

LAOKIHE TUKUHAU 'EKISIA 2007
(Kupu 3(1)(c))
TU'UTU'UNI

'**THONONGAUE'AKI** 'o e ngaahi mafai kuo foaki 'i he kupu 3(1)(c) 'o e Lao ki he Tuhau 'Ekisia 2007, 'oku fa'u ai heni 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ni:

- (1) Ko e ngaahi saliote misini kotoa 'e hu mai 'e he Friends Hospitality Company Limited, 'i hono fakapapau 'i 'e he Potungaue Tanaki Pa'anga Hu Mai mo e Tute:
 - (a) kuo pau ke faka'ataa mei he tukuhau 'ekisia 'o kamata mei he 'aho na'e kamata ai hono langa 'o e Kongakava Hotel, ka kuo pau ke ngata ia hili 'a e ta'u 'e 2;
 - (b) ki he hokohoko atu 'a e ngaahi ngaue langa fakalalakalaka (fakalahi pe hoko pe) ki he Kongakava Hotel, kuo pau ke faka'ataa mei he tukuhau 'ekisia 'o kamata 'i he hili pe 'a e ta'u 'e 2 'oku lave ki ai 'a e palakalafi (a) 'i 'olunga ka kuo pau ke ngata ia hili 'a e ta'u 'e 3.
- (2) Koe'uhi ke 'ikai to e 'i ai ha tala'a, ko e faka'ataa ko ia 'i he kupu (1)(a) 'i 'olunga 'oku 'ikai ngaue'aki ia ki he ngaahi saliote misini 'oku hu mai ke fetongi 'aki 'a e ngaahi saliote misini kuo 'osi faka'ataa 'i he kupu (1)(a).

Na'e fakahoko 'i Nuku'alofa 'i he 'aho ni 27 'o **Sepitema** 2017.

Dr. The Hon. Pohiva Tu'i'onetoa
Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute

TONGA GOVERNMENT GAZETTE SUPPLEMENT
EXTRAORDINARY

No. 15

27 September

2017.

INCOME TAX ACT 2007
(Section 5(1))

ORDER

IN EXERCISE of the powers conferred by section 5(1) of the Income Tax Act 2007, the Minister of Revenue and Customs, with the consent of Cabinet, hereby makes the following Order:

- (1) That any income tax payable by Friends Hospitality Company Limited trading as Kongakava Hotel, will be revoked commencing from the financial year in which the Kongakava Hotel opened for business and shall expire after 5 years.
- (2) For the avoidance of doubt, Friends Hospitality Company Limited shall still be required to lodge income tax returns for each financial year in accordance with Tongan law.

Made at Nuku'alofa this 27th day of **September** 2017.

Dr. The Hon. Pohiva Tu'i'onetoa
Minister for Revenue and Customs

BY AUTHORITY:

Siosifa Pomana, General Manager, Tonga Post Ltd.
2017.

**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 of Revenue and Customs, with the consent of Cabinet, hereby makes the following Order:

- (1) All capital items imported by Friends Hospitality Company Limited, as certified by the Ministry of Revenue and Customs:
 - (a) shall be exempt from import consumption tax commencing from commencement date of construction of the Kongakava Hotel, but shall expire after 2 years; and
 - (b) for the continuing development (expansion or extension only) of the Kongakava Hotel, shall be exempt from import consumption tax commencing immediately after the 2 years referred to in paragraph (a) above but shall expire after 3 years.
- (2) For the avoidance of doubt, the exemption in clause (1)(a) above does not apply to capital items imported to replace capital items which had already been subject to an exemption under clause (1)(a).
- (3) **“Capital items”** is defined as all materials, acquired by Friends Hospitality Company Limited for the Kongakava Hotel, including usual construction and building materials, equipment, furniture, fixtures and motor vehicles.

Made at Nuku'alofa this 27th day of **September** 2017.

