



Tonga

# **INCOME TAX (AMENDMENT) ACT 2019**

**Act 12 of 2019**





## INCOME TAX (AMENDMENT) ACT 2019

### Arrangement of Sections

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#### Section

1	Short Title, Commencement and Interpretation.....	5
2	Repeal of sections .....	5
3	Section 2 amended .....	6
4	Section 67C amended .....	6
5	Section 67L amended.....	6
6	Section 67O amended .....	6
7	Section 67X amended .....	6
8	Section 68 amended .....	7
9	Section 73 amended .....	7
10	Section 74 amended .....	7
11	Section 85 amended .....	7
12	Section 86 amended .....	7
13	Section 89 amended .....	7
14	Section 91 amended .....	7





# INCOME TAX (AMENDMENT) ACT 2019

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## AN ACT TO AMEND THE INCOME TAX CONSEQUENT UPON THE ENACTMENT OF THE REVENUE SERVICES ADMINISTRATION ACT 2019

I assent,  
TUPOU VI,  
1<sup>st</sup> August 2019.

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

### 1 Short Title, Commencement and Interpretation

- (1) This Act may be cited as the Income Tax (Amendment) Act 2019.
- (2) This Act shall come into force on the day that the Revenue Services Administration Act 2019 comes into force.
- (3) In this Act, the Income Tax Act 2007, as amended, shall be referred to as the “Principal Act”.

### 2 Repeal of sections

The Principal Act is amended by repealing sections 70, 70A, 71, 75, 87, 88, and 92.

**3 Section 2 amended**

Section 2 of the Principal Act is amended —

- (a) by deleting the word **“associate”** and its definition and replacing it with the following —

**““associate”** has the meaning in the Revenue Services Administration Act 2019;”;
- (b) in the definition of **“taxpayer”** by inserting the words “or a negative cash balance” after the word “loss”; and
- (c) by inserting the following definitions in the correct alphabetical order —

**““approved form”** has the meaning in the Revenue Services Administration Act 2019;”;

**““negative cash balance”** means a negative cash balance computed under section 67K or 67W, as the case may be;”.

**4 Section 67C amended**

Section 67C of the Principal Act is amended —

- (a) in subsection (2), by deleting the words “and shall be in the form and manner prescribed in the Regulations”; and
- (b) by repealing subsections (4), (5), (6), and (7).

**5 Section 67L amended**

Section 67L of the Principal Act is amended by repealing subsections (2), (4), (5), (6), and (7).

**6 Section 67O amended**

Section 67O of the Principal Act is amended —

- (a) in subsection (2), by deleting the words “shall be lodged in the form and manner prescribed in the Regulations and”; and
- (b) by repealing subsections (4), (5), (6), and (7).

**7 Section 67X amended**

Section 67X of the Principal Act is amended by repealing subsections (2), (4), (5), (6), and (7).

**8 Section 68 amended**

Section 68 of the Principal Act is amended by repealing subsections (3) and (4).

**9 Section 73 amended**

Section 73 of the Principal Act is amended by-

- (a) deleting “-” at the end of subsection (1);
- (b) repealing subsection (1)(a);
- (c) deleting “(b)” in paragraph (1)(b); and
- (d) replacing “(1)(b)” in subsection (2) with “(1)”.

**10 Section 74 amended**

Section 74 of the Principal Act is amended by repealing subsections (2), (3), and (5).

**11 Section 85 amended**

Section 85(1) of the Principal Act is amended by deleting the words “as prescribed in the Regulations” and replacing them with “in the approved form”.

**12 Section 86 amended**

Section 86(2) of the Principal Act is amended by deleting the words “as prescribed in the Regulations” and replacing them with “in the approved form”.

**13 Section 89 amended**

Section 89(5) of the Principal Act is amended by deleting the number “92” and replacing it with “42(3) of the Revenue Services Administration Act 2019”.

**14 Section 91 amended**

Section 91(4)(c) of the Principal Act is amended by deleting the number “92” and replacing it with “42(3) of the Revenue Services Administration Act 2019”.

Passed by the Legislative Assembly this **14<sup>th</sup>** day of **March** 2019.