

## REVENUE SERVICES ADMINISTRATION 2002

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

## FORM 9/FOOMU 9

## REVENUE SERVICES ADMINISTRATION REGULATIONS 2003 - TAX AGENTS

NGAAHI TU'UTU'UNI KIH ONO PULE'I 'O E NGAahi NGĀUE TĀNAKI PA'ANGA HŪMAI' 2003 - KAU FAKAOFONGA TUKUHAU

(Regulation 46/Tu'utu'uni 46)

## APPLICATION FOR RENEWAL OF REGISTRATION AS A TAX AGENT/KOLE KE FAKAFO'OU E LESISITA 'A HA FAKAOFONGA TUKUHAU

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

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2 Full name of registration/*Hingoa kakato 'oku lesisita*Surname or Family name or Company or Partnership Name/*Fakaiku pē Hingoa Fakafāmili pē Kautaha pē Hingoa Kaungā Pisini*

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First or Given Names / *'Uluaki Hingoa*

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3 Your tax agent number / *Ho Fika Fakaofonga tukuhau'*

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4 Business/Trading Name under which this practice is conducted / *Pisinisi/Hingoa Fefakatau'aki 'oku ngāue'aki ki he ngāue' ni*

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5 Is this a renewal for an Individual, Partnership or Company? (Tick appropriate box) / *Ko e fakafo'ou eni ki ha tokotaha taautaha, Kaungā pisini pē Kautaha?**(Fakatonuki e puha 'oku tonu')*

- Individual / *Tokotaha taautaha*  
 Partnership / *Kaungā pisini*  
 Company / *Kautaha*

6 Only provide the Address for service of notices, Street address of head office, Street address of any other office if these details have changed since initial registration or any previous renewal. / *Omai pē'a e tu'asila ke tufa ki ai 'a e ngaahi tohi', Tu'asila Hala 'o e 'Ulu'i 'ofisi', Tu'asila Hala 'o ha toe 'ofisi pē kapau kuo liliu hili 'a e fuofua lesisita' pē ko ha fakafo'ou 'o e lesisita' kimu'a*Address for service of notices / *Tu'asila ke tufa ki ai 'a e ngaahi tohi*Telephone / *Telefoni*


Facsimile / *Fekisimilī*Street address of Head Office / *Tua'sila Hala 'o e 'Ulu'i 'Ofisi*Telephone / *Telefoni*


Facsimile / *Fekisimilī*Street address of any other office / *Tu'asila Hala 'oha toe 'ofisi*Telephone / *Telefoni*


Facsimile / *Fekisimilī*

7 If you are a registered nominee of one or more tax agents, state the full name and registration number of each tax agent of which you are a nominee. / *Kapau ko e tokotaha koe kuo*

*fokotu'u o lesista ki he kautaha fakaofonga tukuhau, 'omi e hingoa kakato mo e fika lesista 'o e kautaha fakaofonga tukuhau takitaha 'oku fokotu'u koe mei ai.*

Tax Agent name*	
Hingoa 'o e Fakaofonga Tukuhau*	
Tax Agent Number	
Fika Fakaofonga Tukuhau	

Tax Agent name	
Hingoa 'o e Fakaofonga Tukuhau	
Tax Agent Number	
Fika Fakaofonga Tukuhau	

\* If nominee of more than one agent, attach more information / *Hingoa 'o e kautaha fakaofonga tukuhau' - kapau ko e tokotaha kuo fokotu'u mei ha fakaofonga tukuhau laka hake he taha', peat oe 'omi ha fakamatala fekau'aki mo ia.*

8 If any partners of partnerships, any executive officers of companies or any nominees of the registered tax agent have changed since the initial registration or any renewal

please provide details. / *Kapau kuo fetongi ha taha 'o e ngaahi hoa kaungā pisinisi', 'ofisa pule 'o e kautaha' pe ha taha pe kuo fokotu'u mei he kautaha fakaofonga tukuhau lesista' talu hono fuofua lesista' pe ko hano fakafo'o 'o e lesista' kataki 'o 'omi ha fakaikiiki.*

Status / *Tu'unga* (Tick appropriate box/Fakatonuki 'a e puha tonu):

Partner	<input type="checkbox"/>	Nominee	<input type="checkbox"/>
Hoa Pisinisi		Tokotaha Fokotu'u	

