

TONGA GOVERNMENT GAZETTE SUPPLEMENT EXTRAORDINARY

No.48

1st OCTOBER

2020.

CONSUMPTION TAX ACT 2003

(Section 5(3)(a))

ORDER

IN EXERCISE of the powers conferred by section 5(3) (a) of the Consumption Tax Act 2003, the Minister responsible for revenue and customs, with the approval of Cabinet makes the following Order:

- (1) That the imports of heavy machineries and its parts, classified under the following tariff headings and codes shall be exempted from consumption tax -

#	TARIFF	SCOPE/DESCRIPTION
1		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.
	Heading 84.26	All machinery under this Heading.
2		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.
	Heading 84.29	All machinery under this Heading.
3		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.
	Heading 84.30	All machinery under this Heading.
4		Parts of Machinery of heading 84.26, 84.29 or 84.30
	8431.41.00	--- Buckets, shovels, grabs and grips
	8431.42.00	-- Bulldozer or angledozer blades
	8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49
	8431.49.00	-- Other parts
5		Motor Vehicles for the Transport of goods.

#	TARIFF	SCOPE/DESCRIPTION
	8704.10.00	- Dumpers designed for off-highway use
6	Other motor vehicles for transport of goods with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8704.23.10	--- Used (g.v.w. exceeding 20 tonnes)
	8703.23.20	--- New (g.v.w. exceeding 20 tonnes)
7	Other motor vehicles for transport of goods with spark-ignition internal combustion piston engine:	
	8704.32.10	Applied only to Vehicles with g.v.w. exceeding 20 tonnes
	8704.32.20	Applied only to Vehicles with g.v.w. exceeding 20 tonnes
8	Other motor vehicles for transport of goods other than those listed in no. 5, 6 and 7 above:	
	8704.90.10	Applied only to Vehicles with g.v.w. exceeding 20 tonnes
	8704.90.20	Applied only to Vehicles with g.v.w. exceeding 20 tonnes
9	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
	87.05	All special purpose motor vehicles under this Heading.
10	Parts of 87.05 under Headings:	
	8706	Applied only to parts of special purpose motor vehicles under Heading 8705
	8707	Applied only to parts of special purpose motor vehicles under Heading 8705
	8708	Applied only to parts of special purpose motor vehicles under Heading 8705
11	Tyres	
	40.11	Applied only to Tyres for Vehicles and machinery listed in this table.
	40.12	Applied only to Tyres for Vehicles and machinery listed in this table.
	40.13	Applied only to Tyres for Vehicles and machinery listed in this table.

- (2) That the Consumption Tax Exemption Order published on Gazette Supplement Extraordinary No. 22 of 22 April 2020 is hereby revoked.
- (3) That this Order shall come into force on the date of gazettal.

Made at Nuku'alofa this **1st** day of **October** 2020.

Hon. Tevita Lavemaau
Minister responsible for Revenue and Customs

LAO KI HE TUKUHAU NGAUE'AKI 2003

(Kupu 5(3)(a))

TU'UTU'UNI

'I HONO NGAUE'AKI 'a e ngaahi mafai kuo foaki 'i he kupu 5(3)(a) 'o e Lao ki he Tukupau Ngaue'aki 2003, 'oku fakahoko atu 'e he Minisita 'oku ne tokangaekina 'a e Tanaki Pa'anga Hu Mai mo e Tute, 'aki 'a e loto ki ai 'a e Kapineti 'a e Tu'utu'uni ko eni:

- (1) Ko e hū mai 'o e ngaahi misini mamafa pea mo hono ngaahi kongokonga, 'a ia 'oku fakakalakalasi 'i he ngaahi 'ulu'itohi tute mo e ngaahi faka'ilonga kuo pau ke faka'ataa mei he tukuhau ngaue'aki –

#	TUTE	FAKANGATANGATA/FAKAMATALA
1		Ngaahi teleki; ngaahi misini hiki me`a mamafa, ngaahi misini `oku ngaue`aki `ae uaea lalahi ki he hiki me`a mamafa; ngaahi felemi hiki 'oku lava 'o fetuku ngofua, ngaahi misini hiki me`a mamafa `oku tu`u fakamangamanga (straddle carriers) mo e ngaahi loli ngāue kuo fokotu`u ki ai ha misini hiki me`a mamafa.
	'Ulu'itohi 84.26	Katoa 'a e ngaahi misini 'i he 'Ulu'itohi ni.
2		Ngaahi misini teke, misini teke fakatafatafa, misini fakatokalelei, misini vau (scrapers), misini huo, misini keli, misini tata, ngaahi misini `oku ngaue`aki ki hono fakafefeka`i 'o e halanga lelua, moe misini lola, `oku fakalele pe 'iate ia.
	'Ulu'itohi 84.29	Katoa 'a e ngaahi misini 'i he 'Ulu'itohi ni.
3		Ngaahi misini makehe `oku ngaue`aki ki hono fetuku, vau, fakatoka lelei, tata, fakafefeka`i `o e halanga lelua, fakama`opo, ta`aki pe vili `o e kelekele, ngaahi fa`ahinga maka, 'oa; misini tō pou mo ta`aki pou; ngaahi palau sinou mo e misini puhi sinou.
	'Ulu'itohi 84.30	Katoa 'a e ngaahi misini 'i he 'Ulu'itohi ni.
4		Ngaahi kongokonga 'o e Misini 'o e 'ulu'itohi 84.26, 84.29 pe 84.30.
	8431.41.00	--- Ngaahi kane (buckets), huo tata, moe me`a fa`ao moe me`a kuku.
	8431.42.00	-- Ngaahi mata ki he misini teke mo e 'misini teke fakatafatafa
	8431.43.00	-- Ngaahi kongokonga ki he misini vili pe misini tuki 'o e 'ulu'itohi si`i 8430.41 pe 8430.49.
	8431.49.00	-- Ngaahi kongokonga kehe
5		Ngaahi salite misini na`e fa`u fakataumu`a ke ngaue`aki `i he fetuku holo 'o e koloa.
	8704.10.00	- Ngaahi loli hiki (dumpers) na`e fa`u fakataumu`a ke ngāue`aki `i he feitu`u `oku 'ikai ko ha hala fakapuleanga pe ko ha hala lahi.

