

LAOKIHE TUKUHAUNGAUE'AKI [VAHE 11.01]

(Kupu 5(3)(a))

TU'UTU'UNI

'IHONONGAUE'AKI 'a engaahi mafai kuo foaki 'i he kupu 5(3)(a) 'o e Laoki he Tukupau Ngaue'aki [Vahe 11.01], 'oku fa'u ai 'e he Minisita 'oku ne tokangaekina 'a e tanaki pa'anga hû mai mo e tute, 'i he loto ki ai 'a e Kapineti, 'a e Tu'utu'uni ko 'eni –

- (1) Ko hono hû mai 'a e salote misini faka'uhila kakato kuo pau ke 'atâ ia mei he tukupau ngaue'aki ki he koloa hû mai.
- (2) Ko hono hû mai 'a e salote misini 'oku ne ngaue'aki ha ma'uanga ivi 'e ua pe lahi ange ki hono fakalele, kuo pau ke 'atâ ia mei hono totongi 'a e peseti 'e 50 'o e tukupau ngaue'aki ki he koloa hû mai 'a ia 'e ala ngaue'aki ki ai.
- (3) Kuo pau ke ngata 'a hono ngaue'aki 'a e Tu'utu'uni ko 'eni 'i he kakato 'a e ta'u 'e nima (5) mei he 'aho 'e kamata ngaue'aki ai 'a e Tu'utu'uni ko 'eni.

Fakahoko 'i Nuku'alofa 'i he 'aho **31** 'o **Siulai** 2026.

Hon. Sevenitini Toumo'ua

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

BY AUTHORITY:
Edwin Liava'a, CEO, Tonga Post Ltd.
2026.

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No.05

31ST JULY

2026.

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) The importation of fully electric powered vehicles shall be exempt from import consumption tax.
- (2) The importation of hybrid vehicles that use two or more types of power sources for propulsion, shall be exempt from paying 50% of the applicable import consumption tax.
- (3) This Order shall cease to have effect five (5) years from the date of entry into force of this Order.

Made at Nuku'alofa this **31st** day of **July** 2026.

Hon. Sevenitini Toumo'ua

Minister for Revenue and Customs

