



Tonga

**CUSTOMS DUTY (AMENDMENT) (NO. 2)  
ORDER 2013**





## **CUSTOMS DUTY (AMENDMENT) (NO. 2) ORDER 2013**

### **Arrangement of Sections**

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#### **Order**

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# CUSTOMS DUTY (AMENDMENT) (NO. 2) ORDER 2013

## CUSTOMS ACT 2007

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

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### **1 Short title**

- (1) This Order may be cited as the Customs Duty (Amendment) (No. 2) Order 2013.
- (2) The Customs Duty 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 Principal Order amended**

The Principal Order is amended by –

- (a) amending the following import duty rates in Chapter 3 -

**“CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND  
OTHER AQUATIC INVERTEBRATES”**

<b>Tariff Item</b>	<b>Goods Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>	<b>Export Duty Rate</b>
<b>03.02</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>			
0302.11.00	- Salmonidae, excluding livers and roes: -- Trout ( <i>Salmotrutta</i> , <i>Oncorhynchusmykiss</i> , <i>Oncorhynchusclarki</i> , <i>Oncorhynchusaguabonita</i> , <i>Oncorhynchusgilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchuschrysogaster</i> )	kg	5%	Free
0302.12.00	-- Pacific salmon ( <i>Oncorhynchusnerka</i> , <i>Oncorhynchusgorbuscha</i> , <i>Oncorhynchusketa</i> , <i>Oncorhynchustschawytscha</i> , <i>Oncorhynchuskisutch</i> , <i>Oncorhynchusmasou</i> and <i>Oncorhynchusrhodurus</i> ), Atlantic salmon ( <i>Salmosalar</i> ) and Danube salmon ( <i>Huchohucho</i> )	kg	5%	Free
0302.19.00	-- Other  - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> ,	kg	5%	Free

	<i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0302.21.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	5%	Free
0302.22.00	-- Plaice ( <i>Pleuronectes platessa</i> )	kg	5%	Free
0302.23.00	-- Sole ( <i>Solea spp.</i> )	kg	5%	Free
0302.29.00	-- Other	kg	5%	Free
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0302.31.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg	5%	Free
0302.32.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	5%	Free
0302.33.00	-- Skipjack or stripe-bellied bonito	kg	5%	Free
0302.34.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	kg	5%	Free
0302.35.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	kg	5%	Free
0302.36.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg	5%	Free

0302.39.00	-- Other	kg	5%	Free
0302.40.00	- Herrings ( <i>Clupeaharengus</i> , <i>Clupeapallasii</i> ), excluding livers and roes	kg	5%	Free
0302.50.00	- Cod ( <i>Gadusmorhua</i> , <i>Gadusogac</i> , <i>Gadusmacrocephalus</i> ), excluding livers and roes	kg	5%	Free
	- Other fish, excluding livers and roes:			
0302.61.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinopsspp.</i> ), sardinella ( <i>Sardinellaspp.</i> ), brisling or sprats ( <i>Sprattussprattus</i> )	kg	5%	Free
0302.62.00	-- Haddock ( <i>Melanogrammusaeaglefinus</i> )	kg	5%	Free
0302.63.00	-- Coalfish ( <i>Pollachiusvirens</i> )	kg	5%	Free
0302.64.00	-- Mackerel ( <i>Scomberscombrus</i> , <i>Scomberaustralasicus</i> , <i>Scomberjaponicus</i> )	kg	5%	Free
0302.65.00	-- Dogfish and other sharks	kg	5%	Free
0302.66.00	-- Eels ( <i>Anguilla spp.</i> )	kg	5%	Free
0302.67.00	-- Swordfish ( <i>Xiphiasgladius</i> )	kg	5%	Free
0302.68.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	5%	Free

0302.69.90	--- Other	kg	5%	Free
0302.70.00	- Livers and roes	kg	5%	Free
<b>03.03</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>			
	- Pacific salmon ( <i>Oncorhynchusnerka</i> , <i>Oncorhynchusgorbuscha</i> , <i>Oncorhynchusketa</i> , <i>Oncorhynchustschawytscha</i> , <i>Oncorhynchuskisutch</i> , <i>Oncorhynchusmasou</i> and <i>Oncorhynchusrhodurus</i> ), excluding livers and roes:			
0303.11.00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchusnerka</i> )	kg	5%	Free
0303.19.00	-- Other  - Other salmonidae, excluding livers and roes:	kg	5%	Free
0303.21.00	-- Trout ( <i>Salmotrutta</i> , <i>Oncorhynchusmykiss</i> , <i>Oncorhynchusclarki</i> , <i>Oncorhynchusaguabonita</i> , <i>Oncorhynchusgilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchuschrysogaster</i> )	kg	5%	Free
0303.22.00	-- Atlantic salmon ( <i>Salmosalar</i> ) and Danube salmon ( <i>Huchohucho</i> )	kg	5%	Free



