



ST. HELENA

## CHAPTER 145

### CUSTOMS ORDINANCE and Subsidiary Legislation

#### Non-authoritative Consolidated Text

This is not an authoritative 'revised edition' for the purposes of the Revised Edition of the Laws Ordinance; it has been prepared under the supervision of the Attorney General for the purpose of enabling ready access to the current law, and specifically for the purpose of being made accessible via the internet.

Whilst it is intended that this version accurately reflects the current law, users should refer to the authoritative texts in case of doubt. Enquiries may be addressed to the Attorney General at Essex House, Jamestown [Telephone (+290) 2270; Fax (+290) 2454; email [pa.lawofficers@legalandlands.gov.sh](mailto:pa.lawofficers@legalandlands.gov.sh)]<sup>1</sup>

Visit our [LAWS page](#) to understand the St. Helena legal system and the legal status of this version of the Ordinance.

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**CHAPTER 145**  
**CUSTOMS ORDINANCE**

*(Ordinance 9 of 1999, Legal Notice 26 of 2009 and Ordinance 6 of 2011)*

AN ORDINANCE TO PROVIDE FOR THE CONTROL OF IMPORTS AND EXPORTS, THE COLLECTION AND MANAGEMENT OF CUSTOMS AND OTHER DUES, AND FOR MATTERS INCIDENTAL THERETO OR CONNECTED THEREWITH.

**Commencement**  
*[8 December 1999]*

PART 1  
PRELIMINARY

**Short title**

1. This Ordinance may be cited as the Customs Ordinance.

## Interpretation

2. In this Ordinance, unless the context shall otherwise require, the following expressions shall have the following meanings—

“**approved form**” means a form prescribed by regulations made under section 41 or, in the absence thereof, approved by the Collector;

“**Collector**” means the person appointed as Collector of Customs under section 4, and includes any other person appointed by the Governor to act on his behalf;

“**Customs**” means any office or other place designated for the administration of the provisions of this Ordinance;

“**Customs Officer**” means any person appointed as such under section 4, and includes the Collector;

“**customs warehouse**” means such place or places as the Collector may approve from time to time for the warehousing of goods;

“**delivery warrant**” means a warrant issued for the purposes of section 7(4);

“**documents**” includes books, statements and recorded information of all descriptions, including information recorded by computerised methods;

“**drawback**” means a refund of all or part of any dues in respect of goods exported or used in any particular manner;

“**dues**” means customs duties, wharfage rates, warehouse rents, fees and other charges, payable by or under this Ordinance;

“**goods**” means all kinds of moveable or removable property, including animals;

“**Government**” means the Government of St. Helena;

“**master**”, in relation to a ship, means any person having or taking the command, charge or management of such ship;

“**means of conveyance**” means any ship, vehicle, animal or other thing used for the transportation of goods or people;

“**office hours**” means the hours during which Government offices are normally open to the public;

“**owner**”, in respect of any goods, means any person having possession of or beneficially interested therein, and in relation to a ship, includes the operator of such ship;

“**package**” includes every means by which goods for transportation may be cased, covered, endorsed, contained or packed;

“**perfect entry**” means any entry made in accordance with sections 9 or 16;

“**port**” means the port of Jamestown, comprising James' Bay and Rupert's Bay;

“**prescribed**” means anything prescribed by regulations made under section 41;

“**restricted**”, in relation to goods, means goods in respect of which, or of a type or description in respect of which, there is in force for the time being by or under this or any other Ordinance, any prohibition or restriction concerning their importation or exportation;

“**ship**” means every description of vessel or boat, however propelled or moved, and includes anything constructed or adapted for use to carry persons or goods by water, and a seaplane on or in the water, a hovercraft and a hydrofoil vessel;

“**smuggling**” means any importation or exportation, or attempted importation or exportation made with intent to defraud the Government, or to evade any prohibition or restriction affecting any goods, and “**smuggle**” and “**smuggled**” shall be construed accordingly;

“**wharf**” means that part of the Quay comprising the whole of Block 1 in the Jamestown Registration Section together with that part of Block 2 which lies to the North of an imaginary straight line extending from the northern most point of the said Block 1, in a north westerly direction, to the seawall.

### Time of importation and exportation

3. Notwithstanding the respective definitions of “import” and “export” contained in section 3 of the Interpretation Ordinance<sup>2</sup>, for the purposes of this Ordinance the following provisions shall have effect concerning the times of importation and exportation—

- (a) subject to paragraph (b), the time of importation of any goods shall be the time when the ship carrying them comes within the limits of the port, or the time when the goods are unloaded in St. Helena, whichever is the earlier;
- (b) the time of importation of restricted goods shall be the time when the ship carrying them enters the territorial waters of St. Helena;
- (c) the time of exportation of any goods from St. Helena shall be the time when the goods are placed on board the ship that is to carry them.

### Appointment of officers and delegation of powers

4. (1) The Governor shall appoint a Collector of Customs and may appoint such other Customs Officers as may be necessary or desirable for the administration of this Ordinance.

(2) The Collector may delegate any of his powers and duties under this Ordinance to any other Customs Officer.

### Customs duties and other charges

5.<sup>3</sup> The Governor in Council may, by regulations, provide for (and prescribe the tariffs or rates of) customs duties and other dues to be levied, paid and collected under the provisions of this Ordinance, as follows—

- (a) customs duties to be paid by importers and exporters in relation to goods imported or exported;
- (b) wharfage rates to be paid by importers, in addition to customs duties, in relation to imported goods which remain under the control of the Customs for longer than seven days after the end of the day on which they were imported;
- (c) warehouse rents to be paid in respect of goods deposited in any customs warehouse.

## PART 2

### ADMINISTRATION AND WAREHOUSING

#### Masters to file inward manifests

6. (1) On arrival in the territorial waters of St. Helena every ship shall proceed to the Port and the master of that ship shall furnish such further particulars as may be required. This subsection shall not apply to any ship which enters the territorial waters in passage from one place outside St. Helena to another such place, and which does not enter the Inner Waters.

(2) In subsection (1), “the Inner Waters” means that area of the ocean surrounding the Island of St. Helena and extending to one nautical mile from the low water mark.

(3) The agent of any ship shall, when required by a Customs Officer, submit for inspection any bill of lading so required.

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<sup>2</sup> Cap. 3

<sup>3</sup> Section 5 substituted by Ord. 6 of 2011

### Goods to be landed at the wharf

7. (1) Except with the consent of the Collector, no goods shall be landed in St. Helena, or exported from St. Helena, at any place other than the wharf.

(2) All goods landed on the wharf or delivered to the wharf for export shall be at the risk of the owner and subject to the control of the Customs in accordance with the provisions of this Ordinance.

(3) No goods that are subject to the control of the Customs shall be moved or interfered with except in accordance with the provisions of this Ordinance.

(4) Without prejudice to the generality of subsection (3), no imported goods shall be removed from the wharf except under the authority of a delivery warrant, in an approved form, issued by a Customs Officer.