**Dr. The Hon. Pohiva Tu'i'onetoa
Minister for Revenue and Customs**

**LAO KI HE TUTE 2007
(Kupu 3(1)(b))**

TU'UTU'UNI

‘I HONO NGAUE’ AKI ‘o e ngaahi mafai kuo foaki ‘i he kupu 3(1)(b) ‘o e Lao ki he Tute 2007, ‘oku fa’u ai heni ‘e he Minisita ki he Tanaki Pa’anga Hu Mai mo e Tute, ‘i he loto ki ai ‘a e Kapineta, ‘a e Tu’utu’uni ni:

- (1) Koe ngaahi koloa kotoa ‘e hu mai ‘e he Friends Hospitality Company Limited, ‘i hono fakapapau ‘i ‘e he Potungaue Tanaki Pa’anga Hu Mai mo e Tute:
 - (a) kuo pau ke faka’ataa mei he tute kasitomu ‘o kamata mei he ‘aho na’e kamata ai hono langa ‘o e Kongakava Hotel, ka kuopau ke ngata ia hili ‘a e ta’u ‘e 2; pea
 - (b) ki he hokohoko atu ‘a e ngaahi ngaue langa fakalalakala (fakalahi pe hoko pe) ki he Kongakava Hotel, kuo pau ke faka’ataa mei he tute kasitomu ‘o kamata ‘i he hili pe ‘a e ta’u ‘e 2 ‘oku lave ki ai ‘a e palakalafi (a) ‘i ‘olunga ka kuo pau ke ngata ia hili ‘a e ta’u ‘e 3.
- (2) Koe’uhi ke ‘ikai to e ‘i ai ha tala’a, ko e faka’ataa ko ia ‘i he kupu (1)(a) ‘i ‘olunga ‘oku ‘ikai ngaue’aki ia ki he ngaahi koloa ‘oku hu mai ke fetongi ‘aki ‘a e ngaahi koloa kuo ‘osi faka’ataa ‘i he kupu (1)(a).
- (3) **“Ngaahi koloa”** ‘oku ‘uhinga ia ki he ngaahi naunau kotoa, ‘oku ‘omai ‘e he Friends Hospitality Company Limited, ‘o kau ai ‘a e naunau langa mo e naunau langa fale, me’angaue, koloa fale, ngaahi naunau ke fokotu’u mo e ngaahi saliote misini angamaheni.

Na’e fakahoko ‘i Nuku'alofa ‘i he ‘aho ni 27 ‘o **Sepitema** 2017.

**Dr. The Hon. Pohiva Tu'i'onetoa
Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute**

LAOKIHETUKUHAUNGAUE'AKI2003
(Kupu 5(3)(a))

TU'UTU'UNI

'**THONONGAUE'AKI** 'o e ngaahi mafai kuo foaki 'i he kupu 5(3)(a) 'o e Lao ki he Tukupau Ngaue'aki 2003, 'oku fa'u ai 'i heni 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ni:

- (1) Ko e ngaahi koloa kotoa 'e hu mai 'e he Friends Hospitality Company Limited, 'i hono fakapapau 'i 'e he Potungaue Tanaki Pa'anga Hu Mai mo e Tute:
 - (a) kuo pau ke faka'ataa mei he tukupau ngaue'aki 'i he hu mai 'o kamata mei he 'aho na'e kamata ai hono langa 'o e Kongakava Hotel, ka kuo pau ke ngata ia hili 'a e ta'u 'e 2;
 - (b) ki he hokohoko atu 'a e ngaahi ngaue langa fakalalakaka (fakalahi pe hoko pe) ki he Kongakava Hotel, kuo pau ke faka'ataa mei he tukupau ngaue'aki 'i he hu mai 'o kamata 'i he hili pe 'a e ta'u 'e 2 'oku lave ki ai 'a e palakalafi (a), 'i 'olunga ka kuo pau ke ngata ia hili 'a e ta'u 'e 3.
- (2) Koe'uhi ke 'ikai to e 'i ai ha tala'a, ko e faka'ataa ko ia 'i he kupu (1)(a) 'i 'olunga 'oku 'ikai ngaue'aki ia ki he ngaahi koloa 'oku hu mai ke fetongi 'aki 'a e ngaahi koloa kuo 'osi faka'ataa 'i he kupu (1)(a).
- (3) "**Ngaahi koloa**" 'oku 'uhinga ia ki he ngaahi naunau kotoa, 'oku 'omai 'e he Friends Hospitality Company Limited, 'o kau ai 'a e naunau langa mo e naunau langa fale, me'angaue, koloa fale, ngaahi naunau ke fokotu'u mo e ngaahi saliote misini angamaheni.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho ni 27 'o **Sepitema** 2017.

