



*Tonga*

# **EXCISE TAX (AMENDMENT) ORDER 2018**





## EXCISE TAX (AMENDMENT) ORDER 2018

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

- (1) This Order may be cited as the Excise Tax (Amendment) Order 2018.
- (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 9<sup>th</sup> of July 2018.
- (4) The Principal Order is amended by inserting new tariff for goods to be subjected to excise tax:

Tariff Item	Description	Excise Qty	Excise Tax Rate
0405.10.00	- Butter	kg	\$1.50 per kg
0405.20.00	- Dairy spreads	kg	\$1.50 per kg

1601.00.11	---- Manufactured in Tonga	kg	50 seniti per kg
1601.00.19	---- Other	kg	\$1.00 per kg
1601.00.21	---- Manufactured in Tonga	kg	50 seniti per kg
1601.00.29	---- Other	kg	\$1.00 per kg
1601.00.91	---- Manufactured in Tonga	kg	50 seniti per kg
1601.00.99	---- Other	kg	\$1.00 per kg
1602.50.00	- Of bovine animals	kg	\$2.50 per kg
2202.10.11	---- Having a total sugar content not exceeding 5g per 100 ml	lt	5 seniti per ltr
2202.10.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	75 seniti per ltr
2202.10.19	---- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$1.50 per ltr
2202.10.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	\$1.50 per ltr
2202.10.99	---- Having a total sugar content exceeding 20g per 100ml with or without added sweetening matter	lt	\$4.00 per ltr
2202.91.11	---- Having a total sugar content not exceeding 5g per 100ml	lt	5 seniti per ltr
2202.91.12	---- Having a total sugar content exceeding 5g per 100ml but not	lt	75 seniti per ltr

	exceeding 20g per 100ml, or containing sweetening matter		
2202.91.19	--- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$1.50 per ltr
2202.91.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	\$1.50 per ltr
2202.91.99	--- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$4.00 per ltr
2202.99.11	---- Having a total sugar content not exceeding 5g per 100ml	lt	5 seniti per ltr
2202.99.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	75 seniti per ltr
2202.99.19	--- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$1.50 per ltr
2202.99.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml, or containing sweetening matter	lt	\$1.50 per ltr
2202.99.99	--- Having a total sugar content exceeding 20g per 100ml, with or without added sweetening matter	lt	\$4.00 per ltr
2208.20.90	--- Other	lal	\$65 per lal
2208.30.90	--- Other	lal	\$65 per lal
2208.40.90	--- Other	lal	\$65 per lal
2208.50.90	--- Other	lal	\$65 per lal