



*Tonga*

# **CONSUMPTION TAX (AMENDMENT) ACT 2013**

**Act No. 8 of 2013**





## CONSUMPTION TAX (AMENDMENT) ACT 2013

### Arrangement of Sections

---

#### Section

1	Short title and Commencement.....	5
2	Section 2 amended.....	5
3	Reference to “Minister of Revenue” amended .....	6





# CONSUMPTION TAX (AMENDMENT) ACT 2013

Act No. 8 of 2013

## AN ACT TO AMEND THE CONSUMPTION TAX ACT 2003

I assent,  
TUPOU VI,  
28<sup>th</sup> June 2013.

**BE IT ENACTED** by the King and Legislative Assembly of Tonga in the Legislature of the Kingdom as follows:

### 1 Short title and Commencement

- (1) This Act may be cited as the Consumption Tax (Amendment) Act 2013.
- (2) The Consumption Tax Act 2003, as amended, is in this Act referred to as the Principal Act.
- (3) This Act shall come into force on 1 July 2013.

### 2 Section 2 amended

Section 2 of the Principal Act is amended in the definition of “Minister”:

- (a) in the English version only, by deleting the word “services” and replacing it with “and customs”; and
- (b) in the Tongan version only by, deleting the words “ngaahi ngaue” and inserting the words “mo e tute” after the words “tanaki pa’anga hu mai”.

**3 Reference to “Minister of Revenue” amended**

The Principal Act is amended in the English version only by deleting the term “of Revenue” from the term “Minister of Revenue” wherever appearing.

Passed by the Legislative Assembly this 24<sup>th</sup> day of June 2013.