### Entries to be made

8. (1) Subject to sections 9 and 10 of this Ordinance and subsection (2), no delivery warrant shall be issued in respect of any imported goods until the owner or his agent has submitted entries in the approved form in respect of such goods to the Customs, and all dues thereon have been paid.

(2) In the case of prescribed categories of passengers' baggage and other packages, the importer, on making a satisfactory declaration in such form and manner as the Collector may require, shall be permitted to remove such goods without making any entries or completing any delivery warrant.

(3) Any person acting as agent for the owner shall first deposit in the Customs an authority in the approved form.

(4) All imported goods shall be entered or otherwise accounted for in the approved form for either—

- (a) home consumption;
- (b) warehousing; or
- (c) transshipment,

as the case may be.

(5) The owner or his agent shall on presenting entries—

- (a) submit for verification and filing in the Customs an original or acceptable duplicate invoice in respect of the goods to which the entry relates;
- (b) produce for inspection such other documents as any Customs Officer may reasonably require; and
- (c) answer to the best of his knowledge and belief any question with respect to such entries.

### Provisional entries

9. (1) If the owner is unable, owing to the absence of any invoice of cost, to supply the full particulars for making an entry for home consumption, and makes a declaration to that effect before a Customs Officer, the owner may make a provisional entry, in the approved form, and deposit in cash a sum equal to the amount of the dues as estimated by the Customs Officer, and the Customs Officer may thereupon issue a delivery warrant.

(2) The owner of goods included in a provisional entry shall, within one month after the passing of the entry or within such further time as the Collector may allow, make a perfect

entry thereof. In default, the deposit paid under subsection (1) shall be forfeited, without prejudice to the owner's liability to pay the dues in respect of the goods involved.

(3) A perfect entry of goods that has been entered as a provisional entry shall be made in a manner as if a provisional entry had not been made.

### **Special procedure for approved importers**

10. (1) The Collector, in his discretion, may grant “approved importer” status to any importer who regularly imports goods of a certain class or description as part of a business carried on by him, and may at any time revoke such grant.

(2) A Customs Officer may issue a delivery warrant in respect of goods imported for home consumption by an approved importer although no provisional or other entries have been made in respect thereof. No delivery warrant shall be issued under this subsection unless the importer signs a bond in the approved form in respect of an amount sufficient to cover all dues likely to be found payable on examination and verification of the entries, and incorporating an undertaking—

- (a) to produce all invoices and entries or otherwise account for imported goods within a period of fourteen days from the date of importation of the goods; and
- (b) to pay all dues payable within a period of twenty-eight days from the date of importation of the goods.

### **Owner to permit customs examinations**

11. (1) Whenever required to do so by any Customs Officer, and at his own expense, the owner or his agent shall—

- (a) bring any package to the proper place for examination by a Customs Officer and open and unpack such package;
- (b) repack, on completion of the inspection, and remove such package to the proper place of deposit;
- (c) facilitate the weighing and measurement of any goods.

(2) Subject to section 30 of this Ordinance, packages shall not be opened except in the presence of a Customs Officer and, where practicable, the owner or his agent.

(3) All imported goods shall be liable to examination by a Customs Officer, notwithstanding the passing of any entry made in respect of them, or the issue of a delivery warrant.

### **Passing entries and delivery of goods**

12. (1) Entries shall be passed by a Customs Officer signing the entry indicating that all dues in respect of the goods mentioned therein have been assessed and paid or, if appropriate, that a provisional entry has been made.

(2) Upon passing any entry or receiving a bond from an importer pursuant to section 10 of this Ordinance, a Customs Officer shall issue a delivery warrant in the approved form authorising the removal of the goods from the wharf.

(3) Every delivery warrant shall be issued in the name of the person named in the bill of lading or inward manifest as the consignee of the goods, or to an authorised agent who has deposited his authority in accordance with section 8(3) of this Ordinance.

### **Sale of goods not entered**



**13. (1)** Subject to subsection (4), the Collector may order the sale by public auction of any goods remaining on the wharf after a period of twenty-eight days from the date of landing, but no sale shall take place until notice of such sale has been publicly advertised at least seven days prior to the sale.

**(2)** Subject to subsection (3), all dues payable upon or in respect of any goods sold under this section, and all expenses incurred in connection with such sale, shall be deducted from the proceeds of the sale and any balance remaining paid to the owner.

**(3)** Where any balance of the proceeds of any goods sold under this section is not claimed by the owner or his agent within twelve months from the date of such sale, such balance shall be dealt with as an unclaimed deposit in accordance with section 31 of the Financial Management Ordinance<sup>4</sup>, or any statutory modification or re-enactment for the time being in force, but without reference to the inclusion therein of the words “for six years”.

**(4)** Notwithstanding the provision of subsection (1), the Collector may immediately sell any goods remaining on the wharf if, in his opinion, they are goods that are hazardous or perishable and have not been cleared within the period allowed by him.

**(5)** When any goods are authorised to be sold under the provisions of this Ordinance but cannot be sold, or are in the opinion of the Collector of a perishable or hazardous nature and unfit for sale, he may destroy them.

### **Temporary import without payment of dues**

**14. (1)** A Customs Officer may give permission to any person to import any goods without payment of dues thereon, upon being satisfied that such goods are imported for temporary use or purpose. The person to whom such permission is given shall, if required by a Customs Officer, deposit with the Customs the amount of duty on such goods, or give security therefor to the satisfaction of such Customs Officer.

**(2)** If any goods imported under the provisions of subsection (1) are not exported within six months of the date of the said permission—

- (a)** the deposit shall be forfeited, and liability to pay dues in respect of the goods shall be extinguished; or
- (b)** if security has been given, the importer shall pay the full dues payable on or in respect of such goods.

**(3)** If goods imported under this section are exported within the period of six months referred to in subsection (2), any deposit shall be refunded or the security cancelled as the case may be.

### **Export of goods**

**15. (1)** Where any goods are delivered to the wharf for exportation, the exporter shall deliver to the Customs, in the approved form, an entry outwards for the goods, and furnish such further particulars as any Customs Officer may require.

**(2)** Where any drawback, allowance, rebate, abatement of dues, refund of deposit, or cancellation of security is claimed in respect of goods to be exported, such claim shall only be authorised by a Customs Officer when he is satisfied that the goods have been exported or otherwise properly accounted for.

### **Goods imported or exported by post**

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<sup>4</sup> Cap. 142

**16. (1)** Where any goods are imported or exported by post, for the purpose of assessing any dues payable thereon, and for the purpose of enforcing any prohibition or restriction for the time being in force, the value, quantities and contents, whether or not declared by the sender, shall be subject to examination and verification by a Customs Officer, or by any authorised Post Office official, in the same manner as any other goods not so imported or exported.

**(2)** Any goods contained in any package imported or exported by post shall be liable to forfeiture if they are—

- (a)* not accompanied by a declaration as to the amount and value of the contents, but found to be subject to payment of dues; or
- (b)* found not to agree with the particulars entered in such declaration; or
- (c)* found to be or to contain any item that is subject to an import or export prohibition or restriction for the time being in force.

