



Tonga

**REVENUE SERVICES  
ADMINISTRATION REGULATIONS 2003**

**GS 32 of 2003**





Tonga

## REVENUE SERVICES ADMINISTRATION REGULATIONS 2003

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**SCHEDULE**

**22**





# REVENUE SERVICES ADMINISTRATION REGULATIONS 2003

GS 32 of 2003

## REVENUE SERVICES ADMINISTRATION ACT 2002

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**IN EXERCISE** of the powers conferred by section 62 of the Revenue Services Administration Act 2002, the Chief Commissioner of Revenue, with the consent of Cabinet, makes the following regulations —

### **PART I—PRELIMINARY**

#### **1 Short title and commencement**

- (1) These Regulations may be cited as the Revenue Services Administration Regulations 2003.
- (2) These Regulations shall come into force on the same day as the Revenue Services Administration Act 2002.

#### **2 Interpretation**

In these Regulations, unless the context requires otherwise—

“**Act**” means the Revenue Services Administration Act 2002;

“**approved form**” means a form set out in the Schedule to these Regulations or as published by the Chief Commissioner of Revenue under regulation 22;

“**Chief Commissioner**” has the same meaning as under the Revenue Administration Act 2000;

“**Department**” means the Revenue Services Department; and

“**Tribunal**” means the Tax Tribunal established under the Revenue Administration Services Act 2002.

## **PART II—OBJECTIONS**

### **3 Form of objection**

An objection to a taxation assessment shall be in Form 1 in the Schedule and an objection to a taxation decision shall be in Form 2 in the Schedule.

### **4 Lodgement of objection**

An objection to a taxation decision shall be lodged at the office of the Department that issued the decision.

## **PART III—PAYMENT OF TAX**

### **5 Tax payable in Tongan currency**

Tax shall be paid in Tongan currency.

### **6 Method of payment**

(1) Tax and interest due shall be paid—

- (a) by the taxpayer or his representative in cash or by bank cheque at any office of the Department;
- (b) by bank cheque sent by post to the post office box of the Department at Nuku'alofa; or
- (c) in any other manner specified by the Chief Commissioner.



- (2) The Chief Commissioner shall give a receipt for tax or interest paid.

## 7 Application of payment

If, in addition to an amount of income tax or sales tax due, a taxpayer owes interest or penalty, or both, an amount paid by the taxpayer that is less than the total amount due shall be applied as follows—

- (a) first in payment of penalty due;
- (b) to the extent that the payment exceeds the penalty due, then in payment of interest due; and
- (c) to the extent that the payment exceeds the penalty and interest due, then in payment of the income tax or sales tax due.

## 8 Right of recovery

A person who has paid out of his own funds tax for, or on behalf of, another person under section 15 or 28 of the Act may recover the tax paid from the other person as a debt in court.

# PART IV—ACCOUNTS AND RECORDS

## 9 Prescribed records of small taxpayer

- (1) In this regulation,
- “**small taxpayer**” means a taxpayer with an annual business turnover of less than \$100,000; and
- “**business turnover**”, in relation to a taxpayer for a year, means the gross revenue (including the gross proceeds from the disposal of an asset used in a business) received by the taxpayer in the year without deduction of expenditures.
- (2) The prescribed minimum level of accounts, documents, and records to be maintained by a small taxpayer for the purposes of section 20 of the Act shall be the following—
- (a) a cash book recording daily sales (including credit sales) and purchases;
  - (b) a salary and wages register;
  - (c) quarterly inventory records; and

- (d) records of expenditures.

## 10 Prescribed records of taxpayer

- (1) A taxpayer shall maintain such accounts, documents and records for the purposes of section 20 of the Act as to enable the determination of the taxpayer's tax liability under any revenue law.
- (2) In the case of a company, the accounts, documents and records shall be maintained in accordance with international accounting standards and any requirements of the Companies Act 1995.
- (3) A taxpayer may keep the accounts, documents, and records referred to in subregulation (1) on electronic media provided sufficient steps are taken to ensure the sanctity and safe-keeping of such electronic media.

