



Tonga

**EXCISE TAX (AMENDMENT) (NO.2)  
ORDER 2018**





## EXCISE TAX (AMENDMENT) (NO.2) ORDER 2018

### EXCISE TAX ACT 2007

*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) (No.2) Order 2018.
- (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 amended by deleting the following commodities:

Tariff Item	Description	Excise Qty	Excise Tax Rate
0405.10.00	- Butter	kg	\$1.50 per kg
0405.20.00	- Dairy spreads	kg	\$1.50 per kg

Made at Nuku'alofa this **15<sup>th</sup>** day of **August** 2018

**Hon. Mateni Tapueluelu**  
**Minister responsible for Revenue and Customs**