

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No. 9

16th July

2014.

CONSUMPTION TAX ACT 2003

(Section 5(3)(a))

ORDER

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act 2003, the Minister for Revenue and Customs, with the approval of Cabinet, makes the following Order:

1. Imports consigned to the National Emergency Management Office for the implementation of its functions under section 7 of the Emergency Management Act 2007 shall be exempted from consumption tax.
2. Clothing, tools or food imported by or on behalf of persons affected by an emergency as defined under the Emergency Management Act 2007, and certified by the Manager of the National Emergency Management Office and the Chief Executive Officer for Revenue and Customs, shall be exempted from consumption tax if imported within 6 months of the emergency occurring.
3. Replacement tools, equipment, building materials, furniture and furnishings, vehicles, boats or machinery imported by or on behalf of persons or businesses affected by an emergency as defined under the Emergency Management Act 2007, and certified by the Manager of the National Emergency Management Office and the Chief Executive Officer for Revenue and Customs, shall be exempted from consumption tax if imported within 2 years of the emergency occurring.
4. Where the emergency affects islands other than Tongatapu, the exemption shall be contingent on the imported goods remaining in Customs control until transhipped to the said islands.

Made at Nuku'alofa this 16th day of July 2014.

CUSTOMS ACT 2007**(Section 3(1)(b))****ORDER**

IN EXERCISE of the powers conferred by section 3(1)(b) of the Customs Act 2007, the Minister for Revenue and Customs, with the approval of Cabinet, makes the following Order:

1. Imports consigned to the National Emergency Management Office for the implementation of its functions under section 7 of the Emergency Management Act 2007 shall be exempted from customs duties.
2. Clothing, tools or food imported by or on behalf of persons affected by an emergency as defined under the Emergency Management Act 2007, and certified by the Manager of the National Emergency Management Office and the Chief Executive Officer for Revenue and Customs, shall be exempted from customs duty if imported within 6 months of the emergency occurring.
3. Replacement tools, equipment, building materials, furniture and furnishings, vehicles, boats or machinery imported by or on behalf of persons or businesses affected by an emergency as defined under the Emergency Management Act 2007, and certified by the Manager of the National Emergency Management Office and the Chief Executive Officer for Revenue and Customs, shall be exempted from customs duty if imported within 2 years of the emergency occurring.
4. Where the emergency affects islands other than Tongatapu, the exemption shall be contingent on the imported goods remaining in Customs control until transhipped to the said islands.

Made at Nuku'alofa this 16th day of July 2014.

Hon. Siosifa T Tu'utafaiva
Minister for Revenue and Customs

LAO KI HE TUTE 2007**(Kupu 3(1)(b))****TU'UTU'UNI**

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 3(1)(b) 'o e Lao ki he Tute 2007, 'oku fa'u 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i h e loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ko 'eni:

1. Kuo pau ke faka'ataa mei he tute kasitomu 'a e uta kotoa 'oku humai ki he 'Ofisi Fakafonu aki he Pule'i 'o e Me'a Fakafokifa ke fakahoko 'aki 'a e ngaahi ngaue 'i he kupu 7 'o e Lao ki he Pule'i 'o e Me'a Fakafokifa 2007.
2. Kuo pau ke faka'ataa mei he tute kasitomu 'a e vala, me'a ngaue pe me'atokoni 'oku humai 'e he pefakafofonga'i 'a e ni'ih i kuo uesia 'e ha me'a fakafokifa 'i hono faka'uhinga'i 'i he Lao ki he Pule'i 'o e Me'a Fakafokifa 2007, pea fakapapau'i 'e he Pule 'o e 'Ofisi Fakafonua ki he Pule'i 'o e Me'a Fakafokifamo e 'Ofisa Pule Ngaueki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku humai 'i loto 'i he mahina 'e 6 mei he hoko 'a e me'a fakafokifa.
3. Kuo pau ke faka'ataa mei he tute kasitomu 'a e ngaahi me'angaue (tools), me'angaue (equipment), naunau langa, koloa fale mo e koloa teuteu, saliotemisini, vakapemisini 'oku humai ko ha fetongi 'e he pe fakafofonga'i 'a e ni'ih i pe ngaahi pisinisi kuo uesia 'e ha me'a fakafokifa 'i hono faka'uhinga'i 'i he Lao ki he Pule'i 'o e Me'a Fakafokifa 2007, pea fakapapau'i 'e he Pule 'o e 'Ofisi Fakafonuaki he Pule'i 'o e Me'a Fakafokifa mo e 'Ofisa Pule Ngaueki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku humai 'i loto 'i he ta'u 'e 2 mei he hoko 'a e me'afakafokifa.
4. Kapau 'e uesia 'e ha me'a fakafokifa ha 'otumotu 'o kehe ange mei Tongatapu, kuo pau ke makatu'unga 'a e faka'ataa 'i he tuku 'a e ngaahi koloa kuo humai 'i he mafai 'o e Va'a Tute kae 'oua kuo fetuku ki he motu fekau'aki.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 16 ni 'o Siulai 2014.

