



I assent,

GEORGE TUPOU V,

10th July, 2008.

AN ACT

TO AMEND THE REVENUE SERVICES ADMINISTRATION ACT 2002

[30 June, 2008]

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

1. (1) This Act may be cited as the Revenue Services Administration (Amendment) Act 2008.
(2) The Revenue Services Administration Act 2002, as amended, is in this Act referred to as the Principal Act.
2. Section 2 of the Principal Act is amended by, in the definition of –
 - (a) “tax”, deleting “the minimum income tax, presumptive income tax, and”;
 - (b) “tax period”, in paragraph (a) –
 - (i) deleting paragraph (iii); and
 - (ii) renumbering the current paragraph (iv) as paragraph (iii); and
 - (c) “tax return”, by deleting paragraph (e).
3. Section 8(8) of the Principal Act, in the English version only, is amended by deleting “allow” and substitute “disallow”.
4. Section 24(1) of the Principal Act shall be amended by deleting “sales tax” and substitute “consumption tax”.

Passed by the Legislative Assembly this 30th day of June, 2008.



'Oku ou loto ki ai,

SIAOSI TUPOU V,

10 'o Siulai, 2008.

KO E LAO

KE FAKATONUTONU 'A E LAO KI HONO PULE'I 'A E NGAAHI NGAUE TANAKI PA'ANGA HU MAI 2002

[30 Sune, 2008]

'OKU TU'UTU'UNI 'e he Tu'i mo e Fale Alea 'o Tonga 'i he Fakataha Alea 'a e Pule'anga 'o pehe ni:

1. (1) 'E ui 'a e Lao ni ko e Lao (Fakatonutonu) ki hono Pule'i 'a e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2008.
- (2) 'Oku ui 'i he Lao ni 'a e Lao ki hono Pule'i 'a e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002, 'i hono fakatonutonu, ko e Tefito'i Lao.
2. 'Oku fakatonutonu 'a e kupu 2 'o e Tefito'i Lao 'aki hono, 'i he 'uhinga'i lea 'o e –
 - (a) "tukupau", tamate'i 'a e "tukupau hu mai si'isi'i taha, tukupau pa'anga hu mai fakafuofua'i, mo";
 - (b) "vaha'a taimi tukupau", 'i he palakalafi (a) –
 - (i) tamate'i 'a e palakalafi (iii); pea
 - (ii) fakafika fo'ou 'a e palakalafi (iv) lolotonga ko e palakalafi (iii); pea
 - (c) "fakamatala tukupau", 'aki hono tamate'i 'a e palakalafi (e).
3. 'Oku fakatonutonu 'a e kupu 8(8) 'o e Tefito'i Lao, 'i he hiki faka-Pilitania pe, 'aki hono tamate'i 'a e "allow" pea fetongi 'aki 'a e "disallow".
4. 'Oku fakatonutonu 'a e kupu 24(1) 'o e Tefito'i Lao 'aki hono tamate'i 'a e "tukupau fakatau atu" pea fetongi 'aki 'a e "tukupau ngaue'aki".

Na'e tali 'i he Fale Alea 'i he 'aho ni 30 'o Sune, 2008.

BY AUTHORITY:

S. V. Pahulu, Acting General Manager
2008.