



*Tonga*

**INCOME TAX (AMENDMENT) ORDER  
2017**





## INCOME TAX (AMENDMENT) ORDER 2017

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# INCOME TAX (AMENDMENT) ORDER 2017

## INCOME TAX ACT 2007

*IN EXERCISE of the powers conferred by section 5(1) of the Income Tax Act 2007, the Minister responsible for revenue and customs, with the consent of Cabinet makes the following Order –*

### 1 Short title and Commencement

- (1) This Order may be cited as the Income Tax (Amendment) Order 2017.
- (2) The Order in Council No. 5 of the 21st January 2008 shall be referred to as the Principal Order.
- (3) This Order shall come into effect on 1 July 2017.

### 2 Principal Order is amended

The Principal Order is amended by deleting paragraph 2 and replacing it with the following new paragraph –

*“2. The rates of income tax imposed on the chargeable income of an individual shall be –*

<i>Chargeable Income</i>	<i>Income Tax Rate</i>
<i>\$0-\$10,000</i>	<i>0%</i>
<i>\$10,001-\$30,000</i>	<i>10%</i>
<i>\$30,001-\$60,000</i>	<i>20%</i>

*\$60,001 and over*

*25%”.”*

Made at Nuku'alofa this **27<sup>th</sup>** day of **June** 2017.

**Dr. The Hon. Pohiva Tu'ionetoa**  
**Minister of Revenue and Customs**