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 the provision of accommodation and all related services by designated COVID-19 quarantine facilities, be exempt from consumption tax.

(2) Designated facilities means accommodation service providers who have in place agreements with the Government of Tonga through the Ministry of Health and/or the National Emergency Management Committee, to provide accommodation for the purpose of COVID-19 quarantining of repatriated Tongan citizens and nationals from overseas.

(3) For the avoidance of doubt, all designated accommodation providers registered for consumption tax and involved in this program 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 Lavemaau
Minister of Revenue and Customs