0303.29.00	-- Other  - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	kg	5%	Free
0303.31.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	5%	Free
0303.32.00	-- Plaice ( <i>Pleuronectes platessa</i> )	kg	5%	Free
0303.33.00	-- Sole ( <i>Solea spp.</i> )	kg	5%	Free
0303.39.00	-- Other	kg	5%	Free
0303.41.00	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> <i>(Katsuwonus)</i> <i>pelamis</i> ), excluding livers and roes:  -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg	5%	Free
0303.42.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	5%	Free
0303.43.00	-- Skipjack or strip-bellied bonito	kg	5%	Free

0303.44.00	-- Bigeye tunas ( <i>Thunnusobesus</i> )	kg	5%	Free
0303.45.00	-- Bluefin tunas ( <i>Thunnusthynnus</i> )	kg	5%	Free
0303.46.00	-- Southern bluefin tunas ( <i>Thunnusmaccoyii</i> )	kg	5%	Free
0303.49.00	-- Other  - Herrings ( <i>Clupeaharengus</i> , <i>Clupeapallasii</i> ) and Cod ( <i>Gadusmorhua</i> , <i>Gadusogac</i> , <i>Gadusmacrocephalus</i> ), excluding livers and roes:  -- Herrings ( <i>Clupeaharengus</i> , <i>Clupeapallasii</i> )	kg	5%	Free
0303.51.90	--- Other	kg	5%	Free
0303.52.00	-- Cod ( <i>Gadusmorhua</i> , <i>Gadusogac</i> , <i>Gadusmacrocephalus</i> ),  - Swordfish ( <i>Xiphiasgladius</i> ) and toothfish ( <i>Dissosticus spp.</i> ), excluding livers and roes:  -- Swordfish ( <i>Xiphiasgladius</i> )	kg	5%	Free
0303.61.00		kg	5%	Free

0303.62.00	-- Toothfish ( <i>Dissosticus</i> spp.)	kg	5%	Free
	- Other fish, excluding livers and roes:			
	-- Sardines ( <i>Sardinapilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattussprattus</i> )			
0303.71.90	--- Other	kg	5%	Free
0303.72.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	5%	Free
0303.73.00	-- Coalfish ( <i>Pollachiusvirens</i> )	kg	5%	Free
0303.74.00	-- Mackerel ( <i>Scomberscombrus</i> , <i>Scomberaustralasicus</i> , <i>Scomberjaponicus</i> )	kg	5%	Free
0303.75.00	-- Dogfish and other sharks	kg	5%	Free
0303.76.00	-- Eels ( <i>Anguilla</i> spp.)	kg	5%	Free
0303.77.00	-- Sea bass ( <i>Dicentrarchuslabrax</i> , <i>Dicentrarchuspunctatus</i> )	kg	5%	Free
0303.78.00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	5%	Free

0303.79.90	--- Other	kg	5%	Free
0303.80.00	- Livers and roes	kg	5%	Free
<b>03.04</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>			
	- Fresh or chilled:			
0304.11.00	-- Swordfish ( <i>Xiphiasgladius</i> )	kg	5%	Free
0304.12.00	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	5%	Free
0304.19.00	-- Other	kg	5%	Free
	- Frozen fillets			
0304.21.00	-- Swordfish ( <i>Xiphiasgladius</i> )	kg	5%	Free
0304.22.00	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	5%	Free
0304.29.00	-- Other	kg	5%	Free
0304.91.00	-- Swordfish ( <i>Xiphiasgladius</i> )	kg	5%	Free
0304.92.00	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	5%	Free
0304.99.00	-- Other	kg	5%	Free <sup>7</sup>

