

**INCOME TAX ACT 2007/LAO KI HE TUKUHAU VĀHENGĀ' 2007**

Form 1/Foomu 1

**NON-RESIDENT SHIPPING OWNERS AND CHARTERERS WITHHOLDING TAX RETURN**

*FAKAMATALA TUKUHAU TA'OFI 'A E KAKAI 'IKAI NOFO FONUA*

*'OKU 'I AI HONAU VAKA MO VAKA NŌ*

Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tukuphau Vāhenga' 2007 (Regulation 14/Tu'utu'uni 14)

NOTES: Under sections 7 and 73 of the Income Tax Act 2007 a return from the master operating a ship belonging to a non-resident person is required to be lodged with the Chief Commissioner before the departure of the ship from a port in Tonga unless an arrangement is in place with the Chief Commissioner. Tax is imposed at the rate of 3% of the gross amount derived from the carriage of passengers, livestock, mail, merchandise or goods embarked in Tonga. This is the final liability of the non-resident owner or operator of the ship. The Chief Commissioner will determine the amount of income tax due and notify the master of the ship, in writing, of the amount due. The master is liable for the amount due and the Commissioner of Revenue will not grant a port clearance until the amount due has been paid or satisfactory arrangements for payment have been made.

*FAKATOKANGA'I: 'I he malumalu 'o e kongā 7 mo e 73 'o e Lao ki he Tukuphau' 2007, 'oku fiema'u 'a e 'eikivaka 'oku' ne pule'i 'a e vaka 'o ha taha 'ikai nofo fonua ke' ne fakahū atu ha fakamatala ki he Komisiona Pule' kimu'a 'a e mavahe 'a e vaka' mei he uafu 'i Tonga'. 'Oku hilifaki ha tukuha'u pēseti 'e 3 'i he lahi fakalūkufua 'oku ma'u mei he uta 'o e kau pāsese', fanga monumanu mo'ui, meili, koloa fakatau pē koloa 'oku fakaheka 'i Tonga. Ko e mo'ua faka'osi ia 'o e tokotaha 'ikai nofo fonua 'oku 'a'ana 'a e vaka' ke totongi'. 'E toki tu'utu'uni 'e he Komisiona Pule' 'a e lahi 'o e tukuphau vāhenga ke totongi' pea 'oatu ha tohi ki he 'eikivaka' mo e lahi 'o e tukuphau ke totongi'. Ko e fatongia ia 'o e 'eikivaka' ke totongi 'a e tukuphau' pea 'e 'ikai ke 'oatu 'e he Komisiona Tānaki Pa'anga' ha tohi faka'atā mei he uafu' kae'oua leva ke totongi 'a e pa'anga 'oku fiema'u' pē 'i ai ha femahino 'aki ki hono fakahoko 'o e totongi'.*

Tax Identification Number (TIN) If you do not have a TIN complete a Form 4 - Non-Individual Application for TIN of the Schedule to the Revenue Services Administration Regulations. <i>FIKA TUKUHAU 'O E TAHA TUKUHAU (FTTT) Kapau 'oku 'ikai hao fika tukuphau, fakafonu e Foomu 4 – tohi kole 'ikai ko ha taha taautaha ki he FTTT 'o e Tēpile ki he Ngaahi Tu'utu'uni ki hono Pule' i 'o e Potungāue Tānaki Pa'anga Hūmai'</i>	
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Name of Shipping Company Principal <i>Hingoa 'o e Kautaha Vaka Pule</i>	
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Trading Name <i>Hingoa Fefakatau 'aki</i>	
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Address of Company <i>Tu'asila 'o e Kautaha</i> Contact for return <i>Taha ke fetu'utaki ki ai</i> Contact phone number <i>Fika telefoni ke fetu'utaki ki ai</i>	
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Name of owner of ship <i>Hingoa 'o e tokotaha 'a'ana 'a e vaka'</i>	
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Total Gross Amount/Lahi Fakakātoa Fakalūkufua <i>(from calculation sheet/mei he pepa fika'i e totongi')</i>	Total Tax deducted or tax due/Tukuphau <i>Fakakātoa 'oku to'o pē ke totongi</i> <i>(from calculation sheet/mei he pepa fika'i e totongi')</i>
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*See reverse for calculation sheet/Vakai ki he tu'a peesi' ki he pepa fika'i e totongi'*

I declare that all the information I have given on this tax return is true and correct/'Oku ou fakamo'oni ko e ngaahi fakamatala kotoa kuo' u 'oatu 'i he fakamatala tukuphau ko eni' 'oku mo'oni mo tonu:

Signature/Fakamo'oni hingoa .....Date/'Aho.../.../...

Designation of person signing (for example officer, agent etc)..... 00  
*Tu'unga 'o e tokotaha 'oku fakamo'oni' (hangē ko e 'ofisa, fakafongā mo e ngaahi tu'unga pehee')*

