



Tonga

EXCISE TAX (AMENDMENT) ORDER 2018



EXCISE TAX (AMENDMENT) ORDER 2018

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 2018.
- (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 commencement date of this Order shall be the 9th of July 2018.
- (4) The Principal Order is amended by inserting new tariff for goods to be subjected to excise tax:

Tariff Item	Description	Excise Qty	Excise Tax Rate
0405.10.00	- Butter	kg	\$1.50 per kg
0405.20.00	- Dairy spreads	kg	\$1.50 per kg

1601.00.11	---- Manufactured in Tonga	kg	50 seniti per kg
1601.00.19	---- Other	kg	\$1.00 per kg
1601.00.21	---- Manufactured in Tonga	kg	50 seniti per kg
1601.00.29	---- Other	kg	\$1.00 per kg
1601.00.91	---- Manufactured in Tonga	kg	50 seniti per kg
1601.00.99	---- Other	kg	\$1.00 per kg
1602.50.00	- Of bovine animals	kg	\$2.50 per kg
2202.10.11	---- Having a total sugar content not exceeding 5g per 100 ml	lt	5 seniti per ltr
2202.10.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	75 seniti per ltr
2202.10.19	---- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$1.50 per ltr
2202.10.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	\$1.50 per ltr
2202.10.99	---- Having a total sugar content exceeding 20g per 100ml with or without added sweetening matter	lt	\$4.00 per ltr
2202.91.11	---- Having a total sugar content not exceeding 5g per 100ml	lt	5 seniti per ltr
2202.91.12	---- Having a total sugar content exceeding 5g per 100ml but not	lt	75 seniti per ltr

	exceeding 20g per 100ml, or containing sweetening matter		
2202.91.19	--- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$1.50 per ltr
2202.91.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	\$1.50 per ltr
2202.91.99	--- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$4.00 per ltr
2202.99.11	---- Having a total sugar content not exceeding 5g per 100ml	lt	5 seniti per ltr
2202.99.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	75 seniti per ltr
2202.99.19	--- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$1.50 per ltr
2202.99.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	\$1.50 per ltr
2202.99.99	--- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$4.00 per ltr
2208.20.90	--- Other	lal	\$65 per lal
2208.30.90	--- Other	lal	\$65 per lal
2208.40.90	--- Other	lal	\$65 per lal
2208.50.90	--- Other	lal	\$65 per lal

2208.60.90	--- Other	lal	\$65 per lal
2208.70.90	--- Other	lal	\$65 per lal
2208.90.90	--- Other	lal	\$65 per lal
2710.12.11	---- Aviation spirit	lt	65 seniti per ltr
2710.12.12	---- Other, unleaded	lt	65 seniti per ltr
2710.12.13	---- Distillate fuel	lt	65 seniti per ltr
2710.12.14	---- Residual fuel	lt	65 seniti per ltr
2710.12.19	---- Other	lt	65 seniti per ltr
2710.19.10	--- Other:		
2710.19.11	---- Kerosene	lt	65 seniti per ltr
2710.19.12	---- Jet fuel	lt	65 seniti per ltr
2710.19.13	---- Residual fuel oil	lt	65 seniti per ltr
2710.19.19	---- Other	lt	65 seniti per ltr
8703.40.00	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :		

8703.40.10	--- New of a cylinder capacity not exceeding 1,000cc	no	50 seniti per cc of engine capacity
8703.40.20	--- Used of a cylinder capacity not exceeding 1,000cc:		
8703.40.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 seniti per cc of engine capacity
8703.40.29	---- Other	no	25 seniti per cc of engine capacity
8703.40.30	--- New of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	no	50 seniti per cc of engine capacity
	--- Used of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
8703.40.41	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 seniti per cc of engine capacity
8703.40.49	---- Other	no	25 seniti per cc of engine capacity
8703.40.50	--- New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75 seniti per cc of engine capacity
8703.40.60	--- Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc :		
8703.40.61	---- Of a kind with a model year of less than 10 years at the date of importation	no	75 seniti per cc of engine capacity
8703.40.69	---- Other	no	38 seniti per cc of engine capacity
8703.40.70	--- New of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
8703.40.80	--- Used of a cylinder capacity exceeding 3,000cc :		
8703.40.81	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1.00 per cc of engine capacity

8703.40.89	---- Other	no	50 seniti per cc of engine capacity
8703.50.00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
8703.50.10	--- New of a cylinder not exceeding 1,500cc	no	50 seniti per cc of engine capacity
	--- Used of a cylinder not exceeding 1,500cc:		
8703.50.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 seniti per cc of engine capacity
8703.50.29	---- Other	no	25 seniti per cc of engine capacity
8703.50.30	--- New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75 seniti per cc of engine capacity
8703.50.40	--- Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:		
8703.50.41	---- Of a kind with a model year of less than 10 years at the date of importation	no	75 seniti per cc of engine capacity
8703.50.49	---- Other	no	38 seniti per cc of engine capacity
8703.50.50	--- New of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
8703.50.60	--- Used of a cylinder capacity exceeding 3,000cc:		
8703.50.61	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1.00 per cc of engine capacity

