



Tonga

# **EXCISE TAX (AMENDMENT) ACT 2012**

**Act No. 11 of 2012**





## EXCISE TAX (AMENDMENT) ACT 2012

### Arrangement of Sections

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# EXCISE TAX (AMENDMENT) ACT 2012

Act No. 11 of 2012

## AN ACT TO AMEND THE EXCISE TAX ACT 2007

I assent,  
GEORGE TUPOU VI,  
17<sup>th</sup> September 2012.

**BE IT ENACTED** by the King and the Legislative Assembly of Tonga in the Legislature of the Kingdom as follows:

### 1 Short Title

- (1) This Act may be cited as the Excise Tax (Amendment) Act 2012.
- (2) The Excise Tax Act 2007, as amended, is in this Act referred to as the Principal Act.

### 2 New section 10A inserted

The Principal Act is amended by inserting after section 10 the following new section 10A –

#### “10A Refunds in other circumstances

- (1) The Chief Commissioner may upon application approve refunds where he is satisfied that –
  - (a) the goods on which the excise tax has been paid have deteriorated or been damaged or destroyed while subject to the control of Customs;

- (b) excise tax has been overpaid by the importer; or
  - (c) the Tax Tribunal rules that a Customs decision is incorrect and that excise tax paid is refundable to the importer.
- (2) Applications shall be made within 12 months of the payment of the excise tax.”.

Passed by the Legislative Assembly on this 3<sup>rd</sup> day of September 2012.