



Tonga

EXCISE TAX REGULATIONS

Chapter 11.04.01

2020 Revised Edition



EXCISE TAX REGULATIONS

Arrangement of Regulations

Regulation

1	Short title.....	5
2	Interpretation.....	5
3	Application form for refund.....	5
4	Application form for licence.....	5
5	Application and licence fees.....	5
6	Form of licence.....	6
7	Excise stamps.....	6
8	Customs entry forms.....	6

SCHEDULE

APPLICATION FOR REFUND OF EXCISE TAX	7
APPLICATION FOR LICENCE TO MANUFACTURE EXCISABLE GOODS	9
LICENCE TO MANUFACTURE EXCISABLE GOODS	10



EXCISE TAX REGULATIONS¹

EXCISE TAX ACT

In exercise of the powers conferred by section 23 of the Excise Tax Act 2007, the Chief Commissioner, with the consent of Cabinet, made the following Regulations -

Commencement [1 February 2008]

1 Short title

These Regulations may be cited as the Excise Tax Regulations 2008.

2 Interpretation

In these Regulations, “Act” means the Excise Tax Act.

3 Application form for refund

An application under section 10 of the Act for a refund shall be in Form 1 in the Schedule.

4 Application form for licence

An application under section 12 of the Act for a licence shall be in Form 2 in the Schedule.

5 Application and licence fees

- (1) The application fee for an application under section 12 of the Act for a licence shall be \$20.

- (2) The licence fee for a licence granted and renewed under section 13 of the Act shall be \$100.

6 Form of licence

A licence granted under section 13 of the Act shall be in Form 3 in the Schedule and shall be renewed annually upon application by the licensed manufacturer.

7 Excise stamps

For the purposes of section 21(1) of the Act, all excisable goods manufactured in the Kingdom shall be stamped by the licensed manufacturer with the words "EXCISABLE GOODS".

8 Customs entry forms

For the purposes of the Act, the entry forms for excisable goods that are imported or manufactured in the Kingdom shall be the Customs entry forms prescribed under the Customs and Excise Management Regulations 2008.

SCHEDULE**FORM 1**

EXCISE TAX ACT
EXCISE TAX REGULATIONS 2008
(Regulation 3)

APPLICATION FOR REFUND OF EXCISE TAX

NOTE: A REFUND SHALL ONLY BE PAID IF THIS APPLICATION IS MADE WITHIN 12 MONTHS OF THE DAY ON WHICH THE GOODS TO WHICH IT RELATES ARE RE-EXPORTED

1. Details of applicant —

- (a) Name of applicant.....
- (b) Address and telephone number of applicant.....
- (c) Licence number of applicant.....

2. Details of goods being exported —

- (a) Description of excisable goods being exported
-
- (b) Total of the quantity, unit or weight of excisable goods being exported
 (see note (1))
- (c) If only part of the total of the quantity, unit or weight of the excisable goods being exported consists of excisable goods that were imported and for which excise tax was paid on import - specify the percentage, or part, of the excisable goods that are being exported that consists of goods that were imported and for which excise tax was paid on import.

3. Details of goods for which excise tax has been paid by applicant on import —

- (a) Description of excisable goods that are imported goods for which the applicant paid excise tax on import and which are being, in whole or in part, re-exported
- (b) Total of the quantity, unit or weight of the imported goods for which the applicant paid excise tax on import and which are being, in whole or in part, re-exported
 (see note (2))
- (c) Amount of excise tax paid by the applicant on import of the imported goods that are being re-exported (see note (3))
- (d) Date on which excise tax was paid by the applicant on import of the imported goods which are being re-exported

4. Attachments

Please attach relevant documents, including Customs forms for the goods that were imported and for the goods being exported, and proof of payment of excise tax on the imported goods.

.....
Date on which goods were exported

.....
Date of application

.....
Name of person applying

.....
Signature of person applying

NOTES

(1) If the excise tax paid on the excisable goods which were imported, and which form all or part of the goods being exported, was calculated —

- (a) by quantity, specify the quantity of goods being exported;
- (b) by unit, specify the unit of goods being exported; or
- (c) by weight, specify the weight of goods being exported.

(2) If all of the excisable goods being exported consist of excisable goods that were imported and for which excise tax was paid on import - specify the total quantity, total units, or total weight of the excisable goods (as calculated in accordance with note (1)), for which excise tax was paid on import.

If only part of the excisable goods being exported consists of excisable goods that were imported and for which excise tax was paid on import - specify only the part of the total quantity, total units, or total weight of the excisable goods (as calculated in accordance with note (1)) that are being exported, which consists of excisable goods for which excise tax was paid on import.

(3) If all of the excisable goods being re-exported consist of excisable goods that were imported and for which excise tax was paid on import - specify the total excise tax paid on import of the excisable goods.

If only part of the excisable goods being exported consists of excisable goods that were imported and for which excise tax was paid on import - specify only so much of the excise tax as was paid on the part of the excisable goods that is being re-exported.

FORM 2

EXCISE TAX ACT
EXCISE TAX REGULATIONS 2008
(Regulation 4)

APPLICATION FOR LICENCE TO MANUFACTURE EXCISABLE GOODS

- 1. Name of manufacturer applying for licence
.....
- 2. Address of premises at which goods to be manufactured, and any premises at which manufactured goods shall be stored, under the licence
.....
.....
.....
- 3. Description of goods to be manufactured under licence
.....
.....
.....
- 4. If applicant has been previously granted a licence, the licence number of previous licence
.....

.....
Name of person applying for licence

.....
Signature of person applying for licence

.....
Date of application for licence

FORM 3

EXCISE TAX ACT
EXCISE TAX REGULATIONS 2008
(Regulation 6)

LICENCE TO MANUFACTURE EXCISABLE GOODS

- 1. Name of licence holder
.....
- 2. Address of premises at which goods shall be manufactured, and any premises at which manufactured goods shall be stored, under the licence
.....
.....
- 3. Licence number
.....
- 4. Description of goods to be manufactured under licence
.....
.....
.....
- 5. Terms, conditions or restrictions on licence
.....
.....
.....

.....
Signature of person granting licence

.....
Date of grant of licence

ENDNOTES

¹ G7/2008