## PART V—TAXPAYER IDENTIFICATION NUMBER

### 11 Application

- (1) An application for a Taxpayer Identification Number shall be in Form 3 of the Schedule for individual taxpayers and Form 4 of the Schedule for non-individual taxpayers and accompanied by documentary evidence of the applicant's identity.
- (2) The following are documentary evidence of the identity of an applicant for a Taxpayer Identification Number—
  - (a) in the case of an individual—
    - (i) certified copy of the personal information pages of a current Tongan or foreign passport;
    - (ii) certified copy of the personal information pages of a current Tongan driver's licence;
    - (iii) certified copy of the personal information pages of a current foreign driver's licence provided it includes a photograph of the applicant;
    - (iv) certified copy of the birth certificate with a current photo; or
    - (v) such other evidence as the Chief Commissioner shall specify;
  - (b) in the case of a company, the certificate of incorporation or registration of the company;
  - (c) in the case of a partnership, the partnership deed;

- (d) in the case of a body of persons, the certificate of registration or other document of creation; or
  - (e) in the case of a trust, the deed of settlement or other document evidencing the existence of the trust.
- (3) An application for a Taxpayer Identification Number shall be lodged with the Chief Commissioner by—
- (a) prepaid post or personal delivery to an office of the Department; or
  - (b) inclusion with the applicant's first tax return.

## 12 Issue

- (1) Each Taxpayer Identification Number issued by the Chief Commissioner shall be unique.
- (2) The Chief Commissioner shall issue to the applicant a certificate of the Taxpayer Identification Number.

## PART VI—INTEREST ON LATE PAYMENT

### 13 Prescribed rate

For the purposes of section 30 of the Act, the prescribed rate of interest per annum shall be the average prime lending interest rate for the previous quarter as reported by the National Reserve Bank of Tonga plus 3 percentage points.

## PART VII—RULINGS

### DIVISION I—RULINGS

### 14 Ruling

- (1) The Chief Commissioner shall make an order or ruling for the purposes of section 50 of the Act by publishing a notice of it in the Tonga Chronicle.
- (2) A ruling shall state that it is a ruling and shall have a number and subject heading by which it can be identified.
- (3) A ruling shall apply from the date specified in the ruling and if no date is specified, from the date of publication.

**15 Withdrawal of ruling**

- (1) The Chief Commissioner may withdraw a ruling, in whole or part, by publishing notice of the withdrawal in the Tonga Chronicle.
- (2) If the Chief Commissioner makes a ruling that is inconsistent with an existing ruling, the existing ruling shall be treated as withdrawn to the extent of the inconsistency.
- (3) The withdrawal of a ruling, in whole or part, shall have effect—
  - (a) if sub-regulation (1) applies, from the date specified in the notice of withdrawal and if no date is specified, from the date the notice of the withdrawal is published in the Tonga Chronicle; or
  - (b) if sub-regulation (2) applies, from the date of application of the inconsistent ruling.
- (4) A ruling that has been withdrawn in whole or in part shall—
  - (a) continue to apply to a transaction commenced before the ruling was withdrawn; and
  - (b) not apply to a transaction commenced after the ruling was withdrawn to the extent that the ruling is withdrawn.

**DIVISION II—WRITTEN RULINGS****16 Form of application**

An application for a written ruling for the purposes of section 51 of the Act shall be in Form 5 in the Schedule.

**17 Further information**

The Chief Commissioner may request further information from the applicant concerning the transaction to which the application relates.

**18 Assumptions in making written ruling**

The Chief Commissioner may make a written ruling on the basis of assumptions about a future event or other matter that he considers appropriate.

