

## CONSUMPTION TAX REGULATIONS 2005

### Explanatory Note

(This note does not form part of these Regulations and is intended only to explain its purpose.)

These Regulations are made under the Consumption Tax Act 2003, which imposes consumption tax (CT) on taxable supplies of goods or services in Tonga by registered persons, and on imports by any person.

#### 1. Short title and commencement

~~Section 23 of the Interpretation Act (Cap.1) gives authority to introduce regulations prior to the commencement of an Act if the Act contains a statutory power to make regulations. This power can be exercised between the passing and commencement of an Act where the regulations are necessary or expedient for the purpose of bringing the Act into operation at the date of its commencement. For example, Regulation 13 will authorise the registration of persons for CT prior to the commencement of the Act which will enable business enterprises to be ready to comply with CT on commencement date.~~

#### 2. Interpretation

#### 3. Exercise of rights or options

This regulation provides for the treatment of two-step transactions.

#### 4. Lay-by sales

The time of supply under a lay-by agreement is the time of delivery of the goods. The amount retained or recovered in a lay-by sale as a tax inclusive amount.

#### 5. Vouchers

The registered person who issue a voucher is entitled to an input tax credit equal to the amount paid to the supplier multiplied by the tax fraction.

#### 6. Phone cards

CT is charged on supply of telecommunications services. If the phone call is a domestic call, CT is charged, as it is a domestic supply but if the phone call is an international call the supply is zero-rated as an export of services when using a phone card.

#### 7. Vending machines

A supply of goods made through a vending machine, meter or other device operated by a coin or note is treated as occurring at the time the coin or note is taken from the machine, meter or device by or on behalf of the supplier.

#### 8. Used goods

CT is charged on the dealer's margin rather than the consideration for the supply of the goods.

#### 9. Tax relief under international agreements

The Chief Commissioner may grant a refund of CT paid or borne by public international organisations, foreign governments and non-profit organisations.

**10. Forms relating to registration**

Forms for application or cancellation of registration, and the registration certificate shall be in the form specified in the Schedule to the Regulations.

**11. Short form invoice for low value taxable supplies**

This regulation provides for a simplified tax invoice for taxable supplies with a value of less than \$500.

**12. Forms**

This prescribes forms for the purposes the Act.

**13. CT registration before commencement date**

This regulation provide for registration of persons for CT purposes. Early registration of existing businesses that clearly have an annual turnover of \$100,000 or more will ensure the smooth introduction of CT. Persons registered under this regulation would be able to collect CT from the commencement date of the Act.

**14. Progressive or periodic supplies**

This regulation provides for a special timing rule applicable where a supply of services is made by way of a lease of goods or real property, other than a financial lease or services are supplied progressively under an agreement or law that provides for periodic payments.

**CONSUMPTION TAX ACT 2003**  
**(Section 35)**

**CONSUMPTION TAX REGULATIONS 2005**

**Arrangement of Regulations**

1. Short title and commencement
2. Interpretation
3. Exercise of right or option
4. Lay-by sales
5. Vouchers
6. Phone cards
7. Vending machines
8. Used goods
9. Refunds
10. Forms relating to registration
11. Short-form tax invoice
12. Forms
13. Consumption Tax registration before commencement of Act
14. Progressive or periodic supplies

## CONSUMPTION TAX REGULATIONS 2005

In exercise of the power conferred by section 35 of the Consumption Tax Act 2003 the Chief Commissioner of Revenue, with the consent of Cabinet, makes the following regulations, –

- |                              |    |  |
|------------------------------|----|--|
| Short title and commencement | 1. | <p>(1) These Regulations may be cited as the Consumption Tax Regulations 2005.</p> <p>(2) These Regulations shall come into force on <del>14</del> <u>March</u> <del>March</del> 2005.</p>   |
| Interpretation               | 2. | <p>In these Regulations, unless the context requires otherwise –</p> <p>“Act” means the Consumption Tax Act 2003;</p> <p>“Chief Commissioner” has the same meaning as in the Revenue Services Administration Act 2002; and</p> <p>“tax fraction” has the same meaning as in section 11(7) of the Act.</p>  |
| Exercise of right or option  | 3. | <p>Where a right or option is exercised, the consideration for the supply on exercise of the right or option is limited to the additional consideration (if any) for the supply or in connection with the exercise of the right or option.</p>   |
| Lay-by sales                 | 4. | <p>(1) In this regulation, "lay-by agreement" means any purchase agreement for goods under which –</p> <p>(a) the purchase price is payable by at least one additional payment after the payment of a deposit;</p> <p>(b) delivery of the goods takes place at any time after payment of the deposit; and</p> <p>(c) ownership of the goods is transferred by delivery.</p> <p>(2) A supply of goods under a lay-by agreement shall occur on the date the goods are delivered to the purchaser.</p> <p>(3) Where a lay-by agreement is cancelled and the seller retains any amount paid by the purchaser or recovers any amount owing by the purchaser under the agreement –</p> <p>(a) the cancellation of the agreement shall be a supply of services by the seller at the time of cancellation; and</p> <p>(b) the value of the supply shall be the amount retained</p> |

