

REVENUE SERVICES ADMINISTRATION 2002

LAO KI HONO PULE'I 'O E NGA'HI NGĀUE TĀNAKI PA'ANGA ' 2002

FORM 8/FOOMU 8

REVENUE SERVICES ADMINISTRATION REGULATIONS 2003 - TAX AGENTS

NGAAHI TU'UTU'UNI KI HONO PULE'I 'O E NGA'HI NGĀUE TĀNAKI PA'ANGA HŪMAI' 2003 - KAU FAKAFOFONGA TUKUHAU

(Regulation 46/Tu'utu'uni 46)

APPLICATION FOR REGISTRATION AS A TAX AGENT/KOLE LESISITA KO HA FAKAFOFONGA TUKUHAU

1 Taxpayer Identification Number (TIN)/Fika Tukupau 'o e Taha Totongi Tukupau (FTTT)

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2 Applicant's name/ Hingoa 'o e Tokotaha Kole Lesisita

Surname or Family name or Company or Partnership Name/Fakaiku p ē Hingoa FakaĀmili p ē Kautaha p ē Hingoa Kaungā Pisinisi

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First or Given Names / 'Uluaki Hingoa

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3 Business/Trading Name / Pisinisi/Hingoa Fefakatau'aki

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4 Address for service of notices / Tu'asila ke tufa ki ai 'a e ngaahi tohi

Telephone / Telefoni

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Facsimile / Fekisimili

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5 Street address of Head Office / Hala mo e Tu'asila 'o e 'Ulu'i 'Ofisi

Telephone / Telefoni

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Facsimile / Fekisimili

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6 Street address of any other office / Hala mo e Tu'asila 'oha toe 'ofisi

Telephone / Telefoni

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Facsimile / Fekisimili

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7 Date of Birth/Partnership formed/Company incorporated / 'Aho Fā'ele'i/'Aho na'e fokotu'u ai 'a e Kaungā Pisinisi/Hoko e kautaha fakalao

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Date/'Aho Month/M āhina Year/Ta'u

8 If an individual and you are currently employed, write full name, address and phone number of your principal employer

Kapau ko e taha taautaha koe pea 'oku' ke lolotonga ngāue, tohi 'a e hingoa kakato, tu'asila mo e fika telefoni 'o ho'o tefito'i ngāue'anga'

Telephone / Telefoni

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Facsimile / Fekisimili

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9 For partnerships, provide / Fekau'aki mo e kaung ā pisinisi': (i) provide / 'omi 'a e:

i Full name of each Partner who is a natural person and their TIN / Hingoa kakato 'o e hoa pisinisi pea mo 'ene Fika Tukupau'

Surname / Fakaiku	First Name / 'Uluaki Hingoa	TIN /FTTT

ii Full Company Name, registered office address and the TIN of any company that is a partner

Hingoa Kakato 'o e Kautaha', tu'asila 'oku lesisita 'aki 'a e 'ofisi' mo e FTTT 'o ha fa'ahinga kautaha pē ko e hoa kaungā pisinisi

Company name <i>Hingoa e Kautaha</i>			
Registered Office address <i>Tu'asila Lesisita 'o e 'Ofisi</i>			
TIN / FTTT	Telephone/Telefoni		Facsimile / Fekisimili

iii Full Name of each Executive Officer of the company that is a partner and their TIN

Hingoa Kakato 'o e 'Ofisa Pule 'o e kautaha' 'a ia ko ha hoa kaungā pisinisi mo honau FTTT

Surname / Fakaiku	First Names / 'Uluaki Hingoa	TIN / FTTT

10 **For companies**, provide the Full name, position held and TIN of each executive officer of the company. *Executive officer includes a director, company secretary or any other person (by whatever named called who is involved in or takes part in the management of the company).*

Ki he ngaahi kautaha' 'omi 'a e Hingoa kakato, lakanga mo e FTTT 'o e 'Ofisa Pule takitaha 'o e kautaha'. 'Oku kau ki he 'Ofisa Pule' 'a e talēkita, sekelitali 'a e kautaha pē ko ha taha pē (pē koehā hono lakanga ka 'oku fakakaungatāmaki pē kau 'i hono pule'i 'o e kautaha')

Surname / Fakaiku	First Name / 'Uluaki Hingoa	Position Held / Lakanga	TIN / FTTT

11 **For companies and partnerships**, provide the Full Name of the partner or person employed by the company that it is desired to register as the original nominee.