**19 Refusing an application**

- (1) The Chief Commissioner may refuse an application for a written ruling if—

- (a) the Chief Commissioner has already decided the matter that is the subject of the application in a taxation assessment;
  - (b) the application relates to a matter that is the subject of a tax audit or an objection;
  - (c) the application is frivolous or vexatious;
  - (d) the arrangement to which the application relates has not been carried out and there are reasonable grounds to believe that it will not be carried out;
  - (e) the applicant has not provided the Chief Commissioner with sufficient information, to a request under regulation 17;
  - (f) the correctness of the ruling depends on assumptions about a future event or other matter under regulation 18; or
  - (g) in the opinion of the Chief Commissioner, it would be unreasonable to comply with the application having regard to the resources needed to comply and any other matters the Chief Commissioner considers relevant.
- (2) The Chief Commissioner shall in a case of an application for a written ruling, serve the applicant with a written notice of the refusal with reasons.
  - (3) A refusal of an application for a written ruling shall be treated as a taxation decision for the purposes of the Act.

## **20 Making a written ruling**

- (1) The Chief Commissioner shall agree to an application for a written ruling unless he refuses to make the ruling in accordance with regulation 19.
- (2) The Chief Commissioner shall make a written ruling by serving written notice of the ruling on the applicant.
- (3) A written ruling shall set out the matter ruled on, identifying—
  - (a) the taxpayer;
  - (b) the tax law relevant to the ruling;
  - (c) the tax period for which the ruling shall be effective;
  - (d) the arrangement to which the ruling relates; and
  - (e) any assumptions on which the ruling is based.
- (4) A written ruling shall be made at the time the applicant is served with notice of the ruling and shall be in force for the period specified in the ruling.

**21 Withdrawal of written ruling**

- (1) The Chief Commissioner may for reasonable cause withdraw a written ruling, in whole or part, by written notice served on the applicant.
- (2) If the Chief Commissioner publishes a ruling that is inconsistent with a written ruling, the written ruling shall be treated as withdrawn to the extent of the inconsistency.
- (3) The withdrawal of a written ruling, in whole or part, shall have effect—
  - (a) if sub-regulation (1) applies, from the date specified in the notice of withdrawal; or
  - (b) if sub-regulation (2) applies, from the date of application of the inconsistent ruling.
- (4) A written ruling that has been withdrawn shall—
  - (a) continue to apply to a transaction commenced before the ruling was withdrawn; and
  - (b) not apply to a transaction commenced after the ruling was withdrawn to the extent that the ruling is withdrawn.

**PART VIII—FORMS AND NOTICES; LODGEMENT OF DOCUMENTS; SERVICE OF NOTICES****22 Approved form**

The Chief Commissioner may specify and publish in the Tonga Chronicle a form for the purposes of any application, notice or other document to be lodged under the Act or these Regulations.

**23 Manner of lodgement of documents**

- (1) Except as provided in the Act or these Regulations, an application, notice, or other document to be lodged with the Chief Commissioner under the Act or these Regulations shall be delivered in the following manner—
  - (a) by personal delivery or registered post to an office of the Department; or
  - (b) by electronic transmission subject to the Chief Commissioner's permission and specifications if any.

- (2) If the due date for lodging an application, notice or other document is a Saturday, Sunday or a public holiday, the due date shall be the next following business day.

## 24 Documents properly lodged

- (1) In this regulation—

“**electronic signature**”, in relation to a person, means the unique identification, in electronic form, approved by the Chief Commissioner as the person's electronic signature; and

“**form**” means a form specified in the Schedule or an approved form.
- (2) A form to be lodged with the Chief Commissioner under the Act or these Regulations shall be considered properly lodged only if—
  - (a) it is in the proper form;
  - (b) it contains the information required by the form;
  - (c) it is signed as required by the form; and
  - (d) it is delivered to the Chief Commissioner as specified in regulation 23.
- (3) A form that may be lodged by electronic transmission shall be treated as properly signed if it includes the electronic signature of the person required to sign the form.
- (4) A person who delivers a form by electronic transmission with the electronic signature of another person who has not consented to the inclusion of his signature commits an offence and shall be liable on conviction to a fine not exceeding \$15,000 or to imprisonment for a term not exceeding 3 years, or both.

