



I assent,

GEORGE TUPOU V,

10th July, 2008.

AN ACT

TO AMEND THE REVENUE SERVICES ADMINISTRATION ACT 2002

[30 June, 2008]

BE IT ENACTED by the King and the Legislative Assembly of Tonga in the Legislature of the Kingdom as follows:

1. (1) This Act may be cited as the Revenue Services Administration (Amendment) Act 2008.
(2) The Revenue Services Administration Act 2002, as amended, is in this Act referred to as the Principal Act.
2. Section 2 of the Principal Act is amended by, in the definition of –
 - (a) “tax”, deleting “the minimum income tax, presumptive income tax, and”;
 - (b) “tax period”, in paragraph (a) –
 - (i) deleting paragraph (iii); and
 - (ii) renumbering the current paragraph (iv) as paragraph (iii); and
 - (c) “tax return”, by deleting paragraph (e).
3. Section 8(8) of the Principal Act, in the English version only, is amended by deleting “allow” and substitute “disallow”.
4. Section 24(1) of the Principal Act shall be amended by deleting “sales tax” and substitute “consumption tax”.

Passed by the Legislative Assembly this 30th day of June, 2008.