Ki he ngaahi kautaha' mo e kaungā pisinisi', 'omi 'a e Hingoa kakato 'o e hoa pisinisi pē tokotaha 'oku ngāue ki he kautaha' 'oku fiema'u ke lesisita ko e 'uluaki fakafongā tukuhau ia 'oku fokotu'u'

Surname / Fakaiku	First Name / 'Uluaki Hingoa	TIN / FTTT

12 **For companies and partnerships**, provide the Full Name and TIN of each partner or each employee of a company that it is desired to register an an additional or substitute nominee. / *Ki he ngaahi kautaha' mo e hoa pisinisi', 'omi 'a e Hingoa kakato mo e FTTT 'o e hoa pisinisi takitaha pē tokotaha 'oku ngāue ki he kautaha' 'oku fiema'u ke lesisita ko ha toe fokotu'u pē ko e talifaki ki he fakafongā tukuhau'.*

Surname / Fakaiku	First Name / 'Uluaki Hingoa	TIN / FTTT

13 **For partnerships**, provide the Full Name and TIN of each partnership employee that is desired to register as an additional nominee. / *Ki he ngaahi kaungā pisinisi', 'omi 'a e Hingoa kakato mo e FTTT 'o e tokotaha ngāue ki he pisinisi' 'oku fiema'u ke lesisita ko ha toe fokotu'u'.*

Surname / Fakaiku	First Name / 'Uluaki Hingoa	TIN / FTTT

For each person proposed to be registered as a tax agent, complete questions 14 to 22. / Ko e tokotaha kotoa pē 'oku fokotu'u ke lesisita ko e fakafongā ke ne fakafonu 'a e fehu'i 14 ki he 22.

14 Provide the following information in relation to your academic qualifications. Attach documentary evidence verifying the details provided. / 'Omi 'a e ngaahi fakamatala fekau'aki mo ho'o ngaahi faka'ilonga fakaako'. 'Omi mo e ngaahi tohi fakamo'oni ke fakapapau'i 'aki 'a e ngaahi fakaikiiki 'oku 'omi'.

a Details of the award of a degree, diploma, certificate or other qualifications in accountancy. / Fakaikiiki e mata'itohi, tipiloma, tohi fakamo'oni ako pē faka'ilonga fakaako kehe 'i he tauhi tohi'

Name of Institution / Hingoa 'o e Ako'anga	Name of course / Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai

OR / PĒ

b Details of completion of the academic requirements for admission as a law practitioner / Fakaikiiki hono fakakakato 'o e ngaahi fiema'u ki he hoko ko e fakafongga lao.

Name of Institution / Hingoa 'o e Ako'anga	Name of course / Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai

OR / PĒ

c Details of successful completion of a course of study in basic accounting principles / Fakaikiiki e kakato 'o e polokalama ako i he ngaahi tefito'i 'ilo fakatauhi tohi

Name of Institution / Hingoa 'o e Ako'anga	Name of course / Polokalama ako na'e fakahoko	Year of completion / Ta'u na'e 'osi ai

d Details of your membership of the Institute of Chartered Accountants, Certified Public Accountants or Law Society if a member/

Fakaikiiki ho'o mēmipa 'i he KautahaTauhitohi Fakapalōfesinale, Kau Tauhitohi kuo laiseni pē mēmipa 'i he Sosaieti Lao'

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15 a Attach two references from persons who can attest to your good fame, integrity and character. (The referees must address the references to the attention of the Registrar of Tax Agents) 'Omi mo e tohi fakaongoongo lelei 'e ua mei ha tokoua 'oku na fakamo'oni'i mo e 'ulungaanga lelei'.

(Kuopau ke fakatu'asila 'e kinaua 'oku na 'omi 'a e tohi fakaongoongo lelei' ki he Failesisita 'o e Kau Fakafongga Tukuhaui)

b On a separate sheet, please provide details of your tax work experience. / 'I he la'ipepa kehe, kātaki 'o 'omi 'a e fakaikiiki ho'o ngaahi taukei ngāue fakatukuhau'.