Director	<input type="checkbox"/>	Executive Director	<input type="checkbox"/>
Talekita		Ofisa Pule	

Name / *Hingoa*

TIN / FTT

Status / *Tu'unga* (Tick appropriate box/Fakatonuki 'a e puha tonu):

Partner	<input type="checkbox"/>	Nominee	<input type="checkbox"/>
Hoa Pisinisi		Tokotaha Fokotu'u	

Director	<input type="checkbox"/>	Executive Director	<input type="checkbox"/>
Talekita		Ofisa Pule	

Name / *Hingoa*

TIN / FTT

Status / *Tu'unga* (Tick appropriate box/Fakatonuki 'a e puha tonu):

Partner	<input type="checkbox"/>	Nominee	<input type="checkbox"/>
Hoa Pisinisi		Tokotaha Fokotu'u	

Director	<input type="checkbox"/>	Executive Director	<input type="checkbox"/>
Talekita		Ofisa Pule	

NOTE: Any new appointments that have not been approved by the Registrar must complete Form 10 - Additional or substituted nominee of a registered tax agent.

*FAKATOKANGA'I: Ka 'i ai ha fa'ahinga 'oku fokotu'u fo'o' ka 'oku te'eki ke tali 'e he Failesita, kuopau ke nau fakafonu 'a e Foomu 10 - Ko e fokotu'u kuo toe tanaki atu pe ko e fetongi 'o ha fakaofonga tukuhau lesista.*

9 Have you, as an individual tax agent, or any nominee, 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 Agents' Board) since your initial registration or any

previous renewal? / *I ho lakanga ko e tokotaha fakaofonga tukuhau, pe ko ha taha pe kuo fokotu'u, kuo 'osi to'o ho'o ngofua*

NO/IKAI	If yes, give details below of name of body, date of refusal, cancellation and reasons. / <i>Kapau 'oku ke tali 'Io, 'omi 'a e fakaikiiki kotoa 'o e hingoa 'o e sino, 'aho mo e natula 'o e ngāue' mo e ngaahi 'uhinga'.</i>
YES/IO	

10 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 pēfakata'e'aonga'i ha'o mēmipa pē lesista mo ha kautaha fakalofesinale pē Poate Failesita ('o kau ki ai 'a e Poate Fakaofonga Tukuhau)?*

NO/IKAI	If Yes, give details below of name of body, date of refusal, cancellation and reasons. / <i>Kapau 'oku ke tali 'Io, 'omi 'a e fakaikiiki 'o e hingoa 'o e kautaha', 'aho na'e 'ikai tali ai, kaniseli mo e ngaahi 'uhinga'.</i>
YES/IO	

11 Have you, as an individual tax agent, or any nominee 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 since your initial registration or any previous renewal? *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)', 'ia 'oku' ne maumau'i e lao 'o Tonga' pē ko ha fonua kehe, talu ho'o 'uluaki lesisita' pē hili e fakafo'ou e lesisita' ki mu'a.*

NO/IKAI	<input type="checkbox"/> If Yes, give details of the offence, date of conviction, sentence or penalty imposed and other relevant details. Being placed on a good behaviour bond is treated as a conviction.
YES/IO	<input type="checkbox"/> 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.

12 Are you as an individual tax agent, or any nominee, currently an undischarged bankrupt? / *I he lolotonga ni, 'i ho lakanga ko e tokotaha fakafofonga tukuhau pe ko ha taha kuo fili/fokotu'u, ko koe'ko e tokotaha 'oku te'eki faka'atā 'e he Fakamaau'anga' mei ho ngaahi mo'ua 'oku 'ikai ke' ke lava 'o totongi?*

NO/IKAI	<input type="checkbox"/> If yes, give details below including name(s) of bankrupt(s) and date(s) of bankruptcy / Kapau 'oku ke tali 'Io, 'omi 'a e fakaikiiki 'i lalo, kau ki ai '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'.
YES/IO	<input type="checkbox"/>

13 If this application is for a company, is the company in liquidation? / *Kapau ko e tohi kole eni ki ha kautaha, 'oku veteki 'a e kautaha?*

