

## EXCISE TAX ACT 2007



### SCHEDULE 1

#### Customs Excise Tax Amendment effective 5/7/2016

Tariff Item	Goods Description	Qty	Excise Tax Rate
0207.13.10	--- Chicken leg quarter cuts	kg	40 seniti per kg
0207.14.10	--- Chicken leg quarter cuts	kg	40 seniti per kg
0207.26.10	--- Turkey tail	kg	\$1.50 per kg
0207.27.10	--- Turkey tail	kg	\$1.50 per kg
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>		
1501.10.00	- Lard		\$2.00 per kg
1501.20.00	- Other pig fat		\$2.00 per kg
1501.90.00	- Other		\$2.00 per kg
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>		
1502.10.00	- Tallow	kg	\$2.00 per kg
1502.90.00	- Other	kg	\$2.00 per kg
1902.19.10	--- Instant Noodles	kg	\$2.00 per kg
2103.90.10	--- Mayonnaise	kg	\$2.00 per kg

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2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	ltr	\$1.50 per ltr
<b>22.02</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>		
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
2202.10.10	--- containing added sugar	ltr	\$1.00 per ltr
2202.10.20	--- containing other sweetening matter	ltr	\$1.00 per ltr
2202.10.90	--- Other	ltr	\$1.00 per ltr
<b>22.03</b>	<b>Beer made from malt.</b>		
2203.00.10	--- Manufactured in Tonga	lal	\$15 per lal
	<b>--- Other</b>		
2203.00.91	--- Not more than 3% alcohol by volume of alcohol	lal	\$50 per lal
2203.00.92	--- More than 3% and not more than 5% volume of alcohol	lal	\$50 per lal
2203.00.99	--- Other	lal	\$50 per lal
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>		
2204.10.00	- Sparkling wine	lal	\$42 per lal
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21.00	-- In containers holding 2L or less	lal	\$42 per lal
2204.29.00	-- Other	lal	\$42 per lal
2204.30.00	- Other grape must	lal	\$42 per lal
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
2205.10.00	- In containers holding 2L or less	lal	\$42 per lal
2205.90.00	- Other	lal	\$42 per lal
<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>		
2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	lal	\$42 per lal
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>		
	<b>- Spirits obtained by distilling grape wine or grape marc</b>		
2208.20.10	--- Manufactured in Tonga	lal	\$25 per lal
	--- Other		

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2208.20.91	--- Not more than 10% by volume of alcohol	lal	\$50 per lal
2208.20.99	--- Other	lal	\$50 per lal
	<b>- Whiskies</b>		
2208.30.10	--- Manufactured in Tonga	lal	\$25 per lal
	--- Other		
2208.30.91	---Not more than 10% by volume of alcohol	lal	\$50 per lal
2208.30.99	--- Other	lal	\$50 per lal
	<b>- Rum and tafia</b>		
2208.40.10	--- Manufactured in Tonga	lal	\$25 per lal
	--- Other		
2208.40.91	---- Not more than 10% by volume of alcohol	lal	\$50 per lal
2208.40.99	---- Other	lal	\$50 per lal
	<b>- Gin and Geneva</b>		
2208.50.10	--- Manufactured in Tonga	lal	\$25 per lal
	--- Other		
2208.50.91	---- Not more than 10% by volume of alcohol	lal	\$50 per lal
2208.50.99	---- Other	lal	\$50 per lal
	<b>- Vodka</b>		
2208.60.10	--- Manufactured in Tonga	lal	\$25 per lal
	--- Other		
2208.60.91	---- Not more than 10% by volume of alcohol	lal	\$50 per lal
2208.60.99	---- Other	lal	\$50 per lal
	<b>- Liqueurs and cordials</b>		
2208.70.10	--- Manufactured in Tonga	lal	\$25 per lal
	--- Other		
2208.70.91	---- Not more than 10% by volume of alcohol	lal	\$50 per lal

