

LET US BE **RESILIENT** IN OUR **VOYAGE** FOR A **PERPETUAL** TONGA



The Ministry of Revenue and Customs

Newsletter | December ,2020

Volume 6

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Greetings for 2021 from the Minister – Ministry of Revenue & Customs



Minister of Revenue & Customs

- Hon. Tevita Lavemaau

Chief Executive Officer & Staff, and Stakeholders of the Ministry of Revenue and Customs

As we embark upon 2021, I would like to foremost, express my deep gratitude for all your valued support and contributions towards the nation's revenue generation and collection over the past year, and also your constructive and fundamental feedback on consultations for crucial draft legislation and relevant revenue regulations

It is a great pleasure to welcome back all Staff, albeit most of you had worked diligently throughout the Christmas/New Year break. Equally I cordially greet our esteemed Stakeholders, Development Partners, the People and the Tongan Diaspora, to another year of fruitful interactions. It is with great hope that 2021 grant you success and good fortune in any endeavor that you pursue this year.

May the Grace and Providence of the Almighty, and our aligned allegiance to God, King and Country empower us all, as we wade through, and endeavor to weather, COVID-19, Climate Change and the challenges of this new year, to respond to the needs of the People and the Nation, in pursuit of the vision and mission of the Ministry, the Government and the National Strategic Development Plan.

With respect and best wishes,
Hon. Tevita Lavemaau
Minister for Revenue and Customs

"Let us be resilient in our voyage for a perpetual Tonga"

Pule, Kau Ngāue mo e Ngaahi Kupu Fekau'aki, 'o e Potungāue Pa'anga Hū Mai mo e Tuté

'I he fakahekeheka 'a e fononga'anga 'o e 2021, 'oku ou taumu'a fakamālō'ia 'a ho'omou pou pou mo e tokoni kotoa ki hono ngāue'i mo tānaki 'a e pa'anga hū mai 'a e fonuá 'i he ta'u kuo hilí, kae'uma'ā 'a ho'omou ngaahi vahevahe fakakaukau langa fonua, 'i he alea'i 'o e ngaahi Lao Fakaangaanga mo e Tu'utu'uni Ngāue mahu'inga ki he fa'unga Pa'anga Hū Maí.

'Oku ou fiefia lahi ke talitali lelei 'a 'eku Kau Ngāué, neongo ko e tokolahi na'a mou kei ngāue mateaki pē 'i he Mālōlō Kilisimasi/ Ta'u Fo'ou kakato. 'I he laumalie tatau 'oku ou talitali loto māfana 'a e Ngaahi Kupu Fekau'aki mo Mahu'inga 'o e Potungāué, Ngaahi Hoa Langa Fakalakalaká, Kakai 'o e Fonuá, mo hotau Kāinga 'Ofa mei Tu'apule'angá, ki ha 2021 'o e ututa'u lelei mo e 'omeia monū 'i he ta'u ni.

Fakatauange ki he Kelesi mo e Tauhi 'Ofa 'a Sihová ke fetāiaki 'a 'etau māmah'i 'i 'a e 'Otuá, Tu'í, mo e Fonuá ke ne fakaivia 'a kitautolu, ke feau 'a e ta'au 'o e fokoutua COVID-19, Feliuliaki 'a e 'Eá, mo e ngaahi pole 'o e ta'u fo'ou ni, ke fakaai 'a e mafasia 'anga 'o e Kakaí, mo maa'usia 'a e taumu'a mo e kaveinga ngāue 'a e Potungāué, Pule'angá mo e Fa'unga Palani Langa Fakalakalaka 'a e Fonuá.

Faka'apa'apa atu mo e talamonū,
Hon. Tevita Lavemaau,
Minisitā ki he Pa'anga Hū Mai mo e Tute

CUSTOMS DEPARTMENT

PACER PLUS ENTRY INTO FORCE



The 13th of December 2020 marked the entry into force of the Pacific Agreement on Closer Economic Relations Plus, commonly known as PACER Plus.

