



Tonga

EXCISE TAX (AMENDMENT) ORDER 2010



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EXCISE TAX ACT 2007

IN EXERCISE of the powers conferred by section 3 of the Excise Tax Act 2007, the Chief Commissioner with the approval of His Majesty in Council, makes the following Order:

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- 1 (1) This Order may be cited as the Excise Tax (Amendment) Order 2010.
(2) This Order shall come into force on 1st July 2010.
 - 2 The Excise Tax Order 2008 imposing excise tax on goods effective from 1 February 2008 and published in the Government Gazette Supplement Extraordinary on 21 January 2008 as amended, shall be referred to as the Principal Order.
 - 3 Schedule 1 of the Principal Order is amended by deleting Chapters 22 and 24 and substituting the following new Chapters 22 and 24 –

SCHEDULE 1

“CHAPTER 22: BEVERAGES, SPIRITS AND VINEGAR.

Tariff Item	Excise Goods Description	New Excise Tax Rate
22.03	Beer made from malt.	
2203.00.10	---Beer imported, not more than 3% alcohol by volume	\$42 per lal
2203.00.20	---Beer imported, more than 3% and not more than 5% volume by alcohol	\$42 per lal
2203.00.30	---Beer imported, more than 5% alcohol by volume	\$42 per lal
2203.00.40	Beer domestic	\$17.85 per lal
2203.00.90	---Other	\$42 per lal
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	
2204.10.00	-Sparkling wine	\$42 per lal
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21.00	--In containers holding 2L or less	\$42 per lal
2204.29.00	-Other	\$42 per lal
2204.30.00	-Other grape must	\$42 per lal
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	
2205.10.00	-In containers holding 2L or less	\$42 per lal
2205.90.00	-Other	\$42 per lal
22.06	Other fermented beverages (for example, cider, sherry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.00	Other fermented beverages (for example, cider, sherry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	\$42 per lal
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 42% vol; spirits, liqueurs and other spirituous beverages.	

	-Spirits obtained by distilling grape wine or grape marc	
2208.20.10	---Mixed drinks, not exceeding 10% by volume of alcohol	\$42 per lal
2208.20.80	Locally manufactured	\$21 per lal
2208.20.90	---Other	\$42 per lal
	-Whiskies	
2208.30.10	---Mixed drinks, not exceeding 10% by volume of alcohol	\$42 per lal
2208.30.80	Locally manufactured	\$21 per lal
2208.30.90	---Other	\$42 per lal
	-Rum and tafia	
2208.40.10	---Mixed drinks, not exceeding 10% by volume of alcohol	\$42 per lal
2208.40.80	Locally manufactured	\$21 per lal
2208.40.90	---Other	\$42 per lal
	-Gin and Geneva	
2208.50.10	---Mixed drinks, not exceeding 10% by volume of alcohol	\$42 per lal
2208.50.80	Locally manufactured	\$21 per lal
2208.50.90	---Other	\$42 per lal
	-Vodka	
2208.60.10	---Mixed drinks, not exceeding 10% by volume of alcohol	\$42 per lal
2208.60.80	Locally manufactured	\$21 per lal
2208.60.90	---Other	\$42 per lal
	-Liqueurs and cordials	
2208.70.10	---Mixed drinks, not exceeding 10% by volume of alcohol	\$42 per lal
2208.70.80	Locally manufactured	\$21 per lal
2208.70.90	--- Other	\$42 per lal
	-Other	
2208.90.10	---Mixed drinks, not exceeding 10% by volume of alcohol	\$42 per lal
2208.90.80	Locally manufactured	\$21 per lal
2208.90.90	---Other	\$42 per lal

CHAPTER 24: TOBACCO AND MANUFACTURED 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	\$200 per 1,000 cigarettes
2402.10.10	Locally manufactured – Cigars, cheroots and cigarillos, containing tobacco	\$200 per 1,000 cigarettes
	- Cigarettes containing tobacco	
2402.20.00	Imported – Cigarettes containing tobacco	\$200 per 1,000 cigarettes
2402.20.10	Locally manufactured – Cigarettes containing tobacco	\$200 per 1,000 cigarettes
	- Other	
2402.90.00	Imported	\$200 per 1,000 cigarettes
2402.90.10	Locally manufactured	\$200 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	\$200 per kg
	- Other:	
2403.91.00	-- “Homogenised” or “reconstituted” tobacco	\$200 per kg
2403.99.00	-- Other	\$200 per kg

Made at Nuku'alofa this 11th day of June 2010.

By Order,

Chief Commissioner of Revenue