Tonga

COMPANIES REGULATIONS 2025

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COMPANIES REGULATIONS 2025

COMPANIES ACT [CAP 17.03]

IN EXERCISE of the powers conferred by sections 399 of the Companies Act [Cap. 17.03], the Minister responsible for commerce with the consent of Cabinet makes the following regulations -

1 Title and commencement

(1) These Regulations may be cited as the Companies Regulations 2025.

(2) These Regulations shall come into force on the day it is gazetted.

2 Interpretation

(1) In these Regulations, unless the context otherwise requires —

"the Act" means the Companies Act [Cap. 17.03];

"online" means —

(a) in relation to the register, an electronic register accessed via the Internet;

(b) in relation to filing a document or notice, filing the document or notice via the online register;

(c) in relation to the publication of a form, publication of the form via the online register;

"online register" means the register of companies established by the Registrar under section 367 of the Act.

"online service" means a service provided by, or on behalf of, the Registrar, that allows the filing of applications, notices and documents to be registered, delivered, sent, or forwarded to the Registrar via the internet into the online register, for the payment of fees and penalties, and obtaining other services offered by the online register.

(2) Unless the context requires otherwise, words or expressions in these Regulations have the same meaning as in the Act.

3 Office hours

(1) The office of the Registrar shall be open to the public on every working day, during such hours as the Registrar of Companies fixes from time to time, either generally or in any particular case.

(2) The online register may be open to the public outside of hours that the office of the Registrar is open.

4 Submission of documents to the register and online services

(1) The Registrar shall establish, maintain and deploy an online register in a format deemed acceptable by the Registrar under section 367 of the Act.

(2) The Registrar may require the submission of any application, notice or document under the Act or these Regulations to be made to the online register only.

(3) Sub-regulation (2) does not apply in the case of service on the Registrar of a court document.

(4) The format provided by the online register shall be used for all documents submitted via the online service to the online register.

(5) If a document is registered, delivered, sent, or forwarded to the Registrar using the online service —

(a) an email address for communication with the person who registers, delivers, sends, or forwards the document to the Registrar shall be provided with the document; and

(b) an email address for communication with the company shall be provided with the document.

(6) Where the Registrar is of the opinion that a document submitted to him –

(a) contains matters contrary to law;

(b) by reason of any omission or misdescription, has not been duly completed;

(c) does not comply with the requirements of the Act, this Regulation or the format provided by the online register; or

(d) contains misstatements of fact that cause the document contents to be seriously misleading,

the Registrar may refuse to register or receive the document, and the document shall be deemed not to have been submitted, and the Registrar may request that the document be appropriately amended or completed and then resubmitted, or that a fresh document be submitted in its place.

(7) A document which is submitted under the Act or this Regulation is deemed not to have been submitted unless it is accepted by the Registrar.

(8) Except by special leave of the Registrar, granted upon such conditions as the Registrar thinks fit, no document shall be received by the Registrar which does not comply with this Regulation.

5 Authorised users and client accounts

(1) Any person, including any legal entity, foreign legal entity or government agency, may become an authorised user of the online register for the purpose of using the online services.

(2) The Registrar may seek documentation or other evidence from any person that is or seeks to become an authorised user sufficient to authenticate the identity of such person or entity to the reasonable satisfaction of the Registrar.

(3) On application the Registrar may at his discretion approve and establish a client account in the name of or on behalf of an authorised user for the purpose of using the online services.

(4) There shall be no fee for becoming an authorised user and establishing a client account.

(5) The application for a client account shall be —

(a) in the format approved by the Registrar; and

(b) accompanied by proof to the satisfaction of the Registrar of the identity of the client or clients.

(6) In order for an authorized user to have access to make a filing within the register, the authorised user shall first login in to the online register using privately-held access information such as passwords, PINS or the like. The Registrar is not required to verify that the online filer is an authorised user that is entitled to use the access information entered into the on-line service

(7) The payment of fees, penalties and late fees to the online register shall be made from a client account.

(8) The deposit of funds to a client account may be made by any means approved by the Registrar from time to time.

(9) The Registrar may generate a statement each month for each client account showing the credits and debits to a client account.

6 Online register forms

(1) A document, notice or form submitted via the online service shall be completed in accordance with such notes, instructions or directions as are specified in the online register, or by the Registrar.

(2) Except for the forms prescribed under sub-regulation (4), the forms for use under the Act are the forms approved by the Registrar for online submission and are comprised of the data fields contained in the online register for the form in question.

(3) A form prescribed under sub-regulation (4) and a form approved by the Registrar for the online register shall be completed in accordance with such instructions, notes or directions as are contained on the online register.

(4) The forms set out in Schedule 1 are the physical, paper forms prescribed for the following documents –

(a) consent of a director of a company under sections 16A and 151;

(b) back due annual return for a Tonga company that has been removed and seeks restoration to the register under section 337; and

(c) back due annual return for an overseas company that has been deregistered and seeks to have its registration restored to the register.

7 Fees generally

(1) For the purposes of section 376 of the Act, the fees set out in Schedule 2 shall be payable to the Registrar in respect of the matters to which they relate.

(2) The fees set out in Schedule 2 may include fees, late fees and penalties payable for submitting a document to the Registrar after the time limit prescribed by the Act or this Regulation.

(3) Payments and payment methods for using the online service may be made pursuant to methods and procedures announced from time to time by the Registrar.

8 Time of payment of fees, penalties or late filing fees

(1) Fees, penalties or late filing fees prescribed by these regulations shall be paid at the time when the transaction in question occurs.

(2) Fees, penalties and late fees shall be paid —

(a) in a payment method approved from time to time by the Registrar; or

(b) by debit from a client account that is in credit for not less than the amount of the penalty or fee.

9 Waiver of fees, penalties or late fees

(1) The Registrar, in his discretion, may by written notice to the person liable to pay a fee, penalty or late fee prescribed by the Act or these regulations, waive the whole or part of it on a ground set out in sub-regulation (2).

(2) The Registrar may waive a fee, penalty or late fee if he considers that to require payment of the whole or part of it –

(a) is likely to cause undue and serious hardship to the person liable to pay it;

(b) is out of proportion to the default in question;

(c) is likely to cause detriment to the creditors of the company in question; or

(d) principles of equity clearly weigh in favour of a waiver.

(3) The Registrar may require the payment of a fee, penalty or late fee at the time of submission of a document together with a request for waiver of fees, penalties or late fees, and if the waiver is granted the Registrar may refund the payment to the client account of the client.

10 Reservation of name

The reservation of the name of a company that is proposed for incorporation or for a proposed change of the name of an existing company, does not give the applicant or any proposed or existing company in respect of which the name reservation is made any proprietary right or interest in the name.

11 Translation of documents

(1) A translation into English or Tongan of any document evidencing incorporation of a company, or an overseas company or of any instrument constituting or defining the instrument of a company or an overseas company, or any other document to be delivered to the Registrar for registration under the Act, shall be certified to be a correct translation by the person who made the translation —

(a) if the translation is made outside Tonga, before a person having authority to administer an oath under the law of the country where the translation is made; or

(b) if the translation is made in Tonga, before a person authorised to administer an oath in Tonga.

(2) For the purposes of this regulation, "certified" includes verification by the person who made the translation before any of the persons described in paragraphs (1)(a) and (1)(b) in the manner (if any) prescribed by the law of the country where the translation is made for the verification of documents.

(3) The Registrar may permit translations which are not certified in accordance with the above requirements to be delivered to him upon such conditions as he thinks fit.

(4) Before accepting a translation, the Registrar may require the person submitting the translation to furnish to him such evidence as the Registrar thinks sufficient, of the ability of the person by whom the translation was made to make the translation.

12 Additional information provided via online register

Where a document, filing or notice submitted via the online service requires further supporting information, such information shall be uploaded in electronic format through the online service.

13 Email address

(1) When a document is registered, delivered, sent, or forwarded to the Registrar using the online service —

(a) an email address for communication with the person who registers, delivers, sends, or forwards the application to the Registrar shall be provided with the document; and

(b) an email address for communication with the company shall be provided with the document.

(2) The Registrar may communicate with the person who registered the document and with the company via email.

14 Guidelines and practice notes of the Registrar

(1) Pursuant to sections 367 and 390 of the Act and for the general administration of the Act, the Registrar may, generally or in respect of any particular provision of the Act, or this Regulation, issue such guideline, practice note, order or direction as the case may be, as the Registrar considers desirable.

(2) The Registrar may revoke, vary, revise or amend the whole or any part of any, guideline, practice note, order or direction issued under this section.

(3) Subject to the Act, this Regulation or unless the contrary intention is expressly stated, a person to whom the guideline, practice note, order or direction referred to in sub-regulation (1) applies, shall give effect to such guideline or practice note within such period as may be specified by the Registrar.

(4) Where a person referred to in sub-regulation (3) contravenes or fails to give effect to any guideline, practice note, order or direction issued by the Registrar, that person commits an offence and is liable under section 377(2) of the Act.

15 Repeal

The Companies Regulation [Cap. 17.03.02], as amended, is repealed.

Made at Nuku'alofa this **18th** day of **November** 2025.

Hon. Kapelieli M. Lanumata
Minister for Trade and Economic Development

SCHEDULE 1

FORMS FOR PHYSICAL DELIVERY TO REGISTRAR OR FOR OTHER USE BY A COMPANY

Form 1 – Director Consent

Form 2 – Back due annual return for Tonga company

Form 3 – Back due annual return for overseas company

FORM 1

DIRECTOR CONSENT

Consent and certificate of director of Tonga company

Sections 16A and 151, Companies Act 1995

Name of company or proposed company

Registration number (if registered)

1. General instructions

Section 151 of the Companies Act provides:

A person must not be appointed a director of a company unless he has, in the prescribed form, consented to be a director and certified that he is not disqualified from being appointed or holding office as a director of a company.

Section 16A of the Companies Act provides:

A company must keep at its registered office a signed consent by each person named as a director of the company in the prescribed form and must forthwith produce such consents to the Registrar of Companies when required to do so by written request.

2. Director details

Full name

Nationality

Other nationalities, if applicable

Gender

☐ Male ☐ Female

Date of Birth

/ /

day month year

Date of appointment as director

/ /

day month year

Residential address for this director

3. Consent

I consent to act as a director of the above named company and certify that I am not disqualified from being appointed or holding office as a director of a company.

Signature: _____

/ /

day month year

FORM 2

FORM FOR BACK DUE ANNUAL RETURNS FOR TONGAN COMPANIES REMOVED FROM THE REGISTER

Note: *This form is to be submitted to the Registrar as part of the restoration of a company that has failed to file annual returns which were due prior to December 31, 2024. This form should be completed for* ***each year*** *that an annual return was not filed, and the information should be current as of that particular year.*

Back Due Annual Return

Section 223(1), Companies Act 1995

Notes

The information on this form must be either typewritten or printed legibly.

If there is insufficient space on the form to supply the information required, attach a separate sheet containing the information set out in the prescribed format.

Company name

Company registration number

1. Date of annual return

This must be a date within the month allocated by the Registrar for filing your annual return.

/	/	

2. Tax Identification Number (TIN)

3. Addresses

☐ **There are no changes in addresses (tick this box if applicable and skip to item 4).**

If there are changes to any addresses, provide the current information below.

Address of registered office

This must be a physical address in Tonga.

Island group:

Address for service

☐ The address for service is the same as the registered office address

OR

☐ The address for service is set out below.

This must be a physical address in Tonga.

Island group:

Address for communications

☐ The postal address for communications is the same as the registered office address

OR

☐ The postal address to which communications from the Registrar may be sent is set out below

Island group:

Email:

4. Share register

To be completed only if the share register is divided into two or more registers that are kept at different places – otherwise go to **5. Records**.

Description of part of share register	Address of place where kept

5. Records

To be completed if any of the records described in section 198(1) of the Companies Act 1995 are not kept at the company's registered office – otherwise go to **6. Directors**.

Description of records	Address of place where records kept

6. Directors

Instructions for completing director information

1. If there are more than four existing directors, please attach a separate sheet containing the information set out in the prescribed format. All names should be set out in BLOCK letters.

2. If there has been a change in directors (appointment or cessation) or a change in the details of an existing director, **Form 16 must be submitted together with this annual return**.

3. The following persons are confirmed as the directors of the company as at the date of the annual return:

***Note**: If there are more than four directors, please attach a separate sheet containing the information set out in the prescribed format*

Full legal name*: Address:

Full legal name*: Address:

Full legal name*: Address:

Full legal name*: Address:

**Please give first name(s) followed by surname in BLOCK letters.*

7. Shareholders

Instructions for completing shareholder information

1. If there are more than four existing shareholders please attach a separate sheet containing the information set out in the prescribed format. All names should be set out in BLOCK letters.

2. If there has been a change in shareholders or a change in the details of an existing shareholder, **a form 9, 10, 11 or 11A, respectively, must be submitted together with this annual return**.

3. The following persons are confirmed as the shareholders of the company as at the date of the annual return:

***Note**: If there are more than four shareholder, please attach a separate sheet containing the information set out in the prescribed format*

Full name*: Address:	Class of shares: Number of shares held in each class:

Full name*: Address:	Class of shares: Number of shares held in each class:

Full name*: Address:	Class of shares: Number of shares held in each class:
Full name*: Address:	Class of shares: Number of shares held in each class:

** In the case of a natural person, please give first name(s) followed by surname in BLOCK letters.*

8. Resolution that no auditor be appointed

Has the company passed a resolution under Section 205(2) of the Companies Act 1995 that no auditor be appointed?