Tonga, being one of the 8 signatory countries that have ratified the Agreement now stands to benefit from the facilitated Customs procedures and preferential import tariffs that have been agreed upon by the member countries.



For Tongan exports, the historical costs once associated with import tariffs and delayed Customs processes in their countries of destination no longer exists under the PACER Plus.

All exports from Tonga that meet the rules of origin under the Agreement will no longer incur import duties when imported into member countries such as Australia, New Zealand and Kiribati. Exports to other members such as Samoa, Niue, Cook Islands and the Solomon Islands will now receive preferential or lower import duties giving our products a competitive advantage in those markets.



The importation into Tonga of goods originating from any other of the above named member countries will also receive preferential tariff treatment compared to imports of the similar commodities from other countries.

Tonga Customs, in compliance with the Agreement, has aligned all of its procedures to that of PACER Plus. This will guarantee added facilitation and reduced costs for goods

For more information on the rules that govern whether a commodity is entitled to receive preferential tariff treatment or the preferential rates that will be applied to PACER plus imports, please feel free to contact any of the following designated contact personnel at the Customs Office located at Fe'ao Moe Ngalu Customs Building, Queen Salote Wharf:

- 1. Miss. Lisa Filikitonga | Phone : **7400684** | Email : lisaf@customs.gov.to
- 2. Mr. 'Esafe Tokai | Phone : **7400690** | Email : esafet@customs.gov.to
- 3. Mr. Michael Cokanasiga | Phone : **7400653** | Email : michaelc@customs.gov.to

COMMERCIAL & TRADE UNIT

December- From the Commercial & Trade Unit Team has lots of accomplishment and collected most duty since December 2007. Accomplishments are :

- Continue on with the Pacer Plus awareness to Ha'apai Islands
- Pacer Plus Regulations established and implementation on the 13th of December 2021
- Extension on duty exemptions on food products, building supplies

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**TONGA GOVERNMENT GAZETTE SUPPLEMENT
 EXTRAORDINARY**
 No. 55 30 December 2020


CONSUMPTION TAX ACT [CAP 11.01]
 (Section 5(3)(a))
ORDER

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act [CAP 11.01], the Minister responsible for revenue and customs, with the approval of Cabinet makes the following Order –

- (1) That all imports of food items and personal consumer goods not for commercial purposes shall be exempted from consumption tax;
- (2) That this Order shall come into force on the date of gazettal; and
- (3) That this Order shall expire on 31 March 2021.

Made at Nuku'alofa this 30th day of December 2020.

 Hon. Tevita Lavemaau
 Minister responsible for Revenue and Customs




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LAO KI HE TUKUHANGAUE'AKI [VAHE 11.01]
 (Kupu 5(3)(a))
TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 5(3)(a) 'o e Lao ki he Tukuhau Ngaue'aki [VAHE 11.01], 'oku fa'u ai 'e he Minisitā 'oku ne tokangaekina 'a e tanaki pa'anga hu mai mo e tute, 'i he lotu ki ai 'a e Kapineti 'a e Tu'utu'uni ko eni -

- (1) Kuo pau ke fakalata mei he tukuhau ngaue'aki 'a e hu mai 'o e kotoa 'o e ngaahi koloa me'atokoni mo e ngaahi koloa komisumua fakatautaha, 'oku 'ikai ki he taumu'a fakakomesiale;
- (2) Kuo pau ke kamata ngaue'aki 'a e Tu'utu'uni ni 'i he 'aho 'o e kasete; pea
- (3) Kuo pau ke ngata 'a e Tu'utu'uni ko eni 'i he 'aho 31 'o Ma'asi 2021.

Fakahoko 'i Nuku'alofa 'i he 'aho 30 ni 'o Tisema 2020.

