



Tonga

CUSTOMS REGULATIONS

Chapter 11.02.01

2020 Revised Edition



CUSTOMS REGULATIONS

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APPLICATION FOR REFUND, REMISSION OR DRAWBACK OF CUSTOM DUTY

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CUSTOMS REGULATIONS¹

In exercise of the powers conferred by section 25 of the Custom Act 2007, the Chief Commissioner of Revenue, with the consent of the Cabinet, makes the following Regulations-

Commencement [1st February 2008]

1 Short title

These Regulations may be called the Customs Regulations.

2 Interpretation

In these Regulations —

“**Act**” means the Customs Act²;

“**Minister**” means the Minister responsible for revenue and customs.

3 Application

Any person may apply to the Minister in Form 1 in the Schedule for a refund, remission or drawback of duty.

4 Fee

A fee for an application under regulation 3 shall be \$20.00.

5 Drawback

The Minister may pay a person drawback of duty in the amount no greater than that paid on the importation of goods where the Minister is satisfied that —