Dr. The Hon. Pohiva Tu'i'onetoa
Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute

CUSTOMS ACT 2007
(Section 3(1)(b))

ORDER

IN EXERCISE of the powers conferred by section 3(1)(b) of the Customs Act 2007, the Minister of Revenue and Customs, with the consent of Cabinet, hereby makes the following Order:

- (1) All capital items imported by Friends Hospitality Company Limited, as certified by the Ministry of Revenue and Customs:
 - (a) shall be exempt from customs duty commencing from the commencement date of construction of the Kongakava Hotel, but shall expire after 2 years; and
 - (b) for the continuing development (expansion or extension only) of the Kongakava Hotel, shall be exempt from customs duty commencing immediately after the 2 years referred to in paragraph (a) above but shall expire after 3 years.
- (2) For the avoidance of doubt, the exemption in clause (1)(a) above does not apply to capital items imported to replace capital items which had already been subject to an exemption under clause (1)(a).
- (3) "**Capital items**" is defined as all materials, acquired by Friends Hospitality Company Limited, including usual construction and building materials, equipment, furniture, fixtures and motor vehicles.

Made at Nuku'alofa this 27th day of **September** 2017.

Dr. The Hon. Hiva Tu'i'onetoa
Minister for Revenue and Customs

EXCISE TAX ACT 2003
(Section 3(1)(c))

ORDER

IN EXERCISE of the powers conferred by section 3(1)(c) of the Excise Tax Act 2007, the Minister of Revenue and Customs, with the consent of Cabinet, hereby makes the following Order:

- (1) All vehicles imported by Friends Hospitality Company Limited, as certified by the Ministry of Revenue and Customs:
 - (a) shall be exempt from excise tax commencing from the commencement date of construction of the Kongakava Hotel, but shall expire after 2 years; and
 - (b) for the continuing development (expansion or extension only) of the Tanoa International Dateline Hotel, shall be exempt from excise tax commencing immediately after the 2 years referred to paragraph (a) above but shall expire after 3 years.
- (2) For the avoidance of doubt, the exemption in clause (1)(a) above does not apply to vehicles imported to replace vehicles which had already been subject to an exemption under clause (1)(a).

Made at Nuku'alofa this 27th day of **September** 2017.

Dr. The Hon. Pohiva Tu'i'onetoa
Minister for Revenue and Customs

FAKALAHI KI HE KASETE 'A E
PULE'ANGA TONGA KASETE MAKEHE

Fika 15

27 Sepitema

2017.

LAO KI HE TUKUHAU PA'ANGA HUMAI 2007
(Kupu 5(1))

TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'i he kupu 5(1) 'o e Lao ki he Tuhau Pa'anga Hu Mai 2007, 'oku fa'u ai heni 'e he Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ni:

- (1) Kuo pau ke kaniseli ha tuhau pa'anga hu mai 'e hilifaki ki he Friends Hospitality Company Limited 'oku ne ngaue'aki 'a e hingoa pisinisi ko e Kongakava Hotel 'o kamata mei ta'u fakapa'anga na'e kamata ai 'a e pisinisi ki he kakai ka kuo pau ke ngata ia hili 'a e ta'u 'e 5.
- (2) Koe'uhi ke 'oua to e 'i ai ha tala'a, kuo pau ke kei fakahupe 'e he Friends Hospitality Company Limited 'a 'enau fakamatala tuhau pa'anga hu mai ki he ta'u fakapa'anga takitaha mo e fakamatala tuhau ta'ofi 'o e taha 'ikai nofo fonua 'o fakatatau ki he Lao 'o Tonga.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho ni 27 'o **Sepitema** 2017.

Dr. The Hon. Pohiva Tu'i'onetoa
Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute