No. 26 of 2003.

Tonga.



I assent, TAUFA'AHAU TUPOU IV, 24th November, 2003.

AN ACT

TO REPEAL THE PORT AND SERVICE TAX ACT

[27th October 2003.] BE IT ENACTED by the King and the Legislative Assembly of Tonga in the Legislature of the Kingdom as follows:

- 1. (1) This Act may be cited as the Port and Service Tax (Repeal) Act 2003.
 - (2) This Act shall come into force on the date of commencement of Consumption Tax Act 2003.
- 2. The Port and Service Tax Act (Cap. 71) is hereby repealed.
- **3.** Notwithstanding subsection (2) of this Act, the Port and Service Tax Act (Cap. 71) shall continue to apply for all purposes whatsoever in respect of goods imported into the Kingdom subject to the Port and Service Tax Act (Cap. 71) before the date of commencement of the Consumption Tax Act 2003.

Passed by the Legislative Assembly this 27th day of October, 2003.