

RATES OF INCOME TAX	
<b>1. Income tax</b> <b>1.1 Individuals</b> * First \$7,400 tax free * \$7,401 to \$30,000 - 10% * \$30,001 and above – 20% <b>1.2 Small Business Individuals</b> * based on Gross Annual Turnover Turnover \$0-\$10,000 tax = lump sum \$100; Turnover \$10,001 - \$30,000 tax = \$250; Turnover \$30,001- \$50,000 tax = \$500; Turnover \$50,001- \$100,000 tax @ 2% of turnover	<b>1.3 Companies</b> (including Partnerships & Trusts) = 25%  <b>2. Consumption Tax = 15%</b>  <b>3. Non Resident withholding Tax</b> - Generally = 15% -Except for rental income=7.5% -Insurance premiums = 5% -Independent services=10%
FORMS TO COMPLETE	
TIN APPLICATIONS	CONSUMPTION TAX
<b>Form 3A</b> - Individual/Employee <b>Form 3B</b> - Individual/Sole Trader <b>Form 4</b> - Company/Non-individual	<b>Form 1</b> - Application for Registration <b>Form 2</b> - Application to cancel registration <b>Form 3</b> - CT Registration Certificate <b>S. 24 &amp; Reg. 9</b> - Refund forms <b>Form 4</b> —Notice of Change
PAYE WITHHOLDING TAX (WHT)	INCOME TAX
<b>Form 3</b> - Employee Declaration <b>Form 4</b> - Annual WHT Certificate <b>Form 7</b> - Monthly WHT Return/PAYE <b>Form 8</b> - Annual Tax WHT Return <b>Form 9</b> - Application for Refund	<b>Form 10</b> - Individual/Sole Trader <b>Form 11</b> - Company/Non-individual <b>Form 12</b> - Small Business Tax (SBT)
OTHER WITHHOLDING TAX	TAX CLEARANCE APPLICATIONS
<b>Form 1</b> - Non-resident WHT (Shipping) <b>Form 2</b> - Non-resident WHT (Aircraft) <b>Form 5</b> - Resident WHT (Interest, Land, Rent, etc) <b>Form 6</b> - WHT certificate for payments of Tongan Sourced income to no-residents	<b>Form 11</b> - Sending Money Overseas <b>Form 12</b> - Employment/Work Visa <b>Form 13</b> - Business/Liquor License or Government Procurement <b>Form 14</b> - TDB Managed Fund Loans <b>Form 15</b> - Ministry of Infrastructure License <b>Form 16</b> - Sandalwood Export License
RECORD KEEPING	
Complete returns more easily. Keeping your records up to date makes it easier to file your Consumption Tax (CT) and Income Tax (IT) returns and if you are an employer meet your employer obligations. It also helps you avoid obligations.	
Records you should keep if you:	Offer fringe benefits
Employ Staff	- Full Records of any Benefits
- Salary & Wage Book for all PAYE system	Keep Stock
- Employment Agreements inventories	- Stock Records manual - stock cards, regular computer system-record all movements
Use a cashier register	- Regular Stock-Take Forms
- Till Tapes & Reconciliations	Use accounting software
- Day Books	- Regular back-ups off-site
Register for CT	- Software manuals
- Tax Invoices	Use a home office
- Other Invoices	- Records relating to home costs Insurance, rates, power, phone.
CUSTOMS	
Average rate of duty 15%, goods for agriculture, fishing duty free, other concessions include for imported for charity, donor funded goods, goods for His Majesty, goods for electricity generation, live animals and meat.	
EXCISE TAX	
This applies to fuel, vehicles, tobacco products, liquor, lard & soft drinks. For fuel there is a fixed rate of 50c per litre, for vehicles this depends on the cylinder capacity of the vehicle if between 1000-1500cc it is 50c per cc; For tobacco its \$250 per 1000 sticks on imported cigs and \$238 per 1000 sticks on domestically manufactured cigs, for liquor this is based in the alcohol per litre and is \$50 per lal for beer and \$42 per lal for liquor, locally produced liquor is \$21 per lal and beer is \$10 per lal. Lard is \$1 per kg and soft drinks is \$1 per litre. Exemptions similar with duty and CT exemptions.	
Free advice and support for you:	
We provide a variety of activities in the community to assist you:	
<input type="checkbox"/> Free tax seminars and workshops <input type="checkbox"/> We can visit you to provide advice and support	
For more information please contact us on ph# 23444 and ask for Teisa or Sesi or Customs	