 Hon. Tevita Lavemaau
 Minisitā Tanaki 'oku ne tokangaekina 'a e Pa'anga Hū Mai mo e Tute



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**TONGA GOVERNMENT GAZETTE SUPPLEMENT
 EXTRAORDINARY**
 No. 56 30 DECEMBER 2020


EXCISE TAX ACT [CAP 11.04]
 (Section 3(1)(c))
ORDER

IN EXERCISE of the powers conferred by section 3(1)(c) of the Excise Tax Act [CAP 11.04], the Minister responsible for revenue and customs, with the approval of Cabinet makes the following Order –

- (1) That all imports of food items and personal consumer goods not for commercial purposes shall be exempted from excise tax;
- (2) That this Order shall come into force on the date of gazettal; and
- (3) That this Order shall expire on 31 March 2021.

Made at Nuku'alofa this 30th day of December 2020.

 Hon. Tevita Lavemaau
 Minister responsible for Revenue and Customs




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LAO KI HE TUKUHAU 'EKISIA [VAHE 11.04]
 (Kupu 3(1)(c))
TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 3(1)(c) 'o e Lao ki he Tukuhau 'Ekisia [VAHE 11.04], 'oku fa'u ai 'e he Minisitā 'oku ne tokangaekina 'a e tanaki pa'anga hu mai mo e tute, 'i he lotu ki ai 'a e Kapineti 'a e Tu'utu'uni ko eni -

- (1) Kuo pau ke fakalata mei he tukuhau 'ekisia 'a e hu mai 'o e kotoa 'o e ngaahi koloa me'atokoni mo e ngaahi koloa komisumua fakatautaha, 'oku 'ikai ki he taumu'a fakakomesiale;
- (2) Kuo pau ke kamata ngaue'aki 'a e Tu'utu'uni ni 'i he 'aho 'o e kasete; pea
- (3) Kuo pau ke ngata 'a e Tu'utu'uni ko eni 'i he 'aho 31 'o Ma'asi 2021.

Fakahoko 'i Nuku'alofa 'i he 'aho 30 ni 'o Tisema 2020.

 Hon. Tevita Lavemaau
 Minisitā Tanaki 'oku ne tokangaekina 'a e Pa'anga Hū Mai mo e Tute



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**TONGA GOVERNMENT GAZETTE SUPPLEMENT
 EXTRAORDINARY**
 No. 57 30 December 2020


CONSUMPTION TAX ACT [CAP 11.01]
 (Section 5(3)(a))
ORDER

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act [CAP 11.01], the Minister responsible for revenue and customs, with the approval of Cabinet makes the following Order –

- (1) That all import of all building materials for the constructions of private dwellings, community project buildings and education project buildings shall be exempted from consumption tax;
- (2) That the application of paragraph (1) of this Order shall be subject to the endorsement of the Chief Executive Officer for the Ministry of Revenue and Customs;
- (3) That this Order shall come into force on the date of gazettal; and
- (4) That this Order shall expire on 31 March 2021.

Made at Nuku'alofa this 30th day of December 2020.

 Hon. Tevita Lavemaau
 Minister responsible for Revenue and Customs




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LAO KI HE TUKUHANGAUE'AKI [VAHE 11.01]
 (Kupu 5(3)(a))
TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 5(3)(a) 'o e Lao ki he Tukuhau Ngaue'aki [VAHE 11.01], 'oku fa'u ai 'e he Minisitā 'oku ne tokangaekina 'a e tanaki pa'anga hu mai mo e tute, 'i he lotu ki ai 'a e Kapineti 'a e Tu'utu'uni ko eni -

- (1) Kuo pau ke fakalata mei he tukuhau ngaue'aki hono hu mai 'o e kotoa 'o e ngaahi nanaau langa ki hono langa 'o e ngaahi nofo'anga fakatautaha, ngaahi fale poloseki fakakolo mo e ngaahi fale poloseki 'a e alio;
- (2) Kuo pau ke fakahoko 'a e palakalafi (1) 'o e Tu'utu'uni 'o fakatatau ki he fakalata 'o e 'Ofisi Pule Ngaue ki he Porungae Hu Mai mo e Tute;
- (3) Kuo pau ke kamata ngaue'aki 'a e Tu'utu'uni 'i he 'aho 'o e kasete; pea
- (4) Kuo pau ke ngata e ngaue'aki 'o e Tu'utu'uni 'i he 'aho 31 'o Ma'asi 2021.

