

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

Form 5/Foomu 5

**TAX WITHHOLDING CERTIFICATE/TOHI FAKAMO'ONI TUKUHAU TA'OFI**

(for interest and land rent income paid to Tonga residents)

*(ki he tupu mo e pa'anga hū mai mei hono ngāue'aki e kelekele 'oku totongi ki he kau nofo fonua Tonga)*

Income Tax Regulations 2007/Ngaahi Tu'utu'uni ki he Tukupau Vāhenga' 2007

(Regulation 17/Tu'utu'uni 17)

**NOTES:**

This certificate shall be completed by the payer of the payment in duplicate. The original shall be given to the payee within 28 days after the end of the month in which tax was withheld either personally or by posting by prepaid letter addressed to their last known postal address. The certificate shall be retained by the payee for a period of 5 years. The copy shall be kept by the payer for a period of 5 years.

*FAKATOKANGA'I: Ko e tohi fakamo'oni ko eni kuopau ke fakafonu 'e he tokotaha 'oku' ne fakahoko atu e totongi' pea 'i ai mo hono tatau. Ko e tatau mo'oni' kuopau ke 'oange fakahangatonu ia ki he tokotaha 'oku' ne ma'u 'a e totongi' pē ke lī 'i ha tohi 'osi fakatu'asila mo fakasitapa ki he tu'asila lī tohi fakamuimui taha 'oku ma'u' 'i loto 'i he 'aho' 'e 14 hili 'a e 'aho na' e totongi ai e ta'ofi tukupau'. kuopau ke tauhi 'e he tokotaha ngāue' 'a e tohi fakamo'oni ko eni' 'i ha ta'u 'e 5. Ko e tatau 'o e tohi fakamo'oni ko eni' kuopau ke tauhi ia 'e he tokotaha 'oku' ne fakahoko atu e totongi' 'i ha ta'u 'e 5.*

Tax Identification Number (TIN) of person receiving the payment(s) <i>(Fika Tukupau 'o e tokotaha tukupau (FTTT) 'o ia 'oku' ne ma'u mai e totongi')</i>	
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Year of Income /Ta'u 'o e Pa'anga Hūmai'
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Name of person receiving payment <i>Hingoa 'o e tokotaha 'oku' ne ma'u e totongi'</i>	
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Address/Tu'asila	
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Date of payment / if over a period <i>Aho 'o e totongi' / kapau ko e vaha'a taimi</i>	Date('Aho): .....Period(Vaha'a taimi): From (Mei)...../...../..... To(Ki)...../...../.....
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Nature of payment <i>Natula 'o e totongi'</i>	Name of payer <i>Hingoa 'o e tokotaha 'oku' ne totongi atu e vāhenga'</i>	TIN <i>FTTT</i>	Gross amount of payment <i>Lahi fakalūkufua 'o e totongi'</i>	Rate of withholding <i>Pēsētī 'o e tukupau ta'ofi %</i>	Amount of Tax withheld <i>Lahi 'o e Tukupau Ta'ofi</i>
<b>Interest paid to Tongan residents</b> <i>Tupu ki he kau nofo fonua Tonga</i>				<b>10</b>	
<b>Rent paid to Minister of Lands</b> <i>Totongi kelekele ki he Minisitā Fonua</i>				<b>3</b>	

**Declaration / Fakamo'oni**

I declare that the information I have given is true and correct.  
*'Oku ou fakamo'oni ko e fakamatala kuo' u 'oatu heni' 'oku mo'oni pea tonu.*

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

Designation of person signing (for example officer, agent etc).....

*(Tu'unga 'o e tokotaha 'oku fakamo'oni (hangē ko e 'ofisa, fakafofonga mo e ngaahi tu'unga pehē)*