### **Ships not to leave without clearance**

**17. (1)** Except with the written permission of the Collector, no ship shall depart from St. Helena to a destination outside St. Helena until a certificate of clearance for that ship has been obtained from a Customs Officer.

**(2)** A certificate of clearance shall not be granted under subsection (1) until the master of a ship has—

- (a)* delivered to the Customs in the approved form either an outward manifest of the cargo taken on board at the port, or a report in the approved form that no cargo has been taken on board; and
- (b)* furnished such further particulars as may reasonably be required by any Customs Officer; and
- (c)* paid all dues; and
- (d)* paid all port fees.

### **Warehousing of goods**

**18. (1)** All goods entered for warehousing shall immediately be removed to a customs warehouse, by the importer or his agent, and deposited therein.

**(2)** No compensation shall be payable by the Government or any officer to any importer, owner or consignee of any goods by reason of any loss or damage whilst being removed to or stored in a customs warehouse, unless the loss or damage has been caused by the wilful act of any Customs Officer.

### **Disposal of warehoused goods**

**19. (1)** If, in the opinion of the Collector, any warehoused goods have deteriorated or perished to the extent that their value is less than the dues payable thereon, he may waive payment of dues and destroy the goods.

**(2)** After giving not less than seven days written notice of his intention to do so to the importer of any goods entered in a customs warehouse on which no rent has been paid for a period of not less than three months, the Collector may sell or destroy the goods.

**(3)** After the expiry of not less than seven days after publication of a notice, the Collector may sell or destroy any goods entered and remaining in a customs warehouse for a period exceeding 12 months.

(4) Any unmarked goods that remain unclaimed or unidentified after a period of 28 days may be disposed of at the discretion of the Collector, who shall keep a record of the goods and the method of disposal.

PART 3  
COMPUTATION AND PAYMENT OF DUES

**Current tariff to be applied**

**20.** All dues payable under this Ordinance shall be calculated and paid in accordance with the tariff in force at the time of importation or exportation of the goods, except in the case of goods entered for warehousing under section 18 of the Ordinance, when the rates of duty to be applied shall be those in force at the time of acceptance by a Customs Officer of an entry for home consumption.

**Calculation of dues**

**21. (1)** For the purpose of any dues for the time being chargeable on any imported goods the dues payable thereon shall be calculated—

- (a) if the goods have been purchased by the importer or consignee thereof—
  - (i) for *ad valorem* duty purposes, on the price charged for the said goods by the vendor thereof; or
  - (ii) for specific duty purposes, on the appropriate unit of quantity; as verified (in either case) by the genuine invoice of such goods; and
- (b) if the goods were procured otherwise than by bona fide purchase, or in any other case where no invoice is produced—
  - (i) for *ad valorem* duty purposes, on the actual market value of such goods at the time of exportation to St. Helena in the principal markets of the country whence such goods were imported; or
  - (ii) for specific duty purposes, on the quantity shown on the bill of lading or by a tally, weight, or other means of measurement to the satisfaction of a Customs Officer.

**(2)** No discounts or deductions from the value of any goods chargeable with *ad valorem* duty shall be allowed unless—

- (a) such discounts are genuine and freely available on any commercial market, and not as a result of any fear or favour or unfair trading relationship between the buyer or seller of any goods; and
- (b) such discounts or deductions are clearly shown to the satisfaction of a Customs Officer on the original invoice, or are otherwise verified by the signature of the manufacturer, merchant or person from whom the goods were purchased, and by whom such discount or deduction has actually been allowed.

**(3)** When any goods, which are subject to duty at *ad valorem* rates, are sold at any authorised sale the value of such goods may be taken to be the value as shown by the sale.

**(4)** A Customs Officer may require any person concerned with the importation of goods to furnish in whatever manner he may direct—

- (a) such information or documents which, in his opinion, are necessary for a proper valuation of the goods; and
- (b) such information and evidence in support of any declaration relating to the goods as he may deem appropriate,

and to produce any books of account or other documents of whatever nature relating to the purchase, sale, importation or exportation of the goods by that person.

(5) If any person to whom a direction is given under subsection (4) fails to comply with any requirement of it, and the Collector is not satisfied that the value declared accurately reflects the open market value of such goods, the goods may be detained and the Collector may—

- (a) substitute the declared value with a valuation which, in his opinion, accurately reflects the actual market value of such goods, and all dues thereon shall be accordingly chargeable; or
- (b) if, having substituted a value in accordance with paragraph (a), the dues chargeable have not been paid within three months after the date the goods were first detained, he may sell them.

(6) If any goods have already been released on a provisional entry under section 9, or to an approved importer under section 10 of this Ordinance, and a value which has been substituted under subsection (5)(a) is disputed by any person concerned in the importation or exportation, the Collector may, if practicable, detain such goods, and if all dues in respect thereof are not paid within three months thereafter, he may sell them.

### **Invoices in foreign currency**

22. Where the invoice cost of any goods is expressed in a currency other than St. Helena pounds or pounds sterling, the Collector may fix the rate at which the invoice cost shall be converted for the purposes of this Ordinance, but in so doing shall have regard to current international exchange rates.

### **Weights and measures**

23. (1) Where the rate of any dues, drawback, allowance or rebate is expressed by reference to a specified quantity, weight or measurement of any goods, the quantity, weight or measurement of the goods shall be ascertained according to the weights and measures approved by the Collector.

(2) Any dues, drawback, rebate or other allowance, the amount of which is to be calculated by reference to a specified quantity, weight or measurement, shall be chargeable or allowable on any fraction thereof, and the amount payable or allowable on any such fraction shall be calculated proportionately.

(3) For the purposes of subsection (2), the Collector may determine what fractions are to be taken into account in the case of any such quantity, weight or measurement.

### **Goods of more than one material**

24. Whenever any goods not elsewhere specified in the tariff are composed of two or more materials, any or all of which are dutiable, all dues payable shall be charged at the highest permissible rate.

### **Re-importation of exported goods**

25. If any goods that have been exported are re-imported, such goods shall be exempt from import duty on the occasion of such re-importation.

### **Dues short levied or remaining unpaid**

**26. (1)** When any dues have been short levied, the person who should have paid the amount short levied shall, on demand being made by a Customs Officer, pay the amount short levied, and the Collector may refuse to pass any entries for goods belonging to such person until the amount short levied has been paid.

**(2)** If any dues short levied are not paid to the Collector on demand by the person who should have paid the amount short levied in accordance with subsection (1), the Collector may, if practicable, detain the goods concerned until the amount short levied has been paid.

**(3)** If any goods have been released under the provisions of section 9 or 10 of this Ordinance, and the dues chargeable thereon remain unpaid after the expiration of the time allowed for payment, the Collector may, if practicable, detain the goods concerned until the amount due has been paid, and may refuse to allow release of any further goods imported by such person prior to such payment.

