



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

FORM 13 TAX CLEARANCE FORM - BUSINESS, LIQUOR LICENCE OR GOVERNMENT PROCUREMENT OR OTHER  
FOOMU 13 FOOMU FAKA'ATA TUKUHAU - PISINISI, LAISENI KAVA MALOHI TAPU PE FAKATAU 'A E PULE'ANGA  
PE ME'A KEHE

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs for any of the above. Ko e foomu ko 'eni ke ngaue'aki 'e he tokotaha kotoa pe 'oku kole faka'ata tukuhau mei he Potungaue Pa'anga Hu Mai & Tute ki ha taha 'o ki nautolu 'i 'olunga

Please/ Katakai:

- complete the form/ fakakakato 'a e foomu;
- attached herewith the copy of your current license or passport /fakapipiki 'i heni ha tatau 'o ho'o laiseni lolotonga pe paasipooti;

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"/> <b>BUSINESS LICENCE /LAISENI PISINISI</b>
<input type="checkbox"/> <b>LIQUOR LICENCE /LAISENI KAVA MALOHI</b>
<input type="checkbox"/> <b>GOVERNMENT PROCUREMENT /FAKATAU 'A E PULE'ANGA</b>
<input type="checkbox"/> <b>OTHERS (Please specify)/KEHE(Katakai 'o fakaha)</b>
<b>YOUR FULL NAME/HINGOA KAKATO:</b>
<b>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:</b>
<b>TRADING NAME (if any)/HINGOA FEFAKATAU'AKI (kapau 'oku 'i ai):</b>
<b>TIN (Taxpayer Identification Number) if issued /TIN (Fika Tukupau 'a e Taha Tukupau) kapau na'e foaki:</b>

*(before a licence or visa can be granted 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 Company or other Application Form available from our office or from our website [www.revenue.gov.to](http://www.revenue.gov.to)) / (Ki mu'a pea foaki ha laiseni pe visa kuo pau ke 'i ai ha'o FIKA TUKUHAU 'A E TAHA TUKUHAU. Katakai 'o fetu'utaki mai kia mautolu ke 'oatu - 'e fiema'u ke ke fakakakato 'a e Foomu 3A pe 3B - Tohi Kole FIKA TUKUHAU 'A E TAHA TUKUHAU pe Foomu 4 Kautaha pe Foomu Kole kehe 'oku 'ata mei he'emau 'ofisi pe mei he'emau uepisaiti [www.revenue.gov.to](http://www.revenue.gov.to))*

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

<b>1</b>	<b>Date of first year of operation/'Aho 'o e ta'u 'uluaki 'o e ngaue :</b>
<b>2</b>	Source of Income /Ma'u'anga Pa'anga:
<b>3</b>	Bank Account Details: Name and Account number/Ngaahi Fakaikiiki 'o e 'Akauni Pangike, Hingoa mo e Fika' o e 'Akauni:
<b>4</b>	Do you have the following records?/'Oku ke ma'u 'a e ngaahi lekooti ko eni?
<b>NOTE:</b> The records must be current as at the date of application for a Tax Clearance/FAKATOKANGA'I:'Oku fiema'u 'a e lekooti lolotonga 'o fakatatau ki he 'aho 'o e tohi kole Faka'ata Tukupau.	
For Small businesses in the profit based income tax system /Ki he ngaahi pisinisi liki 'i he tupu makatu'unga mei he fakamatala tukuhau vahenga	
a	Cash book recording daily sales (including credit sales) and purchases -/Ko ha tohi pa'anga 'oku lekooti ai 'a e ngaahi fakatau atu faka'aho - (kau ki ai 'a e fakatau fakamo'ua) mo e ngaahi fakatau mai <input type="checkbox"/> Yes/'Io <input type="checkbox"/> No / 'Ikai
b	A salary and wages register -/Ko ha lesisita vahenga mo e ngaahi totongi ngaue kotoa pe - <input type="checkbox"/> Yes/'Io <input type="checkbox"/> No / 'Ikai
c.	Quarterly inventory records and/Ngaahi lekooti lau koloa fakakuata; - mo e <input type="checkbox"/> Yes/'Io <input type="checkbox"/> No / 'Ikai
d	Records of expenditures /Ngaahi lekooti 'o e ngaahi fakamole - <input type="checkbox"/> Yes/'Io <input type="checkbox"/> No / 'Ikai
(If no, why not?)/(Kapau 'oku 'ikai, ko e ha hono 'uhinga?)	

For Small Business Taxpayers subject to the small business tax system/ Ko e ngaahi Pisinisi Iiki Totongi Tukupau fakatatau ki he founga tukuhau 'o e pisinisi iiki:	
a	a cash book recording daily sales, including credit sales -; and/ tohi talapa'anga 'oku ne lekooti 'a e ngaahi fakatau faka'aho, kau ai 'a e ngaahi mo'ua faka'aho -; mo e <input type="checkbox"/> Yes/'Io <input type="checkbox"/> No / 'Ikai
b	if you employ employees, a salary and wages register -. <input type="checkbox"/> Yes/'Io <input type="checkbox"/> No / 'Ikai
(If no, why not?)/kapau te ke fakangaue'i ha kau ngaue totongi, 'e lesisita 'a e vahe mo e ngaahi pa'anga hu mai -. (Kapau 'oku 'ikai, ko e ha hono 'uhinga?)	

**For the large business taxpayers (greater than \$100,000 turnover/sales)/Ki he pisinisi totongi tukuhau lalahi (lahi hake 'i he \$100,000 hu mai/ngaahi fakatau)**

Companies/Ngaahi Kautaha:

Are you maintaining records in accordance with the international accounting standards and Companies Act 1995 (as per Regulation 10(2) of the Revenue Services Administration Regulations 2003)? such as:/'Oku ke ma'u 'a e ngaahi lekooti felave'i mo e ngaahi tu'unga tauhi tohi fakavaha'a Pule'anga mo e Lao Ki He Ngaahi Kautaha 1995 (fakatatau ki he Tu'utu'uni 10(2) 'o e Ngaahi Tu'utu'uni Ki Hono Pule'i 'O e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2003)? 'o hange ko e:

a.	books of account that record and payments, such as your cash book, journals and ledgers.- /ngaahi tohi 'akauni 'oku lekooti ai 'a e ngaahi tohi tali totongi mo e ngaahi totongi mo'ua, 'o hange ko ho tohi pa'anga, ngaahi tohitauhi pa'anga (journals) mo e ngaahi tohi tauhi pa'anga (ledgers)- <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
b.	bank statements -/ngaahi tohi fakamatala pa'anga – <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
c	receipts - /ngaahi tohi lesisita vahenga – <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
d	ngaahi tohi tali totongi, kau kiai mo e ngaahi tohi tali totongi tukuhau- <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
e	receipts - /ngaahi tohi tali totongi <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
f	cheque and deposit books /tohi sieke mo e foomu fakafonu fakahu pa'anga <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
g	till tapes and day books - /ngaahi misini lesisita tali totongi mo e ngaahi tohi faka'aho – <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
h	details of entertainment expenses clients - /ngaahi fakaikiiki e ngaahi fakamole fakafiefia – <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
l	internet transaction details, if you do business over internet -/fakaikiiki 'o e ngaahi fefakatau'aki 'i he 'initaneti – <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
j	interest and dividend statements /tupu mo e ngaahi tohi fakamatala koloa- <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
K	stock-take figures - /ngaahi fika 'lai lau koloa <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
l.	list of debtors and creditors - /lisi 'o e mo'ua ke totongi mo e mo'ua ke tanaki <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
m	list of assets and liabilities - /lisi 'o e ngaahi koloa mo e ngaahi mo'ua – <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
n	depreciation schedules - /ngaahi tepile ki he holo e mahu'inga 'o e koloa <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
o	final profit and loss statements and balance sheets - /tupu aofanagtuku mo e ngaahi tohi fakamatala 'o e mole mo e fakamatala ki he Pa'anga Hu Mai <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
p	any other documents that confirm entries in your accounts, such as worksheets - /ha to e ngaahi tohi pe 'oku nau fakapapau'i 'a e hu ki ho ngaahi 'akauni, 'o hange ko e ngaahi tohi ngaue – <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai
q	Consumption Tax (CT) registered taxpayers have you maintained a CT account which itself consists of the records necessary for proper completion of your CT return - /kau leisia ki he Tukuhau Ngaue'aki kuo mou 'osi ma'u ha 'akauini Tukuhau Ngaue'aki 'oku 'i ai 'a e ngaahi lekooti 'oku fiema'u ki hono fakakakato fakalelei 'a ho'o fakafoki Tukuhau Ngaue'aki – <input type="checkbox"/> Yes/'lo <input type="checkbox"/> No / 'Ikai