NO/IKAI	<input type="checkbox"/>	Date of liquidation / 'Aho na'e veteki ai 'a e kautaha	<table border="1"><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>	<input type="checkbox"/>	<input type="checkbox"/>	<table border="1"><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>	<input type="checkbox"/>	<input type="checkbox"/>	<table border="1"><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<input type="checkbox"/>	<input type="checkbox"/>												
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
NO/IKAI	<input type="checkbox"/>		Date/Aho	Month/Mahina	Year/Ta'u								

14 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? / *'Oku 'i ai ha toe me'a 'oku'ke 'ilo ki ai te' ne ala uesia 'a hono lesisita koe 'e he Failelesita' ko e fakafofonga tukuhau?*

NO/IKAI	<input type="checkbox"/> If yes, give details below / Kapau 'oku ke tali 'Io, 'omi 'a e fakaikiiki 'i lalo
YES/IO	<input type="checkbox"/>

#### 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 hen'i a e Failelesita' 'a ia 'oku' oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhau' ke vakai'i 'a e ngaahi lekooti 'i he faile tukuhau' 'i hono fakapapau'i ko ia 'o e tohi kole fakafo'ou' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau'i 'a e taau 'a e tokotaha kole' ke lesisita ko e fakafofonga tukuhau.*

Application is hereby made for registration of the applicant a tax agent under section 61D of the *Revenue Services Administration Act 2002* as amended. / *'Oku' oatu hen'i a e tohi kole ke fakafo'ou 'a e tohi kole ke lesisita 'a e tokotaha 'oku tohi kole atu' ko e fakafofonga tukuhau 'i he malumalu 'o e Vahe 61D '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 hen'i, fakatatau ki he lelei taha 'eku 'ilo', fakamatala', mo 'eku tui', ko e ngaahi fakamatala 'oku ha 'i he tohi kole ni (kau ai mo e ngaahi fakamatala 'oku fakapipiki atu hen'i) 'oku mo'oni pea tonu.*

Dated this   
The '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'i 'a hono 'omi ha ngaahi fakamatala loi mo takihala'i.*



REVENUE SERVICES ADMINISTRATION 2002

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

FORM 10/FOOMU 10

REVENUE SERVICES ADMINISTRATION REGULATIONS 2003 - TAX AGENTS

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

(Regulation 46/Tu'utu'uni 46)

APPLICATION FOR AN ADDITIONAL OR SUBSTITUTED NOMINEE OF A REGISTERED TAX AGENT

TOHI KOLE KI HA TOKOTAH A KE TOE FOKOTU'U PE KO E TOKOTAH A 'OKU FOKOTU'U KO E FETONGI 'O HA FAKAOFONGA TUKUHAU LESISITA

Tax Agent Details / Ngaahi Fakaikiiki fekau'aki mo e Fakaofonga Tukuhau

1 Name of tax agent lodging this application for an additional nominee / Hingoa 'o e kautaha fakaofonga tukuhau 'oku ne fakahu mai 'a e tohi kole ko eni  
ki ha toe tokotaha ke fokotu'u mai.

2 Tax agent's registration Number / Fika Lesisita 'o e Fakaofonga Tukuhau

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3 Tax agent's postal Address for service of notices / Tu'asila meili 'o e fakaofonga tukuhau ke 'oatu ki ai e ngaahi tohi fetu'utaki


4 Tax agent street address / Tu'asila Hala 'o e fakaofonga tukuhau


Telephone number - business / Fika telefoni - pisinisi

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Telephone number - mobile / Fika telefoni - to'oto'o

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Email / Īmeili

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Facsimile number/ Fika Fekisimili

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Nominee Details / Ngaahi fakaikiiki fekau'aki mo e tokotaha kuo fokotu'u

5 Title/Tu'unga: Mr.  Mrs.  Miss  Ms.  Other/Kehe

Nominee's surname or family name / Fakaiku pe hingoa fakafamili 'o e tokotaha 'oku fokotu'u

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Nominee's first or given name(s) / Ngaahi hingoa 'uluaki 'o e tokotaha 'oku fokotu'u

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6 Is the proposed nominee to be substituted for an existing nominee? / 'Oku 'amanaki ke fetongi 'a e tokotaha 'oku fokotu'u 'aki ha tokotaha  
'oku lolotonga hoko ko e fakaofonga?

