



Tonga

**REVENUE SERVICES ADMINISTRATION
(AMENDMENT) (NO. 3) ACT 2013**

Act 26 of 2013



REVENUE SERVICES ADMINISTRATION (AMENDMENT) (NO. 3) ACT 2013

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REVENUE SERVICES ADMINISTRATION (AMENDMENT) (NO. 3) ACT 2013

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AN ACT TO AMEND THE REVENUE SERVICES ADMINISTRATION ACT

I assent,
TUPOU VI,
26th February 2014.

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

1 Short title

- (1) This Act may be cited as the Revenue Services Administration (Amendment) (No. 3) Act 2013.
- (2) The Revenue Services Administration Act 2002, as amended, is in this Act referred to as the Principal Act.

2 Section 2 amended

Section 2 of the Principal Act is amended in the definition of “taxation officer” by deleting the word “Ministry of Revenue” and replacing it with “Ministry of Revenue and Customs”.

3 Reference to Ministry of Revenue amended

The Principal Act is amended by deleting the words “Ministry of Revenue” wherever appearing and replacing them with “Ministry of Revenue and Customs”.

4 Reference to Minister of Revenue amended

The Principal Act is amended by deleting the words “of Revenue” from the words “Minister of Revenue” wherever appearing.

5 Section 54 amended

Section 54 of the Principal Act is amended by deleting the words “of Revenue” from the words “Chief Executive Officer of Revenue”.

Passed by the Legislative Assembly this 16th day of October 2013.