



# TONGA GOVERNMENT GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

---

No. 40

FRIDAY 1ST AUGUST

2014.

---

**INCOME TAX (AMENDMENT) (NO. 2) ACT 2013**  
**(Section 1(2))**

**NOTICE**

**IN EXERCISE** of the powers conferred by section 1(2) of the Income Tax (Amendment) (No. 2) Act 2013, the Minister for Revenue and Customs, hereby declares that the Income Tax (Amendment) (No. 2) Act 2013 shall come into force on 1<sup>st</sup> August 2014 and shall apply to the fiscal year commencing 1<sup>st</sup> July 2014 and all subsequent fiscal years.

Made at Nuku'alofa this 1<sup>st</sup> day of August 2014.

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

---

**LAO (FAKATONUTONU) (FIKA 2) KI HE TUKUHAU PA'ANGA HU MAI 2013**  
**(Kupu 1(2))**

**FANONGONONGO**

**'I HONO NGAUE'AKI** 'o e ngaahi mafai kuo foaki 'i he kupu 1(2) 'o e Lao (Fakatonutonu) (Fika 2) ki he Tukuhau Pa'anga Hu Mai 2013, 'oku tu'u'uni ai hen'i, 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, kuo pau ke kamata ngae'aki 'a e Lao (Fakatonutonu) (Fika 2) ki he Tukuhau Pa'anga Hu Mai 2013 'i he 'aho 1 'o 'Aokosi 2014 pea kuo pau ke ngae'aki ki he ta'u fakapa'anga na'e kamata 'i he 'aho 1 'o Siulai 2014 pea mo e kotoa 'o e ngaahi ta'u fakapa'anga hokohoko atu.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 1 ni 'o 'Aokosi 2014.

Hon. Siosifa T. Tu'utafaiva  
**Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute**