



Tonga

**EXCISE TAX (AMENDMENT) (NO.2)
ORDER 2021**



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Arrangement of Sections

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EXCISE TAX (AMENDMENT) (NO.2) ORDER 2021

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) (No.2) 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 Chapter 27 amended

Chapter 27 of the Principal Order is amended by deleting the current excise tax rates for the following tariff items and replacing it with the following –

Tariff Item	Excise Goods Description	New Excise Tax
2710.12.11	---- Aviation Spirit	70 seniti per lt
2710.12.12	---- Other, unleaded	70 seniti per lt

2710.12.13	---- Distillate Fuel	70 seniti per lt
2710.12.14	---- Residual Fuel	70 seniti per lt
2710.12.19	---- Other	70 seniti per lt
2710.19.11	---- Kerosene	70 seniti per lt
2710.19.12	---- Jet Fuel	70 seniti per lt
2710.19.13	---- Residual Fuel Oil	70 seniti per lt
2710.19.19	---- Other	70 seniti per lt
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	70 seniti per lt
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	70 seniti per lt
2710.99.00	--- Other	70 seniti per lt

Made at Nuku'alofa this 19th day of July 2021

Hon. Tevita Lavemaau
Minister responsible for Revenue and Customs