



Tonga

# **INCOME TAX (AMENDMENT) ACT 2010**

**Act No. 5 of 2010**





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AN ACT TO AMEND THE INCOME TAX ACT 2007

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I assent,  
PRINCESS SALOTE PILOLEVU TUITA,  
18<sup>th</sup> May 2010.

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

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- 1 This Act may be cited as the Income Tax (Amendment) Act 2010.
- 2 The Income Tax Act 2007, as amended, is in this Act referred to as the Principal Act.
- 3 Section 2 of the Principal Act is amended by deleting the words “shall have the same meaning ascribed to it in the Revenue Services Administration Act” in the definition of “Chief Commissioner” and replacing it with “means the Minister responsible for revenue services”.

Passed in the Legislative Assembly this 6<sup>th</sup> day of April 2010.