



Tonga

**CUSTOMS DUTY (AMENDMENT) ORDER  
2019**





## CUSTOMS DUTY (AMENDMENT) ORDER 2019

### CUSTOMS ACT 2007

*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 -*

- (1) This Order may be cited as the Customs Duty (Amendment) Order 2019.
- (2) The Customs Duty Order 2008, as amended, imposing customs duty 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) The commencement date of this Order shall be the 16<sup>th</sup> of September 2019.
- (4) The Principal Order is amended by replacing the existing import duty rates of the commodities listed in the table below with the following new rates –

Tariff Item	Description	Unit Qty	Import Duty Rate	New Import Duty Rate
0407.21.00	-- Of fowls of the species <i>Gallus domesticus</i>	doz	Free	15%
0407.29.00	-- Other	doz	Free	15%
0407.90.00	- Other	doz	Free	15%

- (5) The Principal Order is amended by creating the following new national splits to amend subheadings 24.01 and 24.03 –

<b>Tariff Item</b>	<b>Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>	<b>Export Duty Rate</b>
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse</b>			
2401.10.00	-Tobacco, not stemmed/stripped:			
2401.10.10	-- Manufactured in Tonga	kg	Free but see excise schedule	Free
2401.10.90	-- Other	kg	15%	Free
2401.20.00	- Tobacco, partly or wholly stemmed/stripped:			
2401.20.10	-- Manufactured in Tonga	kg	Free but see excise schedule	Free
2401.20.90	-- Other	kg	15%	Free
2401.30.00	- Tobacco refuse:			
2401.30.10	-- Manufactured in Tonga	kg	Free but see excise schedule	Free
2401.30.90	-- Other	kg	15%	Free
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</b>			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter			

2403.11.10	--- Manufactured in Tonga	kg	Free but see excise schedule	Free
2403.11.90	--- Other	kg	15%	Free
2403.19.00	-- Other			
2403.19.10	--- Manufactured in Tonga	kg	Free but see excise schedule	Free
2403.19.90	--- Other	kg	15%	Free
	- Other:			
2403.91.00	-- “Homogenised” or “reconstituted” tobacco			
2403.91.10	--- Manufactured in Tonga	kg	Free but see excise schedule	Free
2403.91.90	--- Other	kg	15%	Free
2403.99.00	-- Other			
2403.99.10	--- Manufactured in Tonga	kg	Free but see excise schedule	Free
2403.99.90	--- Other	kg	15%	Free

- (6) The Principal Order is amended by deleting the current description of tariff item 9809.10.00 and replacing it with the following -

“Goods donated to, or imported by or on behalf of the Tonga Red Cross Society for its community assistance work and certified by the person for the time being in charge that they are for free distribution.”

Made at Nuku’alofa this 23<sup>rd</sup> day of July 2019.

**Hon. Mateni Tapueluelu**  
**Minister responsible for Revenue and Customs**