

## LAOKIHE TUKUHAUNGAUE'AKI 2003

(Kupu 5(3)(a))

TU'UTU'UNI

'I HONONGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 5(3)(a) 'o e Lao ki he Tukupau Ngaue'aki 2003, 'oku fa'u 'e he Minisita 'oku ne tokangaekina 'a e pa'anga hu mai mo e tute, 'i he loto ki ai 'a e Kapineta 'a e Tu'utu'u ni ko 'eni –

- (1) 'Oku faka'ataa mei he tukupau ngaue'aki 'a e kotoa 'o e maka tanu 'oku tuku atu 'e he ngaahi kautaha pau ki he Pule'anga 'o Tonga 'o fakataumu'a tonu ki he Premier Priority Inclusive Sustainable Community Partnership Roads Transportation and Communications Infrastructure Project.
- (2) Ko e ngaahi kautaha pau 'oku 'uhinga ia ki he ngaahi kautaha kuo 'osi 'i ai 'a 'enau alepau ngaue mo e Pule'anga 'o fakafou 'i he Potungaue ki he Ngaahi Ngaue Lalaha 'a e fonua, ke nau 'oatu 'a e maka tanu ke ngaue'aki ki he Project 'oku ha he palakalafi (1).
- (3) Koe 'uhi ke 'ikai 'i ai ha tala'a, kuo pau ke kei hokohoko atu 'a hono fakahu 'e he kotoa 'o e ngaahi kautaha pau 'a ia kuo lesisita ki he tukupau ngaue'aki 'a ia 'oku nau kau 'i hono tuku atu 'a e maka tanu ki he poloseki ko 'eni, 'a 'enau ngaahi fakamatala tukupau ngaue'aki pea lipooti 'a e kotoa 'o e ngaahi tuku atu kau ki ai 'a e ngaahi tuku atu kuo faka'ata 'i he poloseki ko 'eni.
- (4) Kuo pau ke kamata ngaue'aki 'a e Tu'utu'uni ni 'i he 'aho 'o e kasete.
- (5) Kuo pau ke ngata 'a e Tu'utu'uni ni 'i he 'aho 'e ngata ai 'a e ngaahi Alepau 'i he palakalafi (2).

Fakahoko 'i Nuku'alofa 'i he 'aho 28 ni 'o Siulai 2020.

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**Hon. Tevita Lavemaau**

**Minisita Tanaki Pa'anga Hu Mai mo e Tute**

BY AUTHORITY:

'Alipate 'Aloisio Tavo, General Manager, Tonga Post Ltd.  
 2020.

# TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No.35

29TH JULY

2020.

## 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 responsible for revenue and customs, with the approval of Cabinet makes the following Order -

- (1) That all coral fill supplies made by designated coral fill suppliers, to the Government of Tonga in relation to the Premier Priority Inclusive Sustainable Community Partnership Roads Transportation and Communications Infrastructure Project, be exempt from consumption tax.
- (2) Designated coral fill suppliers means coral fill suppliers who have in place agreements with the Government of Tonga through the Ministry of Infrastructure, to supply coral fills for the project named in paragraph (1).
- (3) For the avoidance of doubt, all suppliers registered for consumption tax involved in supplying coral fill in this project shall continue to lodge consumption tax returns and report all supplies including the exempt supplies made in this project.
- (4) That this Order shall come into force on the date of gazettal.
- (5) That this Order shall expire on the date the Agreements in paragraph (2) expires.

Made at Nuku'alofa this 28<sup>th</sup> day of July 2020.

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**Hon. Tevita Lavemaau**

**Minister of Revenue and Customs**