**(4)** Any goods detained under subsection (2) or (3) may be sold by the Collector if the outstanding dues remain unpaid after the expiration of three months from the date on which they were first detained.

### **Refunds, rebates and remissions**

**27.** Without prejudice to any other provision of this Ordinance, a refund, rebate or remission, as the case may require, of import duty may be made by the Collector—

- (a)* in respect of goods damaged in transit, or during storage prior to clearance, if the extent of the damage has been verified by a Customs Officer before delivery, or within such reasonable period (not exceeding 48 hours) after delivery as the Collector may allow in any particular case; or
- (b)* in any case where duty paid has been attributable to a manifest factual error, or in any other case in which it appears to the Collector to be just and equitable to do so if, in any such case provided for by this paragraph, the claim is made within six months from the date of importation.

### **Refund of dues in certain cases**

**28. (1)** Subject to any conditions which, in his discretion, the Collector may see fit to impose, where he is satisfied—

- (a)* that goods were imported pursuant to a contract sale, and that the description, quality, state or condition of such goods is not in accordance with such contract, or that such goods have been damaged in transit; and
- (b)* that the importer, with the consent of the seller, either—
  - (i)* returned the goods unused to the seller, and for that purpose complied with the provisions of section 14 of the Ordinance; or
  - (ii)* destroyed the goods unused,

the importer shall be entitled to obtain from the Collector repayment of any dues paid on the importation of such goods.

**(2)** Nothing in this section shall apply to goods imported on approval, or on sale or return, or on other similar terms.

PART 4  
POWERS OF CUSTOMS OFFICERS

**General powers of Customs Officers**

- 29.** A Customs Officer may—
- (a) permit goods to be unladen, landed, warehoused or shipped on Sundays or public holidays (notwithstanding anything in the Lords Day (Observance) Ordinance<sup>5</sup> or the Public Holidays Ordinance<sup>6</sup>) or before or after office hours;
  - (b) grant a clearance on Sundays or public holidays (notwithstanding anything in the Sunday (Observance) Ordinance or the Public Holidays Ordinance) or before or after office hours to any ship the master of which is desirous of proceeding forthwith on his voyage;
  - (c) board and search any ship and have free access to every part of any ship found in the territorial waters of St. Helena and may—
    - (i) cause any goods to be marked before they are unloaded from that ship;
    - (ii) lock up, seal, mark or otherwise secure any goods carried in the ship or any place or container in which they are so carried; and
    - (iii) break open any place or container which is found to be locked and of which the keys are withheld;
  - (d) take samples of wines, spirits or any other goods for testing or weighing as he may deem necessary;
  - (e) permit any importer or his agent to sort, separate, pack, re-pack and take reasonable samples (with or without duty, except as the same may eventually become dutiable as part of the original quantity);
  - (f) give such directions as he may consider necessary for the storage on the wharf of goods imported or to be exported;
  - (g) in any case where anything may be done under or by virtue of this Ordinance upon depositing money in the Customs, agree to accept (on such terms as he may determine) security for payment in lieu of such deposit;
  - (h) seal up any package, building, means of conveyance, valve, apparatus or thing containing (or believed by him to contain) dutiable or restricted goods or by which the movement of any such goods may be effected or controlled.

**Power to question and search**

**30. (1)** Any person entering St. Helena shall, at such place and in such manner as the Collector may direct, declare anything (not being a thing in respect of which he is entitled to exemption from dues) contained in his baggage or carried with him and which he has obtained outside St. Helena.

**(2)** Any person entering or leaving St. Helena, or landing from any vessel, shall answer such questions as a Customs Officer may put to him with respect to his baggage and any thing carried therein or carried with him, and shall, if required by the Customs Officer produce that baggage and any such thing for examination at such place as the Collector may direct.

**(3)** A Customs Officer or Police Officer may stop and search any person whom he has reasonable cause to believe has dutiable or restricted goods concealed on his person. Every search of a person under this subsection shall be carried out only by an officer of the same sex.

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<sup>5</sup> Cap. 161

<sup>6</sup> Cap. 158

(4) A Customs Officer may search any ship for the purpose of ascertaining whether any dutiable or restricted goods are unlawfully contained therein.

(5) For the purposes of subsection (1), the words “**outside St. Helena**” shall include a ship within the territorial waters of St. Helena.

### **Power to search vehicles and premises**

31. (1) A Customs Officer or Police Officer may, on reasonable cause, stop and search any means of conveyance for the purpose of ascertaining whether any dutiable or restricted goods or any smuggled goods are unlawfully contained therein or carried therein, and the driver or person in charge shall stop and permit such search.

(2) Without prejudice to the provisions of this Ordinance, Customs Officers shall have, in connection with the investigation of any offence or suspected offence against this Ordinance, the same powers of search as are conferred upon police officers by the Criminal Procedure Ordinance<sup>7</sup>, or any statutory modification or re-enactment for the time being in force.

### **Power of arrest without warrant**

32. A Customs Officer may arrest, without warrant, any person whom he has reasonable grounds to suspect is guilty of committing or attempting to commit an offence under this Ordinance.

### **Power to remove seals placed on goods**

33. No customs seal placed by a Customs Officer in the exercise of his powers under section 29 of this Ordinance shall be removed by any person who is not a Customs Officer until the ship carrying the goods so sealed has lawfully departed from St. Helena's territorial waters.

### **Power to compound and restore seized goods**

34. (1)<sup>8</sup> Subject and without prejudice to the powers of the Attorney General under section 46(4) of the Constitution of St. Helena<sup>9</sup>, the Collector may—

- (a) compound any proceedings for any offence which contravenes this Ordinance or any subsidiary legislation made under it, except where the offence involves the evasion or attempted evasion of any import or export prohibition or restriction for the time being in force;
- (b) restore, subject to such conditions as he considers appropriate, anything forfeited or seized under the provisions of this Ordinance or any subsidiary legislation made under it.

(2) The Collector may exercise his powers under subsection (1) in any case where he has reason to believe an offence has been committed by any person that he is empowered to compound, and may make an offer to such person to compound that offence on payment of such penalty as the Collector shall deem appropriate, not exceeding the maximum fine payable on conviction.

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<sup>7</sup> Cap. 23

<sup>8</sup> Section 34(1) amended by L.N. 26 of 2009

<sup>9</sup> Cap. 1

(3) A person to whom an offer to compound is made under subsection (2) who wishes to accept such offer, shall complete a formal request to that effect in the form provided in the Schedule to this Ordinance.

(4) If a person to whom an offer to compound is made under subsection (2) refuses to accept such offer within such period as the Collector may specify, the Collector may forthwith institute criminal proceedings under the provisions of section 39 of this Ordinance, as if the offer to compound had not been made.

