



Tonga

**CONSUMPTION TAX (AMENDMENT)
REGULATIONS 2019**



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CONSUMPTION TAX (AMENDMENT) REGULATIONS 2019

CONSUMPTION TAX ACT 2003

IN EXERCISE of the powers conferred by section 35 of the Consumption Tax Act 2003, the Minister for Revenue and Customs with the consent of Cabinet hereby makes the following Regulations -

1 Short Title and Interpretation

- (1) These Regulations may be cited as the Consumption Tax (Amendment) Regulations 2019.
- (2) In these Regulations, the Consumption Tax Regulations 2005, as amended, shall be referred to as the “Principal Regulations”.

2 Regulation 6 repealed

Regulation 6 of the Principal Regulations is hereby repealed.

Made in Nuku’alofa this 14th day of February 2019.

Hon. Mateni Tapueluelu
Minister of Revenue and Customs