☐ Yes ☐ No

If yes, the date of the resolution was: / /

And the text of the resolution is:

☐ attached to this annual return

OR

☐ set out below

9. Authorised signature

The annual return must be signed by a director of the company or solicitor or public accountant authorised for that purpose.

Signature ……

Name

10. Lodged by

Name: Address:	**Other contact details:** Telephone: Email:

Appendix to Back Due Annual Return for Tongan Company

Shareholding information

Please supply the following information as applicable and attach this sheet to the back due annual return

Total shares issued:

Class of shares:	Number of shares held in this class:
Value of consideration for each share issued:	Number of shares issued for cash:
Number of shares issued other than for cash:	Amount called on each share:

And where the full consideration was not payable or required to be provided in respect of the issue of the share:

The value of that part of the consideration paid or provided in respect of the issue of the share:

Class of shares:	Number of shares held in this class:
Value of consideration for each share issued:	Number of shares issued for cash:
Number of shares issued other than for cash:	Amount called on each share:

And where the full consideration was not payable or required to be provided in respect of the issue of the share:

The value of that part of the consideration paid or provided in respect of the issue of the share:

Total amount ($) of calls received: Write 'NIL' if not applicable	$
Total amount ($) of calls unpaid: Write 'NIL' if not applicable	$
Total number of shares forfeited and not sold or otherwise disposed of: Write 'NIL' if not applicable	
Total number of shares purchased or otherwise acquired: Write 'NIL' if not applicable	
Total number of shares redeemed: Write 'NIL' if not applicable	

FORM 3

FORM FOR BACK DUE ANNUAL RETURNS FOR DEREGISTERD OVESEAS COMPANIES

Note: *This form is to be submitted to the Registrar as part of the restoration of a company that has failed to file annual returns which were due prior to December 31, 2024. This form should be completed for* ***each year*** *that an annual return was not filed, and the information should be current as of that particular year.*

Back Due Annual return

Section 349(1), Companies Act 1995

Notes

The information on this form must be either typewritten or printed legibly.

If there is insufficient space on the form to supply the information required, attach a separate sheet containing the information set out in the prescribed format.

Overseas Company name

Company registration number in the Tonga registry

1. Date of annual return

The information on the Tongan register in respect of the abovenamed company is correct at the date of this return.

/ /

2. Tax Identification Number (TIN)

3. Addresses

Address of registered office

Island group:

Address for service

☐ The address for service is the same as the registered office address

OR

☐ The address for service is set out below

This must be a physical address in Tonga

Island group:

Address for communications

☐ The postal address for communications is the same as the registered office address

OR

☐ The postal address to which communications from the Registrar may be sent is set out below

Island group:

Email:

4. Directors

Instructions for completing director information

1. If there are more than four existing directors, please attach a separate sheet containing the information set out in the prescribed format. All names should be set out in BLOCK letters.

2. The following persons are confirmed as the directors of the company as at the year of this annual return:

Note: *If there are more than four directors, please attach a separate sheet containing the information set out in the prescribed format*

Full legal name*: Address:
Full legal name*: Address:
Full legal name*: Address:
Full legal name*: Address:

**Please give first name(s) followed by surname in BLOCK letters.*

5. Signed by director or authorised person

Signature …….

Name

SCHEDULE 2

TABLE OF FEES PAYABLE TO THE REGISTRAR OF COMPANIES

Item		Fees
Part 1	**Fees Payable to the Registrar of Companies**	
1.	For an application to register a company under section 16(1) of the Act	$300
2.	For an application to reserve the name of a company under section 26(1) of the Act	$80
3.	For an application to change the name of a company under section 27(1) of the Act	$100
4.	For registration of a notice of alteration under section 36(2) of the Act	$80
5.	For registration of a notice of revocation and adoption of a constitution under section 36(2) of the Act	$80
6.	For registration of a consolidated constitution under section 37(5)	$80
7.	For registration of an order altering a constitution under section 38(2) of the Act	$80
8.	For registration of a notice of the issue of shares under section 47(1) of the Act under section 45(b) or section 46 of the Act	$80
9.	For registration of a notice of approval for issue of shares under 48(3) of the Act	$80
10.	For the registration of a share issue certificate under section 51(5)	$80
11.	For the registration of a convertible issue certificate under section 53(3)	$80
12.	For the registration of a notice of change of directors under section 58(1)	$80
13.	For registration of a notice of the purchase or acquisition of shares under section 62(3) of the Act	$80
14.	For registration of a notice of the places where share registers are kept under section 88(3)(a) of the Act	$80
15.	For registration of a notice of change of registered office under section 196(2) of the Act	$80
16.	For registration of a notice of the place where records are kept under section 198(4) of the Act	$80