## 25 Service of documents electronically

- (1) In this regulation, “electronic address” means a facsimile number or electronic mail address.
- (2) If a person has notified the Chief Commissioner, in writing of an electronic address for service of notices or other documents under the Act or these Regulations, a notice or other document shall be considered served by the Chief Commissioner if sent to that address.
- (3) For the purposes of sub-regulation (2), a notice or other document shall be considered sent to an electronic address if the Chief Commissioner has received—

- (a) in the case of a message sent to a facsimile number, confirmation from the sending facsimile machine that the message has been sent; or
- (b) in the case of a message sent to an electronic mail address, confirmation from the server of the recipient that the message has been received.

## **26 Computer generated documents**

Any notice or other document required to be issued by the Chief Commissioner under the Act or these Regulations may be generated by computer and the notice or other document shall require the seal of the Department and the signature of the authorized taxation officer.

## **27 Notification of change of address**

- (1) A taxpayer who has changed his address for service shall notify the Chief Commissioner in writing within 30 days of the new address.
- (2) A taxpayer who fails to comply with sub-regulation (1) shall not be able to plead the change of address as a defence in any proceedings instituted against the person under the Act or these Regulations.
- (3) A taxpayer who fails to comply with sub-regulation (1) commits an offence and shall be liable on conviction to a fine not exceeding \$1,000.

# **PART IX—TAX TRIBUNAL**

## **DIVISION I—PROCEDURES OF THE TRIBUNAL**

### **28 Quorum of Tribunal**

The quorum for the Tribunal shall be 3 members one of whom will be the President.

### **29 Conflict of interest**

A member of the Tribunal who has a material, pecuniary, or other interest in any proceeding that could conflict with the proper performance of his functions shall disclose the interest and such member shall not take part in any of those proceeding.



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## DIVISION II—APPLICATION FOR REVIEW

### 30 Applications

- (1) An application to the Tribunal for review of a reviewable decision shall be in Form 6 in the Schedule.
- (2) An application shall not be considered properly lodged unless the prescribed fee has been paid.

### 31 Application fee

- (1) The prescribed fee for lodging an application for review of a reviewable decision shall be \$50.
- (2) The fee shall be paid at the Secretariat of the Tribunal.

## DIVISION III—REVIEW OF REVIEWABLE DECISIONS

### 32 Lodging of documents

- (1) The Chief Commissioner shall, within 28 days of being served with a copy of an application to the Tribunal or within such further time as the Tribunal may allow, lodge with the members of the Tribunal 2 copies of—
  - (a) the notice of the taxation decision to which the application relates;
  - (b) a statement setting out the reasons for the decision if these are not set out in the notice referred to in paragraph (a); and
  - (c) every other document relevant to the Tribunal's review of the decision.
- (2) If the Tribunal is not satisfied with a statement lodged under sub-regulation (1)(b), the Tribunal may, by written notice, require the Chief Commissioner to lodge, within the time specified in the notice, a further statement.
- (3) If the Tribunal is of the opinion that other documents may be relevant to the Tribunal's review of a reviewable decision, the Tribunal may, by written notice, require the Chief Commissioner to lodge with the Tribunal, within the time specified in the notice, the documents specified in the notice.
- (4) The Chief Commissioner shall give the applicant a copy of any statement or document lodged with the Tribunal under this regulation at the same time.

**33 Representation before Tribunal**

A party to a proceeding before the Tribunal may appear in person or may be represented by a law practitioner or accountant.

**34 Powers of Tribunal**

- (1) The Tribunal may—
  - (a) take evidence on oath or affirmation;
  - (b) proceed in the absence of a party who has had reasonable notice of the proceeding; or
  - (c) adjourn the proceeding from time to time.
- (2) The President may summon a person to appear before the Tribunal at the hearing to give evidence.
- (3) A summons shall be in Form 7 in the Schedule and shall be served personally on the person summoned.
- (4) A person who knowingly fails to comply with a summons to appear before the Tribunal commits an offence and shall be liable on conviction to a fine not exceeding \$500 or to imprisonment for a term not exceeding 1 month, or both.
- (5) A person who knowingly refuses or fails—
  - (a) to take an oath or affirmation before the Tribunal;
  - (b) to answer any question asked of the person during a proceeding; or
  - (c) to produce any book, record, or document that the person was required to produce by a summons served on the person,commits an offence and shall be liable on conviction to a fine not exceeding \$500 or to imprisonment for a term not exceeding 1 month, or both.
- (6) A person who knowingly gives false or misleading evidence to the Tribunal commits an offence and shall be liable on conviction to a fine not exceeding \$1,500 or to imprisonment for a term not exceeding 3 months, or both.
- (7) A person summoned to appear as a witness before the Tribunal shall be entitled to be paid fees at such rates as are allowable for witnesses in the Supreme Court and shall be paid as the Tribunal shall direct.

