



Tonga

EXCISE TAX (AMENDMENT) ORDER 2012



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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 consent of Cabinet, makes the following Order:

- 1 This Order may be cited as the Excise Tax (Amendment) Order 2012.
- 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 inserting the following new excise tax rates in Chapter 87 –

“SCHEDULE 1

CHAPTER 87: VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF.

Tariff Item	Excise Goods Description	New Excise Tax Rate
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.10.00	- Vehicles specially designed for traveling on snow; golf cars and similar vehicles	50c per cc of engine capacity
	vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21.10	New of a cylinder capacity not exceeding 1,000cc	50c per cc of engine capacity
8703.21.20	Used of a cylinder capacity not exceeding 1,000cc	50c per cc of engine capacity
8703.22.10	New of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	50c per cc of engine capacity
8703.22.20	Used of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	50c per cc of engine capacity
8703.23.10	New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	75c per cc of engine capacity
8703.23.20	Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	75c per cc of engine capacity
8703.24.10	New of a cylinder capacity exceeding 3,000cc	\$1.00 per cc of engine capacity
8703.24.20	Used of a cylinder capacity exceeding 3,000cc	\$1.00 per cc of engine capacity
	Vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31.10	New of a cylinder capacity not exceeding 1,500cc	50c per cc of engine capacity

8703.31.20	Used of a cylinder capacity not exceeding 1,500cc	50c per cc of engine capacity
8703.32.10	New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	75c per cc of engine capacity
8703.32.20	Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	75c per cc of engine capacity
8703.33.10	New of a cylinder capacity exceeding 3,000cc	\$1.00 per cc of engine capacity
8703.33.20	Used of a cylinder capacity exceeding 3,000cc	\$1.00 per cc of engine capacity
8703.90.10	New other	\$1.00 per cc of engine capacity
8703.90.20	Used other	\$1.00 per cc of engine capacity”

- 4 Schedule 2 of the Principal Order is amended by inserting the following new paragraph (n) –

“(n) Goods required for the use of the reigning Sovereign.”

Made at Nuku’alofa this 30 day of January 2012.

Hon. Sunia Fili
Chief Commissioner of Revenue