## PART 5

### APPEALS, OFFENCES AND FORFEITURE

#### Appeal against seizure of goods

35. (1) Where any goods are seized under any provision of this Ordinance and any person who was at the time of such seizure the owner or one of the owners of the goods wishes to claim that they are not liable to forfeiture, he shall give, within twenty-eight days of the date of the service of the notice of seizure or, where no notice has been served within one month of the date of seizure, notice of appeal in writing to the Collector, specifying the name and address of the claimant and, in the case of a person who does not normally reside in St. Helena, the name and address of a person normally so resident who is authorised to accept service of documents and generally act on his behalf for the purposes of such appeal.

(2) Where the Collector has compounded any offence pursuant to section 34 of this Ordinance, and the penalty imposed paid, no appeal shall lie under this section against the seizure of the goods involved in such offence.

(3) Where notice of appeal is given under subsection (1), the Collector shall issue proceedings in the Magistrates' Court, and if that court finds that the goods were at the time of their seizure liable to forfeiture shall order such goods to be forfeited.

(4) Proceedings issued under subsection (3) shall be civil proceedings, and any party to such proceedings aggrieved by a decision of the Magistrates' Court may appeal to the Supreme Court.

(5) If on the expiration of the relevant period referred to in subsection (1) for the giving of notice of appeal no such notice has been given, the Collector may deem the goods to have been forfeited.

(6) Where any goods are ordered to be forfeited under subsection (3), or deemed to have been forfeited under subsection (5), the Collector may dispose of them in such manner as he considers appropriate.

(7) Where any goods seized which are liable to forfeiture have not been ordered or deemed to have been forfeited, the Collector may—

(a) cause the goods to be delivered to the claimant upon payment of such sum as the Collector deems appropriate, not exceeding the sum which, in the opinion of the Collector, represents the value of the goods, including any dues chargeable thereon;  
or

(b) in the case of living creatures or goods which he considers are of a hazardous or perishable nature, sell or destroy them.

(8) Where any goods sold, destroyed or delivered under the provisions of subsection (7) are held in proceedings issued under subsection (3) to be not liable to forfeiture at the time of seizure, the Collector, on demand by the claimant, shall—

(a) where the goods were delivered, pay to him a sum equal to any amount paid as a condition of delivery; or

(b) where the goods were sold, pay to him an amount equal to the proceeds of sale; or



- (c) where the goods were destroyed, pay to him a sum that, in the opinion of the Collector, represented their market value at the time of seizure.
- (9) Where the amount to be paid includes any sum on account of any dues payable on goods, which was not paid at the time of their seizure, the Collector may deduct from such amount a sum which represents such dues.

### Appeal against dues

**36. (1)** If, in respect of any goods imported, any dispute arises whether any or what amount of dues is payable thereon, the importer shall pay the amount demanded, and may within 28 days thereafter, appeal therefrom in writing to the Collector stating the grounds on which he disputes any amount of such dues.

(2) Upon receipt of a notice of appeal made under subsection (1), the Collector may increase, decrease or confirm the amount paid, and shall cause written notice of his decision to be given to the appellant, and forthwith repay to him any amount he may find to have been wrongly charged.

(3) Any person aggrieved by a decision of the Collector under subsection (2) may, within 14 days of the receipt thereof, appeal in writing to the Governor, whose decision thereon shall be final.

(4) If, on any appeal under subsection (3), the Governor determines that a lesser amount of or no dues were payable on such goods, he shall direct the Collector to repay to the appellant forthwith the amount paid or overpaid, as the case requires.

### General provisions concerning offences

**37. (1)** Any person who—

- (a) smuggles any goods or without lawful excuse (proof whereof shall lie upon him) has in his possession any smuggled goods; or
- (b) removes any goods from a customs warehouse without the authority of a Customs Officer or without paying all dues thereon; or
- (c) gives or procures to be given, or offers or promises to give or procure to be given any bribe, recompense, or reward to, or makes any collusive agreement with, any Customs Officer to induce him in any way to neglect his duty, or by threats, demands or promises attempts to influence any Customs Officer in the discharge of his duty; or
- (d) being the master of a ship departs with his ship without first having obtained a certificate of clearance as required by section 17 of this Ordinance; or
- (e) assaults, resists or obstructs any Customs Officer acting in the execution of his duty; or
- (f) removes any Customs seal contrary to section 29 of this Ordinance; or
- (g) is the master of any ship, or the occupier of any premises whereon or wherein any customs seal is removed, contrary to section 33 of this Ordinance; or
- (h) is the owner of any means of conveyance and uses the same, or knowingly allows the same to be used for smuggling,

shall be guilty of an offence, and liable on conviction on indictment to imprisonment for a period not exceeding 5 years and/or a fine, or on summary conviction to imprisonment for a period not exceeding 12 months and/or a fine not exceeding £500, or three times the value of the goods, whichever is the greater.

(2) Any person who—

- (a) evades payment of any dues which are payable; or

- (b) is found to have upon his person or in his possession dutiable or restricted goods having denied having such goods on his person or in his possession, or refuses to answer when questioned by a Customs Officer; or
- (c) knowingly prepares or presents an entry or other document required for the purposes of this Ordinance which is false in any particular; or
- (d) knowingly makes in any declaration or document produced to a Customs Officer any statement which is untrue or incorrect in any particular; or
- (e) knowingly misleads any Customs Officer in any particular likely to affect the discharge of his duty; or
- (f) refuses or fails without reasonable excuse (the proof whereof shall lie with him) to answer questions or to produce any documents when required to do so by a Customs Officer,

shall be guilty of an offence, and liable on summary conviction to imprisonment for a period not exceeding 12 months and/or a fine not exceeding £500, or twice the value of the goods, whichever is the greater.

### **Supplemental provisions concerning offences**

**38. (1)** Any person who contravenes any provision of this Ordinance or any subsidiary legislation made under it for which no other penalty is specified, shall be guilty of an offence and liable on summary conviction to a fine not exceeding £500, or twice the value of the goods, whichever is the greater.

**(2)** Any attempt to commit an offence against this Ordinance shall be punishable as if the offence had been committed.

**(3)** Any person who aids, abets, counsels or procures or by act or omission is in any way directly concerned in the commission of any offence against this Ordinance shall be deemed to have committed such offence and shall be liable to be punished accordingly.

**(4)** All penalties imposed for offences against this Ordinance shall be in addition to any forfeiture of goods ordered under section 40 of this Ordinance.

### **Prosecution of offenders**

**39.** Notwithstanding any provision contained in the Criminal Procedure Ordinance<sup>10</sup>, or any statutory modification or re-enactment thereof for the time being in force, any prosecution under this Ordinance may be commenced in the name of the Collector, and may be instituted at any time.

