



*Tonga*

# **CUSTOMS (PACER PLUS) REGULATIONS 2020**





## CUSTOMS (PACER PLUS) REGULATIONS 2020

### Arrangement of Sections

#### Regulation

#### **PART I - ADMINISTRATION 5**

1	Short Title .....	5
2	Interpretation .....	5

#### **PART II - DETERMINATION OF COUNTRY OF PRODUCE OR MANUFACTURE 8**

3	Originating goods .....	8
4	Goods Wholly Obtained or Produced .....	8
5	Calculation of Regional Value Content .....	9
6	Cumulative Rules of Origin .....	10
7	Minimal operations and processes .....	11
8	De minimis .....	11
9	Accessories, spare parts, tools and instructional or other information materials .....	11
10	Identical and interchangeable goods or materials .....	12
11	Treatment of packing materials and containers .....	12
12	Treatment of Indirect Materials .....	13
13	Consignment .....	13
14	Claim for preferential tariff treatment .....	13
15	Form and validity of Declaration of Origin .....	14
16	Circumstances where Declaration of Origin not required .....	14
17	Verification of origin .....	14
18	Verification visits .....	15
19	Decisions on preferential tariff treatment applications .....	16

#### **PART III – HARMONIZED SYSTEM AND THE CUSTOMS TARIFF**

<b>SCHEDULE</b>	<b>17</b>
20 Classification of Goods for the purpose of determining rates of duty and excise taxes.....	17
21 Access to the Customs Tariff Schedule.....	17
22 Guidance to periodical amendments of the Harmonised System.....	18
<b>PART IV – MISCELLANEOUS</b>	<b>18</b>
23 Re-importation .....	18
<b>SCHEDULE I</b>	<b>20</b>
DECLARATION OF ORIGIN REQUIREMENTS	20
<b>SCHEDULE II</b>	<b>22</b>
SCHEDULE OF PRODUCT SPECIFIC RULES	22



# CUSTOMS (PACER PLUS) REGULATIONS 2020

## CUSTOMS ACT 2007

*IN EXERCISE of the powers conferred by section 25 of the Customs Act 2007,  
the Minister for Revenue and Customs with consent of Cabinet hereby makes  
the following Regulations -*

## PART I - ADMINISTRATION

### 1 Short Title

These Regulations may be cited the Customs (PACER Plus) Regulations 2020.

### 2 Interpretation

In these Regulations, unless the context otherwise requires, –

(a) the following terms shall be interpreted as follows:

“**Act**” means the Customs Act 2007;

“**Annex 2-A**” means Annex 2-A of the PACER Plus as set out in the document entitled Annex 2-A of the PACER Plus (2017);

“**Annex 3-B**” means Annex 3-B of the PACER Plus as set out in the document entitled Annex 3-B of the PACER Plus (2017);

“**aquaculture**” means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by