

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

Form 6/Foomu 6

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

(for payments from Tongan sourced income to non-residents)

(ki he totongi mei he pa'anga hūmai mei Tonga' ni ki he kakai 'oku 'ikai nofo fonua)

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

(Regulation 17/Tu'utu'uni 17)

**NOTES:** This certificate should be completed by the payer of the payment in duplicate. The original should 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 should be retained by the employee for a period of 5 years. The copy should be sent to Inland Revenue together with the tax withheld within 28 days after the end of the month in which the person was required to withhold the tax.

*FAKATOKANGA'I: Ko e tohi fakamo'oni ko eni' ke fakafonu 'e he tokotaha 'oku' ne fakahoko atu e totongi' pea 'i ai mo hono tatau. Ko e tatau mo'oni' ke 'oange fakahangatonu ia ki he tokotaha 'oku' ne ma'u mai 'a e vāhenga' pē ke lī 'i ha tohi 'osi fakatu'asila mo fakasitapa ki he tu'asila lī tohi fakamuiumi taha 'oku ma'u' 'i loto 'i he 'aho 'e 14 hili 'a e 'aho na'e totongi ai e ta'ofi tukuhau'. 'Oku fiema'u ke tauhi 'e he tokotaha ngāue' 'a e tohi fakamo'oni ko eni' 'i ha ta'u 'e 5. Ko e tatau' ke 'oatu ia ki he Potungāe Tānaki Pa'anga' fakataha mo e tukuhau ta'ofi' 'i loto 'i he 'aho 'e 28 hili 'a e māhina na'e fiema'u ai 'a e tokotaha' ke totongi e tukuhau'.*

Tax Identification Number (TIN) of person receiving payment ( <i>Fika Tukuhau 'o e Taha Tukuhau (FTTT) 'oku' ne ma'u mai 'a e totongi'</i> )							
Year of Income/ <i>Ta'u 'o e Pa'anga Hūmai'</i> :							
Name of person receiving payment <i>Hingoa 'o e tokotaha 'oku' ne ma'u mai e totongi'</i>							
Address/ <i>Tu'asila</i>							
Nature of Tongan sourced payment to non-resident <i>Natula 'o e pa'anga 'oku totongi mei Tonga ki he kakai 'oku 'ikai ke nofo fonua</i>	Name of payer <i>Hingoa 'o e tokotaha 'oku' ne totongi atu e pa'anga'</i>	TIN <i>FTTT</i>	Date of payment or if over a period from/to <i>'Aho 'o e totongi pē ko e vaha'a taimi mei/ki</i>	Gross amount of payment <i>Lahi fakalūkufua 'o e totongi</i>	Rate of withholding <i>Pēseti tukuhau ta'ofi %</i>	Amount of Tax withheld <i>Lahi 'o e tukuhau ta'ofi</i>	
Interest/ <i>Tupu</i>					15		
Company dividends/ <i>Tiviteni 'a e kautaha'</i>					15		
Royalties/ <i>Totongi 'inasi</i>					15		
Technical services fees/ <i>Totongi ki he ngāue fakatekinikale</i>					15		
Natural resource amount/ <i>Lahi e koloa fakanatula</i>					15		
Rent/ <i>Totongi ki hono ngāue'aki ha koloa</i>					7.5		
Management fees/ <i>Totongi ki hono pule'i</i>					15		
Insurance premium/ <i>Totongi malu'i</i>					5		
Independent services/ <i>Ngaahi ngāue tau'atāina</i>					10		
Any other fees or services/ <i>Fa'ahinga totongi kehe pē ngāue</i>					15		

**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' '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, fakaofosonga mo e tu'unga pehē)*