

(4) This order is to be effective on the 1st of January 2021.

Made at Nuku'alofa this 20th day of January 2021.

Hon. Tevita Lavemaau

Minister of Revenue and Customs

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No.4

20 January

2021.

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 supply of waste collection and disposal services by an approved waste management entity be subject to a zero rate of consumption tax.
- (2) An approved waste management entity means an entity that has a valid business licence at the Ministry of Economic Development, for waste collection and disposal services .
- (3) For the avoidance of doubt –
 - (a) the zero rating of consumption tax is limited only to the fees and charges for services such as the weekly or such other regular rubbish collections and disposals that are either charged in power bills or charged separately to the public;
 - (b) the supply of goods or services that are based on demands such as sewage services or sale of rubbish bins are not included in this zero rating; and
 - (c) waste management suppliers registered for consumption tax shall continue to lodge consumption tax returns and report all supplies including the zero rated supplies.

LAO KI HE TUKUHAU NGAUE'AKI 2003**(Kupu 5(3)(a))****TU'UTU'UNI**

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 5(3)(a) 'o e Lao ki he Tuhau Ngaue'aki 2003, 'oku fa'u ai 'e he Minisita 'oku ne tokangaekina 'a e tanaki pa'anga hu mai mo e tute, 'i he loto ki ai 'a e Kapineti 'a e Tu'utu'uni ko eni -

- (1) 'E ngaue'aki 'a e tukuhau ngaue'aki tu'unga noa ki hono tuku atu 'e ha sino kuo fakangofua 'a e ngaahi ngaue ki hono tanaki mo faka'auha 'o e veve.
- (2) Ko e sino pule ki hono tokanga'i 'o e veve 'oku 'uhinga ki ha sino 'oku 'i ai 'ene laiseni pisinisi 'oku kei 'aonga 'i he Potungae ki he Fakalalaka Faka'ekonomika, ki hono fakahoko 'o e ngaahi ngaue tanaki mo e faka'auha 'o e veve.
- (3) Koe'uhi ke 'oua 'e 'i ai ha tala'a –
 - (a) ko e tukuhau ngaue'aki tu'unga noa 'oku fakangatangata pe ia ki he ngaahi totongi (fees) mo e ngaahi totongi (charges) ki he ngaahi ngaue 'o hange ko hono tanaki mo e faka'auha veve fakauike pe angamaheni 'a ia 'oku tohi mo'ua ki he ngaahi mo'ua 'uhila pe hilifaki taautaha ki he kakai;
 - (b) 'oku 'ikai kau 'i he tu'unga noa ko 'eni 'a hono tuku atu 'o e ngaahi koloa pe ngaue 'a ia 'oku tu'unga 'i he ngaahi fiema'u 'o hange ko e ngaahi ngaue ki he fakatafenga veve pe fakatau 'o e ngaahi talamu veve; pea
 - (c) kuo pau ke hoko atu 'a hono fakahu 'e he ngaahi kautaha tokangaekina 'o e veve 'a 'enau ngaahi fakamatala tukuhau ngaue'aki pea lipooti 'a e kotoa 'o e ngaahi tuku atu kau ai 'a e ngaahi tuku atu tu'unga noa.

- (4) Ko e tu'utu'uni ko 'eni e kamata ngaue'aki 'i he 'aho 1 o Sanuali 2021.

Fakahoko 'i Nuku'alofa 'i he 'aho **20** 'o **Sanuali**, 2021.

Hon. Tevita Lavemaau

Minisita Tanaki Pa'anga Hu ai mo e Tute

