



Tonga

**REVENUE SERVICES ADMINISTRATION
(AMENDMENT) (NO. 2) ACT 2013**

Act 21 of 2013



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REVENUE SERVICES ADMINISTRATION (AMENDMENT) (NO. 2) ACT 2013

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AN ACT TO AMEND THE REVENUE SERVICES ADMINISTRATION ACT CONSEQUENT UPON AMENDMENTS TO THE INCOME TAX ACT IN RELATION TO SMALL BUSINESS TAXATION

I assent,
TUPOU VI,
5th November 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 Revenue Services Administration (Amendment) (No. 2) Act 2013.
- (2) This Act shall come into force on a date to be specified by the Minister of Revenue and Customs by Notice published in the Gazette.
- (3) In this Act, “Principal Act” means the Revenue Services Administration Act 2002 as amended.

2 Section 2 amended

Section 2 of the Principal Act is amended –

- (a) by inserting the following definition after the definition of “sales tax” –

“**small business tax**” means small business tax imposed by the Income Tax Act 2007;”;

- (b) in the definition of “tax period”, by deleting paragraph (a) and substituting the following paragraph –

“(a) in income tax –

- (i) for the small business tax, the fiscal year or quarter, as the case may be;

(ii) in any other case, the fiscal year of the taxpayer;”;

- (c) by repealing the definition of “tax return” and replacing it with –

“**tax return**” means —

- (a) an income tax return under section 68 of the Income Tax Act;
- (b) a return required to be lodged by a master of a ship under section 73(1)(a) of the Income Tax Act;
- (c) a return required to be lodged by the owner or charterer of an aircraft under section 74(1) of the Income Tax Act;
- (d) a withholding tax statement under section 86 of the Income Tax Act;
- (e) a consumption tax return under the Consumption Tax Act;
- (f) a small business tax return required to be lodged under section 68(2) of the Income Tax Act;”;

3 Section 20 amended

Section 20 of the Principal Act is amended by deleting the words “for 5 years after the end of the tax period to which they relate” and substituting the following –

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- (a) for a person liable for small business tax, for 3 years after the end of the tax period to which they relate; or
- (b) for any other case, for 5 years after the end of the tax period to which they relate.”.

Passed by the Legislative Assembly this 9th day of September 2013.