

- (3) The application of paragraph (1) and (2) of this Order, shall be subject to the approval of the Chief Executive Officer for the Ministry Revenue and Customs.

Made at Nuku'alofa this 27th day of March 2020.

Hon. Tevita Lavemaau

Minister of Revenue and Customs

 BY AUTHORITY:

'Aloisio 'Alipate Tavo, General Manager, Tonga Fast Print Ltd.
 2020.

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No. 13

27 March

2020.

CONSUMPTION TAX ACT 2003

(Section 5(3)(a))

ORDER

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act 2003, the Minister responsible for Revenue and Customs, with the approval of Cabinet makes the following Order -

- (1) Import of any goods which directly concern measures taken to combat the spread and possible spread of the novel coronavirus disease ("COVID-19") in Tonga shall be exempted from consumption tax.
- (2) The imported goods includes but are not limited to the following tariff items -
 - (a) Medical masks with international harmonized system (HS) codes* of 6307.90.00;
 - (b) Disinfectants (including in gel or liquid form e.g. hand sanitizer) with HS code 3808.94.00;
 - (c) Mask materials include non-woven fabrics and antibacterial filters; elastic bands with the regulated HS codes;
 - (d) Protective clothing including trousers, shirts, goggles, medical masks, helmets, gloves and shoes; and
 - (e) Any other specialised medicaments, equipment, machinery, devices or materials required for prevention and control measures against COVID-19 as verified by the Ministry of Health.

FAKALAHI KI HE KASETE 'A E PULE'ANGA TONGA KASETE MAKEHE

Fika 13

27 Ma'asi

2020.

LAOKIHE TUKUHAUNGAUE'AKI 2003

(Kupu 5(3)(a))

TU'UTU'UNI

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 5(3)(a) 'o e Lao ki he Tukupau Ngaue'aki 2003, 'oku fa'u 'e he Minisita 'oku ne tokangaekina 'a e Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti 'a e Tu'utu'uni ko eni -

- (1) Kuo pau ke faka'atâ mei he tukupau ngaue'aki 'a e hu mai 'o e ngaahi koloa 'a ia 'oku felave'i fakahangatonu mo e ngaahi ngaue kuo fakahoko ke ta'ofi 'a e mafola p e faingamalie ke mafola 'a e mahaki novel coronavirus ("COVID-19") 'i Tonga.
- (2) Ko e ngaahi koloa hu mai 'oku kau kiai, kae 'ikai fakangatangata ki he ngaahi koloa tute ko eni –
 - (a) Ngaahi me'a malu'i ngutu fakafaito'o 'oku fika* founga fakatahataha fakavaha'apule'anga (HS) ko e 6307.90.00;
 - (b) Ngaahi faito'o tamate siemu (kau ki ai 'a e selo pe 'i he huhu' a.e.g. faito'o fakama'a nima) 'oku HS fika 3808.94.00;
 - (c) Ngaahi naunau me'a malu'i ngutu 'oku kau ki ai 'a e ngaahi tupenu 'ikai lalanga mo e ngaahi me'a sivi siemu; ngaahi fano 'oku 'i ai honau ngaahi fika 'oku pule'i HS;
 - (d) Vala malu'i kau ki ai 'a e ngaahi talausese, sote, sio'ata, me'a malu'i ngutu fakafaito'o, helemeti, kofu nima mo e su; mo

(e) Ha ngaahi fo'i' akau, me'angaue, misini, me'angaue makehe pe ngaahi naunau kuo tu'utu'uni ki he ngaahi ngaue ke ta'ofi mo pule'i 'a e COVID-19 'a ia kuo fakapapau'i 'e he Potungaue Mo'ui.

- (3) Kuo pau ke fakahoko 'a e palakalafi (1) mo e (2) 'o e Tu'utu'uni ni, 'i he loto kiai 'a e 'Ofisa Pule Ngaue ki he Potungaue Tanaki Pa'anga Hu Mai mo e Tute.

Fakahoko 'i Nuku'alofa 'i he 'aho 27 ni 'o Ma'asi 2020.

Hon. Tevita Lavemaau

Minisita Tanaki Pa'anga Hu Mai mo e Tute

BY AUTHORITY:

'Aloisio 'Alipate Tavo, General Manager, Tonga Fast Print Ltd.
2020.