



**EXCISE TAX (AMENDMENT) ORDER 2013**

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**CUSTOMS ACT 2007**

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*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 2013.
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 The Principal Order is repealed and replaced with the following schedule.

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<b>Tariff Item</b>	<b>Goods Description</b>	<b>QTY</b>	<b>Excise Tax Rate</b>
<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	kg	\$1 per kg
1501.20.00	- Other pig fat	kg	\$1 per kg
1501.90.00	- Other	kg	\$1 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	\$1 per kg
1502.90.00	- Other	kg	\$1 per kg
<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	\$0.50 per ltr
2202.10.20	--- containing other sweetening matter	ltr	\$0.50 per ltr
2202.10.90	--- Other	ltr	\$0.50 per ltr
2202.90.00	- Other	ltr	\$0.50 per ltr
<b>22.03</b>	<b>Beer made from malt.</b>		
<b>2203.00.10</b>	<b>--- Manufactured in Tonga</b>	lal	\$10 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

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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
	<b>- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</b>		
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	\$21 per lal
	--- Other		

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2208.20.91	--- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.20.99	--- Other	lal	\$42 per lal
	<b>- Whiskies</b>		
2208.30.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.30.91	---Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.30.99	--- Other	lal	\$42 per lal
	<b>- Rum and tafia</b>		
2208.40.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.40.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.40.99	---- Other	lal	\$42 per lal
	<b>- Gin and Geneva</b>		
2208.50.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.50.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.50.99	---- Other	lal	\$42 per lal
	<b>- Vodka</b>		
2208.60.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.60.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.60.99	---- Other	lal	\$42 per lal
	<b>- Liqueurs and cordials</b>		
2208.70.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.70.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal

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2208.70.99	---- Other	lal	\$42 per lal
	<b>- Other</b>		
2208.90.10	--- Manufactured in Tonga	lal	\$21 per lal
	--- Other		
2208.90.91	---- Not more than 10% by volume of alcohol	lal	\$42 per lal
2208.90.99	---- Other	lal	\$42 per lal
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>		
	<b>- Cigars, cheroots and cigarillos, containing tobacco</b>		
2402.10.10	--- Manufactured in Tonga	kg	\$238 per 1000 cigarettes
2402.10.90	--- Other	kg	\$250 per 1000 cigarettes
	<b>- Cigarettes containing tobacco</b>		
2402.20.10	-- Manufactured in Tonga	kg	\$238 per 1000 cigarettes
2402.20.90	--- Other	kg	\$250 per 1000 cigarettes
	<b>- Other</b>		
2402.90.10	--- Manufactured in Tonga	kg	\$238 per 1000 cigarettes
2402.90.90	--- Other	kg	\$250 per 1000 cigarettes
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and</b>		

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	<b>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	\$250 per kg
2403.19.00	-- Other	kg	\$250 per kg
	<b>- Other:</b>		
2403.91.00	-- “Homogenised” or “reconstituted” tobacco	kg	\$250 per kg
2403.99.00	-- Other	kg	\$250 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>		
	<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>		
	<b>-- Light oils and preparations</b>		
	<b>--- Motor spirit</b>		
2710.12.11	---- Unleaded	ltr	50 cents per litre
2710.12.19	---- Other	ltr	50 cents per

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			litre
2710.12.20	--- Aviation gasoline	ltr	50 cents per litre
2710.12.30	--- Jet fuel and aviation kerosene	ltr	50 cents per litre
2710.12.40	--- Other kerosene and white spirit		Free
2710.12.50	--- Distillate fuel	ltr	50 cents per litre
2710.12.60	--- Residual fuel oil	ltr	50 cents per litre
2710.12.90	--- Other	ltr	50 cents per litre
2710.19.00	-- Other	ltr	50 cents per 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	50 cents per litre
	- Waste oils:		
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	ltr	50 cents per litre
2710.99.00	--- Other	ltr	50 cents per litre
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>		
	<b>- Liquefied:</b>		
2711.11.00	-- Natural gas	kg	\$300 per Metric



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			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
	<b>- In gaseous state:</b>		
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	50c per cc of engine capacity
	<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	50c per cc of engine capacity
8703.21.20	---Used of a cylinder capacity not	no	50c per cc

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	exceeding 1,000cc		of engine capacity
8703.22.10	---New of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	no	50c per cc of engine capacity
8703.22.20	---Used of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	no	50c per cc of engine capacity
8703.23.10	---New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75c per cc of engine capacity
8703.23.20	---Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75c per cc of engine capacity
8703.24.10	---New of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
8703.24.20	---Used of a cylinder capacity exceeding 3,000cc	no	\$1.00 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	50c per cc of engine capacity
8703.31.20	---Used of a cylinder capacity not exceeding 1,500cc	no	50c per cc of engine capacity
8703.32.10	---New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75c per cc of engine capacity
8703.32.20	---Used of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc	no	75c per cc of engine capacity

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8703.33.10	---New of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
8703.33.20	---Used of a cylinder capacity exceeding 3,000cc	no	\$1.00 per cc of engine capacity
8703.90.10	---New other	no	\$1.00 per cc of engine capacity
8703.90.20	---Used other	no	\$1.00 per cc of engine capacity