ngaue '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')</i>
	<i>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.</i>
	Director/Talekita <input type="checkbox"/> Secretary/Sekelitali <input type="checkbox"/> Other/Kehe <input type="checkbox"/> Describe / Fakamatala'i <input style="width: 100px;" type="text"/>
	<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?</i>
	NO/'IKAI <input type="checkbox"/> YES/'IO <input type="checkbox"/> Give details below/ 'Omi 'a e fakaikiiki 'i lalo
	<i>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.</i>
	<i>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?</i>

	NO/'IKAI <input type="checkbox"/> YES/'IO <input type="checkbox"/>		
10	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'.		
	<i>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'.</i>		
	Name of Institution/ Hingoa 'o e Ako'anga	Name of course/ Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai
	OR/PĒ		
	<i>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.</i>		
	Name of Institution/ Hingoa 'o e Ako'anga	Name of course/ Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai
	OR/PĒ		
	<i>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.</i>		
	Name of Institution/ Hingoa 'o e Ako'anga	Name of course/ Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai
	<i>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 Kautaha Tauhitohi Fakapalōfesinale, Kau Tauhitohi kuo laiseni pē mēmipa 'i he Sosaieti Lao'.</i>		

11	<p>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 Fakafongong Tukuhau')</p>		
	<p>b. On a separate sheet, please provide details of your tax work experience. / 'I he la'ipepa kehe, kātaki 'o 'omi 'a e fakaikiiki ho'o ngaahi taukei ngāue fakatukuhau'.</p>		
12	<p>12Have 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.</p>		
	NO/'IKAI		<p><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></p>
	YES/'IO		
13	<p>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?</p>		
	NO/'IKAI		<p><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) hinga '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></p>
	YES/'IO		
14	<p>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 Fakafongong Tukuhau)</p>		
	NO/'IKAI		<p><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 hinga 'o e kautaha', 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga'.</i></p>
	YES/'IO		

15	<p>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 fakafongao 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 Fakafongao Tukahau).</p>		
	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 fakakiiki '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.	
	YES/'IO		
16	<p>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 fakafongao tukuhau pe ko ha taha 'oku fili mai 'e ha fakafongao tukuhau, 'omi 'a e ngaahi fakakiiki ko eni.</p>		
	Name under which you are/were registered Hingoa 'oku/na'a ke lesisita 'aki		
	Country you are/were registered Fonua 'oku/na'a ke lesisita ai		Tax agent registration number Fika lesisita Fakafongao Tukahau
17	<p>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'.</p>		
		Name of employer/Hingoa e ngāue'anga	Period of employment/Vaha'a taimi ngaue
			From/Mei he To/Ki he
18	<p>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 fakafongao tukuhau?</p>		
	NO/'IKAI	If yes, give details below. / Kapau 'oku tali 'lo, 'omi 'a e fakakiiki 'i lalo.	
	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 fakafofonga 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 heni '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 fakafou' 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 61D of the *Revenue Services Administration Act 2021* as ammended. / 'Oku 'oatu heni 'a e tohi kole ke fakafou'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' 2021 'o fakatatau ki hono fakatonutonu'.

I declare that the particulars shown in this applciation (including any attachments) are to the best of my knowledge, information and belief, true and correct in every detail. / 'Oku ou fakahaa'i heni, 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 heni) '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.					

SCHEDULE 2**PRESCRIBED OATH OF OFFICE**

For the purposes of Regulation 31, the prescribed oath of office is:

“I,, do swear that I will faithfully and honestly perform the duties which devolve upon me under the revenue laws and that I will regard and deal with all documents and information relating to any person and all confidential instructions in respect of the administration of the revenue laws, which may come into my possession or to my knowledge in the course of my official duty, as secret, and that I will not reveal any such document or information to any person, nor permit any person to have any access to such document, save in the circumstances in which I am permitted to do so under the Revenue Services Administration Act. So help me God.

(Signed).....

Made and subscribed before me this day of
20.....

.....
Magistrate.”

Made at Nuku'alofa this **19th** day of **October, 2021**.

Hon. Tevita Lavemaau
Minister for Revenue and Customs