



Tonga

EXCISE TAX (AMENDMENT) ORDER 2021



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Arrangement of Sections

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EXCISE TAX ACT [CAP 11.04]

IN EXERCISE of the powers conferred by section 3 of the Excise Tax Act [Cap 11.04], 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 Excise Tax (Amendment) Order 2021.
- (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) 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 1905.32.00 of the Principal Order is amended by –
 - (i) deleting the details in the tariff item column, Unit Qty column and Excise Rate column to cater for new tariff subheading national splits under this subheading; and
 - (ii) inserting “:” after the word “wafers” in the Description column.
 - (b) Subheading 2009.11.90 of the Principal Order is amended by –

- (i) replacing the existing Description with “--- Other”; and
 - (ii) replacing the existing Excise Tax Rate with “\$1.50 per lt”.
 - (c) Subheading 2009.61.90 of the Principal Order is amended by –
 - (i) replacing the existing Description with “--- Other”; and
 - (ii) replacing the existing Excise Tax Rate with “\$1.50 per lt”.
 - (d) Subheading 2202.10.19 of the Principal Order be amended by –
 - (i) replacing the existing Description with “---- Other”; and
 - (ii) replacing the existing Excise Tax Rate with “75 cents per lt”.
 - (e) Subheading 2202.10.99 of the Principal Order is amended by –
 - (i) replacing the existing Description with “---- Other”; and
 - (ii) replacing the existing Excise Tax Rate with “\$1.50 per lt”.
 - (f) Subheading 2202.91.19 of the Principal Order is amended by –
 - (i) replacing the existing Description with “---- Other”; and
 - (ii) replacing the existing Excise Tax Rate with “75 cents per lt”.
 - (g) Subheading 2202.91.99 of the Principal Order is amended by –
 - (i) replacing the existing Description with “---- Other”; and
 - (ii) replacing the existing Excise Tax Rate with “\$1.50 per lt”.
 - (h) Subheading 2202.99.19 of the Principal Order is amended by –
 - (i) replacing the existing Description with “---- Other”; and
 - (ii) replacing the existing Excise Tax Rate with “75 cents per lt”.
 - (i) Subheading 2202.99.99 of the Principal Order is amended by –
 - (i) replacing the existing Description with “---- Other”; and
 - (ii) replacing the existing Excise Tax Rate with “\$1.50 per lt”.
- (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	Excise Tax Rate	Export Duty Rate
1902.19.20	--- Other instant noodles:			
1902.19.21	---- Manufactured in Tonga	kg	50 cents per kg	Free
1902.19.29	---- Other	kg	\$2.00 per kg	Free
1905.32.10	--- Other	kg	\$1.50 per kg	Free
2009.12.90	--- Other	lt	\$1.50 per ltr	Free
2009.21.90	--- Other	lt	\$1.50 per ltr	Free
2009.31.90	--- Other	lt	\$1.50 per ltr	Free
2009.41.90	--- Other	lt	\$1.50 per ltr	Free
2009.71.90	--- Other	lt	\$1.50 per ltr	Free

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

1902.19.10	2009.31.20	2009.89.20	2202.99.12
1902.19.11	2009.41.20	2009.90.20	2202.99.92
1902.19.19	2009.50.20	2202.10.12	
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	

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

Hon. Tevita Lavemaau
Minister responsible for Revenue and Customs