

(5) That the customs duty exemptions in paragraph (1), (2) and (3) shall be for a period of 5 years from the commencement date of this Order.

Made at Nuku'alofa this 5th day of July 2023.

Hon. Tiofilusi Tiueti

Minister of Revenue and Customs

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No.21

5 TH JULY

2023.

CUSTOMS ACT [CAP 11.02]

(Section 3(1) (b))

ORDER

IN EXERCISE of the powers conferred by section 3 (1) (b) of the Customs Act [CAP 11.02], the Minister responsible for revenue and customs, with the approval of Cabinet makes the following Order -

- (1) That the import of aircrafts and aircraft parts by a licensed public domestic airline operator, shall be exempted from customs duty.
- (2) That the import of vessels and vessel parts by a licensed public domestic sea transport operator, shall be exempted from customs duty.
- (3) That import of forklifts, ship cranes or any machinery imported to assist with the loading and unloading of cargoes in paragraph (1) and (2) , shall be exempted from customs duty.
- (4) That the customs duty exemptions in paragraph (1), (2) and (3), shall only apply to imports by the licensed public domestic airline operator and the licensed public domestic sea transport operator.

LAO KI HE TUTE [VAHE 11.02]**(Kupu 3(1)(b))****TU'UTU'UNI**

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'e he kupu 3(1)(b) 'o e Lao ki he Tute [Vahe 11.02], 'oku fa'u ai '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) 'Oku faka'ataa mei he tute kasitomu 'a hono hu mai 'o e ngaahi vakapuna mo e ngaahi kongokonga vakapuna 'e ha pisinisi fakahoko ngaue kuo ma'u laiseni ki ha kautaha vakapuna fakalotofonua.
- (2) 'Oku faka'ataa mei he tute kasitomu 'a hono hu mai 'o e ngaahi vaka tahi mo e ngaahi kongokonga vaka tahi 'e ha pisinisi fakahoko ngaue kuo ma'u laiseni ki ha kautaha vakatahi fakalotofonua.
- (3) 'Oku faka'ataa mei he tute kasitomu 'a hono hu mai 'o e ngaahi misini hiki, ngaahi misini fusi 'o e vaka pe ha ngaahi misini 'oku tokoni ki hono fakaheka mo fakahifo 'a e ngaahi uta 'oku ha 'i he palakalafi (1) mo e (2).
- (4) Kuo pau ke ngaue'aki fakahangatonu 'a e ngaahi faka'ataa mei he tute kasitomu 'i he palakalafi (1), (2) mo e (3) ki he ngaahi hu

mai 'oku fakahoko 'e ha pisinisi fakahoko ngaue kuo ma'u laiseni ki ha kautaha vakapuna mo e pisinisi fakahoko ngaue kuo ma'u laiseni ki ha kautaha vakatahi fakalotofonua.

- (5) 'Oku faka'ataa mei he tute kasitomu 'a e ngaahi hu mai 'i he palakalafi (1), (2) mo e (3) 'i ha vaha'a taimi ko e ta'u 'e 5 mei he 'aho 'oku kamata ngaue'aki ai 'a e Tu'utu'uni ni.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 5 ni 'o Siulai 2023.

Hon. Tiofilusi Tiueti

Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute

CONSUMPTION TAX ACT [CAP 11.01]**(Section 5(3)(a))****ORDER**

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act [CAP 11.01], the Minister responsible for revenue and customs, with the approval of Cabinet makes the following Order –

- (1) That the import of aircrafts and aircraft parts by a licensed public domestic airline operator, shall be exempted from consumption tax.
- (2) That the import of vessels and vessel parts by a licensed public domestic sea transport operator, shall be exempted from consumption tax.
- (3) That import of forklifts, ship cranes or any machinery imported to assist with the loading and unloading of cargoes in paragraph (1) and (2) , shall be exempted from consumption tax.
- (4) That the consumption tax exemptions in paragraph (1),(2) and (3), shall only apply to imports by the licensed public domestic airline operator and the licensed public domestic sea transport operator.

- (5) That the consumption tax exemptions in paragraph (1), (2) and (3) shall be for a period of 5 years from the commencement date of this Order.

Made at Nuku'alofa this 5th day of July 2023.

Hon. Tiofilusi Tiueti
Minister of Revenue and Customs

LAO KI HE TUKUHAU NGAUE'AKI [CAP 11.01]**(Kupu 5(3)(a))****TU'UTU'UNI**

'I HONO NGAUE'AKI 'o e ngaahi mafai kuo foaki 'i he kupu 5(3)(a) 'o e Lao ki he Tukupuna Ngaue'aki [Vahe 11.01], 'oku fa'u ai '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) 'Oku faka'ataa mei he tukupuna ngaue'aki 'a hono hu mai 'o e ngaahi vakapuna mo e ngaahi kongokonga vakapuna 'e ha pisinisi fakahoko ngaue kuo ma'u laiseni ki ha kautaha vakapuna fakalotofonua.
- (2) 'Oku faka'ataa mei he tukupuna ngaue'aki 'a hono hu mai 'o e ngaahi vaka tahi mo e ngaahi kongokonga vaka tahi ' e ha pisinisi fakahoko ngaue kuo ma'u laiseni ki ha kautaha vakatahi fakalotofonua.
- (3) 'Oku faka'ataa mei he tukupuna ngaue'aki 'a hono hu mai 'o e ngaahi misini hiki, ngaahi misini fusi 'o e vaka pe ha ngaahi misini 'oku tokoni ki hono fakaheka mo fakahifo 'a e ngaahi uta 'oku ha 'i he palakalafi (1) mo e (2).

- (4) Kuo pau ke ngaue'aki fakahangatonu 'a e ngaahi faka'ataa mei he tukupuna ngaue'aki 'i he palakalafi (1),(2) mo e (3) ki he ngaahi hu mai 'oku fakahoko 'e ha pisinisi fakahoko ngaue kuo ma'u laiseni ki ha kautaha vakapuna mo e pisinisi fakahoko ngaue kuo ma'u laiseni ki ha kautaha vakatahi fakalotofonua.
- (5) 'Oku faka'ataa mei he tukupuna ngaue'aki 'a e ngaahi hu mai 'i he palakalafi (1), (2) mo e (3) 'i ha vaha'a taimi ko e ta'u 'e 5 mei he 'aho 'oku kamata ngaue'aki ai 'a e Tu'utu'uni ni.

Na'e fakahoko 'i Nuku'alofa 'i he 'aho 5 ni 'o Siulai 2023.

Hon. Tiofilusi Tiueti

Minisita ki he Tanaki Pa'anga Hu Mai mo e Tute

BY AUTHORITY:

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2023.

