



**GOVERNMENT OF TONGA
PULE'ANGA 'O TONGA
Ministry of Revenue and Customs
Potungaue Pa'anga Hu Mai & Tute**

**FORM 11-TAX CLEARANCE FORM - SENDING MONEY OVERSEASE
FOOMU 11- FOOMU FAKA'ATĀ TUKUHAU- TALAFI PA'ANGA KI TU'APULE'ANGA**

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs to send money overseas.

Ko e foomu ko 'eni ke ngaue'aki ia 'e he tokotaha kotoa pe 'oku nau kole ha faka'ata tukupau mei he Potungaue Pa'anga Hu Mai & Tute ke talafi ha pa'anga ki tu'apule'anga.

Please/ Katakai:

- complete the form/ fakakakato 'a e foomu;
- attached herewith the invoice or other documentation from the recipient/ fakapipiki heni 'a e invoice pe ha to e tohi mei he tokotaha 'oku foaki ki ai;

Use of this form will speed up the process/ Ngaue'aki 'a e foomu ko 'eni ke fakavave 'a e ngaue.

REASON TAX CLEARANCE BEING APPLIED FOR/'UHINGA 'O E KOLE KE FAKA'ATA TUKUHAU:
<input type="checkbox"/> SENDING MONEY OVERSEAS /TALAFI PA'ANGA KI TU'APULE'ANGA
YOUR FULL NAME/HINGOA KAKATO:
COMPANY NAME OR IF YOU HAVE ANOTHER NAME PLEASE PROVIDE IT HERE /HINGOA 'O E KAUTAHA PE KAPAU 'OKU TO E 'I AI HA'O HINGOA 'E TAHA PEA KATAKI 'O 'OMAI 'I HENI:
TRADING NAME (if any)/HINGOA FEFAKATAU'AKI (kapau 'oku 'i ai):
TIN (Taxpayer Identification Number) if issued /TIN (Fika Tukupau 'a e Taha Tukupau) kapau na'e foaki:

(in most cases before you can send money overseas, you must have a TIN. Please contact us to obtain one - you will need to complete Form 3A or 3B - Individual Application for TIN or Form 4 if company or other entity available from our office or from our website at www.revenue.gov.to)/ (i he taimi lahi ki mu'a 'oku malava ke talafi ha pa'anga ki tu'apule'anga, 'oku pau ke 'i ai ha'o FIKA TUKUHAU 'A E TAHA TUKUHAU. Katakai 'o fetu'utaki mai kia kimautolu ke ma'u atu - 'oku fiema'u ke ke fakakakato 'a e Foomu 3A pe 3B - Tohi Kole Tautaha ki ha FIKA TUKUHAU 'A E TAHA TUKUHAU pe Foomu 4 kapau ko ha kautaha pe fa'ahinga entity 'oku 'ata mei he'emaui 'ofisi pe mei he 'emaui uepisaiti ko e www.revenue.gov.to)

YOUR ADDRESS /TU'ASILA: Specific Location/ Feitu'u Pau /Street Address /Tu'asila 'o e Hala:
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Postal Address (if different)/Tu'asila Fakameili (kapau 'oku kehe):
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Phone Number /Fika Telefoni:

Fax Number /Fika Fekisimeili:

Email Address /Tu'asila 'o e Meili:

1	What is the purpose/reason of the transfer?/Ko e ha 'a e taumu'a/'uhinga 'o e talafi? Please tick relevant box below/Kataki 'o tiki'i 'a e puha totonu 'i lalo.
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NOTE: *If paid to a Non/Resident, you are required to deduct the following % from the gross amount/FAKATOKANGA'I: Kapau 'oku totongi ki ha taha 'ikai nofo fonua, 'oku fiema'u ko e ke ke to'o 'a e 'u % ko eni mei he tupu (gross amount)*

<input type="checkbox"/>	Interest/Tupu	-15%
<input type="checkbox"/>	Company Dividend/'Inasi 'o e kautaha	-15%
<input type="checkbox"/>	Royalties /Ngaahi 'inasi	-15%
<input type="checkbox"/>	Technical Services fees /Ngaahi totongi 'o e ngaue fakatekinikale	-15%
<input type="checkbox"/>	Natural Resources/Ngaahi Koloa Fakaenatula	-15%
<input type="checkbox"/>	Rent/Nō fale	-7.5%
<input type="checkbox"/>	Management fees /Ngaahi totongi pule	-15%
<input type="checkbox"/>	Insurance Premium /Ngaahi totongi malu'I	-5%
<input type="checkbox"/>	Independent services /Ngaahi ngaue tau'ataina	-10%
<input type="checkbox"/>	Any other fees or services /Ha to e totongi kehe pe ngaahi ngaue	-15%
<input type="checkbox"/>	Non-Resident Aircraft &/or Shipping /Taha 'ikai nofo fonua 'oku 'o'ona 'a e vakapuna&/pe Vaka	-3%
<input type="checkbox"/>	Any other reasons (ie. Paying school fees, medical bills, mortgage etc)/To e 'uhinga kehe (ie. TotongiAko,mo'ua fakafalemahaki, mokisi etc)	
<input type="checkbox"/>	Please specify /Kataki 'o fakamahino pau	

