

(3) The application of paragraph (1) and (2) of this Order shall be subject to the approval of the Chief Executive Officer for Revenue and Customs.

Made at Nuku'alofa this 27th day of March 2020.

Hon. Tevita Lavemaau
Minister of Revenue and Customs

BY AUTHORITY:

'Aloisio 'Alipate Tavo, General Manager, Tonga Fast Print Ltd.
2020.

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No. 15

27 March

2020.

EXCISE TAX ACT 2007

(Section 3(1) (c))

ORDER

IN EXERCISE of the powers conferred by section 3 (1) (c) of the Excise Tax Act 2007, the Minister responsible for Revenue and Customs, with the approval of Cabinet makes the following Order –

- (1) Import of any goods which directly concerns measures taken to combat the spread and possible spread of the novel coronavirus disease (“COVID-19”) in Tonga, shall be exempted from excise tax.
- (2) Imported goods includes but are not limited to the following tariff items-
 - (a) Medical masks with international harmonized system (HS) codes* of 6307.90.00;
 - (b) Disinfectants (including in gel or liquid form e.g. hand sanitizer) with HS code 3808.94.00;
 - (c) Mask materials include non-woven fabrics and antibacterial filters; elastic bands with the regulated HS codes;
 - (d) Protective clothing including trousers, shirts, goggles, medical masks, helmets, gloves and shoes; and
 - (e) Any other specialised medicaments, equipment, machinery, devices or materials required for prevention and control measures against COVID-19 as verified by the Ministry of Health.

FAKALAHİ KI HE KASETE 'A E PULE'ANGA TONGA KASETE MAKEHE

Fika 15

27 Ma'asi

2020.

LAOKIHE TUKUHAU 'EKISIA 2007

(Kupu 3(1)(c))

TU'UTU'UNI

'**I HONONGAUE'AKI** 'o e ngaahi mafai kuo foaki 'e he kupu 3(1)(c) 'o e Lao ki he Tukupau 'Ekisia 2007, 'oku fa'u 'e he Minisita 'oku ne tokangaekina 'a e Tanaki Pa'anga Hu Mai mo e Tute, 'i he loto ki ai 'a e Kapineti 'a e Tu'utu'uni ko eni –

(1) Kuo pau ke faka'atâ mei he tukupau 'ekisia 'a e hu mai 'o e ngaahi koloa 'a ia 'oku felave'i fakahangatonu mo e ngaahi ngaue kuo fakahoko ke ta'ofi 'a e mafola pe faingamalie ke mafola 'a e mahaki novel coronavirus ("COVID-19") 'i Tonga.

(2) Ko e ngaahi koloa hu mai 'oku kau kiai, kae 'ikai fakangatangata ki he ngaahi koloa tute ko eni-

(a) Ngaahi me'a malu'i ngutu fakafaito'o 'oku fika* founa fakatahataha fakavah'apule'anga (HS) ko e 6307.90.00;

(b) Ngaahi faito'o tamate siemu (kau ki ai 'a e selo pe 'i he huhu'a e.g. faito'o fakama'a nima) 'oku HS fika 3808.94.00;

(c) Ngaahi naunau me'a malu'i ngutu 'oku kau ki ai 'a e ngaahi tupenu 'ikai lalanga mo e ngaahi me'a sivi siemu; ngaahi fano 'oku 'i ai honau ngaahi fika 'oku pule'i HS;

(d) Vala malu'i kau ki ai 'a e ngaahi talausese, sote, sio'ata, me'a malu'i ngutu fakafaito'o, helemeti, kofu nima mo e su; mo

(e) Ha ngaahi fo'i'akau, me'angaue, misini, me'angaue makehe pe ngaahi naunau kuo tu'utu'uni ki he ngaahi ngaue ke ta'ofi mo pule'i 'a e COVID-19 'a ia kuo fakapapu'i 'e he Potungaue Mo'ui.

(3) Kuo pau ke fakahoko 'a e palakalafi (1) mo e (2) 'o e Tu'utu'uni ni 'i he loto kiai 'a e 'Ofisa Pule Ngaue ki he Potungaue Tanaki Pa'anga Hu Mai mo e Tute.

Fakahoko 'i Nuku'alofa 'i he 'aho 27 ni 'o Ma'asi 2020.

Hon. Tevita Lavemaau

Minisita Tanaki Pa'anga Hu Mai mo e Tute

BY AUTHORITY:

'Aloisio 'Alipate Tavo, General Manager, Tonga Fast Print Ltd.

2020.