



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

**FORM 15 - TAX CLEARANCE FORM - MINISTRY OF INFRASTRUCTURE LICENCE/FOOMU 15 - FOOMU  
FAKA'ATAA TUKUHAU - LAISENI POTUNGAUE NGAHI NGAUE LALAH**

This form is to be used by those persons who are requesting a tax clearance from the Ministry of Revenue & Customs for a licence from the Ministry of Infrastructure to operate a business in Tonga using items to imported into Tonga/Ko e foomu ko eni ke ngaue'aki pe 'e he kakai 'oku nau kole faka'ataa tukuhau mei he Potungaue Pa'anga Hu Mai Mo e Tute ki ha laiseni mei he Potungaue Ngaahi Ngaue Lalahi ke fakalele ha pisinisi 'i Tonga 'o ngaue'aki e ngaahi koloa hu mai ki Tonga

Please/ Katakai:

- complete the form/Fakakakato e foomu;
- attached herewith any documentation from Customs;/Fakapipiki ha fa'ahinga tohi mei he Kasitomu;
- Business licence from Ministry of Commerce, Tourism & Labour/Laiseni Pisinisi mei he Potungaue Fefakatau'aki, Takimamata mo e Ngaue 'a e Kakai

Use of this form will speed up the process/Ko hono ngaue'aki 'o e foomu ko eni tene tokoni ke fakavave'i 'a e ngaue.

REASON TAX CLEARANCE BEING APPLIED FOR/'UHINGA 'O E KOLE KE FAKA'ATATUKUHAU:

LICENCE FROM MINISTRY OF INFRASTRUCTURE/LAISENI MEI HE POTUNGAUE NGAHI NGAUE LALAH

YOUR FULL NAME/HINGOA KAKATO:

COMPANY NAME OR IF YOU HAVE ANOTHER NAME(S), PLEASE PROVIDE IT HERE /HINGOA 'O E KAUTAHA PEA KAPAU 'OKU TO E 'I AI HA'O HINGOA KEHE, KATAKI 'O 'OMAI 'I HENI:

TRADING NAME (if any)/HINGOA FEFAKATAU'AKI (kapau 'oku 'i ai):

TIN (Taxpayer Identification Number) if issued /TIN (Fika Tuhau 'a e Taha Tuhau) kapau na'e foaki:

*(before you can obtain a licence to operate a business, you must have a TIN. Please contact us to obtain one - you will need to complete Form 3A or 3B - Individual Application for TIN available from our office or from our website at [www.revenue.gov.to](http://www.revenue.gov.to))/('kimu'a pea ke ma'u ha laiseni ke fakalele ha pisinisi, kuo pau ke 'I ai ha'o fika tukuhau. Katakai 'o fetu'utaki mai kiate kimautolu ke ma'u atu - 'e fiema'u keke fakafonu 'a e Foomu 3A pe 3B -Kole Taautaha ki he Fika Tuhau 'e ma'u atu mei ho mau 'ofisi pe ko 'emau uepisaiti ko e [www.revenue.gov.to](http://www.revenue.gov.to))*

**YOUR ADDRESS/TU'ASILA:**

Specific Location/Street Address /Feitu'u Pau/Tu'asila 'o e Hala Pau:

Postal Address (if different)/Tu'asila Meili (kapau 'oku 'i ai):

Telephone Number/Fika Telefoni:

Fax Number/Fika Fekisimili:

Email Address/Tu'asila 'Imeili:

1 What type of Customs clearance was given to you on the importation of the item?/Ko e ha 'a e fa'ahinga faka'ataa Tute na'e 'oatu kiate koe 'i hono hu mai 'a e koloa?

Name of importer:/Hingoa 'o e Tokotaha hu koloa mai: *If owner not importer, name of importer/Kapau ko e Taha 'o'ona 'oku 'ikai ko e Tokotaha hu koloa mai, hingoa 'o e taha hu koloa mai.*

