



Tonga

**EXCISE TAX (AMENDMENT)(NO.2)
ORDER 2013**



EXCISE TAX (AMENDMENT)(NO.2) ORDER 2013

CUSTOMS ACT 2007

IN EXERCISE of the powers conferred by section 3 of the Excise Tax Act 2007, the Minister responsible for Revenue and Customs, with the approval of Cabinet, makes the following Order -

- 1 This Order may be cited as the Excise Tax (Amendment) (No.2) Order 2013.
2. The Excise Tax Order 2008, as amended, imposing excise tax rate on goods effective from 1 February 2008 and published in the Government Gazette Supplement Extraordinary on 21 January 2008 shall be referred to as the Principal Order.
3. The tables in Chapters 15, 22, 24 and 27 of the Principal Order are repealed and replaced with the following new tables.

Tariff Item	Goods Description	QT Y	Excise Tax Rate
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.		
1501.10.00	- Lard	kg	\$1 per kg
1501.20.00	- Other pig fat	kg	\$1 per kg
1501.90.00	- Other	kg	\$1 per kg
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		
1502.10.00	- Tallow	kg	\$1 per kg

1502.90.00	- Other	kg	\$1 per kg
Tariff Item	Goods Description	QT Y	Excise Tax Rate
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
2202.10.10	--- containing added sugar	ltr	\$0.50 per ltr
2202.10.20	--- containing other sweetening matter	ltr	\$0.50 per ltr
2202.10.90	--- Other	ltr	\$0.50 per ltr
2202.90.00	- Other	ltr	\$0.50 per ltr
22.03	Beer made from malt.		
2203.00.10	--- Manufactured in Tonga	lal	\$10 per lal
	--- Other		
2203.00.91	--- Not more than 3% alcohol by volume of alcohol	lal	\$50 per lal
2203.00.92	--- More than 3% and not more than 5% volume of alcohol	lal	\$50 per lal
2203.00.99	--- Other	lal	\$50 per lal
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
2204.10.00	- Sparkling wine	lal	\$42 per lal
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21.00	-- In containers holding 2L or less	lal	\$42 per lal
2204.29.00	-- Other	lal	\$42 per lal
2204.30.00	- Other grape must	lal	\$42 per lal
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
2205.10.00	- In containers holding 2L or less	lal	\$42 per lal
2205.90.00	- Other	lal	\$42 per lal
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic		

	beverages, not elsewhere specified or included.		
2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	lal	\$42 per lal
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
	- Spirits obtained by distilling grape wine or grape marc		
2208.20.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.20.91	--- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.20.99	--- Other	lal	\$42 per lal
	- Whiskies		
2208.30.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.30.91	---Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.30.99	--- Other	lal	\$42 per lal
	- Rum and tafia		
2208.40.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.40.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.40.99	---- Other	lal	\$42 per lal
	- Gin and Geneva		
2208.50.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.50.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.50.99	---- Other	lal	\$42 per lal
	- Vodka		
2208.60.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.60.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal

2208.60.99	---- Other	lal	\$42 per lal
	- Liqueurs and cordials		
2208.70.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.70.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.70.99	---- Other	lal	\$42 per lal
	- Other		
2208.90.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.90.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.90.99	---- Other	lal	\$42 per lal
Tariff Item	Goods Description	QT Y	Excise Tax Rate
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	- Cigars, cheroots and cigarillos, containing tobacco		
2402.10.10	--- Manufactured in Tonga	kg	\$238 per 1000 cigarettes
2402.10.90	--- Other	kg	\$250 per 1000 cigarettes
	- Cigarettes containing tobacco		
2402.20.10	-- Manufactured in Tonga	kg	\$238 per 1000 cigarettes
2402.20.90	--- Other	kg	\$250 per 1000 cigarettes
	- Other		
2402.90.10	--- Manufactured in Tonga	kg	\$238 per 1000 cigarettes
2402.90.90	--- Other	kg	\$250 per 1000 cigarettes
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	\$250 per kg

2403.19.00	-- Other	kg	\$250 per kg
	- Other:		
2403.91.00	-- "Homogenised" or "reconstituted" tobacco	kg	\$250 per kg
2403.99.00	-- Other	kg	\$250 per kg
Tariff Item	Goods Description	QT Y	Excise Tax Rate
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.		
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		
	-- Light oils and preparations		
	--- Motor spirit		
2710.12.11	---- Unleaded	ltr	50 cents per litre
2710.12.19	---- Other	ltr	50 cents per litre
2710.12.20	--- Aviation gasoline	ltr	50 cents per litre
2710.12.30	--- Jet fuel and aviation kerosene	ltr	50 cents per litre
2710.12.40	--- Other kerosene and white spirit		Free
2710.12.50	--- Distillate fuel	ltr	50 cents per litre
2710.12.60	--- Residual fuel oil	ltr	50 cents per litre
2710.12.90	--- Other	ltr	50 cents per litre
2710.19.00	-- Other	ltr	50 cents per litre
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils	ltr	50 cents per litre

	being the basic constituents of the preparations, containing biodiesel, other than waste oils		
	- Waste oils:		
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	ltr	50 cents per litre
2710.99.00	--- Other	ltr	50 cents per litre
27.11	Petroleum gases and other gaseous hydrocarbons.		
	- Liquefied:		
2711.11.00	-- Natural gas	kg	\$300 per Metric Tonne
2711.12.00	-- Propane	kg	\$300 per Metric Tonne
2711.13.00	-- Butanes	kg	\$300 per Metric Tonne
2711.14.00	-- Ethylene, propylene, butylene et butadiene	kg	\$300 per Metric Tonne
2711.19.00	-- Other	kg	\$300 per Metric Tonne
	- In gaseous state:		
2711.21.00	-- Natural gas	kg	\$300 per Metric Tonne
2711.29.00	-- Other	kg	\$300 per Metric Tonne”

Made at Nuku'alofa this 17th day of December 2013.

Hon. Siosifa T Tu'utafaiva
Minister for Revenue and Customs