



Tonga

CONSUMPTION TAX ORDER 2011



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CONSUMPTION TAX ACT 2003

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act 2003, the Chief Commissioner of Revenue, with the consent of Cabinet, makes the following Order:

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- 1 The following imports shall be exempt from Consumption Tax –
 - (a) herbicides for use in agriculture;
 - (b) live horses, asses, mules and hinnes, and
 - (c) live sheep and goats.

 - 2 The following taxable supplies shall be subject to a zero rate of Consumption Tax –
 - (a) herbicides for use in agriculture;
 - (b) live horses, asses, mules and hinnes, and
 - (c) live sheep and goats.

Made at Nuku'alofa this 8th day of June 2011.

Hon. Clive Edwards
Chief Commissioner of Revenue