**Comment [LC1]:** Discuss issue of commencement date and section 23 of interpretation act. This section has never been used. SG=preference, bring regs into force after CT Act, but option of section 23 is there. It nullifies the provision in Act of bringin regs into force after CT Act comes into effect. Prefer to bring Act into force then bring regs into effect. CJ=another approach may be in proclamation, bring reg making power into force before Act. MOF=key reg is reg 13. DEFER THAT POINT TO CROWN LAW AND MOF.

		or recovered by the seller reduced by an amount equal to the amount retained or recovered multiplied by the tax fraction.
Vouchers	5.	<p>(1) In this regulation, “voucher” means any voucher, stamp, <del>token, coupon</del>, or similar article that can only be redeemed by the holder for supplies of goods or services, other than a postage stamp.</p> <p>(2) Where -</p> <p>(a) a voucher is issued entitling the holder to receive supplies of goods or services up to a monetary amount on redemption of the voucher; and</p> <p>(b) the voucher is issued for a consideration in money,</p> <p>the issue of the voucher is not a supply.</p> <p>(3) Where a voucher referred to in sub-regulation (2) is redeemed for a supply of goods or services, the value of the supply shall include the consideration for the voucher.</p> <p>(4) Where –</p> <p>(a) a taxable person issues a voucher for no consideration; and</p> <p>(b) the voucher entitles the holder to a discount on the price of goods or services supplied by another person,</p> <p>the value of the supply of goods or services shall include the monetary value of the voucher reduced by an amount equal to the monetary value multiplied by the tax fraction.</p> <p>(5) A taxable person is entitled to an input tax credit in respect of any amount paid to a supplier in respect of the redemption by the supplier of a voucher referred to in sub-regulation (4).</p> <p>(6) The amount of the input tax credit is the amount paid to the supplier multiplied by the tax fraction.</p>
Phone cards	6.	The supply of telecommunications services through the use of a phone card acquired in Tonga that can be used either in or outside Tonga shall occur at the time the phone calls are made with the card.

**Comment [LC2]:** What mean? For tele companies. As consumer, buy card, pay CT on domestic call, on intern call it is zero rated so no CT. MOH= If card if \$20, use \$4 today and \$3 tomorrow, only calculate when use? Amarjit= seller of card worry about CT ie incorporate CT otherwise they pay CT when it is collected. Amarjit=collect when use, not when buy. Its supplier that is taxed, not consumer. Consultant=pre-paid like \$, ie pay when call is made.

Vending machines 7. A supply of goods by means of a vending machine, meter or other device operated by a coin or note shall occur on the date the coin or note is taken from that machine, meter or other device by or on behalf of the supplier.

**Comment [LC3]:** Normal rule when it is supplied, it is machine doing vending not the person, when money is taken out of the machine. CT ON contents of machine.

Used goods 8. The value of a taxable supply of used goods purchased from a person who is not a taxable person by a taxable person whose enterprise involves the re-supply of such goods in substantially the same state shall be equal to the excess (if any) of -

**A - B**

where,

**A** is the consideration for which the goods are supplied by the vendor; and

**B** is the consideration for which the goods were acquired by the vendor.

Refunds 9. (1) In this regulation –

“*charitable activities*” means activities consisting of the free distribution of food, meals, board, lodging, clothing, ~~necessities or other necessities, comforts,~~ or amenities to any persons in necessitous circumstances, but not including any activities relating to the conduct of a business;

“*international agreement*” means an agreement between the Government and a foreign government or public international organization for the provision of financial, technical, humanitarian, or administrative assistance to the Government; and

“*non-profit organization*” means an institution, body, or trust of a public character that the Chief Commissioner has certified as conducting activities exclusively for charitable purposes, which includes the relief of poverty, advancement of education or religion beneficial to the community.

