



Tonga

EXCISE TAX (AMENDMENT) ORDER 2019



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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 2019.
- (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 16th of September 2019.
- (4) The Principal Order is amended by creating the following national splits to subheadings 24.01 and 24.03 —

| Tariff Item | Description | Excise Qty | Excise Tax Rate |
|--------------|---|------------|-----------------|
| 24.01 | Unmanufactured tobacco; tobacco refuse | | |
| 2401.10.00 | - Tobacco, not stemmed/stripped: | | |
| 2401.10.10 | -- Manufactured in Tonga | kg | \$200 per kg |
| 2401.10.90 | -- Other | kg | \$600 per kg |

| | | | |
|--------------|--|----|--------------|
| 2401.20.00 | - Tobacco, partly or wholly stemmed/stripped : | | |
| 2401.20.10 | -- Manufactured in Tonga | kg | \$200 per kg |
| 2401.20.90 | -- Other | kg | \$600 per kg |
| 2401.30.00 | - Tobacco refuse: | | |
| 2401.30.10 | -- Manufactured in Tonga | kg | \$200 per kg |
| 2401.30.90 | -- Other | kg | \$600 per kg |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences. | | |
| | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: | | |
| 2403.11.00 | -- Water pipe tobacco specified in Subheading Note 1 to this Chapter | | |
| 2403.11.10 | --- Manufactured in Tonga | kg | \$200 per kg |
| 2403.11.90 | --- Other | kg | \$600 per kg |
| 2403.19.00 | -- Other | | |
| 2403.19.10 | --- Manufactured in Tonga | kg | \$200 per kg |
| 2403.19.90 | --- Other | kg | \$600 per kg |
| | - Other: | | |
| 2403.91.00 | -- “Homogenised” or “reconstituted” tobacco | | |
| 2403.91.10 | --- Manufactured in Tonga | kg | \$200 per kg |
| 2403.91.90 | --- Other | kg | \$600 per kg |
| 2403.99.00 | -- Other | | |
| 2403.99.10 | --- Manufactured in Tonga | kg | \$200 per kg |
| 2403.99.90 | --- Other | kg | \$600 per kg |