



Tonga

CONSUMPTION TAX ORDER 2013



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CONSUMPTION TAX ORDER 2013

CONSUMPTION TAX ACT 2003

IN EXERCISE of the powers conferred by section 5(3)(a) of the Consumption Tax Act 2003, the Minister responsible for revenue services, with the consent of Cabinet, makes the following Order -

1 Short Title

This Order may be cited as the Consumption Tax Order 2013.

2 Imports exempted from consumption tax

The following imports shall be exempt from Consumption Tax –

- (a) any fishing vessel;
- (b) navigation equipment to be used on fishing vessels;
- (c) sea safety equipment to be used on fishing vessels;
- (d) outboard and inboard engines to be used on fishing vessels and its spare parts;
- (e) fishing gear;
- (f) fishing bait;
- (g) Fish Aggregating Devices;
- (h) Vessel Monitoring System equipment to be used on fishing vessels;
- (i) equipment to be used by an authorised observer under section 78 of the Fisheries Management Act 2002;

- (j) hydraulic drop-line fishing reel;
- (k) pearl oyster farm equipment and materials;
- (l) aquaculture equipment and materials;
- (m) fuel; and
- (n) fish fence wire.

Provided that:

- (a) paragraphs (a), (b), (c) and (f) shall only apply to vessels registered under the Fisheries Management Act 2002, and the Fisheries (Coastal Communities) Regulations 2009;
- (b) paragraph (d) shall only apply to vessels registered under the Fisheries Management Act 2002 and the Fisheries (Coastal Communities) Regulations 2009, and for subsistence fishing approved by the Government chief executive officer responsible for Fisheries;
- (c) paragraph (e) shall apply only to persons holding a valid fishing licence and to vessels registered under the Fisheries Management Act 2002 and the Fisheries (Coastal Communities) Regulations 2009;
- (d) paragraphs (g), (h), (i),(k) and (l) shall apply only to equipment or materials approved by the Government chief executive officer responsible for Fisheries;
- (e) paragraphs (j) and (m) shall only apply to vessels registered under the Fisheries Management Act 2002; and
- (f) paragraph (n) shall only apply to persons holding a valid fish fence licence with the Ministry responsible for fisheries.

3 Zero rate consumption tax

The following taxable supplies shall be subject to a zero rate of Consumption Tax –

- (a) any fishing vessel;
- (b) navigation equipment to be used on fishing vessels;
- (c) sea safety equipment to be used on fishing vessels;
- (d) outboard and inboard engines to be used on fishing vessels and it spare parts;
- (e) fishing gear;
- (f) fishing bait;
- (g) Fish Aggregating Devices;
- (h) Vessel Monitoring Systems to be used on fishing vessels;
- (i) equipment and material to be used by an authorised observer under section 78 of the Fisheries Management Act 2002;

- (j) Hydraulic drop-line fishing reel;
- (k) pearl oyster farming equipment and materials;
- (l) aquaculture farm equipment and materials;
- (m) fuel; and
- (n) fish fence wire.

Provided that:

- (a) paragraphs (a), (b), (c) and (f) shall only apply to vessels registered under the Fisheries Management Act 2002, and the Fisheries (Coastal Communities) Regulations 2009;
- (b) paragraph (d) shall only apply to vessels registered under the Fisheries Management Act 2002 and the Fisheries (Coastal Communities) Regulations 2009 and for subsistence fishing approved by the Government chief executive officer responsible for Fisheries;
- (c) paragraph (e) shall apply only to persons holding a valid fishing licence and to vessels registered under the Fisheries Management Act 2002 and the Fisheries (Coastal Communities) Regulations 2009;
- (d) paragraphs (g), (h), (i),(k) and (l) shall apply only to equipment or materials approved by the Government chief executive officer responsible for Fisheries;
- (e) paragraphs (j) and (m) shall only apply to vessels registered under the Fisheries Management Act 2002; and
- (f) paragraph (n) shall only apply to persons holding a valid fish fence licence with the Ministry responsible for fisheries.

Made at Nuku'alofa this 12th day of June 2013.

Hon. Siosifa T Tu'utafaiva

Minister responsible for revenue services