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 responsible for revenue and customs, with the approval of Cabinet makes the following Order -

(1) That all coral fill supplies made by designated coral fill suppliers, to the Government of Tonga in relation to the Premier Priority Inclusive Sustainable Community Partnership Roads Transportation and Communications Infrastructure Project, be exempt from consumption tax.

(2) Designated coral fill suppliers means coral fill suppliers who have in place agreements with the Government of Tonga through the Ministry of Infrastructure, to supply coral fills for the project named in paragraph (1).

(3) For the avoidance of doubt, all suppliers registered for consumption tax involved in supplying coral fill in this project shall continue to lodge consumption tax returns and report all supplies including the exempt supplies made in this project.

(4) That this Order shall come into force on the date of gazettal.

(5) That this Order shall expire on the date the Agreements in paragraph (2) expires.

Made at Nuku’alofa this 28th day of July 2020.

Hon. Tevita Lavemaua
Minister of Revenue and Customs