



**GOVERNMENT OF TONGA
Ministry of Revenue and Customs**

INCOME TAX ACT 2007

Form 12

Income Tax Regulations 2008 (Regulation 24(1))

SMALL BUSINESS RETURN FOR INDIVIDUALS

INSTRUCTIONS: You must use this form if you are an individual in **business** and your annual gross turnover is less than \$100,000 and you have NOT been approved by the Chief Executive Officer to be subject to the normal income tax or, if previously approved by the Chief Executive Officer, you have been granted approval for the small business tax to apply to you. You cannot apply to have the small business tax apply to you within 3 years of the date of service of the notice granting you permission for the normal income tax to apply.

Note – Business does not include professional services such as medical, dental, legal, accounting, financial, managerial, engineering, architectural, consulting or other similar services.

You must lodge this return within 28 days of the end of the Quarter (that is lodge by 28th October, 28th January, 28th April, 28th July) together with payment of any small business tax, if your annual gross turnover is more than \$50,000.

If it is \$50,000 or less, the return and the tax due must be lodged by the 31st October.

Small Business Tax Rates

ANNUAL GROSS TURNOVER	SMALL BUSINESS TAX PAYABLE
\$10,000 or less	\$100
\$10,001-\$30,000	\$250
\$30,001-\$50,000	\$500
More than \$50,000	2% of annual gross turnover

You should also complete a Form 10 for all other income including salary and wages, interest, land rent and rental income. Use Form 13 Application for a refund of small business tax if you have paid too much small business tax during the year. You can only apply for a refund within 3 years after the date on which the small business tax was paid.

Year of Income:

Quarter (if annual gross income more than \$50,000) September December March June *(circle applicable one)*

Tax Identification Number (TIN)

(if you do not have a TIN you will need to complete a FORM 3 – Individual application for TIN)

Name:	
Date of birth:	Place of Birth:

Status Married Single Widow Widower

Residential Address in Tonga

Address where notices are to be sent

Phone/fax Numbers and email address

 Phone

 Fax

 Email

Principal Business

Business Trading name and address of Main Business

Name	<input style="width: 100%; height: 20px;" type="text"/>
Address	<input style="width: 100%; height: 20px;" type="text"/>

- Is this your first small business return? Yes No
- Are you a resident of Tonga for Tax purposes? Yes No
- Did you sell goods or services using the internet? Yes No

ANNUAL GROSS TURNOVER

1. Enter details of your Annual or Quarterly gross turnover : \$
- Provide details of how you have calculated your annual gross details
- Cash Book Yes No
2. Tax Paid previous quarter(s) \$
3. Annual Tax Due or tax due this quarter \$
4. TOTAL DUE - PAY THIS AMOUNT \$
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Declaration

I declare that the information I have given is true and correct

Signature Date :

Print name

TO: MINISTRY OF REVENUE & CUSTOMS, Small Business Division, PO Box 7, Nukualofa Tonga

Amount of Small Business Tax Payment : \$