16 Have you ever been convicted or placed under sentence for any offence (including any offences under any Act administered by the Chief Commissioner of Revenue) against the laws of Tonga or any other country? Kuo' ke mo'ua pē hilifaki atu ha tautea ki ha fa'ahinga hia (kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Komisiona Pule Tānaki Pa'anga), 'a ia 'oku' ne maumau'i e lao 'o Tonga' pē ko ha fonua kehe.

NO/IKAI If Yes, give details of the offence, date of conviction, sentence or penalty imposed and other relevant details. Being placed on a good behaviour

YES/IO bond is treated as a conviction. / Kapau 'oku ke tali 'Io, 'omi 'a e fakaikiiki 'o e hia, 'aho na'e fakahoko ai, tautea na'e hilifaki mo ha toe

fakaikiiki fekau'aki. 'Oku lau 'a e malu'i anga lelei ko e mo'ua.

17 Are you currently an undischarged bankrupt?/I he lolotonga ni, ko koe 'oku te'eki ke faka'atā ('e he Fakamaau') mei ho ngaahi mo'ua

'oku 'ikai ke' ke lava 'o totongi?

NO/IKAI

If yes, give details below including name(s) of bankrupt(s) and date(s) of bankruptcy / Kapau 'oku ke tali 'Io, 'omi 'a e fakaiiki 'i lalo, kau ki ai

YES/IO

'a e (ngaahi) hingoa 'o kinautolu 'oku 'ikai lava 'o totongi 'a e mo'ua' mo e (ngaahi) 'aho na'e fokotu'u ai 'oku 'ikai malava totongi e mo'ua'.

18 Have you had membership or registration with a professional body or registration Board (including a Tax Agents' Board), refused,

cancelled or suspended? / Kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha'o memipa pe lesisita mo ha kautaha fakapalofesinale pe

Poate lesisita ('o kau ai 'a e Poate 'a e Kau Fakafongatukuhau)

NO/IKAI

If yes, give details below of name of body, date of refusal, cancellation and reasons. / Kapau 'oku ke tali 'Io, 'omi 'i lalo 'a e fakaiiki 'o e

YES/IO

hingoa 'o e kautaha', 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga'.

19 Have you been disbarred, expelled or struck off from the practice of your profession, or have you been disciplined by a

professional body or registration Board (including a Tax Agent's Board)? Kuo to'o ho'o ngofua fakafongao lao', fakahifo pe

to'o ho hingoa mei he fakahoko fatongia 'i ho mala'e, pe kuo tautea'i koe 'e ha sino fakapalofesinale pe Poate fakahoko lesisita

('o kau ki ai 'a e Poate Fakafongatukuhau)

NO/IKAI

If yes, give details below including name of body, date and nature of action and reasons./ Kapau 'oku ke tali 'Io, 'omi 'a e fakaiiki 'i lalo, kau ki ai

YES/IO

mo e hingoa 'o e sino/kautaha, 'aho mo e natula 'o e ngaahi ngaue na'e fakahoko mo e ngaahi 'uhinga

20 If you are presently, or have previously been registered as a tax agent or as a nominee of a tax agent, provide the following details:

Kapau 'oku ke lesisita, pe lesisita kimu'a ko ha fakafongatukuhau pe ko ha taha 'oku fili mai 'e ha fakafongatukuhau, 'omi 'a e

ngaahi fakaiiki ko eni.

Name under which you are/were registered

Hingoa 'oku/na'a ke lesisita 'aki

Country you are/were registered

Fonua 'oku/na'a ke lesisita ai

Tax agent registration number

Fika lesisita Fakafongatukuhau

21 Advise the name(s) of your employer(s) over the past 5 years. / 'Omi 'a e hingoa e (ngaahi) ng āue'anga [pe kakai] na'a

ke ngāue ki ai 'i he ta'u 'e 5 kuohili'.

Name of employer/Hingoa e ngāue'anga	Period of employment/Vaha'a taimi ngaue	
	From/Mei he	From/ Ki he

22 For companies and partnerships, has the company or partnership ever had registration as a tax agent refused, cancelled or

suspended? / Ki he ngaahi kautaha mo e kaunga pisinisi, kuo 'ikai tali, kaniseli pe fakata'e'aonga'i ha lesisita 'o ha fakafongao

tukuhau?

