



*Tonga*

**REVENUE SERVICES ADMINISTRATION  
(AMENDMENT) ACT 2010**

**Act No. 7 of 2010**





# REVENUE SERVICES ADMINISTRATION (AMENDMENT) ACT 2010

Act No. 7 of 2010

## ACT TO AMEND THE REVENUE SERVICES ADMINISTRATION ACT 2002

I assent,  
PRINCESS SALOTE PILOLEVU TUITA,  
4<sup>th</sup> June 2010.

**BE IT ENACTED** by the King and the Legislative Assembly of Tonga in the Legislature of the Kingdom as follows:

- 1 This Act may be cited as the Revenue Services Administration (Amendment) Act 2010.
- 2 The Revenue Services Administration Act 2002, as amended, is in this Act referred to as the Principal Act.
- 3 Section 2 of the Principal Act is amended by:
  - (1) deleting the words “of Finance” in the definition of “Chief Commissioner of Revenue” and replacing them with “responsible for revenue services”;
  - (2) deleting the words “the Revenue Services appointed according to law” in the definition of “Commissioner” and replacing them with “Revenue”; and
  - (3) deleting the words “Revenue Services” in the definition of “taxation officer”, and replacing them with “Ministry of Revenue”.

- 4 The title of PART XII – ADMINISTRATION, DIVISION I, is amended by deleting “REVENUE SERVICES DEPARTMENT”, and replacing it with “MINISTRY OF REVENUE”.
- 5 Section 52(2) of the Principal Act is amended by deleting the words “Revenue Services” and replacing them with the words “Ministry of Revenue”.
- 6 Section 54 of the Principal Act is amended by deleting the section and replacing it with the following –
- “54 Ministry of Revenue**
- (1) There shall be established a Ministry of Revenue under the direction and control of the Chief Commissioner of Revenue.
- (2) The daily operation and administration of the Ministry of Revenue shall be the responsibility of the Commissioner of Revenue, with the assistance of Deputy Commissioners.”
- 7 Section 55(3) of the Principal Act is amended by deleting the words “Revenue Services” and replacing them with the words “Ministry of Revenue”.
- 8 Section 57(5) of the Principal Act is amended by deleting the words “Revenue Services Department” and replacing them with the words “Ministry of Revenue”.

Passed in the Legislative Assembly this 6th day of April 2010.