



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

INCOME ACT 2007

Form 13

Income Tax Regulations 2008 (Regulation 24(2))

REFUND OF SMALL BUSINESS TAX

You must send this summary to us within three (3) years after the date on which the tax was paid. You should use this form if you overpaid your small business tax.

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

NOTE: You should complete a Form 9 for a refund of all other income including salary and wages, interest, land rent and rental income.

Year of Income/Quarter:

Tax Identification Number (TIN) <i>(if you do not have a TIN you will need to complete a FORM 3 – Individual –application for TIN)</i>	
Name	
Date of birth	
Address in Tonga	
Principal Business	

Calculate your individual tax summary		\$	\$
1	Annual Gross Turnover		
2	SB Tax due		

3	SB Tax paid for year or quarter(s)			
7	SBTAX REFUND			

