



# EXCISE TAX (AMENDMENT) ORDER 2016



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### EXCISE TAX ACT 2007

*IN EXERCISE of the powers conferred by section 3 of the Excise Tax 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 Excise Tax (Amendment) Order 2016.
- 2 The Excise Tax Order 2008, as amended, imposing excise tax rate 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 Principal Order is amended by inserting in the appropriate place new tariffs for goods to be subjected to import excise tax:

Tariff Item	Description	Unit Qty	Excise Tax Rate
0207.13.10	--- Chicken leg quarter cuts	kg	40 seniti per kg
0207.14.10	--- Chicken leg quarter cuts	kg	40 seniti per kg
0207.26.10	--- Turkey tail	kg	\$1.50 per kg

0207.27.10	--- Turkey tail	kg	\$1.50 per kg
2103.90.10	--- Mayonnaise	kg	\$2.00 per kg
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	ltr	\$1.50 per ltr

- 4 The Principal Order is amended by replacing the excise tax rates for the following commodities with new excise tax rates as follows:

<b>Tariff Item</b>	<b>Description</b>	<b>Unit Qty</b>	<b>New Excise Tax Rate</b>
1501.10.00	- Lard	kg	\$2.00 per kg
1501.20.00	- Other pig fat	kg	\$2.00 per kg
1501.90.00	- Other	kg	\$2.00 per kg
1502.10.00	- Tallow	kg	\$2.00 per kg
1502.90.00	- Other	kg	\$2.00 per kg
1902.19.10	--- Instant Noodles	kg	\$2.00 per kg
2202.10.10	--- containing added sugar	ltr	\$1.00 per ltr
2202.10.20	--- containing other sweetening matter	ltr	\$1.00 per ltr
2202.10.90	--- Other	ltr	\$1.00 per ltr

2402.10.10	--- Manufactured in Tonga	kg	\$280 per 1000 sticks
2402.10.90	--- Other	kg	\$380 per 1000 sticks
2402.20.10	--- Manufactured in Tonga	kg	\$280 per 1000 sticks
2402.20.90	--- Other	kg	\$380 per 1000 sticks
2402.90.10	--- Manufactured in Tonga	kg	\$280 per 1000 sticks
2402.90.90	--- Other	kg	\$380 per 1000 sticks
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	\$380 per kg
2403.19.00	--- Other	kg	\$380 per kg
2403.91.00	-- "Homogenised" or "reconstituted" tobacco	kg	\$380 per kg
2403.99.00	-- Other	kg	\$380 per kg
2710.12.11	---- Unleaded	lt	65 cents per litre
2710.12.19	---- Other	lt	65 cents per litre
2710.12.20	--- Aviation gasoline	lt	65 cents per litre
2710.12.30	--- Jet fuel and Aviation kerosene	lt	65 cents per litre
2710.12.50	--- Distillate fuel	lt	65 cents per litre
2710.12.60	--- Residual fuel oil	lt	65 cents per litre

2710.12.90	--- Other	lt	65 cents per litre
2710.19.00	-- Other	lt	65 cents per litre
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the constituents of the preparations, containing biodiesel, other than waste oils	lt	65 cents per litre
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	lt	65 cents per litre
2710.99.00	--- Other	lt	65 cents per litre

- 5 Schedule 2 of the Principal Order is amended by inserting the following new paragraphs (o) –

“(o) 400 litres of fuel per month for each village water scheme.”

Made at Nuku’alofa this 1<sup>st</sup> day of July 2016.

**Hon. Tevita Lavemaau**  
**Minister for Revenue and Customs**