

- (b) any income tax due prior to this Order shall remain payable.
- (4) This Order shall come into force on the date of gazettal.
- (5) This Order shall expire on 30 June 2026.

Made at Nuku'alofa this 30th day of June 2021.

Hon. Tevita Lavemaau

Minister of Revenue and Customs

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No.21

30 June

2021.

INCOME TAX ACT [CAP 11.05]

(Section 5(1))

ORDER

IN EXERCISE of the powers conferred by section 5(1) of the Income Tax Act [CAP 11.05], the Minister responsible for revenue and customs, with the approval of Cabinet makes the following Order -

- (1) That all income tax applicable to salaries and emoluments of local employees of the World Bank shall be revoked.
- (2) That local employees of the World Bank means local citizens, local subjects and other local nationals directly recruited by the World Bank as employees of the World Bank under the Agreement between Kingdom of Tonga and International Bank for Reconstruction and Development/International Development Association and the International Finance Corporation regarding the Establishment and Operation of Office in the Kingdom of Tonga.
- (3) For the avoidance of doubt, the revocation of income tax in paragraph (1)-
 - (a) does not apply to local citizens, local subjects and other local nationals engaged in projects funded by the World Bank; and

LAO KI HE TUKUHAU PA'ANGA HU MAI [VAHE 11.05]**(Kupu 5(1))****TU'UTU'UNI**

'I HONO NGAUE'AKI 'a e ngaahi mafai kuo foaki 'e he kupu 5(1) 'o e Lao ki he Tukupau Pa'anga Hu Mai [VAHE 11.05], '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) Kuo pau ke tamate'i 'a e ngaahi tukuhau pa'anga hu mai kotoa 'oku ngaue'aki ki he ngaahi vahenga mo e ngaahi totongi 'o e kau ngaue fakalotofonua 'a e Pangike 'a Mamani.
- (2) 'Oku 'uhinga 'a e kau ngaue fakalotofonua 'a e Pangike 'a Mamani ki he kakai tonu 'o e fonua, kakai 'oku mafai ki ai 'a e lao 'o e fonua mo e kau tangata'i fonua kehe 'oku fakangaue'i fakahangatonu 'e he Pangike 'a Mamani ko e kau ngaue 'o e Pangike 'a Mamani 'i he Aleapau Agreement between Kingdom of Tonga and International Bank for Reconstruction and Development/ International Development Association and the International Finance Corporation regarding the Establishment and Operation of Office in the Kingdom of Tonga.
- (3) Koe'uhi ke 'oua 'e to e 'i ai ha tala'a, ko e tamate'i 'o e tukuhau pa'anga hu mai 'i he palakalafi (1) –
 - (a) 'oku 'ikai kau ki ai 'a e kakai tonu 'o e fonua, kakai 'oku mafai ki ai 'a e lao 'o e fonua mo e kau tangata'i fonua kehe 'oku fakangaue'i 'i he ngaahi poloseki 'oku fakapa'anga 'e he Pangike 'a Mamani; mo
 - (b) ha tukuhau pa'anga hu mai kimu'a 'i he Tu'utu'uni ni, kuo pau ke kei totongi pe ia.

- (4) Kuo pau ke kamata ngaue'aki 'a e Tu'utu'uni ni 'i he 'aho 'o e kasete.
- (5) Kuo pau ke ngata 'a e Tu'utu'uni ni 'i he 'aho 30 'o Sune 2026.

Fakahoko 'i Nuku'alofa 'i he 'aho 30 'o Sune 2021

Hon. Tevita Lavemaau

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

By Authority

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

2021

