



Tonga

**CUSTOMS DUTY (AMENDMENT) ORDER
2021**



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Arrangement of Sections

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CUSTOMS ACT [CAP 11.02]

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

1 Short Title and Commencement

- (1) This Order may be cited as the Customs Duty (Amendment) Order 2021.
- (2) The Customs Duty Order 2008, as amended, imposing customs duty 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) This Order shall come into force on the date of gazettal.

2 Principal Order amended

- (1) The Principal Order is amended by amending the following tariff sub-headings –
 - (a) Subheading 1902.19.10 of the Principal Order is amended by replacing the existing Description with “--- Instant noodles, of a kind with all of its nutrient contents less than the following thresholds - Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 10g per 100g.”;

- (b) Subheading 1902.19.11 of the Principal Order is amended by replacing the existing note in the Excise tax column with “Free”;
- (c) Subheading 1902.19.19 of the Principal Order is amended by replacing the existing note in the Excise tax column with “Free”;
- (d) Subheading 1905.32.00 of the Principal Order is amended by deleting the details in the tariff item column, Unit Qty column, Import Duty Rate column and Export Duty Rate column to cater for new tariff subheading national splits under this subheading;
- (e) Subheading 2009.11.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
- (f) Subheading 2009.11.90 of the Principal Order is amended by replacing the existing Description with “--- Other”;
- (g) Subheading 2009.12.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
- (h) Subheading 2009.21.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
- (i) Subheading 2009.31.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
- (j) Subheading 2009.41.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
- (k) Subheading 2009.50.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
- (l) Subheading 2009.61.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g,

- Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
- (m) Subheading 2009.61.90 of the Principal Order is amended by replacing the existing Description with “--- Other”;
 - (n) Subheading 2009.71.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
 - (o) Subheading 2009.81.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
 - (p) Subheading 2009.89.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
 - (q) Subheading 2009.90.10 of the Principal Order is amended by replacing the existing Description with “--- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
 - (r) Subheading 2202.10.11 of the Principal Order is amended by –
 - (i) replacing the existing Description with “---- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”; and
 - (ii) replacing “Free but see excise schedule” in the Import Duty Rate column with “Free”;
 - (s) Subheading 2202.10.19 of the Principal Order be amended by replacing the existing Description with “---- Other”;
 - (t) Subheading 2202.10.91 of the Principal Order be amended by replacing the existing Description with “---- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
 - (u) Subheading 2202.10.99 of the Principal Order is amended by replacing the existing Description with “---- Other”.
 - (v) Subheading 2202.91.11 of the Principal Order is amended by –
 - (i) replacing the existing Description with “---- Of a kind with all of its nutrient contents less than the following thresholds- Total fat

- 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”; and
- (ii) replacing “Free but see excise schedule” in the Import Duty Rate column with “Free”;
- (w) Subheading 2202.91.19 of the Principal Order is amended by replacing the existing Description with “---- Other”.
- (x) Subheading 2202.91.91 of the Principal Order is amended by replacing the existing Description with “---- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”;
- (y) Subheading 2202.91.99 of the Principal Order is amended by replacing the existing Description with “---- Other”.
- (z) Subheading 2202.99.11 of the Principal Order is amended by –
- (i) replacing the existing Description with “---- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”; and
- (ii) replacing “Free but see excise schedule” in the Import Duty Rate column with “Free”;
- (aa) Subheading 2202.99.19 of the Principal Order is amended by replacing the Description with “---- Other”;
- (bb) Subheading 2202.99.91 of the Principal Order is amended by replacing the existing Description with “---- Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g.”; and
- (cc) Subheading 2202.99.99 of the Principal Order is amended by replacing the Description with “---- Other”.
- (2) The Principal Order is amended by inserting the following new tariff subheadings in the appropriate section, chapter and numerical order –

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
1902.19.20	--- Other instant noodles:			
1902.19.21	---- Manufactured in Tonga	kg	Free but see excise schedule	Free
1902.19.29	---- Other	kg	Free but see excise schedule	Free

1905.32.10	--- Of a kind with all of its nutrient contents less than the following thresholds - Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 10g per 100g:	kg	Free	Free
1905.32.90	--- Other	kg	Free but see excise schedule	Free
2009.12.90	--- Other	lt	Free but see excise schedule	Free
2009.21.90	--- Other	lt	Free but see excise schedule	Free
2009.31.90	--- Other	lt	Free but see excise schedule	Free
2009.41.90	--- Other	lt	Free but see excise schedule	Free
2009.71.90	--- Other	lt	Free but see excise schedule	Free

(3) The Principal Order is amended by deleting the following tariff subheadings –

2009.11.20	2009.61.20	2202.10.92
2009.12.20	2009.71.20	2202.91.12
2009.21.20	2009.81.20	2202.91.92
2009.31.20	2009.89.20	2202.99.12
2009.41.20	2009.90.20	2202.99.92
2009.50.20	2202.10.12	

Made at Nuku'alofa this 2nd day of July 2021.

Hon. Tevita Lavemaau
Minister responsible for Revenue and Customs