Fakahoko 'i Nuku'alofa 'i he 'aho 30 ni 'o Tisema 2020.

 Hon. Tevita Lavemaau
 Minisitā Tanaki 'oku ne tokangaekina 'a e Pa'anga Hū Mai mo e Tute



For more information please feel free to contact any of the following designated contact personnel at the Customs Office located at Fe'ao Moe Ngalu Customs Building, Queen Salote Wharf Miss. Lisa Filikitonga | PH 7400684 | Email : lisaf@customs.gov.to
 Mr. 'Esafe Tokai | Phone : 7400690 | Email : esafet@customs.gov.to
 Mr. Michael Cokanasiga | Phone : 7400653 | Email : michaelc@customs.gov.to

BORDER CONTROL

Christmas is the busiest season for the MORC! During last year's 2 weeks Christmas holidays, our staff work tirelessly to offload cargoes sends from families, friends and loved ones overseas!!



At Queen Salote Wharf offloading cargoes . This image shows the brokers and officers from the Ministry of Agriculture ,Forests and Forrest examining cargoes.



Offloading cargoes at the QS wharf



Officers at Queen Salote Wharf



Mr. Sau Niulala and Mr.Veimau Fe'aomoeata

Should you have any queries or require assistance please contact us on 23-651 or email custom.gov.to



TONGA CUSTOMS HOTLINE
HELP US PROTECT THE KINGDOM OF TONGA!
 Have you noticed something unusual on or around the coastline, aircraft, vessel, container or a person WITHOUT Customs Knowledge in Tonga? As a member of the community it's our role using our local Knowledge to identify anything that is unusual or suspicious. Please do report us any suspicious activity to our 24 hour hotline number free-of-charge at any time regardless how minor it is.

0800123
 Your safety is in our hand. Your identity will be protected



*HOW DO I REPORT SUSPICIOUS SMUGGLING ACTIVITIES TO CUSTOMS?
 If you see, hear or know of any person, aircraft, vessel, containers or goods arriving or departing from the Kingdom of Tonga WITHOUT Customs knowledge, call our Hotline number above free-of-charge.*

Hey...! Before travelling to the Kingdom of Tonga or overseas please read this guide to avoid any inconvenience that may occur during your trip. This contains tips to double-check if you are good to go. Better safe than sorry! For enquires please contact us for more details or checkout our websites in the link below
<http://www.revenue.gov.to/Article.aspx?ID=1907>

"Let us be resilient in our voyage for a perpetual Tonga"

SEIZED Goods



A reminder for the Public of Tonga that these goods are prohibited in Tonga. Make sure you are familiar with what is in your cargo before it arrives here in the Kingdom.

"Contact the above hotline number for more details."

PROHIBITED Goods



Above Picture : Sharp objects



Above Picture : Bow and arrow .

SALES REGISTRATION SYSTEM



The Managing Director of the Living Stone Company, Ms. Kilimana Mosa'ati Fusitu'a who is also the designer and programmer of the multi-vendor Point of Sale (POS) software program signed off and transferred ownership of the program to the Ministry of Revenue and Customs represented by its CEO, Mr. Kelemete Vahe. The sign off ceremony was held at the head office of the Revenue Department in Nuku'alofa on the 9th December 2020, as part of the development of the cash register/point of sale project.

The Ministry has long campaigned for the use of cash register or point of sale machines by businesses particularly by the retail/wholesale sector where there is a large volume of day to day trade. The retail/wholesale industry is one of the key revenue generators for Tonga and it is vital for the Ministry to ensure correct record keeping of the businesses in this industry for tax purposes. The use of the POS system will not benefit the Ministry but also the taxpayers and the public at large.