#	TUTE	FAKANGATANGATA/FAKAMATALA
6	Ngaahi saliate misini na`e fa`u fakataumu`a ki hono fetuku holo `o e koloa `oku ngaue aki `ae misini pisitoni `oku tutu `i loto `aki hono lomi hifo `oe misini (tisolo pe semi tisolo):	
	8704.23.10	--- `Osi ngaue`aki (ko hono mamafa fakalukufua `oku laka hake `i he toni `e 20)
	8703.23.20	--- Fo`ou (ko hono mamafa fakalukufua `oku laka hake `i he toni `e 20)
7	Ngaahi saliate misini na`e fa`u fakataumu`a ki hono fetuku holo `o e koloa `oku tutu `i loto `aki `a e sipaaki:	
	8704.32.10	Ngaue`aki pē ki he ngaahi Saliote ko hono mamafa fakalukufua `oku laka hake `i he toni `e 20.
	8704.32.20	Ngaue`aki pē ki he ngaahi Saliote ko hono mamafa fakalukufua `oku laka hake `i he toni `e 20.
8	Ngaahi saliate misini na`e fa`u fakataumu`a ki hono fetuku holo `o e koloa ka `oku kehe ange mei he fa`ahinga `oku hā `i he fika 5, 6 mo e 7 ki `olunga:	
	8704.90.10	Ngaue`aki pē ki he ngaahi Saliote ko hono mamafa fakalukufua `oku laka hake `i he toni `e 20.
	8704.90.20	Ngaue`aki pē ki he ngaahi Saliote ko hono mamafa fakalukufua `oku laka hake `i he toni `e 20.
9	Ngaahi saliate misini fakataumu`a makehe, `o kehe mei he ngaahi saliate misini na`e fa`u fakataumu`a ki he fefononga`aki `a e kakai mo e fetuku holo `o e koloa (hangē ko e ngaahi loli ngāue ki ha maumau `o e saliate misini, ngaahi loli hiki me`a mamafa, ngaahi saliate tamate afi, ngaahi loli sima, ngaahi loli tafi hala, ngaahi loli `oku fa`u ke fana ha me`a `oku vai, ngaahi me`alele fale ngāue, ngaahi misini faka`ata `oku fetuku ngofua.	
	87.05	Katoa `a e ngaahi saliate misini fakataumu`a makehe `i he `Ulu`itohi ni.
10	Kongokonga `o e saliate misini `i he `Ulu`itohi 87.05:	
	8706	Ngāue`aki pē ki he kongā `o e ngaahi saliate misini fakataumu`a makehe `i he `Ulu`itohi 8705.
	8707	Ngāue`aki pē ki he kongā `o e ngaahi saliate misini fakataumu`a makehe `i he `Ulu`itohi 8705.
	8708	Ngāue`aki pē ki he kongā `o e ngaahi saliate misini fakataumu`a makehe `i he `Ulu`itohi 8705.
11	Va`e Leta	

#	TUTE	FAKANGATANGATA/FAKAMATALA
	40.11	Ngāue'aki pē ki he va`e leta ki he Saliote misini mo e misini 'oku hā 'i he tēpile ni.
	40.12	Ngāue'aki pē ki he va`e keta ki he Saliote misini mo e misini 'oku hā 'i he tēpile ni.
	40.13	Ngāue'aki pē ki he va`e leta ki he Saliote misini mo e misini 'oku hā 'i he tēpile ni.

- (2) Kuo pau ke fakapekia 'a e Tu'utu'uni Faka'ataa ki he Tukupau Ngaue'aki 'a ia na'e pulusi 'i he Kasete Fakalahi Makehe Fika 22 'o e 'aho 22 'o 'Epeleli 2020.
- (3) Kuo pau ki he Tu'utu'uni ni ke fakahoko 'i he 'aho 'a hono kasete'i.

Fakahoko 'i Nuku'alofa 'i he 'aho **1** ni 'o '**Okatopa** 2020.

Hon. Tevita Lavemaau
Minisita 'oku ne tokangaekina 'a e Tanaki Pa'anga Hū Mai mo e Tute

BY AUTHORITY:
'Alipate 'Aloisio Tavo, General Manager, Tonga Post Ltd.
2020.