### **Forfeiture of goods**

**40. (1)** On convicting any person of an offence contrary to this Ordinance or of any subsidiary legislation made under it, or upon the application of the Collector, either the Magistrates' Court or the Supreme Court may order to be forfeited to the Government any goods which such court is satisfied are—

- (a) smuggled goods; or
- (b) goods imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any Ordinance; or

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<sup>10</sup> *Cap. 23*

- (c) goods, being dutiable or restricted goods, which are found, whether before or after the loading or unloading thereof, to have been concealed in any manner on any ship or any means of conveyance; or
- (d) goods imported concealed in a container holding goods of a different description; or
- (e) imported goods found, whether before or after delivery, not to correspond with the entry or declaration made in respect thereof; or
- (f) imported goods concealed or packed in any manner appearing to be intended to deceive a Customs Officer; or
- (g) dutiable goods found in the possession or in the baggage of any person who has disembarked from any ship and who has denied that he has any dutiable goods in his possession, or when questioned by a Customs Officer has not fully disclosed that such goods are in his possession or baggage; or
- (h) any other goods which are liable to forfeiture under the provisions of this Ordinance.

(2) Any Customs Officer, Police Officer, or Post Office Official authorised to act under section 16 of this Ordinance may seize and detain any goods which he has reasonable cause to suspect are liable to forfeiture. Every such seizure and detention shall be reported to the Collector at the earliest practicable opportunity.

(3) The forfeiture of any goods shall extend to the forfeiture of the package in which the goods are contained and shall extend to all goods packed or contained in the package, except that this subsection shall not apply to passengers' baggage unless such baggage has been constructed or adapted for the purpose of smuggling.

(4) Where any goods are seized under subsection (2), the Collector shall give notice of such seizure, and the grounds therefor, to any person who to his knowledge was the owner or one of the owners of such goods at the time of their seizure, unless the seizure was made in the presence of—

- (a) the person whose offence or suspected offence occasioned such seizure; or
- (b) the owner or any of the owners of the goods, or an employee or other agent of him or them; or
- (c) in the case of goods seized while on board a ship, the master of that ship.

(5) Notice of seizure under subsection (4) shall be given in writing, and shall be deemed to have been served on the person to whom it is addressed if—

- (a) delivered to him personally; or
- (b) placed in a sealed envelope and addressed to him and left, or forwarded by post to him at his usual or last known place of business or residence in St. Helena; or
- (c) where he has no address in St. Helena or his address is not known by publication of the notice in the *Gazette*.

#### PART 6 MISCELLANEOUS PROVISIONS

### Regulations

41. The Governor in Council may make regulations for the further and better execution of this Ordinance, and without prejudice to the generality of this power, such regulations may provide for—

- (a) anything which by this Ordinance is required or permitted to be prescribed;

- (b) the amount and nature of any security considered necessary, by way of cash deposit or otherwise, before any permission required is given, for the due performance of any conditions attached thereto;
- (c) the enforcement of any security given, and the forfeiture or repayment of any cash deposit or equivalent;
- (d) the forms of notices and applications for and permissions and authorisations which may be applied for and granted, the nature of any conditions which may be attached thereto, and the variation of such conditions;
- (e) the information to be supplied and documents to be produced in connection with any application or other requirement which may be made or imposed, and the variation thereof;
- (f) the fees to be charged in respect of anything required or permitted to be done;
- (g) the documents necessary and the procedure to be followed in the pursuance of the rights of appeal provided, including the determination and notification thereof;
- (h) the prohibition, restriction or regulation of the importation or exportation of any goods or class of goods;
- (i) the determination of the goods on which a drawback of the whole or any part of the dues paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed;
- (j) the general movement and control of ships' passengers, crew baggage and cargo;
- (k) the exemption, by such authority as may be specified, from all or any of the requirements of this Ordinance, conditionally or otherwise, in respect of any ship or person, or of any respective class or description thereof, for such period and in such circumstances as may be specified;
- (l) the specification of offences for breach of any such regulations, punishable on summary conviction with a fine not exceeding £500.

### **Repeal and saving provisions**

**42.** The Customs Ordinance 1990 (“the repealed Ordinance”) is hereby repealed, but notwithstanding such repeal—

- (a) every order, direction, decision or request made by the Collector or any other Customs Officer under that Ordinance shall, if still subsisting, be deemed to be an order, direction or decision made under the corresponding provisions of this Ordinance and shall have effect accordingly;
- (b) any and all subsidiary legislation made under the repealed Ordinance which is in force on the date of commencement of this Ordinance, so far as the same is consistent with the provisions thereof, shall be deemed to be subsidiary legislation made under this Ordinance, and may be amended, revoked or replaced hereunder;
- (c) every officer appointed under the repealed Ordinance and holding office thereunder on the date this Ordinance comes into force, shall, until replaced, continue to hold office as if this Ordinance had been in force at the time of the appointment of such officer.

**CUSTOMS (EXPORT AND IMPORT CONTROL) REGULATIONS – SECTION 41**

(Legal Notices 24 of 1988, 1 of 1994, 15 of 1997, 9 of 2000, 1 of 2001, 4 of 2001, 8 of 2002, 14 of 2005, 21 of 2007, 22 of 2007 and 3 of 2008)

**Short title**

1. These regulations may be cited as the Customs (Export and Import Control) Regulations.

**Prohibition of imports and exports**

2. (1) The importation of the goods specified in the First Schedule is (subject to the exceptions therein stated) prohibited.

(2) The exportation of the goods specified in the Second Schedule is (subject to the exceptions therein stated) prohibited.

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**FIRST SCHEDULE****PROHIBITED IMPORTS**

1. Live parrots and monkeys;  
2. Other live animals, except with the prior permission of the Chief Agriculture and Forestry Officer (or a person authorised by him in that behalf) and subject to such conditions as he may impose.

3. Plants or parts thereof (including fresh vegetables, fruit, and seeds) or soil, except with the prior permission of the Chief Agriculture and Natural Resources Officer (or a person authorised by him in that behalf) and subject to such conditions as he may impose.

4. Used clothing, bedding and blankets (other than those properly to be regarded as passenger baggage, as from time to time defined for the purposes of any exemption from customs duty on imports); unless the Senior Environmental Health Officer certifies that he is satisfied that they are not likely to be injurious to public health.

5.<sup>11</sup> Any of the items of goods and technology specified in Part III of Schedule I to the Export of Goods (Control) Order, 1994 (U.K.), made on the 24th April, 1994, as read with the Export of Goods (Control) (Amendment No. 2) Order, 1996 (U.K.), made on the 18th October, 1996, to any of the following countries or territories, namely—

Afghanistan,  
Bosnia and Herzegovina,  
Burma,  
China,  
Croatia,  
Federal Republic of Yugoslavia,  
Nigeria,  
Sudan,  
Zaire,  
Armenia,  
Azerbaijan,

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<sup>11</sup> Paragraph 5 inserted by L.N. 15/1997

Iran,  
Argentina.

6.<sup>12</sup> Hazardous wastes for the purposes of the Basel Convention for the Control of Transboundary Movement of Hazardous Wastes and their Disposal which entered into force on 5th May, 1992.

6.<sup>13</sup> Animal feeds and concentrate supplements (including cattle licks), unless such shipments are accompanied by a verifiable document supplied by the manufacturer certifying that the products are free from processed mammalian remains of any kind.

