Excise Tax (Amendment) Order 2022

Arrangement of Sections

Order

1  Short Title and Commencement ................................................................. 5
2  Principal Order amended .......................................................................... 5
1  **Short Title and Commencement**

(1) This Order may be cited as the Excise Tax (Amendment) Order 2022.

(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**

Chapter 24 of the Principal Order is amended by deleting the current excise tax rate for the following tariff item and replacing it with the following –

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Excise Goods Description</th>
<th>New Excise Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>2402.20.11</td>
<td>----Cigarettes manufactured in Tonga from locally grown tobacco (Tapaka Tonga)</td>
<td>$300 per kg</td>
</tr>
</tbody>
</table>
Made at Nuku’alofa this 2\textsuperscript{nd} day of \textbf{November} 2022.

Hon. Tiofilusi Tiueti  
Minister of Revenue and Customs