NO/IKAI

If yes, give details below including the name of the Board, date of refusal, cancellation and reasons./Kapau 'oku ke tali 'Io, 'omi 'a e

YES/IO

fakaiiki 'i lalo, kau ki ai e hingoa 'o e Poate, 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga.

23 Has the company or partnership ever been convicted of any offences (including any offences under any Act administered by the Chief Commissioner of Revenue) against the laws of Tonga? / *Kuo mo'ua pē hilifaki atu ha tautea ki he kautaha'' i ha fa'ahinga hia (kau ai ha fa'ahinga hia 'i he malumalu 'o ha Lao 'oku pule'i 'e he Komisiona Pule Tānaki Pa'anga'), 'a ia 'oku' ne maumau'i e lao 'o Tonga' pē ko ha fonua kehe.*

NO/IKAI If yes, give details below of the offence, date of conviction, sentence or penalty imposed and other relevant details. / *Kapau 'oku tali 'Io, YES/IO 'omi 'a e fakaiiki 'i lalo 'o e hia, 'aho na'e mo'ua ai, tu'utu'umi pe tautea na'e hilifaki mo ha toe fakaiiki kehe 'oku fekau'aki tonu.*

24 Has the company gone into liquidation? / *Kuo tāpuni 'a e pisinisi' ka e tukuatu 'ene ngaahi koloa' ke totongi hono ngaahi mo'ua?*

NO/IKAI If yes, give details below. / *Kapau 'oku tali 'Io, 'omi 'a e fakaiiki 'i lalo.*

YES/IO

25 For all applicants: Is there any other matter of which you are aware, which may have an effect on whether the Registrar can register you as a tax agent? *Ki he kau tohi kole kotoa: 'Oku 'i ai ha toe me'a 'oku' ke 'ilo ki ai, te' ne ala uesia 'a hono lesisita koe 'e he*

Failesisita' ko e fakafongga tukuhau?

NO/IKAI

YES/IO

DECLARATION/FAKAPAPAU

Approval is hereby given for the Registrar to which this application is made, to use the Tax Identification Numbers for the purpose of gaining access to the tax file records in the course of determining in respect of this application or any occasion in the future in determining suitability of the applicant for registration as a tax agent.

'Oku fakangofua heni 'a e Failesisita' 'a ia 'oku 'oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhau' ke vakai' 'a e ngaahi lekooti 'i he failē tukuhau' 'i hono fakapapau' i ko ia 'o e tohi kole' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau' 'a e taau 'a e tokotaha kole' ke lesisita ko e fakafongga tukuhau.

Application is hereby made for registration of the applicant a tax agent under section 61B of the Revenue Services Administration Act 2002 as amended.

'Oku 'oatu heni 'a e tohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu' ko e fakafongga tukuhau 'i he malumalu 'o e Vahe 61B 'o e Lao ki hono Pule'i 'o e Ngaahi Ngāue Tānaki Pa'anga Hūmai' 2002 'o fakatatau ki hono fakatonutonu'.

I declare that the particulars shown in this application (including any attachments) are to the best of my knowledge, information and belief, true and correct in every detail.

'Oku ou fakahaa' i heni, fakatatau ki he lelei taha 'eku 'ilo', fakamatata', mo 'eku tui', ko e ngaahi fakamatata 'oku ha 'i he tohi kole ni (kau ai mo e ngaahi fakamatata 'oku fakapipiki atu heni) 'oku mo'oni pea tonu.

Dated this /I he 'aho

day of / 'o

Year/Ta'u

Name of individual or nominee partner or public officer (delete whichever is not applicable)

Signature / Fakamo'oni hingoa

Hingoa 'o e tokotaha pe hoa pisinisi kuo fili pe ko e 'ofisa (tamate'i e taha 'oku 'ikai fekau'aki)

The taxation laws provide penalties for making of false or misleading statements. / *I he ngaahi lao tukuhau, 'oku tautea' 'a e fai ha fakamatata loi pe takihala'i.*