7.<sup>14</sup> All pork and pork products, manufactured or processed in, or imported from, South Africa, (whether fresh, frozen or otherwise), and intended for human or animal consumption, unless—

- (a) such pork or pork products originate from an export abattoir that has been issued with a Compliance Certificate issued by the South African National Department of Agriculture confirming it as being free from Classic Swine Fever; and
- (b) such import is accompanied by a Letter of Confirmation that confirms that the import originates from such an approved export abattoir.

The Collector of Customs may seize any goods imported in contravention of this paragraph and dispose of them in such manner as may be deemed appropriate..

8.<sup>15</sup> ...

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## SECOND SCHEDULE

### PROHIBITED EXPORTS

1. Any article made in or imported into St. Helena before the 1st day of January, 1910, or any part of such an article, except with the prior written approval of the Governor-in-Council.

2.<sup>16</sup> Any of the items of goods and technology specified in Part III of Schedule 1 to the Export of Goods (Control) Order, 1994 (U.K.), made on the 24th April, 1994, as read with the Export of Goods (Control) (Amendment No. 2) Order, 1996 (U.K.), made on the 18th October, 1996, to any of the following countries or territories, namely—

Afghanistan,  
Bosnia and Herzegovina,  
Burma,  
China,  
Croatia,  
Federal Republic of Yugoslavia,  
Nigeria,  
Sudan,  
Zaire,  
Armenia,  
Azerbaijan,  
Iran,  
Argentina.

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<sup>12</sup> Paragraph 6 inserted by L.N. 1/1994

<sup>13</sup> Paragraph 6 inserted by L.N. 1/2001

<sup>14</sup> Paragraph 7 amended by LN 21 of 2007

<sup>15</sup> Paragraph 8 repealed by L.N. 3 of 2008

<sup>16</sup> Paragraph 2 inserted by L.N. 15/1997

3.<sup>17</sup> Hazardous wastes for the purposes of the Basel Convention for the Control of Transboundary Movement of Hazardous Wastes and their Disposal which entered into force on 5th May, 1992.

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**CUSTOMS (MISCELLANEOUS FEES) REGULATIONS - SECTION 41**

*(Legal Notice 16 of 2006)*

**Citation and commencement**

1. These regulations may be cited as the Customs (Miscellaneous Fees) Regulations 2006 and shall come into force on the 1<sup>st</sup> day of January 2007.

**Prescribed Fees**

2. (1) There shall be payable, for each permission to land goods elsewhere than at the wharf, in accordance with section 7 of the Ordinance, a fee in the sum of £20.

(2) There shall be payable by the master of a vessel, for the attendance of Customs Officers attending the loading or unloading of his vessel, a fee calculated in accordance with the Schedule to these Regulations.

**Revocation**

3. The Customs (Miscellaneous Fees) Regulations (Cap 145) are revoked.

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**SCHEDULE**

Fees for attendance of Customs Officers		£
<b>A</b>	<b>On any Sunday or Public Holiday</b>	
	For the first three hours or part thereof	22.50
	For each hour (or part thereof) after the first three	7.50
<b>B</b>	<b>At all other times</b>	
	For the first three hours or part thereof	15.00
	For each hour (or part thereof) after the first three	5.00

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<sup>17</sup> Paragraph 3 inserted by L.N. 1/1994

**CUSTOMS (ARRIVING AND DEPARTING SHIPS) REGULATIONS**

## ARRANGEMENT OF REGULATIONS

PART 1  
PRELIMINARY

## REGULATION

1. Short title
2. Interpretation

PART 2  
SHIPS

3. Arrival of ships
4. Landing of cargo
5. Restrictions on loading of goods
6. Requirements relating to exporting ships
7. Departure of ships

PART 3  
PASSENGERS AND CREW

8. Exemption of passengers' baggage from requirement to submit an entry
9. Declarations by passengers
10. Declarations by crew
11. Clearance of baggage
12. Removal of baggage

PART 4  
MISCELLANEOUS PROVISIONS

13. Penalty for offences

**CUSTOMS (ARRIVING AND DEPARTING SHIPS) REGULATIONS**

– SECTION 41

*(Legal Notice 19 of 1999)***Commencement***[8 December 1999]*PART 1  
PRELIMINARY**Short title**

1. These regulations may be cited as the Customs (Arriving and Departing Ships) Regulations and shall be read as one with the Customs (Tariffs and Exemptions) Regulations.

This e-version of the text is not authoritative for use in court.



## Interpretation

2. In these regulations—
- “**arrival**”, in relation to a ship, means the anchoring, berthing and mooring of a ship within the limits of the port of Jamestown, as defined in section 2 of the Ordinance;
- “**cabin baggage**” means baggage being the personal property of a passenger or crew member, not being imported for commercial purposes, that has been stored in his cabin during the voyage;
- “**crew paying-off**” in relation to a member of the crew of a ship, means a person who has been released from ship's articles and is proceeding ashore for a period in excess of seven days;
- “**form**” means any of the forms specified in the Schedules to these regulations;
- “**hold baggage**” means baggage being the personal property of a passenger or crew member, not being imported for commercial purposes, that has been stored in the ship's hold during the voyage;
- “**transit passenger**” means a person who, having arrived on any ship, intends to remain on the Island for a period not exceeding 14 days;
- “**the wharf**” means that part of the quay, as defined in section 2 of the Ordinance.

## PART 2 SHIPS

### Arrival of ships

3. (1) The Master of an arriving ship shall cause to be flown a yellow flag (the signal flag for “Q” in the International Code of Signals) at all times between the entry by the ship into the limits of the port and the making of the report in accordance with subregulation (2).

(2) The master of every arriving ship shall immediately upon arrival of the ship make a report, in the form shown in the First Schedule to these regulations, to a customs officer and such report shall be accompanied by the following documents—

- (a) two copies of the cargo manifest of the vessel;
- (b) a copy of the list of passengers and crew;
- (c) the Crew Declaration for each member of the crew, completed in accordance with the form shown in the Third Schedule to these regulations;
- (d) the Clearance Outwards from the last port of call;
- (e) the ship's registration documents; and
- (f) a list of stores on board the ship on arrival.

(3) The list of passengers and crew required by subregulation (2)(b) shall be annotated by the Master to show those crew members, if any, who are crew paying-off and those passengers who are transit passengers.

(4) The Master of a ship shall, upon arrival, ensure that all bond stores, bars, duty-free shops and other areas used for the storage of goods upon which customs charges have not been paid in St. Helena, are secured, unless permission is obtained from a customs officer not to do so.

(5) The provisions of subregulation (4) shall not apply in respect of stores agreed with a customs officer as being needed for the feeding or other use of the passengers and crew whilst the ship is in port, and the Master shall pay any deposit required by a customs officer in

respect of the duty or other customs charges which may become payable on any goods left so unsecured.

### **Landing of cargo**

4. Goods unloaded from an importing ship onto another ship for landing at the wharf shall not, except with the permission of a customs officer, be again removed into another ship before being so landed, but shall forthwith be taken to and landed at the wharf.

