



**GOVERNMENT OF TONGA**  
**Ministry of Revenue and Customs**  
**INCOME TAX ACT 2007**

**FORM 15**  
**Income Tax Regulations 2008 (Regulation 24(4))**

**APPLICATION FOR THE SMALL BUSINESS TAX TO APPLY TO AN INDIVIDUAL WHO HAS PREVIOUSLY BEEN GRANTED APPROVAL FOR THE NORMAL INCOME TAX TO APPLY FORM**

**This form is to be used by those INDIVIDUALS who are applying for the small business tax to apply to them where they have previously been granted approval for the normal income tax to apply to them**

Under the new small business tax provisions the small business tax applies to an individual whose annual gross turnover is less than \$100,000 unless approval has been given by the Chief Executive Officer (CHIEF EXECUTIVE OFFICER) to that individual to remain in the normal income tax system. You must lodge this application by the 31<sup>st</sup> March preceding the commencement of the fiscal year or within such further time as the CHIEF EXECUTIVE OFFICER may allow.

You may, but not within 3 years of the date of service of the notice granting you permission to remain in the normal income tax system, apply to have the small business tax apply to you.

You must remain in the normal income tax system if your business consists of professional services such a medical, legal, accounting, financial, managerial, engineering, architectural, consulting or other similar services.

**Please:**

- **complete the form;**
- **attached your notice of approval to remain in the normal income tax system**

**YOUR FULL NAME:**

TRADING NAME (if any):

TIN (Taxpayer Identification Number):

**YOUR ADDRESS:**

Specific Location/Street Address:

Postal Address (if different):

Phone Number:  Fax Number:

Email Address:

Date of first year of operation.

YOUR COMPLIANCE HISTORY WITH MINISTRY OF REVENUE AND CUSTOMS

1. **Income Tax (IT) Details:**

Last Income Tax Lodged (Financial Year) : \_\_\_\_\_ Financial Year/s not yet lodged : \_\_\_\_\_

***Income Tax Arrear***

Financial Year/s : \_\_\_\_\_  
Amount : \_\_\_\_\_  
Penalties : \_\_\_\_\_  
Total : \_\_\_\_\_

2. **Consumption Tax (CT) Details**

Last CT lodged (Month) : \_\_\_\_\_ Month/s not yet lodged : \_\_\_\_\_

***CT Arrear***

CT Period : \_\_\_\_\_  
Amount : \_\_\_\_\_  
Penalties : \_\_\_\_\_  
Total : \_\_\_\_\_

3. **PAYE Details**

Last PAYE lodged (month) : \_\_\_\_\_ Month/s not yet lodged : \_\_\_\_\_

***PAYE Arrear***

PAYE Period : \_\_\_\_\_  
Amount : \_\_\_\_\_  
Penalties : \_\_\_\_\_  
Total : \_\_\_\_\_

4. **PAYE Reconciliation Details**

Last PAYE Reconciliation lodged (Financial Year) : \_\_\_\_\_ Financial Year (s) not yet lodged : \_\_\_\_\_

5. **Customs Details**

1). Import Duty Arrear : \_\_\_\_\_  
2). Excise Duty Arrear : \_\_\_\_\_

6. **Annual Gross Turnover**

Please provide your Annual Gross Turnover for the past 3 years

Year 1	\$
Year 2	\$
Year 3	\$

**DECLARATION:**

I declare the above information is true and complete.

Signature : \_\_\_\_\_

Name : \_\_\_\_\_

Position : \_\_\_\_\_

Date :
--------

**FOR OFFICIAL USE ONLY**

Date of Receipt of Application: \_\_\_ / \_\_\_ / \_\_\_      Receiving Officer: \_\_\_\_\_

Recommendation (including any Conditions that should be applied to issuing the Notice):

---

---

---

---

---

---

---

---

Recommending Officer: \_\_\_\_\_ Date of Recommendation: \_\_\_ / \_\_\_ / \_\_\_

Approving Officer: CHIEF EXECUTIVE OFFICER \_\_\_\_\_

Date : \_\_\_\_\_

Date of Issue of Notice: ___ / ___ / ___
--