



Tonga

CUSTOMS ACT

Chapter 11.02

2020 Revised Edition



CUSTOMS ACT

Arrangement of Sections

Section

PART 1 - PRELIMINARY	5
1 Short title.....	5
2 Interpretation.....	5
PART 2 - IMPOSITION OF CUSTOMS DUTIES	8
3 Customs duties.....	8
4 Imposition of Customs duties	8
5 Debt to the Crown.....	8
6 <i>Repealed by Act 9 of 2012</i>	9
7 Payment of Customs duty	9
8 Full duty payable	9
PART 3 - CUSTOMS VALUATION OF IMPORTED GOODS	9
9 Interpretation.....	9
10 Customs value.....	13
11 Transaction value of imported goods not to apply.....	13
12 Transaction value of imported goods.....	14
13 Transaction value of identical goods	15
14 Transaction value of similar goods	16
15 Deductive value	17
16 Computed value	18
17 Fall back value	18
18 Importer advised of method of determination.....	19
19 Value of goods to be declared in Tongan currency	19
20 Review of customs value determinations	19

21	False information.....	19
----	------------------------	----

PART 4 - REFUNDS, REMISSIONS AND DRAWBACKS	20
---	-----------

22	Refunds, remissions and drawbacks.....	20
23	Drawback payable	20
24	Unauthorised drawback, refund or remission.....	20

PART 5 - MISCELLANEOUS	20
-------------------------------	-----------

25	Regulations.....	20
26	Savings	21



CUSTOMS ACT

AN ACT RELATING TO THE COLLECTION OF CUSTOMS DUTIES¹

Commencement [1 February 2008]²

PART 1 - PRELIMINARY

1 Short title

This Act may be cited as the Customs Act.

2 Interpretation

In this Act, unless the context otherwise requires —

“**agent**” includes, in relation to the master or owner of a ship or aircraft, a person who —

- (a) is a representative of the master or owner;
- (b) notifies the Minister in writing that he intends to act as an agent; or
- (c) signs any document required or permitted by Customs to be signed by an agent, or on whose behalf such a document is signed by a person authorised by such agent;

“**aircraft**” includes balloons, kites, gliders, aeroplanes, seaplanes, helicopters and hovercrafts;