



Tonga

EXCISE TAX (AMENDMENT) ORDER 2015



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EXCISE TAX (AMENDMENT) ORDER 2015

EXCISE TAX ACT 2007

IN EXERCISE of the powers conferred by section 3 of the Excise Tax Act 2007, the Minister responsible for revenue and customs, with the approval of Cabinet, makes the following Order —

1 Short Title

- (1) This Order may be cited as the Excise Tax (Amendment) Order 2015.
- (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.

2 Principal Order amended

The Principal Order is amended by inserting the following new tariff items in their correct chapters and numerical placings:

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
1902.19.10	--- Instant Noodles	kg	\$1 per kg	Free
8703.21.21	---- Of a kind with a model year of less than 10	no	50c per cc of engine capacity	Free

	years at the date of importation			
8703.21.29	---- Other	no	25c per cc of engine capacity	Free
8703.22.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50c per cc of engine capacity	Free
8703.22.29	---- Other	no	25c per cc of engine capacity	Free
8703.23.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	75c per cc of engine capacity	Free
8703.23.29	---- Other	no	38c per cc of engine capacity	Free
8703.24.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1 per cc of engine capacity	Free
8703.24.29	---- Other	no	50c per cc of engine capacity	Free
8703.31.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50c per cc of engine capacity	Free
8703.31.29	---- Other	no	25c per cc of engine capacity	Free
8703.32.21	---- Of a kind with a model year of less than 10	no	75c per cc of engine capacity	Free

	years at the date of importation			
8703.32.29	---- Other	no	38c per cc of engine capacity	Free
8703.33.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1 per cc of engine capacity	Free
8703.33.29	---- Other	no	50c per cc of engine capacity	Free
8703.90.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1 per cc of engine capacity	Free
8703.90.29	---- Other	no	50c per cc of engine capacity	Free

3 Subheading 2203.00.10 amended

Subheading 2203.00.10 of the Principal Order is amended by replacing “\$10 per lal” in the Excise Tax Rate column with “\$15 per lal”.

4 Subheadings amended by replacing “21 per lal” with “\$25 per lal”

The following Subheadings of the Principal Order are amended by replacing “21 per lal” in the Excise Tax Rate column with “\$25 per lal” :

2208.20.10	2208.30.10	2208.40.10
2208.50.10	2208.60.10	2208.70.10
2208.90.10		

5 Subheadings amended by replacing “\$42 per lal” with “\$50 per lal”

The following Subheadings of the Principal Order are amended by replacing “\$42 per lal” with “\$50 per lal”:

2208.20.91	2208.20.99	2208.30.91
2208.30.99	2208.40.91	2208.40.99
2208.50.91	2208.50.99	2208.60.91
2208.60.99	2208.70.91	2208.70.99
2208.90.91	2208.90.99	

6 Subheading amended by replacing “\$238 per 1000 cigarettes” with “\$240 per 1000 sticks”

The following Subheading of the Principal Order are amended by replacing “\$238 per 1000 cigarettes” with “\$240 per 1000 sticks”:

2402.20.10

7 Subheading amended by replacing “\$250per 1000 cigarettes” with “\$255 per 1000 sticks”

The following Subheading of the Principal Order are amended by replacing “\$250per 1000 cigarettes” in the Excise Tax Rate column with “\$255 per 1000 sticks”:

2402.20.90

8 Subheadings amended by replacing “50cents per litre” with “56 cents per litre”

The following Subheadings of the Principal Order are amended by replacing “50cents per litre” in the Excise Tax Rate column with “56 cents per litre”:

2710.12.11	2710.12.19	2710.12.20
2710.12.30	2710.12.50	2710.12.60
2710.12.90	2710.19.00	2710.20.00
2710.91.00	2710.99.00	

9 Subheading 8703.21.20 amended

Subheading 8703.21.20 of the Principal Order is amended by:

- (a) deleting “8703.21.20” from the Tariff Item column;
- (b) deleting “no” from the Unit Qty column;

- (c) deleting “50c per cc of engine capacity”; and
- (d) deleting “Free” from the Export Duty Rate column.

10 Subheading 8703.22.20 amended

Subheading 8703.22.20 of the Principal Order is amended by:

- (a) deleting “8703.22.20” from the Tariff Item column;
- (b) deleting “no” from the Unit Qty column;
- (c) deleting “50c per cc of engine capacity”; and
- (d) deleting “Free” from the Export Duty Rate column.

11 Subheading 8703.23.20 amended

Subheading 8703.23.20 of the Principal Order is amended by:

- (a) deleting “8703.23.20” from the Tariff Item column;
- (b) deleting “no” from the Unit Qty column;
- (c) deleting “75c per cc of engine capacity” from the Import Duty Rate column; and
- (d) deleting “Free” from the Export Duty Rate column.

12 Subheading 8703.24.20 amended

Subheading 8703.24.20 of the Principal Order is amended by:

- (a) deleting “8703.24.20” from the Tariff Item column;
- (b) deleting “no” from the Unit Qty column;
- (c) deleting “\$1 per cc of engine capacity” from the Import Duty Rate column; and
- (d) deleting “Free” from the Export Duty Rate column.

13 Subheading 8703.31.20 amended

Subheading 8703.31.20 of the Principal Order is amended by:

- (a) deleting “8703.31.20” from the Tariff Item column;
- (b) deleting “no” from the Unit Qty column;
- (c) deleting “50c per cc of engine capacity” from the Import Duty Rate column; and
- (d) deleting “Free” from the Export Duty Rate column.

14 Subheading 8703.32.20 amended

Subheading 8703.32.20 of the Principal Order is amended by:

- (a) deleting “8703.32.20” from the Tariff Item column;
- (b) replacing “3,000cc” in the Description column with “2500cc”;
- (c) deleting “no” from the Unit Qty column;
- (d) deleting “75c per cc of engine capacity” from the Import Duty Rate column; and
- (e) deleting “Free” from the Export Duty Rate column.

15 Subheading 8703.33.20 amended

Subheading 8703.33.20 of the Principal Order is amended by:

- (a) deleting “8703.33.20” from the Tariff Item column;
- (b) deleting “no” from the Unit Qty column;
- (c) deleting “\$1 per cc of engine capacity” from the Import Duty Rate column; and
- (d) deleting “Free” from the Export Duty Rate column.

16 Subheading 8703.90.20 amended

Subheading 8703.90.20 of the Principal Order is amended by:

- (a) deleting “8703.90.20” from the Tariff Item column;
- (b) deleting “no” from the Unit Qty column;
- (c) deleting “\$1 per cc of engine capacity” from the Import Duty Rate column; and
- (d) deleting “Free” from the Export Duty Rate column.

Made at Nuku'alofa this **3** day of **July** 2015.

Hon. Tevita Lavemaau

Minister responsible for Revenue and Customs