

## FAKALAHKI KI HE KASETE 'A E PULE'ANGA TONGA KASETE MAKEHE

Fika 7

14 'Okatopa

2016.

### LAOKIHE TUKUHAUNGAUE'AKI 2003 (Kupu 5(3)(a))

#### TU'UTU'UNI

'IHONO NGAUE'AKI 'o ngaahi mafai kuo foaki 'i he kupu 5(3)(a) 'o e Lao ki he Tukupau Ngaue'aki 2003, 'oku fa'u 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ko 'eni:

1. Kuo pau ke faka'ataa 'a e 50% 'o e tukupau ngaue'aki mei he ngaahi koloa ('o 'ikai kau ai 'a e tapaka pe ngaahi koloa ngaahi tapaka mo e kava malohi pe ngaahi koloa ngaahi kava malohi) 'oku hu mai 'e he pe fakafongua 'i 'a e ngaahi pisinisi laiseni takimamata kuo fakangofua, pea fakapapau 'i 'e he 'Ofisa Pule Ngaue ki he Komeesi, Konisiuma, Fefakatau'aki, 'Ilofo'ou mo e Ngaue 'a e Kakai mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku hu mai 'i loto 'i he ta'u 'e 2 mei he 'aho 'o e Tu'utu'uni ni.
2. Kuo pau ke ngaue'aki pe 'a e faka'ataa ni ki he ngaahi koloa 'a ia ko hono mahu'inga tute 'i hono hu mai 'oku 'ikai laka hake 'i he \$100,000 fakakatoa ki he pisinisi takitaha.
3. Kuo pau ke 'ikai ngaue'aki 'a e faka'ataa ni ki he ngaahi pisinisi 'a ia kuo 'osi tali ha faka'ataa taa'utaha, ki he pisinisi pe ko ia, 'i he mahina 'e 12 kuo hili 'i ha Tu'utu'uni.
4. Kuo pau ke 'ikai ngaue'aki 'a e faka'ataa ni ki he ngaahi pisinisi 'a ia 'oku 'i ai 'enau tukupau pa'anga hu mai, tukupau ngaue'aki, tukupau 'ekisia pe tute kasitomu 'oku te'eki totongi pe ngaahi fatongia tukupau pa'anga hu mai, tukupau ngaue'aki, tukupau 'ekisia pe tute kasitomu 'oku te'eki fakakatoa ki he Potungau Tanaki Pa'anga Hu Mai mo e Tute.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 14 ni 'o 'Okatopa 2016.

**Hon. Tevita Lavemaau**  
**Minisita ki he Tanaki Pa'anga**  
**Hu Mai mo e Tute**

BY AUTHORITY:

Siosifa Pomana, General Manager, Tonga Post Ltd.  
2016.

## TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No. 7

14 October

2016.

### CONSUMPTION TAX ACT 2003 (Section 5(3)(a))

#### ORDER

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act 2003, the Minister for Revenue and Customs, with the approval of Cabinet, makes the following Order:

1. Goods (not including tobacco or tobacco making materials and liquor or liquor making materials) imported by or on behalf of approved licensed tourist businesses, and certified by the Chief Executive Officer for Commerce, Consumer, Trade, Innovation and Labour and the Chief Executive Officer for Revenue and Customs, shall be paid at 50% of the applicable consumption tax if imported within 2 years of the date of this Order.
2. This exemption shall apply to goods with a customs value on importation not exceeding \$100,000 in total per business.
3. This exemption shall not apply to businesses to which exclusive exemptions, for only that business, were granted in the last 12 months by Order.
4. This exemption shall not apply to businesses which have any outstanding income tax, consumption tax, excise tax or customs duty arrears or any outstanding income tax, consumption tax, excise tax or customs duty obligations with the Ministry for Revenue and Customs.

Made at Nuku'alofa this 14th day of October 2016.

**Hon. Tevita Lavemaau**  
**Minister for Revenue and Customs**