



Tonga

# **EXCISE TAX (AMENDMENT) ORDER 2017**





## EXCISE TAX (AMENDMENT) ORDER 2017

### 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 consent of Cabinet, makes the following Order —*

- 1 This Order may be cited as the Excise Tax (Amendment) Order 2017.
- 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 1st day of July 2017.
- 4 The Principal Order is amended by inserting the following new tariff items in their correct chapters and numerical placings:

New Tariff Item	New Goods Description	Unit Qty	Excise Tax Rate
0204.22.10	--- Lamb breast	kg	\$1.15 per kg
0204.22.20	--- Lamb flaps	kg	\$1.15 per kg
0204.42.10	--- Lamb breast	kg	\$1.15 per kg
0204.42.20	--- Lamb flaps	kg	\$1.15 per kg
1701.91.10	--- Flavours in powdered and ready to drink form	kg	\$4 per kg

1704.10.00	- Chewing gum, whether or not sugar-coated	kg	\$5 per kg
1704.90.00	- Other	kg	\$5 per kg
1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in container	kg	\$5 per kg
1806.31.00	-- Filled	kg	\$5 per kg
1806.32.00	-- Not filled	kg	\$5 per kg
1806.90.00	- Other	kg	\$5 per kg
1902.19.11	---- Manufactured in Tonga	kg	50 cents per kg
1902.19.19	---- Other	kg	\$2 per kg
1905.31.00	-- Sweet biscuits	kg	\$1.50 per kg
1905.32.00	-- Waffles and wafers	kg	\$1.50 per kg
2009.11.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.11.90	--- Having a total sugar content exceeding 20g per 100ml	ltr	\$4 per litre
2009.12.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.19.00	-- Other	ltr	\$4 per litre
2009.21.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre

2009.29.00	-- Other	ltr	\$4 per litre
2009.31.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.39.00	-- Other	ltr	\$4 per litre
2009.41.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.49.00	-- Other	ltr	\$4 per litre
2009.50.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.50.90	--- Other	ltr	\$4 per litre
2009.61.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.61.90	--- Having a total sugar content exceeding 20g per 100ml but not exceeding 30g per 100ml	ltr	\$4 per litre
2009.69.00	-- Other	ltr	\$4 per litre
2009.71.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.79.00	-- Other	ltr	\$4 per litre
2009.81.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.81.90	--- Other	ltr	\$4 per litre

2009.89.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.89.90	--- Other	ltr	\$4 per litre
2009.90.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2009.90.90	--- Other	ltr	\$4 per litre
2105.00.10	--- Manufactured in Tonga	ltr	25 cents per litre
2105.00.90	--- Other	ltr	\$1.50 per litre
2202.10.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2202.10.19	---- Having a total sugar content exceeding 20g per 100ml	ltr	\$4 per litre
2202.10.22	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2202.10.29	---- Having a total sugar content exceeding 20g per 100ml	ltr	\$4 per litre
2202.10.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	ltr	\$1.50 per litre
2202.10.99	---- Having a total sugar content exceeding 20g per 100ml	ltr	\$4 per litre
2202.90.20	--- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	ltr	\$1.50 per litre

2202.90.90	--- Having a total sugar content exceeding 20g per 100ml	ltr	\$4 per litre
2206.00.10	--- Manufactured in Tonga	lal	\$30 per lal
2206.00.90	--- Other	lal	\$60 per lal
4818.10.10	--- Manufactured in Tonga	kg	30 cents per kg
4818.10.90	--- Other	kg	\$1.10 per kg

- 5 The Principal Order is amended by replacing the current excise tax rates of the following tariff item with new excise tax rates:

<b>Tariff Item</b>	<b>Current Excise Tax Rate</b>	<b>New Excise Tax Rate</b>
2203.00.10	\$15 per lal	\$20 per lal
2203.00.91	\$50 per lal	\$60 per lal
2203.00.92	\$50 per lal	\$60 per lal
2203.00.99	\$50 per lal	\$60 per lal
2208.20.10	\$25 per lal	\$30 per lal
2208.20.91	\$50 per lal	\$60 per lal
2208.20.99	\$50 per lal	\$60 per lal
2208.30.10	\$25 per lal	\$30 per lal
2208.30.91	\$50 per lal	\$60 per lal
2208.30.99	\$50 per lal	\$60 per lal
2208.40.10	\$25 per lal	\$30 per lal
2208.40.91	\$50 per lal	\$60 per lal
2208.40.99	\$50 per lal	\$60 per lal
2208.50.10	\$25 per lal	\$30 per lal
2208.50.91	\$50 per lal	\$60 per lal
2208.50.99	\$50 per lal	\$60 per lal
2208.60.10	\$25 per lal	\$30 per lal
2208.60.91	\$50 per lal	\$60 per lal
2208.60.99	\$50 per lal	\$60 per lal
2208.70.10	\$25 per lal	\$30 per lal
2208.70.91	\$50 per lal	\$60 per lal
2208.70.99	\$50 per lal	\$60 per lal
2208.90.10	\$25 per lal	\$30 per lal
2208.90.91	\$50 per lal	\$60 per lal
2208.90.99	\$50 per lal	\$60 per lal
2402.10.10	\$280 per 1000sticks	\$350 per 1000sticks
2402.10.90	\$380 per 1000sticks	\$450 per 1000sticks
2402.20.10	\$280 per 1000sticks	\$350 per 1000sticks
2402.20.90	\$380 per 1000sticks	\$450 per 1000sticks
2402.90.10	\$280 per 1000sticks	\$350 per 1000sticks
2402.90.90	\$380 per 1000sticks	\$450 per 1000sticks
2403.11.00	\$380 per kg	\$450 per kg

2403.19.00	\$380 per kg	\$450 per kg
2403.91.00	\$380 per kg	\$450 per kg
2403.99.00	\$380 per kg	\$450 per kg

6 The Principal Order is amended by deleting the following tariff items:

1902.19.10	2105.00.00	2202.10.10	2202.10.20
2202.10.90			

Made at Nuku'alofa this 27<sup>th</sup> day of **June** 2017.

**Dr. The Hon. Pohiva Tu'i'onetoa**  
**Minister for Revenue and Customs**