



Tonga

EXCISE TAX (AMENDMENT) ORDER 2019



EXCISE TAX (AMENDMENT) ORDER 2019

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 2019.
- (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 16th of September 2019.
- (4) The Principal Order is amended by creating the following national splits to subheadings 24.01 and 24.03 —

Tariff Item	Description	Excise Qty	Excise Tax Rate
24.01	Unmanufactured tobacco; tobacco refuse		
2401.10.00	- Tobacco, not stemmed/stripped:		
2401.10.10	-- Manufactured in Tonga	kg	\$200 per kg
2401.10.90	-- Other	kg	\$600 per kg

2401.20.00	- Tobacco, partly or wholly stemmed/stripped :		
2401.20.10	-- Manufactured in Tonga	kg	\$200 per kg
2401.20.90	-- Other	kg	\$600 per kg
2401.30.00	- Tobacco refuse:		
2401.30.10	-- Manufactured in Tonga	kg	\$200 per kg
2401.30.90	-- Other	kg	\$600 per kg
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.		
	- 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	\$200 per kg
2403.11.90	--- Other	kg	\$600 per kg
2403.19.00	-- Other		
2403.19.10	--- Manufactured in Tonga	kg	\$200 per kg
2403.19.90	--- Other	kg	\$600 per kg
	- Other:		
2403.91.00	-- “Homogenised” or “reconstituted” tobacco		
2403.91.10	--- Manufactured in Tonga	kg	\$200 per kg
2403.91.90	--- Other	kg	\$600 per kg
2403.99.00	-- Other		
2403.99.10	--- Manufactured in Tonga	kg	\$200 per kg
2403.99.90	--- Other	kg	\$600 per kg

- (5) The Principal Order is amended by replacing the excise tax rates of the listed commodities with the following new rates -

Tariff Item	Description	Excise Qty	Excise Tax Rate
8703.21.20	--- Used:		
8703.21.29	---- Other	no	50 cents per cc of engine capacity
8703.22.20	--- Used:		
8703.22.29	---- Other	no	50 cents per cc of engine capacity
8703.23.20	--- Used:		
8703.23.29	---- Other	no	75 cents per cc of engine capacity
8703.24.20	--- Used:		
8703.24.29	---- Other	no	\$1.00 per cc of engine capacity
8703.31.20	--- Used:		
8703.31.29	---- Other	no	50 cents per cc of engine capacity
8703.32.20	--- Used:		
8703.32.29	---- Other	no	75 cents per cc of engine capacity
8703.33.20	--- Used:		

8703.33.29	---- Other	no	\$1.00 per cc of engine capacity
8703.40.20	--- Used of a cylinder capacity not exceeding 1,000cc:		
8703.40.29	---- Other	no	50 cents per cc of engine capacity
8703.40.40	--- Used of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
8703.40.49	---- Other	no	50 cents per cc of engine capacity
8703.40.60	--- Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc :		
8703.40.69	---- Other	no	75 cents per cc of engine capacity
8703.40.80	--- Used of a cylinder capacity exceeding 3,000cc :		
8703.40.89	---- Other	no	\$1.00 per cc of engine capacity
8703.50.20	--- Used of a cylinder not exceeding 1,500cc:		
8703.50.29	---- Other	no	50 cents per cc of engine capacity
8703.50.40	--- Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:		
8703.50.49	---- Other	no	75 cents per cc of engine capacity
8703.50.60	--- Used of a cylinder capacity exceeding 3,000cc:		
8703.50.69	---- Other	no	\$1.00 per cc of engine capacity

8703.60.20	--- Used of a cylinder capacity not exceeding 1,000cc :		
8703.60.29	---- Other	no	50 cents per cc of engine capacity
8703.60.40	--- Used of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:		
8703.60.49	---- Other	no	50 cents per cc of engine capacity
8703.60.60	--- Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc :		
8703.60.69	---- Other	no	75 cents per cc of engine capacity
8703.60.80	--- Used of a cylinder capacity exceeding 3,000cc:		
8703.60.89	---- Other	no	\$1.00 per cc of engine capacity
8703.70.20	--- Used of a cylinder capacity not exceeding 1,500cc:		
8703.70.29	---- Other	no	50 cents per cc of engine capacity
8703.70.40	--- Used of a cylinder capacity exceeding 1,500cc but not exceeding 3000cc:		
8703.70.49	---- Other	no	75 cents per cc of engine capacity
8703.70.60	--- Used of a cylinder capacity exceeding 3000cc:		
8703.70.69	---- Other	no	\$1.00 per cc of engine capacity
8703.90.20	--- Used:		

8703.90.29	---- Other	no	\$1.00 per cc of engine capacity
------------	------------	----	----------------------------------

Made at Nuku'alofa this **23rd** day of **July** 2019.

Hon. Mateni Tapueluelu
Minister responsible for Revenue and Customs