(2) The Chief Commissioner may authorize the granting of a refund in respect of Consumption Tax paid or borne on a taxable supply to, or taxable import, by –

(a) a public international organization, foreign

		<p>government, or any other person to the extent that organization, government, or person is entitled to exemption from Consumption Tax under an international agreement; or</p> <p>(b) a non-profit organization in respect of a taxable supply to, or taxable import by the organization of goods or services acquired for the purposes of providing charitable activities.</p> <p>(3) The Chief Commissioner may authorize any relief under this regulation on such conditions and subject to such restrictions as <del>Chief Commissioner</del> <u>he</u> may consider appropriate.</p> <p>(4) Any claim for a refund of tax under this regulation shall be made in such form and at such time as the Chief Commissioner may prescribe and shall be accompanied by proof of payment of Consumption Tax or such other certification as the Chief Commissioner may require.</p>
Forms relating to registration	10.	<p>(1) An application for registration shall be in Form 1 in the Schedule and an application for cancellation shall be in Form 2 in the Schedule.</p> <p>(2) A registration certificate shall be in Form 3 in the Schedule.</p>
Short form tax invoice	11.	<p>Where the value of a taxable supply by a taxable person to another taxable person is less than \$500, the Consumption Tax invoice for the supply may be limited to the following particulars –</p> <p>(a) the words “Consumption Tax invoice” in a prominent place;</p> <p>(b) the date the Consumption Tax invoice is issued;</p> <p>(c) the name of the supplier;</p> <p>(d) the taxpayer identification number (TIN) of both the supplier and the purchaser and</p> <p>(e) a brief description of the goods or the services supplied.</p>
Forms	12.	<p>The Chief Commissioner may specify <u>. issue and publish</u> <del>publish</del> <u>in the Kalonikali Tonga (Tonga Chronicle) in the Gazette, a local newspaper or a website established for that purpose,</u> a form for the purposes of any return, application, notice, or other document</p>

		to be lodged under the Act.
Consumption Tax registration before commencement date	13.	<p>(1) The Chief Commissioner may register persons for purposes of Part III of the Act.</p> <p>(2) Any registration certificate issued by the Chief Commissioner pursuant to sub-regulation (1) shall be deemed to have been issued under the provisions of Part III of the Act.</p> <p>(3) The provisions of Part VII of the Revenue Services Administration Act 2002 shall apply to the Taxpayer Identification Number provided by the Chief Commissioner in respect of any registration made under sub-regulation (1).</p>
Progressive or periodic supplies	14.	<p>(1) If the period of a supply referred to in section 9(5) of the Act begins before and ends after the commencement date of the Act, the supply shall be treated as having been made continuously and uniformly throughout that period and the supply shall be apportioned accordingly.</p> <p>(2) Sub-regulation (1) shall not apply to the supply of a warranty in relation to goods or a service if the value of the warranty was included in the price of the goods or service.</p>

**SCHEDULE**

**FORM 1**

APPLICATION FOR REGISTRATION

(Regulation 10)

**FORM 2**

APPLICATION FOR CANCELLATION OF REGISTRATION

(Regulation 10)

**FORM 3**

REGISTRATION CERTIFICATE

(Regulation 10)





## NGAAHI TU'UTU'UNI KI HE TUKUHAU NGAUE'AKI 2005

### Fakamatala Fakamahino

(Ko e fakamatala ni 'oku 'ikai ko ha kongā ia 'o e Ngaahi Tu'utu'uni ka 'oku 'uhinga pē ke ne fakamatala'i 'a hono taumu'a fakalukufua).

Ko e Ngaahi Tu'utu'uni ni 'oku fa'u 'i he Lao ki he Tukupau Ngaue'aki 2003 ('oku lave ki ai "ko e Lao'a ia 'oku ne hilifaki 'a e Tukupau Ngaue'aki ("TNG") ki he koloa pe ngaahi ngaue tukuatu ala tukupau'i 'i Tonga 'e he kakai kuo lesisita, pea mo ha ngaahi hu mai 'e ha taha pe.

#### 1. Hingoa nounou mo e kamata'anga

#### 2. 'UHINGA'I LEA

#### 3. Ngaue'aki ha totonu pe fili

Ko e tu'utu'uni ni 'oku ne fokotu'u ha 'a e founga 'o e fehu'aki 'oku sitepu 'e ua. Ko e mahu'inga 'o e tukuatu ko e mahu'inga (consideration) ia 'oku 'oatu ki he totonu pe fili. Ko hono tukuatu ha koloa pe ngaahi ngaue 'i hano ngaue'aki 'a e fili ko e tukuatu kehe ia.

