



Tonga

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



CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT) REGULATIONS 2012

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CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT) REGULATIONS 2012

CUSTOMS AND EXCISE MANAGEMENT ACT 2007

IN EXERCISE of the powers conferred by section 129 of the Customs and Excise Management Act 2007, the Chief Commissioner of Revenue, with the consent of Cabinet, makes the following Regulations

1 Short Title

- (1) These Regulations may be cited as the Customs and Excise Management (Amendment) Regulations 2012.
- (2) The Customs and Excise Management Regulations 2008 as amended are in these Regulations referred to as the Principal Regulations.

2 New Regulation 38A

The Principal Regulations is amended by inserting the following new regulation 38A –

“38A Application of payment of Customs debt

If, in addition to any customs duty or excise tax due, an importer owes any penalties, an amount paid by the importer that is less than the total amount due shall be applied as follows –

- (a) first to the payment of penalty due; and

- (b) to the extent that the payment exceeds the penalty due, then in payment of the customs duty or excise tax due.”

3 Regulation 92 amended

The Principal Regulations is amended by inserting the following new regulations 92A –

“92A Renewal of customs warehouse license

- (1) An owner or operator of a customs licensed warehouse shall within 2 months of the expiration of his annual license apply in writing to the Chief Commissioner for the renewal of his license together with payment of \$500 non-refundable application fee.
- (2) The Chief Commissioner shall, if he is satisfied that the owner or operator under sub-regulation (1) has complied with all the conditions of his customs license in the current year, issue the owner or operator with a renewal of his license with such further conditions as he deems necessary.

4 Regulation 96(1) amended

Regulation 96(1) of the Principal Regulations is amended by deleting the figure “\$10” and replacing it with “\$2”.

5 Regulation 131(1) amended

Regulation 131(1) of the Principal Regulations is amended by inserting the words “either before or after a transaction has been commenced” after the word “penalty”.

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

Hon. Fe’ao Vakata
Chief Commissioner of Revenue