



*Tonga*

**CUSTOMS DUTY (AMENDMENT) (NO.2)  
ORDER 2020**





## CUSTOMS DUTY (AMENDMENT) (NO.2) ORDER 2020

### 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 approval of Cabinet, makes the following Order -*

- (1) This Order may be cited as the Customs Duty (Amendment) (No.2) Order 2020.
- (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) This Order shall come into force on 1 July 2020.
- (4) Chapter 2 of the Principal Order is amended by –
  - (a) replacing the words “Free but see excise schedule” with the word “Free” in the Import Duty Rate columns for the following tariff items -

0204.22.10	0204.22.20	0204.42.10	0204.42.20
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- (b) inserting the following new tariff items, description, Unit Qty, Import Duty Rate and Export Duty in their appropriate section and numerical order –

<b>Tariff Item</b>	<b>Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>	<b>Export Duty Rate</b>
0204.22.30	---Mutton breast	kg	Free but see excise schedule	Free
0204.42.30	---Mutton breast	kg	Free but see excise schedule	Free
0204.22.40	---Mutton flaps	kg	Free but see excise schedule	Free
0204.42.40	---Mutton flaps	kg	Free but see excise schedule	Free

(5) Chapter 24 of the Principal Order is amended by –

- (a) inserting the following new tariff items in their appropriate section and numerical order –

<b>Tariff Item</b>	<b>Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>	<b>Export Duty Rate</b>
2402.20.11	----Cigarettes manufactured locally from locally grown tobacco (Tapaka Tonga)	kg	Free but see excise schedule	Free
2402.20.19	----Cigarettes manufactured locally from imported tobacco	kg	Free but see excise schedule	Free

- (b) deleting the details in the following Tariff item to cater for the new tariff subheading national splits -

2402.20.10
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Made at Nuku'alofa this 30<sup>th</sup> day of **June** 2020.

**Hon. Tevita Lavemaau**  
**Minister responsible for Revenue and Customs**