Hon Siosifa T Tu'utafaiva
Minisitaki he Tanaki Pa'anga Hu Mai mo e Tute

LAO KI HE TUKUHAU 'EKISIA 2007**(Kupu 3(1)(c))****TU'UTU'UNI**

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'i he kupu 3(1)(c) 'o e Lao ki he Tuhau 'Ekisia 2007, 'oku fa'u 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ko 'eni:

1. Kuo pau kefaka'ataa mei he tuhau 'ekisia 'a e koloa ala tuhau 'ekisia kotoa 'oku humai ki he 'Ofisi Fakafonuaki he Pule'i 'o e Me'a Fakafokifa ke fakahoko 'aki 'a e ngaahi ngaue 'i he kupu 7 'o e Lao ki he Pule'i 'o e Me'a Fakafokifa 2007.
2. Kuo pau ke faka'ataa mei he tuhau 'ekisia 'a e ngaahi saliote misini, 'a ia na'e maumau'i 'i ha me'a fakafokifa 'i hono faka'uhinga'i 'i he Lao ki he Pule'i 'o e Me'a Fakafokifa 2007 pea 'ikai to e ala ngaohi, 'oku humai ko ha fetongi 'e he pe fakafongga'i 'a e ni'ihi pe ngaahi pisinisi, pea fakapapau'i 'e he Pule 'o e 'Ofisi Fakafonua ki he Pule'i 'o e Me'a Fakafokifa mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku humai 'i loto 'i he ta'u 'e 2 mei he hoko 'a e me'a fakafokifa.
3. Kapau 'e uesia 'e ha me'a fakafokifa ha 'otumotu 'o kehe ange mei Tongatapu, kuo pau ke makatu'unga 'a e faka'ataa 'o e koloa ala tuhau 'ekisia 'i he tuku 'a e ngaahi koloa kuo humai 'i he mafai 'o e Va'a Tute kae 'oua kuo fetuku ki he motu fekau'aki.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 16 ni 'o Siulai 2014.

Hon Siosifa T Tu'utafaiva

Minisitaki he Tanaki Pa'anga Hu Mai mo e Tute

EXCISE TAX ACT 2003**(Section 3(1)(c))****ORDER**

IN EXERCISE of the powers conferred by section 3(1)(c) of the Excise Tax Act 2007, the Minister for Revenue and Customs, with the approval of Cabinet, makes the following Order:

1. Excisable imports consigned to the National Emergency Management Office for the implementation of its functions under section 7 of the Emergency Management Act 2007 shall be exempted from excise tax.
2. Replacement vehicles imported by or on behalf of persons or business whose vehicles were irrevocably damaged by an emergency as defined under the Emergency Management Act 2007, and certified by the Manager of the National Emergency Management Office and the Chief Executive Officer for Revenue and Customs, shall be exempted from excise tax if imported within 2 years of the emergency occurring.
3. Where the emergency affects islands other than Tongatapu, the exemption shall be contingent on the excisable goods remaining in Customs control until transhipped to the said islands.

Made at Nuku'alofa this 16th day of July 2014.

Hon. Siosifa T Tu'utafaiva

Minister for Revenue and Customs

FAKALAHİ KI HE KASETE 'A E PULE'ANGA TONGA KASETE MAKEHE

Fika 9

16 Siulai

2014.

LAO KI HE TUKUHAU NGAUE'AKI 2003

(Kupu 5(3)(a))

TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahimafaikufoaki 'i he kupu 5(3)(a) 'o e Lao ki he Tukupau Ngaue'aki 2003, 'okufa'u 'e he Minisitaki he Tanaki Pa'anga Hu Maimo e Tute, 'i he lotokiai 'a e Kapineti, 'a e Tu'utu'uniko 'eni:

1. Kuo pau ke faka'ataa mei he tukupau ngaue'aki 'a e uta kotoa 'oku humai ki he 'Ofisi Fakafonua ki he Pule' 'o e Me'a Fakafoki fakefakahoko 'aki 'a e ngaahi ngaue 'i he kupu 7 'o e Lao ki he Pule' 'o e Me'a Fakafokifa 2007.
2. Kuo pau ke faka'ataa mei he tukupau ngaue'aki 'a e vala, me'a ngaue pe me'atokoni 'oku humai 'e he pe fakafofonga' 'i 'a e ni' ihi kuo uesia 'e ha me'afakafokifa 'i hono faka'uhinga' 'i he Lao ki he Pule' 'o e Me'a Fakafokifa 2007, pea fakapapau' 'i 'e he Pule 'o e 'Ofisi Fakafonua ki he Pule' 'o e Me'a Fakafokifa mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku humai 'i loto 'i he mahina 'e 6 mei he hoko 'a e me'a fakafokifa.
3. Kuo pau ke faka'ataa mei he tukupau ngaue'aki 'a e ngaahi me'angaue (tools), me'angaue (equipment), naunau langa, koloa fale mo e koloa teuteu, saliate misini, vaka pe misini 'oku humai ko ha fetongi 'e he pe fakafofonga' 'i 'a e ni' ihi pe ngaahi pisinisi kuo uesia 'e hame'a fakafokifa 'i hono faka'uhinga' 'i he Lao ki he Pule' 'o e Me'a Fakafokifa 2007, pea fakapapau' 'i 'e he Pule 'o e 'Ofisi Fakafonua ki he Pule' 'o e Me'a Fakafokifa mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, kapau 'oku humai 'i loto 'i he ta'u 'e 2 mei he hoko 'a e me'a fakafokifa.
4. Kapau 'e uesia 'e ha me'afakafokifa ha 'otumotu 'o kehe ange mei Tongatapu, kuo pau ke makatu'unga 'a e faka'ataa 'i he tuku 'a e ngaahi koloa kuo humai 'i he mafai 'o e Va'a Tute kae 'oua kuo fetuku ki he motu fekau'aki.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 16 ni 'o Siulai 2014.

Hon. Siosifa T Tu'utafaiva

Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute