



Tonga

CONSUMPTION TAX ACT

Chapter 11.01

2020 Revised Edition



CONSUMPTION TAX ACT

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CONSUMPTION TAX ACT

AN ACT TO PROVIDE FOR CONSUMPTION TAX AND MATTERS INCIDENTAL THERETO¹

Commencement [see endnotes²]

PART I - PRELIMINARY

1 Short title

This Act may be cited as the Consumption Tax Act.

2 Interpretation³

In this Act, unless the context requires otherwise —

“**approved form**” means any form approved under this Act;

“**associate**”, in relation to a person, means any other person who acts or may act in accordance with the directions, requests, suggestions, or wishes of the first mentioned person; and the second mentioned person shall be an associate of the first mentioned person;

“**company**” means a body or association of persons whether or not incorporated, created, or formed under the law of Tonga or elsewhere but does not include a partnership or trust;

“**consideration**”, in relation to a supply, means the total of the following amounts —