



Tonga

**INCOME TAX (AMENDMENT)
REGULATIONS 2013**



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Arrangement of Regulations

Regulation

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INCOME TAX (AMENDMENT) REGULATIONS 2013

INCOME TAX ACT 2007

IN EXERCISE of the powers conferred by section 93 of the Income Tax Act 2007, the Minister responsible for revenue services, with the consent of Cabinet makes the following Regulations -

1 Short title

- (1) These Regulations may be cited as the Income Tax (Amendment) Regulations 2013.
- (2) The Income Tax Regulations 2008, as amended, are in these Regulations referred to as the Principal Regulations.

2 New Regulation 22 inserted

The Principal Regulations are amended by inserting after regulation 21 the following Regulation-

“22. Non-Profit Organisation

- (1) An institution, body, or trust of a public character, shall be certified as a non-profit organisation for the purposes of the Act if it:
 - (a) is a corporate entity incorporated under the Charitable Trusts Act 1993; or
 - (b) is not for profit organisation that performs services beneficial to the community as determined by the Minister.

- (2) An institution, body, or trust of a public character may apply, in writing, to the Minister for certification that the institution, body or trust of a public character is a non-profit institution.
- (3) If an application has been made under sub-regulation (2), the Minister may, in his discretion certify, by notice in writing, that the institution, body, or trust of a public character is conducting activities exclusively for charitable purposes and is a non-profit organisation.
- (4) A certification issued under sub-regulation (3) remains in force until withdrawn by the Minister.
- (5) If the Minister has issued a certification under sub regulation (3), the non-profit organisation shall notify the Minister in writing of any change that may affect the organisation's status as a non-profit organisation within seven days of the change occurring.
- (6) The Minister shall withdraw, by notice in writing, a certification issued under sub-regulation (3) if satisfied that the non-profit organisation no longer complies with the requirement in sub-regulation (1), and such withdrawal shall take effect from the date specified in the notice.
- (7) A decision by the Minister on an application under sub regulation (2) or to withdraw a certification under sub-regulation (6) is a taxation decision for the purposes of the Revenue Services Administration Act 2002.
- (8) A trustee or manager of a fund who fails to notify the Minister of a change as required under sub-regulation (5) commits an offence and shall be liable upon conviction to a fine not exceeding \$10,000."

Made in Nuku'alofa this 15th day of May 2013.

Hon. Siosifa T Tu'utafaiva

Minister responsible for revenue services