



*Tonga*

**CUSTOMS AND EXCISE MANAGEMENT  
(AMENDMENT) ACT 2022**

**Act 4 of 2022**





# CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT) ACT 2022

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## AN ACT TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ACT [CAP 11.03]

I assent,  
TUPOU VI,  
26<sup>th</sup> January 2023.

**BE IT ENACTED** by the King and Legislative Assembly of Tonga in the Legislature of the Kingdom as follows:

### 1 Short Title and Interpretation

- (1) This Act may be cited as the Customs and Excise Management (Amendment) Act 2022 .
- (2) In this Act, the Customs and Excise Management Act [Cap 11.03], as amended, shall be referred to as the “Principal Act”.

### 2 Section 95 deleted and replaced

The Principal Act is amended by deleting section 95 and replacing it with the following –

**“95 Prohibited imports or exports**

- (1) Any person who imports or exports prohibited goods commits an offence and shall be liable upon conviction to a fine not exceeding \$100,000 or a term of imprisonment not exceeding 10 years, or both.
- (2) Any person who knowingly offers for sale any prohibited goods commits an offence and shall be liable upon conviction to a fine not exceeding \$100,000 or to a term of imprisonment not exceeding 10 years, or both.
- (3) Any person who receives any goods knowing or believing them to be prohibited goods commits an offence and shall be liable upon conviction to a fine not exceeding \$100,000 or to a term of imprisonment not exceeding 10 years, or both.
- (4) Any person who is proved to have had in his possession or under his control anything containing any prohibited goods shall, until the contrary is proved, be deemed to have knowingly been in possession of such prohibited goods.”.

### **3 Section 117 deleted and replaced**

The Principal Act is amended by deleting section 117 and replacing it with the following –

#### **“117 Presumption in smuggling or counterfeit prosecutions**

In any counterfeit goods or smuggling prosecution, any person who is proved to have had in his possession or under his control anything containing any counterfeit goods or smuggled goods shall, until the contrary is proved, be deemed to have knowingly been in possession of such counterfeit goods or smuggled goods.”.

Passed by the Legislative Assembly this **24<sup>th</sup>** day of **October** 2022.