If the payments are subject to Withholding tax because it is paid to a non resident, you will need to complete Form 6 and lodge the form and make the payment within 28 days after the end of the month in which the tax was withheld/ Kapau 'oku fakatatau 'a e Ta'ofi tukuhau koe'uhi 'oku totongi ki ha taha 'ikai nofo fonua, 'oku fiema'u ke ke fakakakato 'a e Foomu 6 pea fakahu 'a e foomu pea fai e totongi 'i loto 'i he 'aho 'e 28 hili 'a e faka'osinga 'o e mahina 'a ia na'e ta'ofi ai 'a e tukuhau.

2.	How much is to be transferred?/Ko e fiha 'oku 'ai ke talafi?
3	Currency of Transfer/Pa'anga Talafi :
4	Country to be transferred to /Fonua 'e talafi :
5	Bank and Account number where funds currently held: (<i>attach Bank Statements for last 2 years or period of account</i>)/ Pangike mo e fika 'o e 'Akauni 'oku lolotonga 'i ai 'a e pa'anga: (<i>fakapipiki heni 'a e Tohi Fakamatala Pa'anga Pangike mei he ta'u e 2 kuo'osi pe taimi 'o e 'akauni</i>)
6	Name(s) and address of the recipient overseas?/Hingoa (ngaahi hingoa)pe tu'asila 'o e tokotaha 'oku foaki ki ai 'i tu'apule'anga?
7	Source of Funds (<i>provide documentary evidence, e.g., transfer documents</i>)/ Ma'u'anga Pa'anga (<i>provide documentary evidence,/fakaha ha tohi fakamo'oni e.g., transfer documents/ngaahi tohi talafi</i>)
8	Have we previously given you a tax clearance? <i>If Yes, please give date of tax clearance issued and the purpose of that transfer</i> /Na'a mau 'osi foaki atu ha faka'ata tukuhau ki mu'a? Kapau 'oku 'Io, kataki 'o 'omai 'a e 'aho na'e foaki atu ai 'a e faka'ata tukuhau pea mo e taumu'a 'o e talafi.
9	<i>Have you paid any Withholding tax on that previous transfer?</i> <i>If Yes, please provide details as of how much, date and rates of WHT./Na'a ke 'osi totongi ha Ta'ofi tukuhau 'i he talafi ko ia ki mu'a? Kapau 'oku 'Io, kataki 'o fakaha faka'auliliki mai 'a e mahu'inga, 'aho mo e totongi 'o e WHT.</i>
<i>If No, please state reason./Kapau 'oku 'Ikai, kataki 'o 'omai 'a e 'uhinga.</i>	

DECLARATION:/FAKAPAPAU:

I declare the above information is true and complete. /‘Oku ou fakapapau’i ko e ngaahi fakamatala ‘oku ha ‘i ‘olunga ‘oku mo’oni mo kakato.

Name/Hingoa:

Date /‘Aho:

Position:

Signature:

NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS

FAKATOKANGA’I: KO E HIA MAMafa IA KE FAKAHOKO HA FAKAMATALA ‘OKU ‘IKAI TOTONU KI HE ‘OFISA PULE MA’OLUNGA, POTUNGAUE PA’ANGA HU MAI & TUTE

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KE NGAUE’AKI PE ‘E HE NGAUE’ANGA**

Date of Receipt of Application/‘Aho :

Receiving Officer/ ‘Ofisa ‘oku ne ma’u mai

Recommendation (including any Conditions that should be applied to issuing the Tax Clearance)/ Fokotu’u (kau ai ‘a e Ngaahi Tu’unga ‘a ia ‘oku totonu ke ngaue’aki ‘i hono foaki ‘a e Tukahau Faka’atā):

Recommending Officer/ ‘Ofisa ‘oku ne fokotu’u

Date of Recommendation/ ‘Aho ‘o e fokotu’u atu

Approving Officer: Chief Executive Officer
/ ‘Ofisa Fakangofua: ‘Ofisa Pule Ngaue:

Date/ ‘Aho :