



Tonga

EXCISE TAX (AMENDMENT) ORDER 2022



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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 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 –

Tariff Item	Excise Goods Description	New Excise Tax
2402.20.11	----Cigarettes manufactured in Tonga from locally grown tobacco (Tapaka Tonga)	\$300 per kg

Made at Nuku'alofa this **2nd** day of **November** 2022.

Hon. Tiofilusi Tiueti
Minister of Revenue and Customs