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2208.70.99	---- Other	lal	\$50 per lal
	<b>- Other</b>		
2208.90.10	--- Manufactured in Tonga	lal	\$25 per lal
	--- Other		
2208.90.91	---- Not more than 10% by volume of alcohol	lal	\$50 per lal
2208.90.99	---- Other	lal	\$50 per lal
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>		
	- Cigars, cheroots and cigarillos, containing tobacco		
2402.10.10	--- Manufactured in Tonga	kg	\$280 per 1000 sticks
2402.10.90	--- Other	kg	\$380 per 1000 sticks
	<b>- Cigarettes containing tobacco</b>		
2402.20.10	-- Manufactured in Tonga	kg	\$280 per 1000 sticks
2402.20.90	--- Other	kg	\$380 per 1000 sticks
	<b>- Other</b>		
2402.90.10	--- Manufactured in Tonga	kg	\$280 per 1000 sticks
2402.90.90	--- Other	kg	\$380 per 1000 sticks
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</b>		
	- 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	kg	\$380 per kg
2403.19.00	-- Other	kg	\$380 per kg
	<b>- Other:</b>		
2403.91.00	-- “Homogenised” or “reconstituted” tobacco	kg	\$380 per kg
2403.99.00	-- Other	kg	\$380 per kg
<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>		
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		
	<b>-- Light oils and preparations</b>		

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	<b>--- Motor spirit</b>		
2710.12.11	---- Unleaded	ltr	65 cents litre
2710.12.19	---- Other	ltr	65 cents litre
2710.12.20	--- Aviation gasoline	ltr	65 cents litre
2710.12.30	--- Jet fuel and aviation kerosene	ltr	65 cents litre
2710.12.40	--- Other kerosene and white spirit	ltr	65 cents litre
2710.12.50	--- Distillate fuel	ltr	65 cents litre
2710.12.60	--- Residual fuel oil	ltr	65 cents litre
2710.12.90	--- Other	ltr	65 cents litre
2710.19.00	-- Other	ltr	65 cents litre
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	ltr	65 cents litre
	- Waste oils:		
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	ltr	65 cents litre
2710.99.00	--- Other		
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>		
	- Liquefied:		
2711.11.00	-- Natural gas	kg	\$300 per Metric Tonne
2711.12.00	-- Propane	kg	\$300 per Metric Tonne
2711.13.00	-- Butanes	kg	\$300 per Metric Tonne
2711.14.00	-- Ethylene, propylene, butylene et butadiene	kg	\$300 per Metric Tonne
2711.19.00	-- Other	kg	\$300 per Metric Tonne
	- In gaseous state:		
2711.21.00	-- Natural gas	kg	\$300 per Metric Tonne
2711.29.00	-- Other	kg	\$300 per Metric Tonne
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>		
8703.10.00	- Vehicles specially designed for traveling on snow; golf cars and similar vehicles	no	50 cents per cc of engine capacity

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	<b>--Other vehicles, with spark- ignition internal combustion reciprocating piston engine:</b>		
8703.21.10	---New of a cylinder capacity not exceeding 1,000cc	no	50 cents per cc of engine capacity
	---Used of a cylinder capacity not exceeding 1,000cc		
8703.21.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 cents per cc of engine capacity
8703.21.29	---- Other	no	25 cents per cc of engine capacity
	---New of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	no	50 cents per cc of engine capacity
8703.22.10	---Used of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc		
8703.22.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 cents per cc of engine capacity
8703.22.29	---- Other	no	25 cents per cc of engine capacity
	---New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75 cents per cc of engine capacity
8703.23.10	---Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc		
8703.23.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	75 cents per cc of engine capacity
8703.23.29	---- Other	no	38 cents per cc of engine capacity
	---New of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
8703.24.10	---Used of a cylinder capacity exceeding 3,000cc		
8703.24.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1.00 per cc of engine capacity
8703.24.29	---- Other	no	50 cents per cc of engine capacity
	<b>--Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>		
8703.31.10	---New of a cylinder capacity not exceeding 1,500cc	no	50 cents per cc of engine capacity
	---Used of a cylinder capacity not exceeding 1,500cc		
8703.31.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	50 cents per cc of engine capacity
8703.31.29	---- Other	no	25 cents per cc of engine capacity
8703.32.10	---New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75 cents per cc of engine capacity

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	---Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc		
8703.32.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	75 cents per cc of engine capacity
8703.32.29	---- Other	no	38 cents per cc of engine capacity
8703.33.10	---New of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
	---Used of a cylinder capacity exceeding 3,000cc		
8703.33.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1.00 per cc of engine capacity
8703.33.29	---- Other	no	50 cents per cc of engine capacity
8703.90.10	---New other	no	\$1.00 per cc of engine capacity
	---Used other		
8703.90.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	\$1.00 per cc of engine capacity
8703.90.29	---- Other	no	50 cents per cc of engine capacity