Signing off of the ownership of the software signifies the ownership of the POS software by the Ministry and the taxpayers are more than welcome to use the software free of charge once fully operational. With final touches to the program currently underway, the Ministry aims to trial with 5 selected taxpayers in the coming weeks and once again pleads for the public's patience and support.

The Ministry acknowledges the support of the Government of Tonga for funding this software program. Acknowledgement is also given to the business sectors and the general public for the support and encouraging the Ministry to move forward with this project.



Ms. Kilimana Mosa'ati Fusitu'a & CEO Mr.



Ms. Kilimana

TOE TALATALANOA



Participants from Tonga Caple Limited.

Above Photo (L-R): *CFO Sione 'Uta'atu, Team Leader Tevita 'Akau'ola, CEO James Panuve and 'Isileli Matangi.*

“TOE TALATALANOA” or “Let’s Keep Talking” is one of the Ministry’s ongoing priority, which centers on increasing awareness and providing taxpayers with the required assistance regarding their tax matters.

With that said, we are here to assist you with your tax related issues or concerns (if any), and work collaboratively towards building our economy for a prosperous Tonga.

Officers of the Large Taxpayers Office (LTO) are continually conducting visits to various businesses incorporated only in the LTO, to assist with their tax related matters. This aims to build a mutual understanding regarding the establishment of this new section, and to figure out how they will work alongside each other to encourage and stabilize the level of compliance within the LTO.

The more we talk, the clearer it will be.

We are also pleased to inform the public that the Ministry is willing and able to conduct trainings for anyone regarding any tax related issues which available upon request.



Should you have any queries or require assistance with any training arrangements or for Client Services assistance, please do not hesitate to

contact our office 7400550 Ext 134/132 or email lto@revenue.gov.to

REGISTRATION



Inland Revenue wishes to encourage the public that earns money without a Taxpayer Identification Number to visit us at our counter to register for TIN.

An individual must be registered into the system, acquiring a Taxpayer Identification Number (TIN) to help identify and differentiate individuals with similar identity. With that being stated, we are grateful for your continual support to the Ministry. Your compliance with the Ministry's demands does not go unnoticed as we have

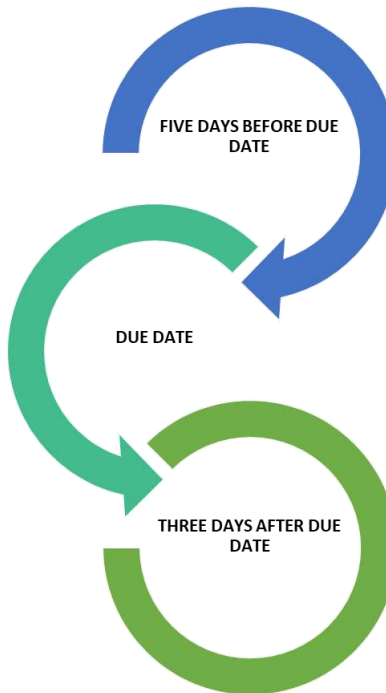


"Let us be resilient in our voyage for a perpetual Tonga"

OUTBOUND CALL CENTRE



- ❖ · Lodgement of Tax Return
- ❖ · Payment



- ❖ · Reminder
- ❖ · Calling
- ❖ · Coaching
- ❖ · Referring
- ❖ · Emailing

- ❖ · Reminder
- ❖ · Consulting

The Ministry of Revenue & Customs is ongoing trying ways to establish good working relationships with All Taxpayers by improving ways of communicating. We have noticed much improvement in this area. Thank you all for your commitment and honesty.

Together we can make things better!!