#### 4. Fakatau totongi fakakongokonga

Ko e taimi 'o e tukuatu 'i he alepau fakatau totongi fakakongokonga ko e taimi 'oku 'oatu ai 'a e ngaahi koloa. Ko e lahi 'oku tauhi pe kuo fakafoki ko e lahi 'oku kau ai 'a e tukupau.

#### 5. Vausia

Ko e taha kuo lesisita na'a ne tuku atu 'a e vausia 'oku 'i ai 'ene totonu ki he kuletiti tukupau ki loto 'o tatau mo e lahi kuo totongi ki he taha tuku atu 'o liunga 'aki 'a e tukupau falakiseni.

#### 6. Kaati Telefoni

Ko e TNG 'i he tukuatu 'o e ngaahi ngaue telefoni 'oku hilifaki kapau ko e ta telefoni ko e ta fakalotofonua, 'oku hilifaki 'a e TNG he ko e tukuatu fakalotofonua ka 'o kapau ko e ta telefoni ko e ta ki tu'apule'anga ko e tukuatu 'oku tu'unga tukupau noa he ko e hu atu ia 'o e ngaahi ngaue 'i he taimi 'oku ngaue'aki ai 'a e kaati telefoni.

#### 7. Misini fakatau atu

Ko ha tuku atu 'o ha ngaahi koloa 'i ha misini fakatau atu, mita pe me'a ngaue pehe 'oku ngaue'aki ha pa'anga maka pe la'i pa'anga 'oku lau 'oku hoko ia 'i he taimi 'oku to'o ai 'a pa'anga maka pe la'i pa'anga mei he misini, mita pe me'a ngaue pehe 'e he taha tukuatu pe ko hano fakafofonga.

#### 8. Ngaahi koloa 'osi ngaue'aki

'Oku hiliafki 'a e TNG 'i he fakafuofua 'a e taha fakatau atu 'o 'ikai ko e mahu'inga (consideration) ki he tukuatu 'o e ngaahi koloa.

#### 9. Tukupau faka'ata 'i ha ngaahi alepau fakavaha'apule'anga.

'E ngofua ki he Komisiona Pule ke ne tali ha totongi fakafoki 'o e TNG kuo totongi pe na'e fua 'e ha ngaahi kautaha fakavaha'apule'anga ma'ae kakai, ngaahi pule'anga muli pe ngaahi kautaha 'ikai tupu (non-profit).

#### 10. Ngaahi Foomu felave'i mo e lesisita

Ko e ngaahi foomu ki ha kole pe kaniseli ha lesisita, pea mo e tohi fakamo'oni lesisita kuo pau ke fai 'i he foomu 'oku fakakiiki 'i he Tepile ki he Ngaahi Tu'utu'uni ni.

**11. Foomu 'Inivoisi nounou ki he tuku atu ala tukuhau'i mahu'inga (value) si'isi'i.**

Ko e tu'utu'uni ni 'oku ne tuku atu ha 'inivoisi tukuhau fakafaingofua ki ha tuku atu ala tukuhau'i 'oku si'isi'i ange 'a e mahu'inga 'i he \$500.

**12. Foomu**

'Oku fakamafai 'e he tu'utu'uni ni 'a e ngaahi foomu ki he ngaahi taumu'a ki ha ngaahi fakamatala (hange ko e fakamatala Tukuhau Ngaue'aki 'i he kupu 21 'o e Lao), kole, fanongonongo pe tohi kehe 'oku fiema'u ke fakahu ange 'i he Lao.

**13. Lesisita TNG kimu'a 'i he 'aho kamata'anga**

'Oku fakamafai 'i 'e he tu'utu'uni ni 'a e lesisita 'a e kakai ki ha ngaahi taumu'a TNG. 'Oku felave'i pe eni ki lesisita pea 'oku 'uhinga ke fakafaingofu'a ai 'a hono kamata ngaue'aki 'o e TNG. Ko e kakai kuo lesisita 'i he tu'utu'uni ni 'e malava kenau tanaki 'a e TNG mei he 'aho kamata ngaue'aki 'o e Lao.

