

LAOKIHETUKUHAUPA'ANGAHUMAI2007
(Kupu 5(1))
TU'UTU'UNI

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

- (i) Kuo pau ke kaniseli ha tukupau pa'anga hu mai 'e ala totongi 'e he kautaha Independent Power Producer, China Singyes Solar Technologies Holdings Limited ("Singyes"), 'o fakafou 'i hono va'a 'i Tonga ni ko e kautaha Pacific Green Energy Company Limited, 'o kamata mei he 'aho na'e kamata ngaue ai 'a e va'a 'i Tonga ni, pea kuo pau ke ngata 'a hono ngaue'aki hili 'a e ta'u 'e 15;
- (ii) Kuo pau ke kaniseli ha tukupau ta'ofi 'o e taha 'ikai nofo fonua 'e ala totongi 'e kautaha Independent Power Producer, China Singyes Solar Technologies Holdings Limited 'o fakafou 'i hono va'a 'i Tonga ni fekau'aki mo e kau alepau langa tokoni ki hono langa 'o e fokotu'u pe, kuo pau ke kaniseli; pea
- (iii) Koe'uhi ke 'oua to e 'i ai ha tala'a, kuo pau ke kei fiema'u pe ke fakahu pe 'e he va'a 'i Tonga ni 'a e ngaahi fakamatala tukupau pa'anga hu mai ki he ta'u fakapa'anga taki taha mo e ngaahi fakamatala tukupau ta'ofi 'o e taha 'ikai nofo fonua 'o fakatatau ki he Lao 'o Tonga.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 29 ni 'o **Sepitema** 2017.

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

BY AUTHORITY:

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

TONGA GOVERNMENT GAZETTE SUPPLEMENT
EXTRAORDINARY

No. 16

29 September

2017.

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 & Customs, with the consent of Cabinet hereby makes the following Order:

- (a) That all materials and components for the construction and on-going maintenance of the installation imported by the Independent Power Producer, China Singyes Solar Technologies Holding Limited ("Singyes"), through its Tongan subsidiary Pacific Green Energy Company Limited be granted as certified by the Ministry of Revenue and Customs, shall be exempt from import duty.

Made at Nuku'alofa this 29th day of **September** 2017

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

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

- (a) That all materials and components for the construction and on-going maintenance of the installation, imported by the Independent Power Producer, China Singyes Solar Technologies Holding Limited (“Singyes”), through its Tongan subsidiary Pacific Green Energy Company Limited, as certified by the Ministry of Revenue and Customs shall be exempt **from import consumption tax**.

Made at Nuku’alofa this 29th day of **September** 2017

**Dr. The Hon. Pohiva Tu’i’onetoa
Minister for Revenue & Customs**

**LAOKIHETUKUHAUNGAUE’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 ki he Tanaki Pa’anga Hu Mai mo e Tute, ‘i he loto ki ai ‘a e Kapineti ‘a e Tu’utu’uni ni:

- (a) Kuo pau ko e ngaahi me’angaue ki hono langa mo e hokohoko atu ‘o hono monomono ‘o e fokotu’u ‘e hu mai ‘e he kautaha Independent Power Producer, China Singyes Solar Technologies Holding Limited (“Singyes”), ‘o fakafou ‘i hono va’a ‘i Tonga ni ko e Pacific Green Energy Company Limited, ‘e lau kuo fakamo’oni’i ‘e he Potungau Tanaki Pa’anga mo e Tute, kuo pau ke faka’ataa ia mei he tukuhau ngaue’aki ‘i he hu mai.

Na’e fakahoko ‘i Nuku’alofa ‘i he ‘aho 29 ni ‘o **Septema** 2017.

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

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

Fika 16

29 Sepitema

2017.

LAOKIHETUTE 2007

(Kupu 3(1)(b))

TU'UTU'UNI

'I HONONGAUE'AKI, 'o e ngaahi mafai kuo foaki 'e he kupu 3(1)(b) 'o e Lao ki he Tute 2007 'oku fa'u '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:

- (a) Kuo pau ko e kotoa 'o e ngaahi naunau mo e ngaahi kongokonga ki hono langa mo e hokohoko atu 'o hono monomono 'o e fokotu'u 'e hu mai 'e he kautaha Independent Power Producer, China Singyes Solar Technologies Holding Limited ("Singyes"), 'o fakafou 'i hono va'a 'i Tongani ko e Pacific Green Energy Company Limited 'e lau kuo fakamo'oni 'i 'e he Potungaue Tanaki Pa'anga mo e Tute, kuo pau ke faka'ataa mei he tute kasitomu.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 29 ni 'o **Sepitema** 2017.

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

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 orders –

- (i) That any income tax payable by the Independent Power Producer, China Singyes Solar Technologies Holding Limited ("Singyes"), through its Tongan subsidiary Pacific Green Energy Company Limited, shall be revoked commencing from the date in which the Tongan subsidiary opened for business, and shall expire after 15 years;
- (ii) that any non-resident withholding tax payable by the Independent Power Producer, China Singyes Solar Technologies Holdings Limited ("Singyes") through its Tongan subsidiary on sub-contractors for the construction of the installation only, shall be revoked; and .
- (iii) For the avoidance of doubt, the Tongan subsidiary shall still be required to lodge income tax returns and non-resident withholding tax returns for each financial year or period in accordance with Tongan law.

Made at Nuku'alofa this 29th day of **September** 2017

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