(For any record you have answered No please explain why you have not kept the type of record)/ ('I ha fa'ahinga lekooti na'a ke tali 'Ikai ai kataki 'o fakamatala'i pe koe ha e 'uhinga na'e 'ikai te ke tauhi ai ha fa'ahinga lekooti pehe)

YOUR COMPLIANCE HISTORY WITH MINISTRY OF REVENUE & CUSTOMS/HISITOLIA 'A HO'O FAIPAU KI HE POTUNGAUE PA'ANGA HU MAI & TUTE

1. Income Tax (IT) Details:/Ngaahi Fakaikiiki 'o e Tukupau Vahenga:

Last Income Tax Lodged (Financial Year)Tukupau Vahenga Fakamuimui Taha Na'e Fakahu (Ta'u Fakapa'anga):

Financial Year(s) not yet lodged/Ta'u Fakapa'anga 'ikai fakahu:

Income Tax Arrear/Toenga Tukupau Vahenga :

Financial Year/s/ Ngaahi/Ta'u Fakapa'anga:

Amount/ Mahu'inga	
Penalties/ Ngaahi Tautea	
Total/Fakakatoa:	

2. Consumption Tax (CT) Details/Ngaahi Fakaikiiki 'o e TukupauNgaue'aki:

Last CT lodged (Month)Tukupau Ngaue'aki Fakamuimui Taha Na'e Fakahu:

Month(s) not yet lodged:/Ngaahi/Mahina te'eki ke fakahu (mahina):

CT Arrear/Toenga Tukupau Ngaue'aki :	
CT Period/Vaha'a Taimi Tukupau Ngaue'aki:	
Amount/Mahu'inga	
Penalties/Ngaahi Tautea	
Total/Fakakatoa	

3 PAYE Details/Ngaahi Fakaikiiki 'o e TOTONGI

Last PAYE lodged (month)/TOTONGI Fakamuimui Taha Na'e Fakahu:

Month(s) not yet lodged/ Ngaahi/Mahina te'eki fakahu:

PAYE Arrear /Toenga TOTONGI	
PAYE Period/ Vaha'a Taimi TOTONGI:	
Amount/ Mahu'inga	
Penalties/Ngaahi Tautea	
Total/Fakakatoa	

4 PAYE Reconciliation Details/Ngaahi Fakaikiiki 'o e TOTONGI Fakafehoanaki

PAYE Reconciliation /TOTONGI Fakafehoanaki Fakamuimui Taha Na'e Fakahu:

Financial Year (s) not yet lodged/ Ta'u Fakapa'anga Totongi Te'eki ke fakahu:

5 Customs Details/Ngaahi Fakaikiiki Tute	
1	Import Duty Arrear:/Mo'ua HeTute Hu Mai:
2	Excise Duty Arrear:/ Mo'ua HeTute 'Ekisia:

**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:/ Fakamo'oni

**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 MAMAFIA IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI TOTONU KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI & TUTE**

**FOR OFFICIAL USE ONLY  
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 Tukupau Faka'atā):

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Recommending Officer/ 'Ofisa 'oku ne fokotu'u atu:

Date of Recommendation/ 'Aho 'o e fokotu'u atu

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

Date/ 'Aho : \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_