

SG

Sean Kelly

A
16/10/14

IN THE SUPREME COURT OF TONGA
APPELLATE JURISDICTION
NUKU'ALOFA REGISTRY

AM 7 of 2014
[T.T. 4/2013]

BETWEEN: FELETI FA'OTUSIA

- Appellant

AND : MINISTER OF REVENUE

- Respondent

V. Fa'otusia for the Appellant

M. O'Shannassy for the Respondent

JUDGMENT

[1] This appeal, from a Ruling of the Tax Tribunal dated 20 February 2014, raises the same question of law considered in Appeal 8 of 2014 decided in favour of the Appellant.

[2] In AM 8/14 I found that there were sufficient facts before the Court to enable the appeal to be decided. In the present case, however, I am of the view that further information is needed before a decision can safely be reached.

rec'd 10/10/14
AK

- [3] Among other relevant matters it needs to be clarified whether the residence in question is the only residence owned by the Appellant, what the circumstances were in which it was acquired and whether it will in due course once again be occupied by him.
- [4] To allow these and other related questions thought relevant by counsel to be fully investigated and answered and to allow the Tribunal then to decide whether the Appellant's activities are indicative of "an undertaking ... conducted for pecuniary profit" and therefore a business, the matter is remitted to the Tribunal for further hearing in the light of the Judgment in Am 8/2014.
- [5] Costs will be in the cause.

NUKU'ALOFA: 26 September 2014.



CHIEF JUSTICE

N. Tu'uholoaki

26/9/2014.