



Tonga

**CUSTOMS DUTY (AMENDMENT) ORDER  
2020**





## CUSTOMS DUTY (AMENDMENT) ORDER 2020

### CUSTOMS ACT 2007

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*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 -*

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- (1) This Order may be cited as the Customs Duty (Amendment) 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) The commencement date of this Order shall be the date of gazettal.
- (4) The Principal Order is amended by replacing the descriptions of the commodities listed in the table below –

<b>Tariff Item</b>	<b>Description</b>	<b>Unit Qty</b>	<b>Import Duty Rate</b>
2202.10.11	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	Free
2202.10.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	Free
2202.10.19	---- Having a total sugar content exceeding 20g per 100ml	lt	Free

2202.10.91	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	15%
2202.10.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	Free but see excise schedule
2202.10.99	---- Having a total sugar content exceeding 20g per 100ml	lt	Free but see excise schedule
2202.91.11	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	Free
2202.91.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	Free
2202.91.19	---- Having a total sugar content exceeding 20g per 100ml	lt	Free
2202.91.91	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	15%
2202.91.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	Free but see excise schedule
2202.91.99	---- Having a total sugar content exceeding 20g per 100ml	lt	Free but see excise schedule
2202.99.11	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	Free
2202.99.12	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	Free
2202.99.19	---- Having a total sugar content exceeding 20g per 100ml	lt	Free
2202.99.91	---- Having a total sugar content not exceeding 5g per 100ml or containing sweetening matter only	lt	15%
2202.99.92	---- Having a total sugar content exceeding 5g per 100ml but not exceeding 20g per 100ml	lt	Free but see excise schedule
2202.99.99	---- Having a total sugar content exceeding 20g per 100ml	lt	Free but see excise schedule

Made at Nuku'alofa this 21<sup>st</sup> day of **February** 2020.

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