



Tonga

**CUSTOMS DUTY (AMENDMENT) ORDER
2017**



CUSTOMS DUTY (AMENDMENT) ORDER 2017

CUSTOMS ACT 2007

*IN EXERCISE of the powers conferred by section 3 of the Customs Act 2007,
the Minister responsible for revenue and customs, with the consent of
Cabinet, makes the following Order -*

- 1 The Order may be cited as the Customs Duty (Amendment) Order 2017.
- 2 The Customs Duty Order 2008, as amended, imposing customs duty 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 1st day of July 2017.
- 4 The Principal Order is amended by inserting the following new tariff items in their correct chapters and numerical placings:

New Tariff Item	New Goods Description	Unit Qty	Current Duty Rate	New Duty Rate	Export Duty Rate
1701.91.10	--- Flavours in powdered and ready to drink form	kg	15%	Free but see excise schedule	Free
1701.91.90	--- Other	kg	15%	15%	Free

1902.19.11	---- Manufactured in Tonga	kg	Free but see excise schedule	Free but see excise schedule	Free
1902.19.19	----Other	kg	Free but see excise schedule	Free but see excise schedule	Free
2009.11.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.11.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.11.90	--- Having a total sugar content exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.12.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.12.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.21.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.21.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free

2009.31.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.31.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.41.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.41.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.50.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.50.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.50.90	--- Other	ltr	15%	Free but see excise schedule	Free
2009.61.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.61.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.61.90	--- Having a total sugar content exceeding 20g per 100ml but not exceeding 30g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.71.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free

2009.71.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.81.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.81.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.81.90	--- Other	ltr	15%	Free but see excise schedule	Free
2009.89.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.89.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.89.90	--- Other	ltr	15%	Free but see excise schedule	Free
2009.90.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	15%	15%	Free
2009.90.20	--- Having a total sugar content equal to or exceeding 5g but not exceeding 20g per 100ml	ltr	15%	Free but see excise schedule	Free
2009.90.90	--- Other	ltr	15%	Free but see excise schedule	Free
2105.00.10	---Manufactured in Tonga	ltr	Free	Free but see excise schedule	Free
2105.00.90	--- Other	ltr	15%	15%	Free
2202.10.11	---- Having a total sugar content not exceeding 5g per 100ml	ltr	Free	15%	Free

2202.10.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	ltr	Free	Free but see excise schedule	Free
2202.10.19	---- Having a total sugar content exceeding 20g per 100ml	ltr	Free	Free but see excise schedule	Free
2202.10.21	---- Having a total sugar content not exceeding 5g per 100ml	ltr	Free	15%	Free
2202.10.22	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	ltr	Free	Free but see excise schedule	Free
2202.10.29	---- Having a total sugar content exceeding 20g per 100ml	ltr	Free	Free but see excise schedule	Free
2202.10.91	---- Having a total sugar content not exceeding 5g per 100ml	ltr	Free	15%	Free
2202.10.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	ltr	Free	Free but see excise schedule	Free
2202.10.99	---- Having a total sugar content exceeding 20g per 100ml	ltr	Free	Free but see excise schedule	Free
2202.90.10	--- Having a total sugar content not exceeding 5g per 100ml	ltr	Free	15%	Free
2202.90.20	--- having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	ltr	Free	Free but see excise schedule	Free
2202.90.90	--- Having a total sugar content exceeding 20g per 100ml	ltr	Free	Free but see excise schedule	Free
2206.00.10	--- Manufactured in Tonga	lal	Free but see	Free but see excise schedule	Free

			excise schedule		
2206.00.90	--- Other	l	Free but see excise schedule	Free but see excise schedule	Free
4818.10.10	--- Manufactured in Tonga	kg	15%	Free but see excise schedule	Free
4818.10.90	--- Other	kg	15%	Free but see excise schedule	Free
9841	Goods imported by licensed locally manufacturers:				
9841.10.00	- Manufacturing machinery, equipment, and their parts			Free	Free
9841.20.00	- Raw materials required for production			Free	Free
9841.90.00	- Packaging materials for their final locally manufactured products			Free	Free

- 5 The Principal Order is amended by replacing the import duty rates of the following listed goods with new import duty rates:

Tariff Item	Goods Description	Current Duty Rate	Proposed Duty Rate
0204.22.10	--- Lamb breast	15%	Free but see excise schedule
0204.22.20	--- Lamb flap	15%	Free but see excise schedule
0204.42.10	--- Lamb breast	15%	Free but see excise schedule
0204.42.20	--- Lamb flap	15%	Free but see excise schedule
1704.10.00	- Chewing gum, whether or not sugar- coated	20%	Free but see excise schedule
1704.90.00	- Other	15%	Free but see excise schedule

1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	20%	Free but see excise schedule
1806.31.00	-- Filled	20%	Free but see excise schedule
1806.32.00	-- Not filled	20%	Free but see excise schedule
1806.90.00	- Other	20%	Free but see excise schedule
1905.31.00	-- Sweet biscuits	15%	Free but see excise schedule
1905.32.00	-- Waffles and wafers	Free	Free but see excise schedule
2009.19.00	-- Other	15%	Free but see excise schedule
2009.29.00	-- Other	15%	Free but see excise schedule
2009.39.00	-- Other	15%	Free but see excise schedule
2009.49.00	-- Other	15%	Free but see excise schedule
2009.69.00	-- Other	15%	Free but see excise schedule
2009.79.00	-- Other	15%	Free but see excise schedule

- 6 The following tariff subheadings in the Principal Order are amended by deleting the inscriptions in the Tariff Item, Unit Qty, Import Duty rate and Export Duty rate columns:

1701.91.00	1902.19.10	2009.11.00	2009.12.00
2009.21.00	2009.31.00	2009.41.00	2009.50.00
2009.61.00	2009.71.00	2009.81.00	2009.89.00
2009.90.00	2105.00.00	2202.10.10	2202.10.20
2202.10.90	2206.00.00	2202.90.00	4818.10.00

- 7 The following goods are to be included in the list of specific building materials to which tariff concession code 9838 may be applied:

1	Co-axial cable and other co-axial electric conductors
2	Optical fibre cables
3	Electric lamps and lighting fittings of glass, plastic
4	Solar panels
5	Any other electrical fittings for use in construction not already included in the Principal Order

Made in Nuku'alofa this 27th day of **June** 2017.

Dr. The Hon. Pohiva Tu'i'onetoa
Minister for Revenue and Customs