



Tonga

**CUSTOMS AND EXCISE MANAGEMENT
(AMENDMENT) ORDER 2012**



CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT) ORDER 2012

CUSTOMS AND EXCISE MANAGEMENT ACT 2007

IN EXERCISE of the powers conferred by section 45 of the Customs and Excise Management 2007, the Chief Commissioner of Revenue, with the approval of Cabinet, makes the following Order:

- 1 The Customs and Excise Management Order listing prohibited and restricted imports and exports published in the Government Gazette Supplement Extraordinary on 21 January 2008 and effective from 1 February 2008, shall be referred to as the Principal Order.
- 2 The Principal Order is amended by inserting the following new paragraph –
 - “(4) For the purposes of this Order,
“**cash**” means –
 - (a) the coin and paper money of the Kingdom or of a foreign country that is designated as legal tender which is used customarily and accepted as a medium exchange in the country of issue;
 - (b) monetary instruments that may be exchanged for money (such as travelers cheques, money orders, negotiable instruments in a form in which the title thereto passes on delivery;

- (c) jewellery, precious metals and precious stones, or pearls; or
- (d) where the context permits, cash includes cash in electronic form.”

3 Schedule 2 of the Principal Order is amended as follows –

- (a) under the list of Prohibited Exports by –
 - (i) repealing clause 3; and
 - (ii) renumbering clause 4 as clause 3.
- (b) under the list of Restricted Exports by inserting a new clause 2 as follows–
 - “2 (a) The amount of \$10,000 or more in cash, except with the written permission of the Governor of the National Reserve Bank of Tonga.
 - (b) This amount may be made up in the currency of any country in any combination that is equal to or exceeds the value of \$10,000 cash”.

Made at Nuku’alofa this 5th day of June 2012.

Hon. Fe’ao Vakata
Chief Commissioner of Revenue