



Tonga

**EXCISE TAX (AMENDMENT) (NO. 2)
ORDER 2011**



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EXCISE TAX ACT 2007

IN EXERCISE of the powers conferred by section 3 of the Excise Tax Act 2007, the Chief Commissioner with the approval of Cabinet, makes the following Order

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- 1 This Order may be cited as the Excise Tax (Amendment) Order 2011 (No. 2).
 - 2 The Excise Tax Order 2008 imposing excise tax on goods effective from 1 February 2008 and published in the Government Gazette Supplement Extraordinary on 21 January 2008 as amended, shall be referred to as the Principal Order.
 - 3 Schedule 1 of the Principal Order is amended by inserting the following new excise tax rates in Chapters 22 and 24 –

SCHEDULE 1

“CHAPTER 22: BEVERAGES, SPIRITS AND VINEGAR.

Tariff Item	Excise Goods Description	New Excise Tax Rate
22.03	Beer made from malt.	

2203.00.10	---Beer imported, not more than 3% alcohol by volume	\$50 per lal
2203.00.20	---Beer imported, more than 3% and not more than 5% volume by alcohol	\$50 per lal
2203.00.30	---Beer imported, more than 5% alcohol by volume	\$50 per lal
2203.00.40	Beer domestic	\$10 per lal
2203.00.90	---Other	\$50 per lal

CHAPTER 24: TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES.

Tariff Item	Excise Goods Description	New Excise Tax Rate
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	- Cigars, cheroots and cigarillos, containing tobacco	
2402.10.00	Imported –Cigars, cheroots and cigarillos, containing tobacco	\$210 per 1,000 cigarettes
	- Cigarettes containing tobacco	
2402.20.00	Imported – Cigarettes containing tobacco	\$210 per 1,000 cigarettes
	- Other	
2402.90.00	Imported	\$210 per 1,000 cigarettes
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.	
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	\$210 per kg
	- Other:	
2403.91.00	--“Homogenised” or “reconstituted” tobacco	\$210 per kg
2403.99.00	-- Other	\$210 per kg

Made at Nuku'alofa this 22nd day of July 2011.

Hon. Clive Edwards
Chief Commissioner of Revenue