



Tonga

# **EXCISE TAX (AMENDMENT) ORDER 2011**





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### **EXCISE TAX ACT 2007**

*IN EXERCISE of the powers conferred by section 3 of the Excise Tax Act 2007, the Chief Commissioner of Revenue, with the consent of Cabinet, makes the following Order:*

- 1 The Excise Tax Order 2008 (as amended) imposing excise tax on goods published in the Government Gazette Supplement Extraordinary No. 6 on the 21 January 2008 shall be referred to as the Principal Order.
- 2 The Principal Order is amended by inserting in Schedule 2 the following new paragraph (m) as follows –

“(m) altar wines imported for administering the Sacrament on the signed declaration of the head of the denomination for which they are intended.”.

Made at Nuku’alofa this 8<sup>th</sup> day of June 2011.

Hon. Clive Edwards  
**Chief Commissioner of Revenue**