



*Tonga*

**REVENUE SERVICES ADMINISTRATION  
(AMENDMENT) ACT 2013**

**Act No. 6 of 2013**





## REVENUE SERVICES ADMINISTRATION (AMENDMENT) ACT 2013

### Arrangement of Sections

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## REVENUE SERVICES ADMINISTRATION (AMENDMENT) ACT 2013

Act No. 6 of 2013

### AN ACT TO PROVIDE FOR SOME MINOR AMENDMENTS TO THE REVENUE SERVICES ADMINISTRATION ACT 2002

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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:

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#### **1 Short title and Commencement**

- (1) This Act may be cited as the Revenue Services Administration (Amendment) Act 2013.
- (2) The Revenue Services Administration Act 2002, as amended, is in this Act referred to as the Principal Act.
- (3) This Act shall come into force upon gazettal except sections 2(a)-(b) which shall come into force on 1 July 2013.

#### **2 Section 2 amended**

Section 2 of the Principal Act is amended –

- (a) in the definition of “Chief Executive Officer”:
  - (i) in the English version only, by deleting the word “services” and replacing it with “and customs”; and

- (ii) 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”;
- (b) in the definition of “Minister”:
  - (i) in the English version only, by deleting the word “services” and replacing it with “and customs”; and
  - (ii) 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”;
- (c) in the definition of “revenue law” by deleting paragraph (b) and replacing it with –
  - “(b) in Part XII Division I “revenue law” shall also mean the Customs and Excise Management Act 2007, the Customs Act 2007 and the Excise Tax Act 2007;”
- (d) in the definition of “reviewable decision” by deleting paragraph (b);
- (e) in the definition of “tax” by inserting the following new paragraph (e) -
  - “(e) for the purposes of section 30, includes any customs duty and excise tax assessed under the Customs and Excise Management Act 2007, the Customs Act 2007 and the Excise Tax Act 2007.”
- (f) in the definition of “taxation decision” by deleting the word “or” after paragraph (q) and inserting an “or” after paragraph (r) and inserting a new paragraph (s) as follows –
  - “(s) a decision by the Minister under the Customs and Excise Management Act 2007, the Customs Act 2007 and the Excise Tax Act 2007;”.

### **3 Section 34A inserted**

The Principal Act is amended by inserting the following new section 34A after section 34 –

#### **“34A Dishonoured Cheques**

Any person who presents a cheque to the Ministry in payment of income tax or consumption tax that is not honoured by the bank unless the failure to do so is an error on the part of the bank, shall be liable to an administrative penalty of 100% of the amount stated on the cheque or \$1,000 whichever is less and an additional \$10 for each day of default.”

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