NO/IKAI  YES/IO

If yes, give the following details / Kapau 'oku tali 'Io, pea 'omi 'a e ngaahi fakaikiiki ko eni.

Name of existing nominee / Hingoa 'o e tokotaha lolotonga fakaofonga

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Date ceased/Aho na'e 'osi ai

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Reason for cessation / Uhinga na'e 'osi ai

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7 Is the proposed nominee an employee of an individually registered tax agent? / Ko e tokotaha 'oku fokotu'u atu' 'oku'ne ngae ki ha kautaha  
fakaofonga tukuhau lesisita?

NO/IKAI  YES/IO

If yes, give the following details / Kapau 'oku tali 'Io, pea 'omi 'a e ngaahi fakaikiiki ko eni.

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8 Complete this question if the Tax agent is a partnership / *Tali 'a e fehu'i ko eni kapau ko e fakaofonga tukuhau ko e kaunga pisinisi*

- i. Is the proposed nominee a partner or employee of the partnership? / *Ko e tokotaha 'oku fokotu'u atu , ko e hoa kaunga pisinisi pe taha ngaue he kaunga pisinisi?*    NO/IKAI     YES/IO

*To be registered as a nominee of a partnership tax agent, a person must be either a partner or an employee of the partnership. / Ke lesisita ko ha taha fakaofonga 'o ha kautaha fakaofonga kaunga pisinisi, kuopau ko e tokotaha ko ia, ko e hoa kaunga pisinisi pe taha 'o e kau ngaue 'a e kaunga pisinisi.*

- ii. Has there been a change in the constitution of the Partnership?/ *Kuo 'i ai ha liliu ki he Konisitutone 'a e Kaunga Pisinisi?*

NO/IKAI     YES/IO

Give details below (new partner admitted or a partner has retired) / *Omi 'a e fakaikiiki 'i lalo (hoa fo'ou 'oku fakahu pe hoa pisinisi*

*kuo ma'u vahenga malolo)*

Admitted/retired <i>Fakahu fo'ou/vahenga malōlō</i>	Family name/surname <i>Hingoa fakafamili/fakaiku</i>	First or given name(s) <i>Hingoa 'Uluaki</i>

*NOTE: The partnership must notify the Registrar in writing within 7 days of a change in composition of the partnership or where a partner becomes an undischarged bankrupt or before a partnership is going to be dissolved.(FAKATOKANGA'T: Kuopau ke fakahā 'e he kaungā pisinisi' i ha tohi 'i loto 'i he 'aho 'e 7 ki he Failesita 'ha liliu 'i he tukunga 'o e kaungā pisinisi pe 'i ai ha hoa kaungā pisinisi 'oku te'eki faka'atā 'e he Fakamaau'anga 'mei hano ngaahi mo'ua 'oku 'ikai lava 'o totongi pe 'amanaki ke veteki 'a e kaungā pisinisi'.*

9 Complete this question if the Tax Agent is a company./ *Tali 'a e fehu'i ko eni kapau ko e fakaofonga tukuhau' ko e Kautaha.*

- i. Is the proposed nominee an executive officer or employee of the company? / *Ko e tokotaha 'oku fokotu'u ke fakaofonga' ko ha 'ofisa pule pe taha 'o e kau ngaue 'a e kautaha?*

NO / IKAI, Give details in 9 iii. / *'Omi 'a e fakaikiiki 'i he konga 9 iii.*     YES / IO

*To be registered as a nominee of a company tax agent, a person must be an employee of that company. (Executive officer includes a director, company secretary or any other person (by whatever name called) who is involved in or takes part in the management of the company)*

*Ke lesisita ko ha taha 'oku fokotu'u mai ke fakaofonga ki ha kautaha fakaofonga tukuhau, kuopau ke ngaue 'a e tokotaha ko ia' ma'a e kautaha.*

*('Oku kau ki he 'Ofisa Pule ' 'a e talēkita, sekelitali 'a e kautaha pē ko ha taha pē (pē koeħā hono lakanga ka 'oku fakakaungatāmaki pē kau 'i hono pule'i 'o e kautaha')*

- ii. If yes to i., please advise type of executive position held / *Kapau 'oku tali 'Io ki he konga i, kataki 'omi 'a e fa'ahinga 'o e lakanga 'ofisa pule ko eni.*