(b) amending the following import duty rates in Chapter 15 -

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

<b>Tariff Item</b>	<b>Goods Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>	<b>Export Duty Rate</b>
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>			Free
1501.00.00	- Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	kg	Free but see excise schedule	Free
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03</b>			
15.02.00.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	kg	Free but see excise schedule	
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>			
1507.10.00	- Crude oil, whether or not degummed	lt	10%	Free
1507.90.00	- Other	lt	10%	Free

<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>			
1508.10.00	- Crude oil	lt	10%	Free
1508.90.00	- Other	lt	10%	Free
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
1509.10.00	- Virgin	lt	10%	Free
1509.90.00	- Other	lt	10%	Free
<b>15.10</b>	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>			
1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	lt	10%	Free
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>			
1511.10.00	- Crude oil	lt	10%	Free
1511.90.00	- Other	lt	10%	Free

<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11.00	-- Crude oil	lt	10%	Free
1512.19.00	-- Other	lt	10%	Free
	<b>- Cotton-seed oil and its fractions:</b>			
1512.21.00	-- Crude oil, whether or not gossypol has been removed	lt	10%	Free
1512.29.00	-- Other	lt	10%	Free
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
	<b>- Coconut (copra) oil and its fractions:</b>			
1513.11.00	-- Crude oil	lt	10%	Free
1513.19.00	-- Other	lt	10%	Free
	<b>- Palm kernel or babassu oil and fractions thereof:</b>			
1513.21.00	-- Crude oil	lt	10%	Free

1513.29.00	-- Other	lt	10%	Free
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
	<b>- Low erucic acid rape or colza oil and its fractions:</b>			
1514.11.00	-- Crude oil	lt	10%	Free
1514.19.00	-- Other	lt	10%	Free
	- Other:			
1514.91.00	-- Crude oil	lt	10%	Free
1514.99.00	-- Other	lt	10%	Free
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>			
	<b>- Linseed oil and its fractions:</b>			
1515.11.00	-- Crude oil	lt	10%	Free
1515.19.00	-- Other	lt	10%	Free
	- Maize (corn) oil and its fractions:			
1515.21.00	-- Crude oil	lt	10%	Free



1515.29.00	-- Other	lt	10%	Free
1515.30.00	- Castor oil and its fractions	lt	10%	Free
1515.50.00	- Sesame oil and its fractions	lt	10%	Free
1515.90.00	- Other	lt	10%	Free
<b>15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>			
1516.20.00	- Vegetable fats and oils and their fractions	lt	10%	Free"

(c) amending the following import duty rates in Chapter 16 -

**“CHAPTER 16: PREPARATION OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES”**

<b>Tariff Item</b>	<b>Goods Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>	<b>Export Duty Rate</b>
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>			

1604.11.00	Fish whole or in pieces, but not minced: Salmon	kg	5%	Free
1604.12.00	--Herrings	kg	5%	Free
1604.13.00	--Sardines, sardinella and brisling or sprats	kg	5%	Free
1604.14.00	Tunas, skipjack and bonito( <i>Sarda spp.</i> )	kg	5%	Free
1604.15.00	Mackerel	kg	5%	Free
1604.16.00	Anchovies	kg	5%	Free
1604.19.00	--Other	kg	5%	Free
1604.20.00	-Other prepared or preserved fish	kg	5%	Free"

(d) amending the following import duty rates in Chapter 22.

**“CHAPTER 22: BEVERAGES, SPIRITS AND VINEGAR”**

<b>Tariff Item</b>	<b>Goods Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>	<b>Export Duty Rate</b>
<b>22.02</b>	<p><b>Waters, including mineral waters and aerated 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.</b></p> <p>- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured</p>			
2202.10.10	--- containing added sugar	lt	Free but see excise schedule	Free
2202.10.20	--- containing other sweetening matter	lt	Free but see excise schedule	Free

2202.10.90	--- Other	lt	Free but see excise schedu le	Free
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(e) amending the following tariff in Chapter 98.

**“CHAPTER 98 – EXEMPTIONS”**

<b>Tariff Item</b>	<b>Goods Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>	<b>Export Duty Rate</b>
9804.13.00	-- Manufactured tobacco , including cigarettes not exceeding 250 grams aggregate (250 cigarettes shall be deemed to be equivalent to 250 grams of tobacco) or 50 cigars imported by a person above the age of 18 years	..	Free	Free”

Made at Nuku’alofa this 13<sup>th</sup> day of August 2013.

**Hon. Siosifa T Tu’utafaiva**

**Minister responsible for revenue and customs**