**14. Tuku atu hokohoko pe fakataimi**

'Oku tuku atu 'e he tu'utu'uni ni ha tu'utu'uni ki he vahevahe 'oku 'ai ki ha tukuatu ngaue hokohoko pe fakataimi 'i ha lisi 'o ha ngaahi koloa pe koloa (real property), tukukehe ha lisi fakapa'anga pe ngaahi ngaue tukuatu hokohoko 'i ha alepau pe lao 'oku ne fakaha ha totongi 'i ha vaha'a taimi.

**LAO KI HE TUKUHAU NGAUE'AKI 2003  
(Kupu 35)**

**NGAAHI TU'UTU'UNI KI HE TUKUHAU NGAUE'AKI 2005**

**Fokotu'utu'u 'o e Ngaahi Tu'utu'uni**

1. Hingoa nounou mo e 'aho kamata
2. 'UHINGA'i Lea
3. Ngaue'aki e totonu pe fili
4. Fakatau totongi fakakongokonga
5. Vausia
6. Kaati Telefoni
7. Misini Fakatau atu
8. Koloa 'osi Ngaue'aki
9. Ngaahi totongi fakafoki
10. Ngaahi foomu felave'i mo e Lesisita
11. 'Inivoisi Tukahau foomu nounou
12. Ngaahi Foomu
13. Lesisita Tukahau Ngaue'aki kimu'a 'i he 'aho kamata
14. Tuku atu hokohoko pe fakataimi

## NGAAHI TU'UTU'UNI KI HE TUKUHAU NGAUE'AKI 2005

'I hono ngaue'aki 'o e mafai kuo foaki 'e he Kupu 35 'o e Lao ki he Tukuhaue Ngaue'aki 2003, ko e Komisiona Pule ki he Pa'anga Hu Mai, 'i he loto ki ai 'a e Kapineti, 'oku ne fa'u 'a e ngaahi Tu'utu'uni ko 'eni:

- |                                |    |     |  |
|--------------------------------|----|-----|--|
| Hingoa nounou mo e 'aho kamata | 1. | (1) | 'E ui 'a e Ngaahi Tu'utu'uni ni ko e Ngaahi Tu'utu'uni ki he Tukuhaue Ngaue'aki 2005.  |
|                                |    | (2) | 'E kamata ngaue'aki 'a e Ngaahi Tu'utu'uni ni 'i he 'aho 4 'o Ma'asi 2005.   |
| 'Uhinga'i lea                  | 2. |     | 'I he Ngaahi Tu'utu'uni ni, tuku kehe 'o ka fiema'u ha 'uhinga kehe 'i hono tu'u'anga –<br><br><div style="margin-left: 40px;"> <p>“Lao” 'oku 'uhinga ko e Lao ki he Tukuhaue Ngaue'aki 2003.</p> <p>“Komisiona Pule” 'oku 'uhinga tatau mo hono 'uhinga 'i he Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002; mo e</p> <p>“tukuhaue falakiseni” 'oku 'uhinga tatau mo e kupu 11(7) 'o e Lao.</p> </div>  |
| Ngaue'aki ha totonu pe fili    | 3. |     | 'I hano ngaue'aki ha totonu pe fili, ko e mahu'inga ki hono tukuatu 'a hono ngaue'aki 'o e totonu ko ia pe fili 'oku fakangatangata ia ki ha mahu'inga tanaki atu ('o ka 'i ai) ki hono tukuatu pe felave'i mo hono ngaue'aki 'a e totonu pe fili ko ia.   |
| Ngaahi totongi fakakongokonga  | 4. | (1) | 'I he tu'utu'uni ni, “aleapau fakatau totongi fakakongokonga” 'oku 'uhinga ki ha aleapau fakatau mai ha ngaahi koloa 'a ia –<br><br><div style="margin-left: 40px;"> <p>(a) ko e totongi fakatau mai 'oku ala totongi 'aki ha totongi kehe 'e taha 'oku lahi ange hili 'a hono totongi 'o ha tipositi;</p> <p>(b) ko hono 'ave 'o e koloa 'oku fakahoko 'i ha fa'ahinga taimi hili 'a hono totongi 'o e tipositi; pea</p> <p>(c) ko e liliu 'o hono 'omai 'o e koloa 'oku fakahoko 'i hono 'ave ki he tokotaha fakatau.</p> </div> |
|                                |    | (2) | Ko ha tukuatu 'o ha koloa 'i ha aleapau fakatau totongi fakakongokonga kuo pau 'e lau 'oku hoko 'i he 'aho 'oku 'ave ai 'a e koloa ki he taha fakatau mai.   |
|                                |    | (3) | Ka 'i ai ha aleapau fakatau totongi fakakongokonga 'oku kaniseli pea ko e taha fakatau atu 'oku ne tauhi ha pa'anga kuo totongi 'e he taha fakatau mai pe 'oku ne to e ma'u mai ha pa'anga 'oku mo'ua 'aki 'e he taha fakatau mai 'i he aleapau –<br><br><div style="margin-left: 40px;"> <p>(a) kuo pau ke lau 'a e kaniseli 'o ha aleapau ko e koloa kuo tukuatu 'o ha ngaue 'e ha taha fakatau atu 'i he taimi 'o e</p> </div>  |