**35 Division of opinion**

If the members constituting the Tribunal for a proceeding are divided in opinion as to the decision to be made on any question, the question shall be decided according to the opinion of the majority provided that in the event of a tie, the President shall have a casting vote.

**36 Discontinuance, dismissal or reinstatement of application**

- (1) Subject to regulation 42, an applicant may, discontinue or withdraw his application at any time by filing written notice with the Secretariat of the Tribunal and the Tribunal shall dismiss the application.
- (2) If an applicant fails to appear in person or be represented at a hearing of the proceeding, the Tribunal may dismiss the application.
- (3) If an applicant fails within a reasonable time to proceed with an application or comply with a direction by the Tribunal in relation to an application, the President may, on behalf of the Tribunal, dismiss the application.
- (4) If the Tribunal has dismissed an application under sub-regulation (2) or (3), the applicant may, within 30 days after receiving notification that the application has been dismissed, apply to the Tribunal for reinstatement of the review application.
- (5) If an application has been made under sub-regulation (4), the Tribunal may, reinstate the review application with directions.

**37 Agreement**

- (1) This regulation applies if, at any stage in a proceeding, the parties agree in writing as to the terms of a decision of the Tribunal in the proceeding, or in a part of the proceeding or a matter arising out of a proceeding.
- (2) If sub-regulation (1) applies and the agreement reached is as to the terms of a decision of the Tribunal in the proceeding, the Tribunal may make a decision in accordance with those terms.
- (3) If sub-regulation (1) applies and the agreement reached relates to a part of a proceeding or a matter arising out of a proceeding, the Tribunal may, in its decision in the proceeding, give effect to the terms of the agreement.

**38 Decision remitted to Chief Commissioner**

- (1) At any stage in a proceeding for review of a reviewable decision, the Tribunal may remit the decision to the Chief Commissioner for reconsideration.
- (2) The Chief Commissioner shall reconsider and may—
  - (a) affirm the decision;
  - (b) vary the decision; or
  - (c) set aside the decision and make a new decision.
- (3) Where the Chief Commissioner varies or sets aside the decision, the decision as varied or set-aside shall be taken to be the reviewable decision which is the subject for application for review before the Tribunal and the applicant may either proceed with or withdraw the application.

**39 Correction**

- (1) The Tribunal may alter the text of the decision or statement if after it has made a decision it is satisfied that there is an error in the text of the decision or in the written statement of reasons for the decision.
- (2) The altered text under sub-regulations (1) shall be treated as the decision of the Tribunal.
- (3) Errors in the text of a decision or statement of reasons include—
  - (a) a typographical or clerical error; or
  - (b) any inconsistency between the decision and the statement of reasons.

**DIVISION IV—ADMINISTRATION OF THE TRIBUNAL****40 Secretariat**

The secretariat functions of the Tribunal shall be carried out by the office of the Chief Commissioner of Revenue, Nuku‘alofa.

**41 Place of hearing**

The Tribunal's hearings shall take place at a location to be designated by the President of the Tribunal.

**42 Costs**

The Tribunal may allow such costs as it considers fair and reasonable.

**43 Lodging of documents**

Any document required by the Act or these Regulations to be lodged with the Tribunal shall be lodged at the Secretariat of the Tribunal.

**44 Address for service of documents**

An applicant shall give the Secretariat written notice of the applicant's address for service of any documents relating to a proceeding.

