

LAO KI HE TUKUHAU NGAUE‘AKI 2003

(Kupu5(3)(a))

TU‘UTU‘UNI

‘I HONO NGAUE‘AKI ‘a e ngaahi mafai kuo foaki ‘i he kupu 5(3)(a) ‘o e Lao ki he Tukupau Ngaue‘aki 2003, ‘oku fakahoko atu ‘e he Minisita ‘oku ne tokangaekina ‘a e tanaki pa‘anga hu mai mo e tute ‘aki ‘a e loto ki ai ‘a e Kapineta ‘a e Tu‘utu‘uni ko eni –

- (1) Ko e ngaahi tuku atu kotoa ‘o e ngaahi ngaue fetu‘utaki ‘oku fakahoko ‘e he Tonga Communications Corporation Limited (TCC) ki he Pule‘anga ‘o Tonga ‘a ia ‘oku fakamahino ‘i he Aleapau Ngaue na‘e fakamo‘oni ‘i he ‘aho 2 ‘o Sune 2017, kuo pau ke ‘ata mei he tukupau ngaue ‘aki.
- (2) Koe ‘uhi na‘a ‘i ai ha tala‘a, kuo pau ki he TCC ko e kautaha kuo lesisita ki he tukupau ngaue‘aki ke hoko atu ‘a hono fakahu ‘a e ngaahi fakamatala tukupau ngaue‘aki mo lipooti ‘a e ngaahi tuku atu ‘o kau ai ‘a e ngaahi tuku atu ‘ata na‘e fakahoko ‘i he aleapau ‘oku lau ki ai ‘i he palakalafi (1).

Fakahoko ‘i Nuku‘alofa ‘i he ‘aho **20** ni ‘o **Sanuali**
2021.

Hon. Tevita Lavemaau

Minisita ki he Pa‘anga Hu Mai mo e Tute

**TONGA GOVERNMENT GAZETTE SUPPLEMENT
EXTRAORDINARY**

No. 3

20 January

2021.

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 supplies of telecommunication services made by Tonga Communications Corporation Limited (TCC) to the Government of Tonga, as specified in the Service Level Agreement signed on the 2 June 2017, shall be exempt from consumption tax.
- (2) For the avoidance of doubt, TCC a CT registered company shall continue to lodge consumption tax returns and report all supplies including the exempt supplies made in the agreement referred to in paragraph (1).

Made at Nuku‘alofa this **20th** day of **January** 2021.

Hon. Tevita Lavemaau

Minister of Revenue and Customs