kaniseli; pea

- (b) ko e mahu'inga hono tukuatu kuo pau ko e pa'anga kuo tauhi pe ma'u mai 'e he taha fakatau atu pea to'o mei ai 'a e pa'anga 'oku fe'unga mo e pa'anga kuo tauhi pe ma'u mai liunga 'aki 'a e tukupau falakiseni.

Ngaahi Vausia

5. (1) 'I he tu'utu'uni ni, "vausia" 'oku 'uhinga ki ha vausia, sitapa, ~~tupe (token), kuponi~~ pe me'a meimei tatau pehe 'oku lava pe ke ma'u mai 'e he taha 'oku ne ma'u ki ha tukuatu 'o ha ngaahi koloa pe ngaahi ngaue, tuku\_kehe ha sitapa meili.

- (2) 'I ha –

- (a) tukuatu ha vausia ki taha 'oku 'i ai ha'ane totonu ke ne tali ha tukuatu 'o ha ngaahi koloa pe ngaahi ngaue 'o a'u ki ha mahu'inga fakapa'anga 'i hano ma'u mai 'o e vausia; pea  
(b) ko e vausia 'oku tukuatu ki ha mahu'inga (consideration) pa'anga,

ko hono tukuatu 'o e vausia 'oku 'ikai ko ha tukuatu.

- (3) 'O kapau 'oku ma'u mai ha vausia 'oku 'oku ha 'i he tu'utu'uni si'i (2) 'aki hono tukuatu ha ngaahi koloa pe ngaahi ngaue, ko e mahu'inga 'o e tukuatu kuo pau ke fakakau 'a e mahu'inga (consideration) 'o e vausia.

- (4) 'I ha –

- (a) tukuatu 'e ha taha ala tukupau'i ha vausia 'oku 'ikai 'i ai ha mahu'inga (consideration); pea  
(b) ko e vausia 'oku ne fakangofua 'a e taha 'oku ne ma'u ki ha tisikauni 'i he\_totongi 'o e ngaahi koloa pe ngaahi ngaue 'oku tukuatu 'e ha taha kehe,

ko e mahu'inga 'o e tukuatu 'o e ngaahi koloa pe ngaahi ngaue kuo pau ke fakakau 'a e mahu'inga fakapa'anga 'o e vausia 'o fakasi'isi'i 'aki 'a e lahi 'o e pa'anga 'o tatau mo e mahu'inga fakapa'anga 'o liunga 'aki 'a e tukupau falakiseni.

- (5) 'Oku fakangofua ki ha taha ala tukupau'i ha kuletiti tukupau ki loto fekau'aki mo e lahi 'a e pa'anga kuo totongi ki ha taha tukuatu fekau'aki mo e ma'u mai 'e he tahatuku atu 'a e vausia 'oku ha 'i he tu'utu'uni si'i (4).

- (6) Ko e lahi 'o e kuletiti tukupau ki loto ko e lahi 'o e pa'anga kuo totongi ki he taha tukuatu liunga 'aki 'a e tukupau falakiseni.

Ngaahi Kaati  
telefoni

6. Ko hono tukuatu 'a e ngaahi ngaue fakafetu'utaki 'aki 'a hono ngaue'aki ha kaati telefoni na'e ma'u 'i Tonga 'oku ala ngaue'aki 'i Tonga pe 'i muli kuo pau ke lau 'oku hoko 'i he taimi 'oku fakahoko ai ha ngaahi telefoni 'aki 'a e kaati.

- Ngaahi Misini fakatau atu 7. Ko hono tukuatu ha ngaahi koloa ‘aki ha founa misini fakatau atu, mita pe me’angaue kehe ‘oku ngaue’aki ha pa’anga maka-pe la’i pa’anga ~~pe-tupe~~-kuo pau ke lau ‘oku hoko ‘i he ‘aho ‘oku to’o ai ‘e he tahatuku atu pe taha ‘oku ne fakaafongga ‘a e taha tukuatu ‘a e pa’anga maka-pe la’i pa’anga ~~pe-tupe (token)~~ mei he misini.
- Koloa kuo ~~osi~~ ngaue’aki 8. Ko e mahu’inga ‘o ha koloa tukuatu ‘oku ala tukuhau ‘i ‘e ha ~~koloa-ka~~ kuo ~~osi~~ ngaue’aki kuona’e fakatau mai mei ha taha ‘oku ‘ikai ko ha taha ala tukuhau ‘i ‘e ha taha ala tukuhau ‘i ko ‘ene pisinisi ‘oku kau ai ‘a hono to e tuku-atu ‘o e koloa ko ia ‘i ha tu’unga ofi pehe kuo pau ke fe’unga mo e hulu (‘o ka ‘i ai) ‘o e –
- A- B**
- ‘a ia,
- A** ko e mahu’inga (consideration) ‘o e koloa ‘oku tukuatu ‘e he taha fakatau atu; pea
- B** ko e mahu’inga (consideration) ‘o e koloa na’e mau ‘aki ‘e he taha fakatau atu.
- Ngaahi totongi fakafoki 9. (1) ‘I he tu’utu’uni ni –
- “ngaahi ngaue ‘ofa” ‘oku ‘uhinga ki he ngaahi ngaue ‘oku kau ai ‘a e tufa ta’etotongi ‘o e me’akai, me’akai kuo ‘osi ngaahi, nofo’anga ~~totongi~~, nofo’anga fakataimi, vala pe ngaahi fiema’u kehe, ~~fakanongonongape~~ naunau fakafaingamalie ki ha ngaahi kakai ‘i ha tu’unga fiema’u, ka ‘ikai kau ha ngaahi ngaue felave’i mo ha fakahoko pisinisi;
- “aleapau fakavaha’apule’anga” ‘oku ‘uhinga ki ha aleapau ‘i he vaha’a ‘o e Pule’anga mo ha pule’anga muli pe kautaha fakavaha’apule’anga ma’ae kakai ki hono tukuatu ‘a e tokoni fakapa’anga, fakatekinikale, fakatetangata pe pule’i ngaue ki he Pule’anga; pea
- “kautaha ‘ikai fakataumu’a ki ha tupu (non-profit)” ‘oku ‘uhinga ki ha kautaha, sino pe talasiti natula ma’ae kakai kuo fakamo’oni ‘i ‘e he Komisiona Pule ‘oku fakahoko ngaue ki ha ngaahi taumu’a ngaue’ofa ‘ata’ata pe ‘o kau ai ‘a e fakasi’isi ‘i ‘o e masiva, fakalalakaka ‘o e ako pe lotu ‘oku kau lelei ki he komiuniti.
- (2) ‘E ngofua ki he Komisiona Pule ke ne fakamafai ‘a hono tali ha totongi fakafoki fekau’aki mo e Tukupau Ngaue’aki kuo totongi pe fua ‘i ha tukuatu ala tukuhau’i ki, pe fakahu mai ala tukuhau’i, ‘e –
- (a) ha kautaha fakavaha’apule’anga ma’ae kakai, pule’anga muli, pe ha taha kehe ki he lahi ‘oku fakangofua ke faka’ata mei Tukupau Ngaue’aki ‘i ha aleapau fakavaha’apule’anga ki he kautaha, pule’anga pe

tokotaha.

- (b) ha kautaha ngaue 'ofa fekau'aki mo ha tukuatu ala tukuhau'i ki, pe fakahu mai ala tukuhau'i 'e he kautaha 'o e koloa pe ngaahi ngaue kuo ma'u mai ki he ngaahi 'uhinga ko e tuku atu 'a e ngaahi ngaue 'ofa.

(3) 'E ngofua ki he Komisiona Pule ke ne fakangofua ha faka'ata 'i he tu'utu'uni ni 'i ha tu'unga ki ha ngaahi fakangatangata 'oku ne pehe 'oku taau. ~~'i he tu'utu'uni ni 'i ha tu'unga pea fakatatau ki ha ngaahi fakangatangata 'e ala pehe 'e he Komisiona Pule 'oku taau.~~

(4) Ko ha kole ki ha totongi fakafoki tukuhau 'i he tu'utu'uni ni kuo pau ke 'i he foomu mo e taimi 'e ala tu'utu'uni 'e he Komisiona Pule pea kuo pau ke fakakau 'a e fakamo'oni 'o e totongi 'o e Tukuhau Ngaue'aki pe fakamo'oni kehe pehe 'e ala fiema'u 'e he Komisiona Pule.

