

LAO KI HE TUKUHAU 'EKISIA 2003
(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 Tukupau 'Ekisia

2003, 'oku fa' u 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineta, 'a e Tu'utu'uni ni:

'I he tomu'a fakangofua 'e he 'Ofisa Pule Ngaue ki he Pa'anga mo e Palani Fakafonua pea mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, ko e ngaahi koloa 'oku hu mai 'e he Shanghai Construction Group Company Ltd ki hono langa 'o e Ngaue ki he Fale 'Ofisi Lahi kuo pau ke faka'ata mei he tukuhau 'ekisia:

KA KUO PAU-

- (a) ko e Tu'utu'uni kuo pau ke kamata ngaue'aki 'i he 'aho 'e kasete'i ai 'a e Tu'utu'uni ni pea ngata 'i he 'aho 'e fakaava ai 'a e Ngaue ki he Fale 'Ofisi Lahi;
- (b) 'e 'i ai ha lisi fakalukufua 'o e ngaahi naunau 'a ia 'e 'oatu ki he Potungaue Tanaki Pa'anga Hu Mai mo e Tute 'i he uike 'e ua kimu'a pea tu'uta mai 'a e ngaahi koloa ni ki he Pule'anga;
- (c) ko e faka'ata he'ikai ke kau ki ai 'a hono fakahu mai 'o e ngaahi koloa 'olokaholo pe tapaka;
- (d) ko e ngaahi koloa 'e fakahu mai 'i he faka'ata ni ke lesisita 'i he Potungaue ki he Ngaahi Ngaue Lalaha pea kuo pau ke tauhi ko e koloa 'a e Pule'anga 'o Tonga 'i he kakato 'a e Ngaue.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 27 ni 'o Siulai 2015.

Hon. Tevita Lavemaau
Minista ki he Tanaki Pa'anga Hu
Mai mo e Tute.

BY AUTHORITY:

Tapu Panuve, Chairman, Tonga Post Ltd.
2015.

TONGA GOVERNMENT GAZETTE SUPPLEMENT
EXTRAORDINARY

No. 5

27 July

2015.

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 of Revenue and Customs, with the approval of Cabinet, makes the following Order:

With the prior approval of the Chief Executive Officer for Finance and National Planning and the Chief Executive Officer for Revenue and Customs, goods imported by the Shanghai Construction Group Company Ltd for the construction of the Comprehensive Office Building Project and daily necessities for the Company workers shall be exempt from consumption tax:

PROVIDED that –

- (a) this Order shall come into force on the date of gazetting of this Order and expire on the date the Comprehensive Office Building is opened;
- (b) a complete materials and daily necessities master list shall be provided to the Ministry of Revenue and Customs two weeks before the goods arrive in the Kingdom;
- (c) capital items imported under this exemption shall be registered under the Ministry of Infrastructure and shall remain the property of the Government of Tonga at the completion of the Project.

Made at Nuku'alofa this 27th day of July 2015.

Hon. Tevita Lavemaau
Minister for Revenue and
Customs.

**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:

With the prior approval of the Chief Executive Officer for Finance and National Planning and the Chief Executive Officer for Revenue and Customs, goods imported by the Shanghai Construction Group Company Ltd for the construction of the Comprehensive Office Building Project and daily necessities for the Company workers shall be exempt from customs duty:

PROVIDED that –

- (a) this Order shall come into force on the date of gazetting of this Order and expire on the day the Comprehensive Office Building is opened;
- (b) a complete materials and daily necessities master list shall be provided to the Ministry of Revenue and Customs two weeks before the goods arrive in the Kingdom;
- (c) capital items imported under this exemption shall be registered under the Ministry of Infrastructure and shall remain the property of the Government of Tonga at the completion of the Project.

Made at Nuku'alofa this 27th day of July 2015.

