Tonga

EXCISE TAX (AMENDMENT) (NO.2) ORDER 2018
EXCISE TAX 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 2018.

(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 Principal Order is amended by deleting the following commodities:

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Description</th>
<th>Excise Qty</th>
<th>Excise Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>0405.10.00</td>
<td>- Butter</td>
<td>kg</td>
<td>$1.50 per kg</td>
</tr>
<tr>
<td>0405.20.00</td>
<td>- Dairy spreads</td>
<td>kg</td>
<td>$1.50 per kg</td>
</tr>
</tbody>
</table>
Made at Nuku’alofa this 15th day of August 2018

Hon. Mateni Tapueluelu
Minister responsible for Revenue and Customs