17.	For registration of a notice of change of address for service under section 202(2) of the Act	$80
18.	For registration of a notice of the place where accounting records and accounts and returns are kept under section 204(2)(b) of the Act	$80
19.	For registration of a notice of the fact that the Registrar is entitled to appoint an auditor under section 205(b) of the Act	$80
20.	For registration of an annual return under section 223(1) of the Act	$80
21.	For registration of documents to effect amalgamation under section 232 of the Act.	$160
22.	For registration of the documents referred to in section 238(2) of the Act in relation to a proposed compromise	$80
23.	For registration of a copy of resolution as to solvency under section 252(8) of the Act	$80
24.	For an application of notice of vote on compromised under section 239(4) of the Act	$80
25.	For the registration of a Court Order under section 245(4) or 246(2)	$80
26.	For registration of a copy of an order terminating the liquidation of a company under section 259(5) of the Act	$80
27.	For the registration of the notice of appointment of a liquidator under section 264(2)(b)	$*80*
28.	For an application for Periodic report of liquidator under section 264(2) of the Act	$40
29.	For registration of liquidator's final report under section 266(1)(b)	$40
30.	For an application for notice of vacancy in office liquidator under section 292 of the Act	$40
31.	For an application of notice of change of liquidator under section 292 of the Act	$40
32.	For an application of order to enforce liquidator’s duties under section 295 of the Act	$40
33.	For filing an objection to the removal of a company from the register under section 330(1)	$80
34.	For an application for the restoration of a company to the register under section 337(2) of the Act	$450
35.	For registration of a notice of the change of name of an overseas company under section 343(4) of the Act	$160

36.	For registration, of a notice of the principal place of business in Tonga of an overseas company under section 343(5) of the Act	$270
37.	For an application to register an overseas company under section 345(1) of the Act	$800
38.	For registration of a notice of an alteration to an instrument constituting or defining the constitution of an overseas company under section 348(1) of the Act	$160
39.	For registration of a notice of a change of directors of an overseas company or of a change in the persons authorized to accept service in Tonga of documents on behalf of an overseas company, as the case may be under section 348(1) of the Act	$160
40.	For registration of an annual return by an overseas company under section 349(1) of the Act	$250
41.	For registration of a notice of the date on which an overseas company will cease to carry on business in Tonga under section 350(1)(a) of the Act	$160
42.	For an application by an overseas company to register as a company under the Act under section 354(1) of the Act	$800
43.	For an application by a company for removal from the Tongan register under section 360 of the Act	$160
44.	For inspection under section 369(1) of the Act of any document that constitutes part of the Tongan Register or the overseas register	Free
45.	For a certificate of incorporation of a company	Free
46.	For a certificate of registration of a company under the Act in accordance with the Tenth Schedule of the Act.	Free
47.	For a copy of or extract from any document, in addition to any fee for certifying the same, — (a) where a photocopy is made by a member of the public using a photocopy machine provided for public use, for each A4 sheet. (b) where a photocopy is made by the Registrar, for each A4 sheet	 Free (46a) $10 per A4 sheet (46b)
48.	For an application for the Registrar's approval or consent required under the Act, of any regulations under the Act where no other fee is prescribed.	$130
49.	For registration of any other document with the Registrar	$40

50.	For registration of a consolidated constitution under section 37(5)	$80
51.	For the registration of a Court altered constitution under section 38(2)	$80
52.	For the registration of a share issue certificate under section 51(5)	$80
53.	For the registration of a convertible issue certificate under section 53(3)	$80
54.	For the registration of a notice of change of directors under section 87(1)	$80
55.	For the registration of a Court Order under section 245(4) or 246(2)	$80
56.	For the registration of the notice of appointment of a liquidator under section 264(2)(b)	$80
57.	For registration of liquidator's final report under section 266(1)(b)	$80
58.	For filing an objection to the removal of a company from the register under section 330(1)	$80
59.	For filing a document or notice not specifically listed on this Schedule 2	$80
Part 2	**Additional Fees on failure to deliver documents within prescribed time (whether or not any other fee is payable and in addition to any other fee so payable)**	
60.	Where delivered not later than 25 days after the time prescribed	$25
61.	Where delivered more than 30 days after the time prescribed	$150

- All fees are exclusive of 15% Consumption Tax