



Tonga

## **INDUSTRIAL DEVELOPMENT INCENTIVES (AMENDMENT) REGULATIONS 2000**

**GS 9F of 2000**

### **INDUSTRIAL DEVELOPMENT INCENTIVES ACT (CAP. 114)**

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**IN EXERCISE** of the powers conferred on him by section 19(1) of the Industrial Development Incentives Act (Cap. 114), the Minister of Labour, Commerce and Industries with the consent of His Majesty in Council makes the following Regulations: —

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  - (1) These Regulations may be cited as the Industrial Development Incentives (Amendment) Regulations 2000.
  - (2) The Industrial Development Incentives Regulations (Cap. 114) are in these Regulations referred to as the Principal Regulations.
2. These Regulations shall come into force on the same day as the Revenue Administration Act 2000 comes into force.
3. Regulation 8(3) of the Principal Regulations is amended by deleting the words “Commissioner of Inland Revenue, the Controller of Customs” and replacing them with “Chief Commissioner of Revenue”.

4. Regulations 10 of the Principal Regulations is amended by deleting the words “Commissioner of Inland Revenue or the Controller of Customs, as the may be the case,” and replacing them with “Chief Commissioner of Revenue”.
  
5. The Schedule of the Principal Regulations is amended as follows —
  - (i) in the paragraphs headed “Section 7 (Tax Exemptions)” and “Section 9 (Depreciation of Assets)” the words “Commissioner of Inland Revenue” wherever they appear are deleted and replaced with “Chief Commissioner of Revenue”;
  - (ii) in the paragraph headed “Section 12 (Customs Duty exemption/Drawback)” the words “Controller of Customs” wherever they appear are deleted and replaced with “Chief Commissioner of Revenue”; and
  - (iii) in the paragraph headed “Section 15” the bracketed figures and words “(3) Deputy Commissioner of Inland Revenue (2 copies)” and “(4) Collector of Customs (2 copies)” wherever they appear are deleted replaced with “(3) Chief Commissioner of Revenue (4 copies)”. The remaining bracketed figures “(5)” to “(14)” are consequently renumbered.

Made at Nuku‘alofa this 10 day of November, 2000.

Minister of Labour, Commerce and Industries.