REMINDERS

RESPONSIBILITY	SERVICE	EMAIL
Heilala Tax System	Lodgment, Payment, Information	heilala@revenue.gov.to
Tax Payments	Payments	payments@revenue.gov.to
Tax Lodgements	Returns	lodgement@revenue.gov.to
TIN Registration & Application	Tin Application, Online Lodgment	registration@revenue.gov.to
Objections	Tax Objection	objections@revenue.gov.to
GST Refunds	CT, PAYE etc	refunds@revenue.gov.to
Returns & Debts	Outstanding Returns and debts	radct@revenue.gov.to
Ha'apai Office	Returns, Payment etc	haapai@revenue.gov.to
Vava'u Office	Returns, Payment etc	vavau@revenue.gov.to
'Eua Office	Returns, Payment etc	eua@revenue.gov.to
Tax Queries	Any other enquiries	cst@revenue.gov.to

The Ministry of Revenue and Customs wishes to inform all stakeholders , during this State of

Emergency period, and all taxpayers and tax agents to make electronic payments and correspond with us using email and telephone to avoid interactions, although our counters will still be open for business.

You can find here specific emails of any unit for assistance.



CUSTOMS DIVISION CONTACT DETAILS

ESAD Private	privateesad@customs.gov.to
Commercial Unit	commercialesad@customs.gov.to
Warehouse	warehouseesad@customs.gov.to

PUBLIC NOTICE
3 Days (72 Hours) Quarantine of International Cargo unloaded at Queen Salote International Wharf & Hataevalu International Wharf
 Pursuant to directions of the Minister of Infrastructure , All international cargo unloaded at QUEEN SALOTE INTERNATIONAL WHARF(Nuku'alofa , Tongatapu) AND HALAEVALU INTERNATIONAL WHARF (Neiafu , Vava'u) must be quarantined for 3 Days (72Hours) before releasing from Customs Part of Entry

CUSTOMS
 Ministry of Revenue And Customs
 KINGDOM OF TONGA

PUBLIC NOTICE
PACER PLUS PUBLIC AWARENESS TIMETABLE

#	DATE	VILLAGE	PLACE	TIME
1	13/11/2020	LAKAVANA	HALL 3 NUKU'ALUOFA	8:00-9:00pm
2	13/11/2020	HAAWAKU	COMMUNITY HALL	8:00-9:00pm
3	14/11/2020	VAVAU	HALL 8 SILE TONGA VAVAU	8:00-9:00pm
4	14/11/2020	FOKONGOLELO	HALL 8 SILE TONGA	8:00-9:00pm
5	14/11/2020	HETAUNA	HALL 8 SILE TONGA	8:00-9:00pm
6	14/11/2020	HOLEVANA	HALL 8 SILE TONGA	8:00-9:00pm
7	14/11/2020	PAKUPAKU	HALL 8 SILE TONGA	8:00-9:00pm
8	14/11/2020	HOLEVANA	HALL 8 SILE TONGA	8:00-9:00pm
9	14/11/2020	FOKONGOLELO	HALL 8 SILE TONGA	8:00-9:00pm
10	14/11/2020	FOKONGOLELO	HALL 8 SILE TONGA	8:00-9:00pm
11	14/11/2020	FOKONGOLELO	HALL 8 SILE TONGA	8:00-9:00pm
12	14/11/2020	FOKONGOLELO	HALL 8 SILE TONGA	8:00-9:00pm

For any information about PACER PLUS agreement please join us with our public awareness at any of these locations

CUSTOMS
 Ministry of Revenue And Customs
 KINGDOM OF TONGA



The threat of trade of illegal goods such as illicit drugs through our Tongan waters is real! Have you noticed something unusual on or around the coastline in Tonga? As a member of the community it's our role using our local knowledge to identify anything that is unusual or suspicious in our coastline. Please do report us any suspicious activity to our 24-hour

hotline 0800123 at any time regardless how minor it is.
<http://www.revenue.gov.to/Article.aspx?ID=1902>

HAPPY NEW YEAR



We wish to acknowledge all Government line ministries and to the people of Tonga for their contribution and support towards this edition of
The Ministry of Revenue & Customs newsletter

'Let us be resilient in our Voyage for a Perpetual Tonga'

If you have any queries please do not hesitate to contact us

Revenue Division

+676 740-0550 / cst@revenue.gov.to

Customs Division

+676 740-0660 / allstaff@customs.gov.to