	Item imported/Koloa hu mai:		
	Date/Aho:		
2	What type of licence are you applying for?/Ko e ha 'a e fa'ahinga laiseni 'oku ke kole?		
3	Will you or your company be operating the business?/Ko koe pe pe ko ha kautaha te ne fakalele 'a e pisinisi?		
	Yes/Io	No/Ikai	
	If no, please detail who will be operating the business and on what basis e.g. lease/Kapau 'oku 'ikai kataki 'o fakaikiiki mai pe kohai te ne fakalele 'a e pisinisi pea 'oku makatu'unga 'I he ha e.g lisi		
	Name/Hingoa:		
	TIN/Fika Tukahau		
	Trading Name/Hingoa 'o e Pisinisi		
	Address/Tu'asila:		
4	Do you have a business licence?/Oku 'I ai ha'o laiseni pisinisi?		
	Yes/Io	No/Ikai	
	If yes, please attach a copy/Kapau 'oku 'io kataki 'o fakapipiki mai ha tatau. If no, please explain why not/Kapau 'oku 'ikai, kataki 'o fakamatala 'a e 'uhinga 'oku 'ikai ai		
5	Will you/or do expect to be over \$100,000 gross annual turnover?/Te ke pe 'oku ke faka'amu ke laka hake he \$100,000 'a e pa'anga hu mai fakakatoa fakata'u?		
	Yes/Io	No/Ikai	
	If yes, have you registered for Consumption Tax/Kapau 'oku 'Io, na'e 'osi lesisita ki ha Tukahau Ngaue'aki? If No, why not/Kapau 'oku 'ikai, Koe ha hono 'uhinga?		
6	Have we previously given you a tax clearance?/Na'a mau 'osi 'oatu kimu'a hao faka'ataa tukuhau?		
	Yes/Io	No/Ikai	
	If yes, please give date of tax clearance issued and the purpose of that tax clearance/Kapau 'oku 'io, kataki 'o 'omai e 'aho na'e foaki ai e faka'ataa tukuhau mo e taumu'a 'o e faka'ataa tukuhau ko ia		
	If yes, did you pay any tax on that previous clearance?/Kapau 'oku 'io na'a ke totongi ha tukuhau 'i he fa'ataa koia kimu'a?		
	If yes, please provide details as of how much tax/Kapau 'oku 'io, kataki 'o fakaikiiki mai pe ko e fiha mo e tukuhau		
7	Do you have the following records?/Oku ke ma'u 'a e ngaahi lekooti ni?		
	NOTE: The records must be current as at the date of application for a Tax Clearance/FAKATOKANGA'I: Ko e ngaahi lekooti kuo pau ke lolotonga 'a ia ko e 'aho na'e fai ai 'a e kole Faka'ataa Tukahau		
	For Small businesses in the profit based income tax system/Ko e Ngaahi Pisinisi Si'isi'i '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:	Yes/Io	No/Ikai
b	A salary and wages register/ko lesisita vahenga mo e ngaahi totongi ngaue kotoa pe	Yes/Io	No/Ikai
c	Quarterly inventory records/Ngaahi lekooti lau koloa fakakuata; mo e	Yes/Io	No/Ikai
d	Records of expenditures/Ngaahi lekooti 'o e ngaahi fakamole	Yes/Io	No/Ikai
	(If no, why not?)/Kapau 'oku 'ikai, koeha hono 'uhinga?)		
	For Small Business Taxpayers subject to the small business tax system/Ki he Ngaahi Pisinisi Tukahau Si'isi'I fakatau ki he fakamatala tukuhau ki he ngaahi pisinisi si'isi'i		
a	a cashbook recording daily sales, including credit sales – and/ko ha tohi pa'anga 'oku lekooti ai 'a e ngaahi fakatau atu faka'aho kau ki ai	Yes/Io	No/Ikai

