

LAOKIHE TUKUHAUNGAUE'AKI 2003

(Kupu 5(3)(a))

TU'UTU'UNI

'IHONONGAUE'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 Kapineti 'a e Tu'utu'u ni ko 'eni –

- (1) 'Oku faka'ataa mei he tukupau ngaue'aki 'a e 'oatu ko ia 'o e ngaahi nofo'anga mo e kotoa 'o e ngaahi ngaue felave' i ki he feitu'u me'angaue kolonitini COVID 19.
- (2) Ko e ngaahi feitu'u me'angaue 'oku 'uhinga ki he ni'ihi 'oku nau fakahoko 'a e ngaahi ngaue ki he nofo'anga 'a ia 'oku 'i ai 'enau ngaahi aleapau mo e Pule'anga 'o Tonga 'o fakafou 'i he Potungaue Mo'ui pea/pe ko e Komiti Ngaue Fakafonua ki he Me'a Fakafokifa, ke 'oatu ha nofo'anga ki he taumu'a ki hono kolonitini COVID-19 'a e kakai Tonga kuo fakafoki mai mei muli.
- (3) Koe 'uhi ke 'ikai 'i ai ha tala'a, kuo pau kia kinautolu kuo fokotu'u ke 'oatu 'a e ngaahi nofo'anga 'a ia kuo lesisita ki he tukupau ngaue'aki pea 'oku kau ki he polokalama ko 'eni ke nau kei hokohoko atu 'a hono fakahu 'a e 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'ataa 'a ia kuo fakahoko '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 Aleapau 'i he palakalafi (2).

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

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.36

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 the provision of accommodation and all related services by designated COVID-19 quarantine facilities, be exempt from consumption tax.
- (2) Designated facilities means accommodation service providers who have in place agreements with the Government of Tonga through the Ministry of Health and/or the National Emergency Management Committee, to provide accommodation for the purpose of COVID-19 quarantining of repatriated Tongan citizens and nationals from overseas.
- (3) For the avoidance of doubt, all designated accommodation providers registered for consumption tax and involved in this program 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 28th day of July 2020.

Hon. Tevita Lavemaau

Minister of Revenue and Customs