Director /Talekita     Secretary /Sekelitali     Other /Kehe     Describe/Fakamatala'i

- iii. Has there been any other changes in the Company's executive officers (directors)? / *Na'e 'i ai ha toe liliu ki he kau 'ofisa pule (talekita) 'a e kautaha?*

NO/IKAI     YES/IO  Give details below / *'Omi 'a e fakaikiiki 'i lalo*

*Please provide updated details showing names of directors/ Kataki 'omi 'a e ngaahi fakaikiiki fakamuimui taha 'o fakahaa'i 'a e hingoa 'o e kau talekita*


- iv. Has the proposed nominee or any other person acquired shares in the company? / *Kuo ma'u 'e he tokotaha 'oku fokotu'u pe ko ha toe taha pe ha 'inasi he kautaha?*

NO/IKAI     YES/IO

10 Please have the proposed nominee answer and provide the necessary information in relation to questions 10 to 17. Attach documentary evidence verifying the details provided.

Ko e ngaahi tali mo e fakamatala fekau'aki mo e fehu'i 10 ki he 17, ke kataki 'a e tokotaha 'oku fokotu'u ko e fakafofonga tukuhau 'o tali. 'Omai foki mo e ngaahi tohi ke fakamo'oni'i 'a e ngaahi fakamatala'

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 aka 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 fakafofonga lao.

Name of Institution / Hingoa 'o e Ako'anga	Name of course / Polokalama aka 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 aka i he ngaahi tefito'i 'ilo fakatauhi tohi

Name of Institution / Hingoa 'o e Ako'anga	Name of course / Polokalama aka 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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11 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 kefakatu'asila 'e kinaua 'oku na 'omi 'a e tohi fakaongoongo lelei' ki he ho ongoongo lelei', faitotonu' Failesisita 'o e Kau Fakafofonga Tukuhau')

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

12 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 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.

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13 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 fakaikiiki' 'i lalo, kau ki ai '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'.

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14 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 Failesisita ('o kau ai 'a e Poate 'a e Kau FakafofongaTukuhau)*

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 fakaikiiki 'o e

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


15 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 fakafofonga 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 Fakafofonga Tukuhau)*

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 fakaikiiki '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


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

*Kapau 'oku ke lesisita, pe lesisita kimu'a ko ha fakafofonga tukuhau pe ko ha taha 'oku fili mai 'e ha fakafofonga tukuhau, 'omi 'a e  
ngaahi fakaikiiki 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 Fakafofonga Tukuhau

17 Give 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 ngae	
	From/Mei he	From/ Ki he

18 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 fakafofonga tukuhau?*

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

YES/IO


**Nominee's Acceptance / Loto fiemalie 'a e tokotaha 'oku fokotu'u ki he fatongia :**

I agree to the lodgement of this request for my registration as an additional nominee. / 'Oku ou loto ki hono fakahu 'o e tohi kole ni keu hoko ko ha taha 'oku toe fokotu'u ko e fakafofonga tukuhau.

Name of nominee / *Hingoa* 'o e tokotaha 'oku fokotu'u

Date /'Aho / /

Signature / *Fakamo'oni hingoa*

**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 hen'i a e Failesisita' 'a ia 'oku 'oatu ki ai 'a e tohi kole' ni, ke' ne ngāue'aki 'a e Fika Tukuhau' ke vakai'i 'a e ngaahi lekooti 'i he faili tukuhau' 'i hono fakapapau'i ko ia 'o e tohi kole' ni pe ko ha fa'ahinga taimi he kaha'u' ke fakapapau'i 'a e taau 'a e tokotaha kole' ke lesisita ko e fakafofonga 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 hen'i a e tohi kole ke lesisita 'a e tokotaha 'oku to kole atu' ko e fakafofonga tukuhau 'i he malumalu 'o e Vahe 61B 'o e Lao ki hono Pule'i 'o e 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 hen'i, fakatatau ki he lelei taha 'eku 'ilo', fakamatala', mo 'eku tui', ko e ngaahi fakamatala 'oku ha 'i he tohi kole ni (kau ai mo e ngaahi fakamatala 'oku fakapipiki atu hen'i) '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'i 'a e fai ha fakamatala loi pe takihala'i.*