Ngaahi foomu felave'i moe lesisita.

10. (1) Ko ha kole lesisita kuo pau ke fakahoko 'i he Foomu 1 'i he Tepile pea ko ha kole kaniseli kuo pau ke fakahoko 'i he Foomu 2 'i he Tepile.

(2) Ko ha tohi fakamo'oni lesisita kuo pau ke fakahoko 'i he Foomu 3 'i he Tepile.

Foomu nounou 'Inivoisi tukuhau

11. Kapau ko e mahu'inga 'o e tuku atu ala tukuhau'i mei ha taha ala tukuhau'i ki ha taha kehe 'oku si'isi'i hifo 'i he \$500, ko e 'inivoisi Tukuhau Ngaue'aki ki he tukuatu 'e ala fakangatangata ki he ngaahi me'a ko 'eni –

- (a) ko e lea "'inivoisi Tukuhau Ngaue'aki" 'i ha feitu'u mahino;  
(b) ko e 'aho na'e 'oatu 'a e 'inivoisi Tukuhau Ngaue'aki;  
(c) ko e hingoa 'o e taha tuku atu; mo ha  
(d) ko e fika tukuhau 'a e taha tukuhau (TIN) fakatou'osi 'o e taha tukuatu mo e taha fakatau;  
(e) fakamatala nounou 'o e koloa pe ngaahi ngaue na'u tuku atu.

Foomu

12. ~~'E~~ ngofua ki he Komisiona Pule ke ne fakamahino, tuku atu mo pulusi 'i he Kasete, ha nusipepa fakalotofonua pe 'i ha tu'asila faka'initaneti (website) kuo fokotu'u ki he taumu'a ko ia ha foomu ki he ngaahi taumu'a ki ha fakamatala tukuhau, kole pe fanongonongo pe ha tohi kehe ke fakahu 'i he Lao.

Lesisita Tukuhau Ngaue'aki kimu'a 'i he 'aho kamata'anga

13. (1) 'E ngofua ki he Komisiona Pule, ~~'i he'ene ngaue pe 'a'ana,~~ ke ne lesisita ha kakai ki he ngaahi taumu'a 'o e Konga III 'o e Lao, kimu'a 'i he 'aho kamata 'o e Lao pea ko e lesisita ko ia kuo pau ke ngaue'aki ia mei he 'aho kamata 'o e Lao.

(2) Ko ha ~~setifikeiti~~ tohi fakamo'oni lesisita kuo tuku-atu 'e he Komisiona Pule fakatatau ki he tu'utu'uni si'i (1) kuo pau 'e lau



na'e tuku atu 'i he ngaahi kupu 'o e Konga III 'o e Lao.

(3) Kuo pau ko e ngaahi kupu 'o e Konga VII 'o e Lao ki hono Pule'i 'o e Ngaahi Ngaue Tanaki Pa'anga Hu Mai 2002 'e fakahoko ki he fika tukuhau 'a e taha tukuhau kuo 'oatu 'e he Komisiona Pule fekau'aki mo ha lesisita kuo fakahoko 'i he tu'utu'uni si'i (1).

Tuku atu  
hokohoko pe  
fakataimi

14. (1) Kapau ko e vaha'a taimi 'o e tukuatu 'oku lave ki ai 'a e kupu 9 (5) 'o e Lao 'oku kamata pe ngata hili 'a e 'aho kamata'anga 'o e Lao, ko e tuku atu ko ia kuo pau ke lau kuo fai hokohoko mo tatau lolotonga 'a e vaha'a taimi ko ia pea ko e tuku atu kuo pau ke vahevahe fakatatau ki ai.

(2) Ko e tu'utu'uni si'i (1) kuo pau 'e 'ikai ngaue'aki ki hono tukuatu ha malu'i felave'i mo ha koloa pe ngaahi ngaue kapau ko e mahu'inga na'e fakakau 'i he totongi 'o e ngaahi koloa pe ngaue.

#### **TEPILE**

#### **FOOMU 1**

#### **KOLE KE LESISITA**

(Tu'utu'uni 10)

#### **FOOMU 2**

#### **KOLE KANISELI 'O E LESISITA**

(Tu'utu'uni 10)

#### **FOOMU 3**

#### **TOHI FAKAMO'ONI LESISITA**

(Tu'utu'uni 10)

