



Tonga

EXCISE TAX (AMENDMENT) ORDER 2020



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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) Order 2020.
- (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 commencement date of this Order shall be the date of gazettal.
- (4) Heading 2202 of the Principal Order is amended by deleting 2202.10.11 and replacing it with 2202.99.99 with the following —

Tariff Item	Description	Excise Qty	Excise Tax Rate
2202.10.11	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	5 seniti per lt
2202.10.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	75 seniti per lt
2202.10.19	---- Having a total sugar content exceeding 20g per 100ml	lt	\$1.50 per lt

2202.10.91	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	Free
2202.10.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	\$1.50 per lt
2202.10.99	---- Having a total sugar content exceeding 20g per 100ml	lt	\$4.00 per lt
2202.91.11	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	5 seniti per lt
2202.91.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	75 seniti per lt
2202.91.19	---- Having a total sugar content exceeding 20g per 100ml	lt	\$1.50 per lt
2202.91.91	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	Free
2202.91.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	\$1.50 per lt
2202.91.99	---- Having a total sugar content exceeding 20g per 100ml	lt	\$4.00 per lt
2202.99.11	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	5 seniti per lt
2202.99.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	75 seniti per lt
2202.99.19	---- Having a total sugar content exceeding 20g per 100ml	lt	\$1.50 per lt
2202.99.91	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	Free
2202.99.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	\$1.50 per lt
2202.99.99	---- Having a total sugar content exceeding 20g per 100ml	lt	\$4.00 per lt

- (5) Schedule 2 of the Principal Order is amended by inserting the following new paragraph (p) –

“(p) 400 litres of fuel per month for each village community electricity supply scheme.”

Made at Nuku'alofa this **21st** day of **February** 2020.

Hon. Tevita Lavemaau
Minister responsible for Revenue and Customs