Hon. Tevita Lavemaau
**Minister for Revenue and
Customs.**

**LAO KI HE TUTE 2007
(Kupu 3(1)(b))**

TU'UTU'UNI

'IHONONGAUE'AKI, 'o e ngaahi mafai kuo foaki 'i 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 he loto ki ai 'a e Kapineta, 'a e Tu'utu'uni ni:

'I he tomu'a fakangofua 'e he 'Ofisa Pule Ngaue ki he Pa'anga mo e Palani Fakafonua pea mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, ko e ngaahi koloa 'oku hu mai 'e he Shanghai Construction Group Company Ltd ki hono langa 'o e Ngaue ki he Fale 'Ofisi Lahi pea mo e ngaahi fiema'u faka'aho ma'ae kau ngaue 'a e Kautaha kuo pau ke faka'ataa mei he tute:

KA KUO PAU-

- (a) ko e Tu'utu'uni ni 'e kamata ngaue'aki 'i he 'aho 'e kasete' i ai 'a e Tu'utu'uni ni pea ngata 'i he 'aho 'e fakaava ai 'a e Ngaue ki he Fale 'Ofisi Lahi;
- (b) 'e 'i ai ha lisi fakalukufua 'o e ngaahi naunau mo e ngaahi fiema'u faka'aho 'a ia 'e 'oatu ki he Potungau Tanaki Pa'anga Hu Mai mo e Tute 'i he uike 'e ua kimu'a pea tu'uta mai 'a e ngaahi koloa ki he Pule'anga;
- (c) ko e ngaahi koloa 'e hu mai 'i he faka'ataa ni kuo pau ke lesisita 'i he Potungau ki he Ngaahi Ngaue Lalahi pea kuo pau ke tauhi ko e koloa 'a e Pule'anga Tonga 'i he kakato 'a e Ngaue.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 27 ni 'o Siulai 2015.

Hon. Tevita Lavemaau
**Minista ki he Tanaki Pa'anga Hu
Mai mo e Tute.**

LAO KI HE TUKUHAU NGAUE'AKI 2003
(Kupu 5(3)(a))

TU'UTU'UNI

'I HONO NGAUE'AKI, 'o e ngaahi mafai kuo foaki 'i he kupu 5(3)(a) 'o e Lao ki he Tukahau

Ngaue'aki 2003, '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 ni:

'I he tomu'a fakangofua 'e he 'Ofisa Pule Ngaue ki he Pa'anga mo e Palani Fakafonua pea mo e 'Ofisa Pule Ngaue ki he Tanaki Pa'anga Hu Mai mo e Tute, ko e ngaahi koloa 'oku hu mai 'e he Shanghai Construction Group Company Ltd ki hono langa 'o e Ngaue ki he Fale 'Ofisi Lahi pea mo e ngaahi fiema'u faka'aho ma'ae kau ngaue 'a e Kautaha kuo pau ke faka'ataa mei he tukuhau ngaue'aki:

KA KUO PAU-

- (a) ko e Tu'utu'uni ni 'e kamata ngaue'aki 'i he 'aho 'e kasete' i ai 'a e Tu'utu'uni ni pea ngata 'i he 'aho 'e fakaava ai 'a e Ngaue ki he Fale 'Ofisi Lahi;
- (b) 'e 'i ai ha lisi fakalukufua 'o e ngaahi naunau mo e ngaahi fiema'u faka'aho 'a ia 'e 'oatu ki he Potungaue Tanaki Pa'anga Hu Mai mo e Tute 'i he uike 'e ua kimu'a pea tu'uta mai 'a e ngaahi koloa ki he Pule'anga;
- (c) ko e ngaahi koloa 'e hu mai 'i he faka'ataa ni kuo pau ke lesisita 'i he Potungaue ki he Ngaahi Ngaue Lalahi pea kuo pau ke tauhi ko e koloa 'a e Pule'anga Tonga 'i he kakato 'a e Ngaue.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 27 ni 'o Siulai 2015.

Hon. Tevita Lavemaau
Minista ki 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:

With the prior approval of the Chief Executive Officer for Finance and National Planning and the Chief Executive Officer for Revenue and Customs, goods imported by the Shanghai Construction Group Company Ltd for the construction of the Comprehensive Office Building Project shall be exempt from excise tax:

PROVIDED that –

- (a) this Order shall come into force on the date of gazetting of this Order and expire on the day the Comprehensive Office Building is opened;
- (b) a complete materials master list shall be provided to the Ministry of Revenue and Customs two weeks before the goods arrive in the Kingdom;
- (c) the exemption shall not apply to the import of alcoholic or tobacco products;
- (d) capital items imported under this exemption shall be registered under the Ministry for Infrastructure and shall remain the property of the Government of Tonga at the completion of the Project.

Made at Nuku'alofa this 27th day of July 2015.

Hon. Tevita Lavemaau
Minister for Revenue and
Customs.

