



Tonga

EXCISE TAX ACT

Chapter 11.04

2020 Revised Edition



EXCISE TAX ACT

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EXCISE TAX ACT

AN ACT TO PROVIDE FOR EXCISE TAX AND MATTERS INCIDENTAL THERETO¹

Commencement [1 February 2008]²

PART 1 - PRELIMINARY

1 Short title

This Act may be cited as the Excise Tax Act.

2 Interpretation

In this Act, unless the context otherwise requires —

“**Customs**” means the Customs and Trade Division of the Ministry of Revenue and Customs;³

“**Customs control**” has the meaning ascribed to it in the Customs and Excise Management Act⁴;

“**Customs laws**” means the Customs and Excise Management Act, Customs Act⁵ and this Act;

“**Customs officer**” means any person employed as a customs officer to discharge any duty connected with the administration of customs laws;

“**Customs security**” means the securities authorised under Part 9 of the Customs and Excise Management Act;