



*Tonga*

**CUSTOMS AND EXCISE MANAGEMENT  
(AMENDMENT) ACT 2013**

**Act No. 10 of 2013**





## CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT) ACT 2013

### Arrangement of Sections

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#### Section

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## **CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT) ACT 2013**

Act No. 10 of 2013

### **AN ACT TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ACT 2007**

I assent,  
TUPOU VI,  
28<sup>th</sup> June 2013.

**BE IT ENACTED** by the King and Legislative Assembly of Tonga in the  
Legislature of the Kingdom as follows:

#### **1 Short title and Commencement**

- (1) This Act may be cited as the Customs and Excise Management (Amendment) Act 2013.
- (2) The Customs and Excise Management Act 2007, as amended, is hereby referred to as the Principal Act.
- (3) This Act shall come into force on 1 July 2013.

#### **2 Section 2 amended**

Section 2 of the Principal Act is amended –

- (a) where appropriate, by inserting the definition ““Chief Executive Officer” means the Government chief executive officer responsible for revenue and customs;”;

- (b) in the definition of “Customs” by inserting the words “and Customs” after the word “Revenue”; and
- (c) in the definition of “Minister”:
  - (i) in the English version only, by deleting the word “services” and replacing it with “and customs”; and
  - (ii) in the Tongan version only by, deleting the words “ngaahi ngaue” and inserting the words “mo e tute” after the words “tanaki pa’anga hu mai”.

### 3 Reference to “Commissioner” amended

The Principal Act is amended by deleting the term “Commissioner” and replacing it with “Chief Executive Officer”, wherever appearing.

Passed by the Legislative Assembly this 24<sup>th</sup> day of June 2013.