



Tonga

EXCISE TAX (AMENDMENT) ORDER 2013



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Arrangement of Sections

Order

1	Short title.....	5
2	Schedule 1 amended	5
3	Schedule 2 amended	8



EXCISE TAX (AMENDMENT) ORDER 2013

EXCISE TAX ACT 2007

IN EXERCISE of the powers conferred by section 3(1)(a) of the Excise Tax Act 2007, the Minister responsible for revenue and customs, with the consent of Cabinet, makes the following Order -

1 Short title

- (1) This Order may be cited as the Excise Tax (Amendment) Order 2013.
- (2) The Excise Tax Order 2008 imposing excise tax on goods effective from 1 February 2008 and published in the Tonga Government Gazette Supplement Extraordinary on 21 January 2008 as amended, shall be referred to as the Principal Order.

2 Schedule 1 amended

Schedule 1 of the Principal Order is amended by inserting the following new tariff items –

“CHAPTER 15: ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Tariff Item	Excise Goods Description	New	Excise
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		Tax Rate
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
1501.00.00	- Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	\$1 per kg
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03	
15.02.00.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	\$1 per kg”

“CHAPTER 22: BEVERAGES, SPIRITS AND VINEGAR

Tariff Item	Excise Goods Description	New Excise Tax Rate
22.02	Waters, including mineral waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	
2202.10.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	\$0.50 per litre
2202.10.20	- containing added sugar	\$0.50 per litre

2202.90.00	- containing other sweetening matter - Other	\$0.50 per litre”
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“CHAPTER 24 – TOBACCO AND TOBACCO SUBSTITUTES

Tariff Item	Excise Goods Description	New Excise Tax Rate
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	- Cigars, cheroots and cigarillos, containing tobacco	
2402.10.00	Imported - Cigars, cheroots and cigarillos, containing tobacco	\$250 per 1,000 cigarettes
2402.10.10	Locally manufactured - Cigars, cheroots and cigarillos, containing tobacco	\$238 per 1,000 cigarettes
	- Cigarettes containing tobacco	
2402.20.00	Imported - Cigarettes containing tobacco	\$250 per 1,000 cigarettes

2402.20.10	Locally manufactured - Cigarettes containing tobacco - Other	\$238 per 1,000 cigarettes
2402.90.00	Imported	\$250 per 1,000 cigarettes
2402.90.10	Locally manufactured	\$238 per 1,000 cigarettes
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences	
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	\$250 per kg
	- Other	
2403.91.00	“Homogenised” or “reconstituted” tobacco	\$250 per kg
2403.99.00	Other	\$250 per kg”

3 Schedule 2 amended

Schedule 2 paragraph (d) of the Principal Order is amended by deleting the figure “500” wherever it appears and replacing it with “250”.

Made at Nuku’alofa this 13th day of August 2013.

Hon. Siosifa T Tu’utafaiva
Minister responsible for revenue and customs