

Preface

This book, *The Hidden Tax Burden: Rethinking Tonga's Economic Future*, was born from a question that lingered in my mind as I reflected on life in our small island nation: how much of every pa'anga I earn truly stays with me? As a Tongan surrounded by the steadfast love of my wife, the grounding wisdom of my siblings, and the vibrant hope of my nieces and nephews—my legacy, though I have no children of my own—I felt compelled to explore the unseen weights we bear. Taxes stretch beyond their names, government spending promises more than it delivers, and our cherished cultural traditions both unite and strain us. This unease drove me to write, not just for myself, but for Tonga's future.

My journey has been sustained by faith in God Almighty and His Son Jesus Christ, who teaches us in Psalm 90:12 to “teach us to number our days, that we may gain a heart of wisdom” [1]. With this wisdom, I've delved into the FY 2023/24 budget—its T\$350 million tax revenue and T\$784.2 million expenditure—using econometric tools to uncover stark truths: effective tax rates hitting 36.22%, government efficiency at 42%, and cultural spending draining T\$75.6 million [2] [3]. Yet, this is not merely a critique; it's a vision of what Tonga could become—a place where every pa'anga fuels growth and prosperity.

I owe this work to those who've walked with me. My wife's unwavering support, my siblings' shared strength, my nieces and nephews' boundless potential, and my friends' honest insights have shaped these pages. For them, and for students of accounting and economics, I offer this book as a resource—to spark curiosity, equip analysis, and inspire action. The models herein, from regression to systems dynamics, are tools to dissect our challenges and rebuild our future [4]. As we stand poised for reform, guided by the five pillars, I invite you to join me in turning hidden burdens into shared blessings for Tonga.

Footnotes

1. The Holy Bible, New King James Version, Psalm 90:12, Thomas Nelson Publishers, 1982.
2. Ministry of Finance, “Budget Statement 2023/24,” parliament.gov.to, June 15, 2023.
3. ADB, “Tonga: Economy,” adb.org, 2023.
4. IMF, “Tonga: 2023 Article IV Consultation,” imf.org, August 7, 2023.

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