**45 Service of documents**

Any notice, statement, or other document relating to a proceeding required to be served on a person shall be treated as properly served on the person—

- (a) if the person is the applicant, when served personally on the applicant or the applicant's representative, or left or sent by registered post to the person's address for service;
- (b) if the person is the Chief Commissioner, when left or sent by registered post to the office of the Department that issued the decision the subject of the application; or
- (c) in the case of any other person, when served personally on the person or sent by registered post to the person's last known address.

**SCHEDULE**

**FORM 1**

**THE REVENUE SERVICES ADMINISTRATION REGULATIONS**

**(Regulation 3)**

**NOTICE OF OBJECTION TO A TAXATION ASSESSMENT**

In the matter of the assessment of.....

To the Chief Commissioner of Revenue.

I hereby give notice that I object to the taxation assessment for the tax period..... and issued to me by notice of assessment dated ....., and claim that the assessment should be reduced by .....

The grounds on which I rely are-

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
..... (briefly state grounds of objection)

Signature.....

Designation.....

Taxpayer's Name.....

Taxpayer Identification Number.....

Address.....

Phone ..... Fax..... E-mail.....

Date.....

FORM 2

THE REVENUE SERVICES ADMINISTRATION REGULATIONS

(Regulation 3)

NOTICE OF OBJECTION TO A TAXATION DECISION  
(OTHER THAN A TAXATION ASSESSMENT)

In the matter of .....

To the Chief Commissioner of Revenue.

I hereby give notice that I object to the taxation decision issued to me by notice dated....., and claim that the decision should be changed as follows-

.....  
.....

The grounds on which I rely are-

.....  
.....  
.....  
.....  
.....  
.....  
..... (briefly state grounds)

Signature.....

Designation.....

Taxpayer's Name.....

Taxpayer Identification Number.....

Address.....  
.....

Phone ..... Fax ..... E-mail.....

Date.....

FORM 3

REVENUE SERVICES ADMINISTRATION REGULATIONS

(Regulation 11)

Inland Revenue Department

Tonga

PO Box 7, Nuku'alofa, Kingdom of Tonga

Telephone: (676) 23 444 Facsimile: (676) 25 018

RMI

INDIVIDUAL - APPLICATION FOR TAXPAYER IDENTIFICATION NUMBER (TIN)

Office Use Only

Please answer all the questions and make sure you sign the declaration

--	--	--	--	--	--

Tax number issued/confirmed

1. What is your name? Title Mr  Mrs  Ms  Other

Surname/Family Name

First name(s)

2. If you have ever used another name show it here (for example, a maiden name).

3. Mailing address - Print your usual mailing address P.O. Box   
Village   
Island

4. Your Accountant's Name, Address & Ph. No. (only if you have an accountant) P.O. Box   
Village   
Island   
Phone No.

5. Your Contact Details Work   
Home   
Mobile   
Email

6. What is your date of birth?   
day month year

7. Please send one of the following documents as identification: We will send all original documents back to you, but we prefer you to send certified photocopies.  
 Passport, Drivers Licence, Birth Certificate

8. Declaration

I declare that the information given on this form is true and correct.

Signature

Date



**FORM 4**

**REVENUE SERVICES ADMINISTRATION REGULATIONS**

**(Regulation 11)**

**Inland Revenue Department**

Tonga

PO Box 7, Nuku'alofa, Kingdom of Tonga

Telephone: (676) 23 444 Facsimile: (676) 25 018

**RM2**

**NON-INDIVIDUAL APPLICATION FOR TAXPAYER IDENTIFICATION NUMBER (TIN) Office Use Only**

*Only use this form if you are not an individual*

*Please answer all the questions and make sure you sign the declaration*

--	--	--	--	--	--	--	--	--	--

*Tax number issued / confirmed*

**1. Name** - Print the full name of the Trust, Partnership, Estate or the registered name of the Company


**2. Trade name** - If the trading name is different from the name printed above, print it here


**3. Main Business Location**

P.O. Box 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Village 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Island 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Are you a resident for tax purposes?  Yes  No

**4. Mailing Address** - Print your usual mailing address if different from question 3.

P.O. Box 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Village 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Island 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**5. Your Accountant's Name and address** (only if you have an accountant)

P.O. Box 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Village 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Island 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Accountant's phone number 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**6. Your Contact Details**

Work 

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Fax 

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Mobile 

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Email 

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**7. Tick the organisation type**

Company  Estate / Trust  Partnership  Club / Society / Charity / Other Organisation

**8. Please send one of the following documents as identification:**

- Certificate of incorporation for companies
- Partnership Deed for a partnership
- Deed of settlement for a trust
- Certificate of registration-Other Organisations

We will send all original documents back to you, but would prefer for you to send certified photocopies.

