



**MINISTRY OF REVENUE & CUSTOMS**  
**Government of Tonga**

**PENALTY AMNESTY ON TAX PENALTIES AND INTEREST**

The Ministry of Revenue & Customs would like to inform its valued clients that there will be an amnesty on tax penalties for the non-payment, non-lodgment and other irregularities in connection with all taxes administered by the Ministry of Revenue & Customs.

The Amnesty is in respect of any non-compliance which occurred since the beginning of your business (the amnesty period).

If you are unsure if you have any penalties, please contact our client services team on 23444 or [cst@revenue.gov.to](mailto:cst@revenue.gov.to). You would have had a penalty if you did not lodge your return or pay any tax due by the due date.

Remember if you have outstanding returns you can update your tax affairs now without any penalty during the Amnesty period.

In considering the amnesty, a major consideration will be the ability of the client to keep and maintain proper records.

Affected clients must submit applications on the **Penalty Amnesty Application**—which can be downloaded from the Ministry's website ([www.revenue.gov.to](http://www.revenue.gov.to)).

Issues already covered in completed or on-going audits and investigations and other enforcement activities by the Ministry are not covered by this amnesty.

**If you have tax to pay in addition to penalties, you will be required to pay the tax in full or enter into an installment arrangement by completing the Installment Payment Schedule (available from the Ministry's website)**

Applications for penalty and interest amnesty should be submitted from 1<sup>st</sup> - 31<sup>st</sup> May, 2017.

Failure to take advantage of this opportunity will result in the full imposition of penalties and interest.

Please contact our client services on 23444 or [cst@revenue.gov.to](mailto:cst@revenue.gov.to) for more information.

**The Ministry of Revenue & Customs would like to urge its valued clients to take full advantage of this rare opportunity and regularize their tax affairs.**

Thank You

CEO – Ministry of Revenue and Customs