

# WORLD TRADE ORGANIZATION

RESTRICTED

**WT/ACC/SPEC/TON/1**  
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(01-1980)

**Working Party on the  
Accession of Tonga**

Original: English

## **ACCESSION OF TONGA**

### Initial Offer on Goods

For the purposes of the accession of the Government of the Kingdom of Tonga to the WTO, the Government has submitted its initial offer on goods.

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#### Introduction

Tonga is supplying its currently applied tariff in HS 96 to the Working Party in electronic format.

In addition to the currently applied tariff rates, Tonga levies “other duties and charges” equivalent to tariffs in the form of a Port & Services Tax of 20 per cent ad valorem on imports of all goods.

The attached table analyses the currently applied tariff rates and “other duties and charges” to the extent that this is possible. A number of items are subject to mixed rates. The table shows that the minimum total margin of protection is currently 20 per cent ad valorem; on 330 items it is between 16 and 20 per cent ad valorem; on 1 item between 21 and 30 per cent ad valorem; on 1,197 items between 31 and 40 per cent ad valorem; on 468 items between 41 and 50 per cent ad valorem; and on the remaining 122 items 51 per cent ad valorem and above.

#### Initial Offer

Tonga offers to bind its “Other Duties and Charges” at zero on all items.

It offers to bind all its ordinary customs duties at 35 per cent ad valorem, with only one exception:

HS Item 22.03: Beer made from malt, on which Tonga offers to bind the current level of protection.

Tonga is prepared to enter into negotiations on this offer with members of the Working Party making requests to it.

TONGA				
Currently Applied Tariffs and Other Duties and Charges				
Duty Range (Ad Valorem)	No. of Items: Currently Applied Tariff	Main Categories: Currently Applied Tariff	No. of Items: Port & Service Tax (20% Ad Valorem)	No. of Items: Duty plus Port and Service Tax
0%	330			
0-5%	-		-	-
6-10%	1		-	-
11-15%	1,197	Section III Animal and vegetables fats; IX Wood, cork and articles thereof; XIII Stone, cement, glass articles.	-	-
16-20%	269	VII Artificial resins and plastics; VIII Hides, skins and articles thereof; XI Textile and clothing; XII Footwear and headgear; XV Base metals and articles thereof; XVI Machinery and electrical equipment; other goods.	2,118	330
21-30%	199	I Animal and products; II Vegetable products; VI Chemical products; X Paper and articles thereof; XIV Precious stones and metals; XVIII Optical, photographic and medical equipment; XIX Arms and ammunition; XX Miscellaneous manufactures	-	1
31-40%	53	V Mineral products.	-	1,197
41-50%	44	XVII Vehicles and aircraft	-	468
51%+	25	IV Prepared foodstuffs, beverages and tobacco.	-	122
Simple Average of Individually Tariff Bindings	15%		20%	35%
Minimum	0%		20%	20%
Maximum	525%		20%	545%
Total No. of Tariff Items	2,118		2,118	2,118