	<b>'a e fakatau fakamo'ua; mo e</b>		
<b>b</b>	<b>If you employ employees, a salary and wages register, and - /kapau te ke fakangaue 'i ha kau ngaue, ko ha lesisita vahenga mo e ngaahi totongi ngaue kotoa pe: (If no, why not?)/(kapau 'oku 'ikai, ko e ha e 'uhinga?)</b>	<b>Yes/'Io</b>	<b>No/'Ikai</b>
	<b>For the large business taxpayers (greater than \$100,000 turnover/sales)/Ki he ngaahi pisinisi tukuhau lalahi (lahi hake 'i he \$100,000 hu mai/ngaahi fakatau)</b>		
	<b>Companies /Ngaahi Kautaha:</b>		
	<b>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 fakatatau kihe ngaahi tu'unga tauhi tohi fakavaha'a Pule'anga mo e Lao ki he ngaahi Kautaha 1995 (fakatatau Tu'utu'uni 10(2) 'o e Ngaahi Tu'utu'uni ki hono Pule'i 'o e Ngaahi Ngaue TanakiPa'anga Hu Mai 2003?) 'o hange ko e:</b>		
<b>a</b>	books of account that record receipts 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 tohi tauhi pa'anga (journals) mo e ngaahi tohi tauhi pa'anga (ledgers)-	Yes/'Io	No/'Ikai
<b>b</b>	bank statements -ngaahi tohi fakamatala pa'anga -	Yes/'Io	No/'Ikai
<b>c</b>	wage book, if you are an employer - /ngaahi tohi lesisita vahenga -	Yes/'Io	No/'Ikai
<b>d</b>	invoices, including tax invoices - /ngaahi tohi tali totongi, kau kiai mo e ngaahi tohi tali totongi tukuhau-	Yes/'Io	No/'Ikai
<b>e</b>	receipts - /ngaahi tohi tali totongi -	Yes/'Io	No/'Ikai
<b>f</b>	cheque and deposit books /tohi sieke mo e foomu fakafonu fakahu pa'anga -	Yes/'Io	No/'Ikai
<b>g</b>	till tapes and day books - /ngaahi misini lesisita tali totongi mo e ngaahi tohi faka'aho -	<b>Yes/'Io</b>	<b>No/'Ikai</b>
<b>h</b>	details of entertainment expenses for clients /ngaahi fakaikiiki e ngaahi fakamole fakafiefia -	Yes/'Io	No/'Ikai
<b>i</b>	internet transaction details, if you do business over internet - /fakaikiiki 'o e ngaahi fefakatau'aki 'i he 'initaneti -	Yes/'Io	No/'Ikai
<b>j</b>	interest and dividend statements - /tupu mo e ngaahi tohi fakamatala koloa-	Yes/'Io	No/'Ikai
<b>k</b>	stock-take figures - /ngaahi fika lau koloa -	Yes/'Io	No/'Ikai
<b>l</b>	list of debtors and creditors - /lisi 'o e mo'ua ke totongi mo e mo'ua ke tanaki-	Yes/'Io	No/'Ikai
<b>m</b>	list of assets and liabilities - /lisi 'o e ngaahi koloa mo e ngaahi mo'ua -	Yes/'Io	No/'Ikai
<b>n</b>	depreciation schedules - /ngaahi tepile ki he holo e mahu'inga 'o e koloa -	Yes/'Io	No/'Ikai
<b>o</b>	final profit and loss statements and balance sheets -/tupu aofangatuku mo e ngaahi tohi fakamatala 'o e mole mo e fakamatala ki he Pa'anga Hu Mai -	Yes/'Io	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 –	Yes/'Io	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 lesisia ki he Tukupau Ngaue'aki kuo mou 'osi ma'u ha 'akauini Tukupau Ngaue'aki 'oku 'i ai 'a e ngaahi lekooti 'oku fiema'u ki hono fakakakato fakalelei 'a ho'o fakafoki Tukupau Ngaue'aki –	Yes/'Io	No/'Ikai
<i>(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 'a e 'uhinga na'e 'ikai te ke tauhi ai 'a e fa'ahinga lekooti ko ia)</i>			

**DECLARATION:/FAKAPAPAU:**

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

Signature/ Fakamo'oni :

Name/Hingoa:

Date/'Aho:

Position/Tu'unga Ngaue:

**NOTE: IT IS A SERIOUS OFFENCE TO MAKE A FALSE STATEMENT TO THE CHIEF EXECUTIVE OFFICER, MINISTRY OF REVENUE & CUSTOMS/FAKATOKANGA/ KO E HIA MAMAFIA IA KE FAKAHOKO HA FAKAMATALA 'OKU 'IKAI MO'ONI KI HE 'OFISA PULE MA'OLUNGA, POTUNGAUE PA'ANGA HU MAI MO E TUTE**

**FOR OFFICIAL USE ONLY/ KE NGAUE'AKI PE 'E HE NGAUE'ANGA**

Date of Receipt of Application/ 'Aho 'oku ma'u ai 'a e Kole: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Receiving Officer/ 'Ofisa 'oku ne ma'u ai: \_\_\_\_\_

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'ata):

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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: \_\_\_\_\_

Date of Issue of Tax Clearance/ 'Aho na'e foaki ai 'a e Faka'ata Tukupau: \_\_\_\_\_