

INCOME TAX ACT 2007/LAO KI HE TUKUHAU VĀHENGĀ 2007

Form 2/Foomu 2

**NON-RESIDENT AIRCRAFT OWNERS OR CHARTERERS
WITHHOLDING TAX RETURN**

*FAKAMATALA TUKUHAU TA'OFI 'A E KAKAI 'IKAI NOFO FONUA
'OKU 'I AI HONAU VAKAPUNA MO NŌ VAKAPUNA*

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

NOTES: Under sections 7 and 74 of the Income Tax Act 2007 a non-resident aircraft person is required to lodge a monthly return with, and pay any tax payable to, the Chief Commissioner within 28 days after the end of the month. 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 aircraft. The Chief Commissioner is treated as having served notice of the assessment on the non-resident at the time the return is lodged.

FAKATOKANGA 'I: 'I he malumalu 'o e konga 7 mo e 73 'o e Lao ki he Tukuphau' 2007, 'oku fiema'u ha tokotaha 'ikai nofo fonuai 'oku felāve'i mo e vakapuna' ke' ne fakahū ha fakamatala tukuhau fakamāhina, pea ke totongi mo ha tukuhau 'oku fiema'u ke totongi ki he Komisiona Pule' 'i loto 'i he 'aho 'e 28 hili 'a e 'osi 'a e māhina'. 'Oku hilifaki 'a e tukuhau pēseti 'e 3 'o e 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 fonuai 'oku 'a'ana pē fakalele 'a e vakapuna' ke totongi'. 'Oku lau na'e 'osi 'oatu 'e he Komisiona' ha tohi ki he fakafuofua 'i 'o e tukuhau 'a e tokotaha muli' 'i he taimi 'oku fakahū ai 'a e fakamatala tukuhau'.

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 Tukuphau 'o e Taha Tukuphau (FTTT) Kapau 'oku 'ikai hao fika tukuhau, fakafonu e Foomu 4 – kole 'ikai ko ha taha taautaha ki he FTTT 'o e Tēpile ki he Ngaahi Lao ki hono Pule' 'i 'o e Potungāue Tānaki Pa'anga Hūmai'</i>	
Income Period <i>Vaha'a Taimi 'o e Pa'anga Hūmai</i>	Month (Māhina) Year(Ta'u)
Name of Aircraft Company <i>Hingoa 'o e Kautaha Vakapuna</i>	
Trading Name <i>Hingoa Fefakatau 'aki</i>	
Address of Company <i>Tu'asila 'o e Kautaha'</i>	
Name of agent (Hingoa 'o e Fakafofonga) Address for notices (Tu'asila fetu'utaki) Phone number (Fika Telefoni)	
Contact for return (Telefoni ke fetu'utaki ki ai fekau'aki mo e fakamatala tukuhau' Contact phone number/Telefoni	
Total Gross monthly taxable amount (from calculation sheet on next page) <i>Tukuphau Fakalūkufua fakamāhina (Mei he Lau'ipepa Fika 'i he Peesi hoko)</i>	Total Tax deducted or pay payable (from calculation sheet on next page) <i>Tukuphau Fakakātoa ke to'o pē totongi (mei he lau'ipepa fika he peesi hoko')</i>

I declare that all the information I have given on this tax return, including any attachment, is true and correct: ('Oku ou fakamo'oni 'oku mo'oni mo tonu 'a e ngaahi fakamatala kotoa kuo' u 'oatu 'i he fakamatala tukuhau ko eni', kau ki ai mo e ngaahi fakamatala kotoa 'oku fakapipiki atu heni)

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

PAY-IN-SLIP/LA'ITOHI-KE-FAKAHŪ'AKI E TOTONGI'

Either take this return with your payment to LBD RSD Office or post the return and cheque to/ 'Ave 'a e fakamatala ko eni' mo ho'o totongi' ki he Va'a ki he Pisinisi Lalahi' 'i he 'Ofisi' 'o e Potungāue Tānaki Pa'anga' pē ko ho'o lī 'i he meili' fakataha mo e sieke' ki he:

REVENUE SERVICES DEPARTMENT/ *POTUNGĀUE TĀNAKI PA'ANGA*

Large Business Division *Va'a Pisinisi Lalahi*

PO Box 7 *Puha 7*

Nuku'alofa *Nuku'alofa*

Tonga *Tonga*

TIN <i>Fika Tukuha</i>		
Period <i>Vaha'a taimi</i>	From (Mei):	To (Ki):
Amount <i>Lahi 'oku totongi</i>		
<i>Please include any late payment penalties for this period with this payment (Kātaki 'o fakakau mai aipē mo ha totongi tautea tōmui ki he vaha'a taimi ko eni')</i>		

CALCULATION SHEET/PEPA FIKA'I 'O E TOTONGI'

TYPE/FA'AHINGA	MONTHLY GROSS AMOUNT ON MANIFEST <i>LAHI FAKALŪKUFUA FAKAMĀHINA 'I HE MENIFESI'</i>	RATE <i>PĒSETI 'O E TUKUHAU</i> %	TAX DEDUCTED OR TAX PAYABLE <i>TUKUHAU 'OKU TO'O PĒ TUKUHAU KE TOTONGI</i>
Passengers (<i>Kau Pāsese</i>)		3	
Livestock (<i>Monumanu mo 'ui</i>)		3	
Mail (<i>Meili</i>)		3	
Merchandise (<i>Koloa Fakatau</i>)		3	
Goods (<i>Koloa</i>)		3	
TOTAL (<i>FAKAKĀTOA</i>)		3	