8703.50.69	---- Other	no	50 seniti per cc of engine capacity
8703.60.00	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
8703.60.10	--- New of a cylinder capacity not exceeding 1,000cc	no	50 seniti per cc of engine capacity
8703.60.20	--- Used of a cylinder capacity not exceeding 1,000cc :		
8703.60.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 seniti per cc of engine capacity
8703.60.29	---- Other	no	25 seniti per cc of engine capacity
8703.60.30	--- New of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	no	50 seniti per cc of engine capacity
8703.60.40	--- Used of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc :		
8703.60.41	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 seniti per cc of engine capacity
8703.60.49	---- Other	no	25 seniti per cc of engine capacity
8703.60.50	--- New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75 seniti per cc of engine capacity
8703.60.60	--- Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc :		
8703.60.61	---- Of a kind with a model year of less than 10 years at the date of importation	no	75 seniti per cc of engine capacity

8703.60.69	---- Other	no	38 seniti per cc of engine capacity
8703.60.70	--- New of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
87.03.60.80	--- Used of a cylinder capacity exceeding 3,000cc :		
8703.60.81	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1.00 per cc of engine capacity
8703.60.89	---- Other	no	50 seniti per cc of engine capacity
8703.70.00	-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
8703.70.10	--- New of a cylinder capacity not exceeding 1,500cc	no	50 seniti per cc of engine capacity
8703.70.20	--- Used of a cylinder capacity not exceeding 1,500cc:		
8703.70.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 seniti per cc of engine capacity
8703.70.29	---- Other	no	25 seniti per cc of engine capacity
8703.70.30	--- New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75 seniti per cc of engine capacity
8703.70.40	--- Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:		
8703.70.41	---- Of a kind with a model year of less than 10 years at the date of importation	no	75 seniti per cc of engine capacity

8703.70.49	---- Other	no	38 seniti per cc of engine capacity
8703.70.50	--- New of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
8703.70.60	--- Used of a cylinder capacity exceeding 3,000cc:		
8703.70.61	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1.00 per cc of engine capacity
8703.70.69	---- Other	no	50 seniti per cc of engine capacity

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

Tariff Item	Description	Unit Qty	Excise Tax Rate
0207.26.10	--- Turkey tail	kg	\$2.00 per kg
0207.27.10	--- Turkey tail	kg	\$2.00 per kg
2203.00.10	--- Manufactured in Tonga	lal	\$25 per lal
2203.00.91	---Not more than 3% alcohol by volume of alcohol	lal	\$65 per lal
2203.00.92	--- More than 3% and not more than 5% volume of alcohol	lal	\$65 per lal
2203.00.99	--- Other	lal	\$65 per lal
2208.20.10	--- Manufactured in Tonga	lal	\$35 per lal
2208.30.10	--- Manufactured in Tonga	lal	\$35 per lal
2208.40.10	--- Manufactured in Tonga	lal	\$35 per lal
2208.50.10	--- Manufactured in Tonga	lal	\$35 per lal
2208.60.10	--- Manufactured in Tonga	lal	\$35 per lal
2208.70.10	--- Manufactured in Tonga	lal	\$35 per lal

2208.90.10	--- Manufactured in Tonga	lal	\$35 per lal
2402.10.10	--- Manufactured in Tonga	kg	\$500 per 1000 sticks
2402.10.90	---Other	kg	\$600 per 1000 sticks
2402.20.10	--- Manufactured in Tonga	kg	\$500 per 1000 sticks
2402.20.90	--- Other	kg	\$600 per 1000 sticks
2402.90.10	--- Manufactured in Tonga	kg	\$500 per 1000 sticks
2402.90.90	--- Other	kg	\$600 per 1000 sticks
2403.11.00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	\$600 per kg
2403.19.00	-- Other	kg	\$600 per kg
2403.91.00	-- “Homogenised” or “reconstituted” tobacco	kg	\$600 per kg
2403.99.00	-- Other	kg	\$600 per kg

(6) The Principal Order is amended by deleting the following Tariff Items:

0207.13.10 0207.14.10 2202.10.10 2202.10.11 2202.10.12 2202.10.19 2202.10.20
2202.10.22 2202.10.29 2202.10.90 2202.10.92 2202.10.99 2202.90.20 2202.90.90
2208.20.91 2208.20.99 2208.30.91 2208.30.99 2208.40.91 2208.40.99 2208.50.91
2208.50.99 2208.60.91 2208.60.99 2208.70.91 2208.70.99 2710.12.11 2710.12.19
2710.12.20 2710.12.30 2710.12.40 2710.12.50 2710.12.60 2710.12.90 2710.19.00

Made at Nuku'alofa this 5th day of July 2018.

Hon. Mateni Tapueluelu
Minister responsible for Revenue and Customs