

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

TU'UTU'UNI

'IHONONGAUE'AKI 'a e 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) Ko hono hū mai 'o e ngaahi naunau fakatatau ki he sipinga takitaha mo e ngaahi tu'utu'uni ki he langa fale, ki hono langa 'o e Uafu Fatumu 'i he Poloseki Uafu Fatumu kuo pau ke faka'ata mei he tukupau ngaue'aki .
- (2) Tukukehe, ka kaniseli 'a e Poloseki Uafu Fatumu pea fakatau atu 'a e ngaahi naunau kuo hu mai ki he poloseki ko e faka'ata 'i he palakalafi(1) 'a ia na'e ngaue'aki 'i he taimi 'o e hu mai, kuo pau ke totongi 'i he taimi pe ko ia.
- (3) Koe'uhi ke fakasi'isi' 'i 'a e tala'a, kuo pau ke ala totongi 'a e tukupau ngaue'aki, 'o kapau 'e ngaue'aki 'a e ngaahi naunau pe ngaahi me'a 'oku hu mai ki ha 'uhinga kehe mei he langa 'o e Uafu Fatumu 'i he Poloseki Uafu Fatumu.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 15 ni 'o Sanuali 2019.

Hon. Mateni Tapueluelu

Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute

BY AUTHORITY:

'Aloisio 'Alipate Tavo, General Manager, Tonga Post Ltd.

2019.

**TONGA GOVERNMENT GAZETTE SUPPLEMENT
EXTRAORDINARY**

No. 4

15 January

2019.

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) That the importation of materials, subject to relevant design and building code regulations, for the construction of the Fatumu Wharf under the Fatumu Wharf Project shall be exempted from consumption tax.
- (2) However, in the case of the cancellation of the Fatumu Wharf Project and the materials imported for the project are sold, the exemption in paragraph (1) applicable at the time of importation, shall become payable immediately.
- (3) For the avoidance of doubt, consumption tax shall be payable if the materials or goods imported are used for any other purpose, other than the construction of the Fatumu Wharf under the Fatumu Wharf Project.

Made at Nuku'alofa this 15th day of January 2019.

Hon. Mateni Tapueluelu

Minister for Revenue and Customs

FAKALAHI KI HE KASETE 'A E PULE'ANGA TONGA KASETE MAKEHE

Fika 4

15 Sanuali

2019.

LAOKIHE TUTE 2007

(Kupu 3(1)(b))

TU'UTU'UNI

'I HONONGAUE'AKI 'a e ngaahi mafai kuo foaki 'i he kupu 3(1)(b) 'o e Lao ki he Tute 2007, '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) Ko hono hu mai 'o e ngaahi naunau, fakatatau ki he sipinga takitaha mo e ngaahi tu'utu'uni ki he langa fale, ki hono langa 'o e Uafu Fatumu 'i he Poloseki Uafu Fatumu kuo pau ke faka'ata mei he tute kasitomu.
- (2) Tukukehe, ka kaniseli 'a e Poloseki Uafu Fatumu pea fakatau atu 'a e ngaahi naunau kuo hu mai ki he poloseki, ko e faka'ata 'i he palakalafi (1) 'a ia na'e ngaue'aki 'i he taimi 'o e hu mai, kuo pau ke totongi 'i he taimi pe ko ia.
- (3) Koe'uhi ke fakasi'isi'i 'a e tala'a, kuo pau ke ala totongi 'a e tute kasitomu, 'o kapau 'e ngaue'aki 'a e ngaahi naunau pe ngaahi me'a 'oku hu mai ki ha 'uhinga kehe, mei he langa 'o e Uafu Fatumu 'i he Poloseki Uafu Fatumu.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 15 ni 'o Sanuali 2019.

Hon. Mateni Tapueluelu

Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute

CUSTOMS ACT 2007

(Section 3(1)(b))

ORDER

IN EXERCISE of the powers conferred by section 3(1)(b) of the Customs Act 2007, the Minister for Revenue and Customs, with the approval of Cabinet, makes the following Order:

- (1) That the importation of materials, subject to relevant design and building code regulations, for the construction of the Fatumu Wharf under the Fatumu Wharf Project shall be exempted from customs duty.
- (2) However, in the case of the cancellation of the Fatumu Wharf Project and the materials imported for the project are sold, the exemption in paragraph (1) applicable at the time of importation, shall become payable immediately.
- (3) For the avoidance of doubt, customs duty shall be payable if the materials or goods imported are used for any other purpose, other than the construction of the Fatumu Wharf under the Fatumu Wharf Project.

Made at Nuku'alofa this 15th day of January 2019.

Hon. Mateni Tapueluelu

Minister for Revenue and Customs