9. Nature of business or trade 


 Activity 


  
Code 


---

10. What is the organisation's start date? 

--	--	--	--	--	--

  
day month year

11. Do you expect your Annual Turnover to be \$100,000.00 or more?  Yes  No

Do you intend to employ people?  Yes  No

If yes, complete an Employer registration form. (RM 102)

Do you wish to register as a payer for withholding tax?  Yes  No

If yes complete Withholding tax registration form. (RM 301)

12. Print the name, address and personal Taxpayer Identification Number (TIN) of each director, partner, trustee or executive office holder whichever is applicable below.

Name	Title																												
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13. Print the full name and telephone number of a person we can contact about this registration.

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<i>Name</i>	<i>Contact Phone Number</i>																											

I declare that the information given on this form is true and correct.

<i>Full Name</i>	<i>Position</i>
<i>Signature</i>	<i>Date</i>

FORM 5

THE REVENUE SERVICES ADMINISTRATION REGULATIONS

(Regulation 16)

APPLICATION FOR A WRITTEN RULING

Applicant's name:..... Taxpayer Identification Number:.....

Address:.....

.....

Phone:..... Fax:..... E-mail:.....

I hereby apply for a written ruling on the following question-

.....  
.....  
.....

The issues raised by the question are-

.....  
.....  
.....

My opinion on the question is-

.....  
.....  
.....  
.....

The following legislation, case law or rulings is relevant to the question-

.....  
.....

Tax period to which application relates:.....

Amount of tax (if known) to which the application relates:.....

Please attach a full description of the facts of the transaction to which the application related.

Please answer the following questions-

Has the transaction commenced? Yes\_/No\_

If no, please attach a statement setting out why the transaction is seriously considered.

Are the facts known with certainty? Yes\_/No\_

Has the tax return been lodged for the tax period to which the application relates? Yes\_/No\_

Signature:.....

Designation:.....

Date:.....

FORM 6

THE REVENUE SERVICES ADMINISTRATION REGULATIONS

TAX TRIBUNAL

(Regulation 30)

APPLICATION FOR REVIEW OF A REVIEWABLE DECISION

Applicant's name:..... Taxpayer Identification Number:.....

Address:.....

Phone:..... Fax:..... E-mail:.....

Address for service of documents (if different from above)

Decision to which application relates:

(attach a copy of the notice of the decision)

Date of decision..... Date of service of notice of decision.....

Reasons for application:

Signature:.....

Designation:.....

Date:.....

FORM 7

THE REVENUE SERVICES ADMINISTRATION REGULATIONS

TAX TRIBUNAL

(Regulation 34)

SUMMONS TO GIVE EVIDENCE OR PRODUCE DOCUMENTS

File No.:

Between:.....(Applicant)

And: Chief Commissioner of Revenue (Respondent)

To:

Name.....

Address.....

.....

YOU ARE REQUIRED to appear before the Tax Tribunal to give evidence at:

Time:..... Date:.....

Place.....

and on each subsequent day of the hearing of this matter until you are excused or released from further attendance to give evidence.

Please be advised that any person who knowingly fails to comply with a summons to appear before the Tribunal commits an offence and shall be liable on conviction to a fine not exceeding \$5,00 or to imprisonment for a term not exceeding 1 month, or both.

This summons has been issued at the request of the applicant/respondent *(cross-out which is inapplicable)*.

Signature:.....

President

Date:.....

Made at Nuku'alofa this 28 day of August, 2003.

Chief Commissioner of Revenue