MINISTRY OF REVENUE & CUSTOMS - TAX CALENDAR YOUR FINANCIAL YEAR	
JAN 28 <sup>th</sup>	PAYE for month of Dec Form 7 return and payment due, Consumption Tax (CT) Dec return and payment due, Non-Resident withholding tax Form 6 and payments due, Non-Resident shipping and aircraft Forms 1 and 2 Dec returns and payments, Income tax return Form 11 and payment for End of Sept year lodgers due, Small Business Tax 2nd Quarter Return and payment due
FEB 28 <sup>th</sup>	PAYE for month of Jan Form 7 return and payment due, Consumption Tax (CT) Jan return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 Jan returns and payments
MAR 28 <sup>th</sup>	PAYE for month of Feb Form 7 return and payment due, Consumption Tax (CT) Feb return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 Feb returns and payments
APR 28 <sup>th</sup>	PAYE for month of Mar Form 7 return and payment due, Consumption Tax (CT) Mar return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 Mar returns and payments, Small Business Tax 3rd Quarter Return and payment due
APR 30 <sup>th</sup>	Income Tax return Form 11 and payment for End of Dec years lodge due, Income tax return Form 11 and payment for End of Sept year lodgers due
MAY 28 <sup>th</sup>	PAYE for month of Apr Form 7 return and payment due, Consumption Tax (CT) Apr return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 Apr returns and payments due
JUN 28 <sup>th</sup>	PAYE for month of May Form 7 return and payment due, Consumption Tax (CT) May return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 May returns and payments due
JUL 14 <sup>th</sup>	Employees should give employees Form 4s by this date, PAYE for month of June Form 7 return and payment due
JUL 28 <sup>th</sup>	PAYE for month of June Form 7 return and payment due, Consumption Tax (CT) June return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 June returns and payments, Income Tax return Form 11 and payment for End of March year lodgers Due, Small Business Tax 4th Quarter Return and payment due
AUG 28 <sup>th</sup>	PAYE for month of July Form 7 return and payment due, Consumption Tax (CT) July return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 July returns and payments due
AUG 31 <sup>st</sup>	Annual PAYE reconciliation Form 8 return and Form 4 employee statements due
SEPT 28 <sup>th</sup>	PAYE for month of Aug Form 7 return and payment due, Consumption Tax (CT) Aug return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 Aug returns and payments due
OCT 28 <sup>th</sup>	PAYE for month of Sept Form 7 return and payment due, Consumption Tax (CT) Sept return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 Sept returns and payments Small Business Tax 1st Quarter Return and payment due
OCT 31 <sup>st</sup>	Income Tax returns Form 10 and payment for Sole Traders individuals, Income Tax Return Form 11 and Payment for End of June year lodgers due, Small Business Tax Annual Return and Payment Due
NOV 28 <sup>th</sup>	PAYE for month of Oct Form 7 return and payment due, Consumption Tax (CT) Oct return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 Oct returns and payments due
DEC 28 <sup>th</sup>	PAYE for month of Nov Form 7 return and payment due, Consumption Tax (CT) Nov return and payment due, Non-Resident withholding tax Form 6 and payments, Non-Resident shipping and aircraft Forms 1 and 2 Nov returns and payments due
DEC 31 <sup>st</sup>	Income Tax return Form 11 and payment for End of August year lodgers due

Due Date is extended/changed if it falls on Saturday, Sunday or Public Holiday, The due date is the next working day.

If you have difficulty lodging or paying By the due date. Call the Tax Office on 23444 as soon as possible to discuss Options

The Tax Office has a lot of helpful business information on its website at [www.revenue.gov.to](http://www.revenue.gov.to)

You can call the Tax Office on 23444 For assistance about your business tax Obligations and for advice

If you have made an error on a form that you have already sent to us, phone us on 23444. We may be able to reduce Or waive penalties that would normally apply