### **Restrictions on loading of goods**

5. No person shall load onto a ship or make waterborne for loading any goods for exportation or as stores—

- (a) outside the hours approved by the Collector, save as otherwise permitted by him;
- (b) at any place other than the wharf, except with the prior permission of the Collector;
- (c) without the prior authority of a customs officer.

### **Requirements relating to exporting ships**

6. The Master or owner of every exporting ship shall, save as otherwise permitted by the Collector, either himself or by his agent—

- (a) deliver to a customs officer before the final clearance of the ship a manifest of all goods shipped as cargo specifying—
  - (i) the shipper;
  - (ii) the names of the consignors and the consignees according to the bill of lading;
  - (iii) the goods, marks, numbers and descriptions of the containers; and
- (b) make a declaration that the manifest contains a true and accurate account of the cargo of the ship.

### **Departure of ships**

7. The Master of every ship intending to depart from the port to a destination outside the territorial waters of St. Helena shall obtain from a customs officer a clearance in the form shown in Part C of the First Schedule to these regulations, and the application for clearance shall be accompanied by the following documents—

- (a) a copy of the cargo manifest for the ship;
- (b) a copy of the list of passengers and crew; and
- (c) a list of stores remaining on board the ship.

## PART 3 PASSENGERS AND CREW

### **Exemption of passengers' baggage from requirement to submit an entry**

8. For the purposes of these regulations, cabin baggage and hold baggage shall be deemed to be goods prescribed under section 8(2) of the Ordinance for which no customs entry shall be made or Delivery Warrant issued.

**Declarations by passengers**

- 9. (1)** Any passenger entering St. Helena shall—
- (a) complete a declaration in the form that shall be coloured green, shown in the Second Schedule to these regulations, in accordance with the notes for completion printed on the reverse of the form; and
  - (b) deliver the declaration to a customs officer at the customs examination hall on the wharf, or at such other place as the Collector may appoint for this purpose.
- (2)** The Collector may, in his discretion, waive the requirement for the completion of a declaration under this regulation.

**Declarations by crew**

- 10.** Any crew entering St. Helena shall—
- (a) complete a declaration in the form that shall be coloured yellow, shown in the Third Schedule to these regulations, in accordance with the notes for completion printed on the reverse of the form; and
  - (b) deliver the declaration to the Master of the ship on which they are crew.

**Clearance of baggage**

**11. (1)** All cabin baggage and hold baggage, on being landed, shall be delivered to a Customs Officer at the customs examination hall on the wharf, or to such other place as the Collector may appoint for this purpose, for examination, and shall not be removed from such place until a Customs Officer has authorised its removal.

**(2)** All crew shall, upon landing, deliver their baggage to a Customs Officer at the customs examination hall on the wharf, or at such other place as the Collector may appoint for this purpose, for examination.

**Removal of baggage**

**12. (1)** The owner of any baggage delivered to a Customs Officer under regulation 12 of these regulations shall attend upon the Customs Officer to whom the baggage has been delivered and—

- (a) make such further declaration (orally or in writing) relating to such baggage as the Customs Officer may require; and
- (b) promptly pay all dues payable thereon; and
- (c) when authorised by a Customs Officer, immediately remove such baggage from the place of examination.

**(2)** Any baggage remaining on the wharf after the expiration of twenty-eight days from the date the same was landed may be disposed of at the discretion of the Collector.

PART 4  
MISCELLANEOUS PROVISIONS

**Penalty for offences**

13. Any person who contravenes or fails to comply with any requirement of these regulations shall be guilty of an offence, and liable on conviction to a fine not exceeding £250, and any goods concerned shall be liable to forfeiture.



H M Customs  
St Helena

**FIRST SCHEDULE  
MASTERS DECLARATION**

A REPORT ON ARRIVAL AND CLEARANCE PRIOR TO DEPARTURE IS REQUIRED BY LAW UNDER SECTION 4(2) OF THE CUSTOMS (ARRIVING AND DEPARTING SHIPS) REGULATIONS 1999

For Official use Number
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**WARNING:** There are heavy penalties for smuggling and making false declarations

**PART A: VESSEL DETAILS TO BE COMPLETED ON ARRIVAL**

1. Name of vessel:		2. Type:	
3. Nationality of vessel:		4. Port of registry:	
5. Registered number:	6. Net tonnage:	7. Name of Master:	

**PART B: ARRIVAL REPORT TO BE COMPLETED ON ARRIVAL**

8. Date of Arrival:		9. Time of arrival:	
10. Last port of call		11. Date of departure from last port:	
12. Have you your Clearance from last port (If no give explanation)			Yes/No
13. Have you proof of ownership of vessel (If no give explanation)			Yes/No
14. Quantity and brief description of manifested cargo		15. Inward manifest lodged	
		Yes/No	
16. Quantity and brief description of non-manifested cargo		17. Invoice and out-turn lodged	
		(If no give explanation)	
		Yes/No	
18. A list of stores attached (If no give explanation)			Yes/No
19. Number of passengers		20. Passenger return attached	
		Yes/No	
21. Number of crew		22. Crew return attached	
		Yes/No	
23. Number of animals		24. No of animals requested to land	
25. My vessel is healthy and I require free pratique. I have read and understood the notes overleaf and <b>I have/have no</b> unauthorised prohibited or restricted goods on board my vessel. Any duty free goods will remain on my vessel or be properly declared to customs should they be landed. The particulars on this form and the accompanying list(s) are true and complete.		26. REPORT ACCEPTED	
Signed (Master).....		Collector.....	
Date.....			

**PART C: CLEARANCE FOR DEPARTURE TO BE COMPLETED BEFORE DEPARTURE**

27. Date Clearance requested		28. Intended departure date	
29. Ports for which vessel bound		30. Number of passengers	
		31. Number of crew	
32. Number of animals		33. A list of stores remaining on board attached	
		(If no give explanation)	
		Yes/No	
34. Outward manifest lodged		35. CLEARANCE GRANTED	
Yes/No			
		Signed Collector.....	

**REQUIREMENTS FOR VESSELS VISITING ST HELENA**

1. On arrival the Master of any ship shall:
  - a) Report on the prescribed form and deliver to HM Customs two copies of the cargo manifest
  - b) A copy of the list of passengers and crew
  - c) The crew declaration for each member of crew, completed in accordance with the form in the second schedule of the Customs (Arriving and Departing Ships) Regulations 1999.
  - d) The Clearance outwards from the last port of call
  - e) The ships registration documents
  - f) A list of stores on board the ship on arrival
2. Except with the consent of HM Customs, no goods shall be landed in St Helena, or exported from St Helena at any place other than the Jamestown wharf.
3. All goods landed at the wharf or delivered to the wharf for export are subject to customs control.
4. All goods are deemed to have been imported into St Helena having entered St Helena territorial waters. The importation of certain goods into St Helena are prohibited or restricted and must be declared to Customs and they are:
  - a) controlled drugs.
  - b) firearms ammunition and explosives;
  - c) obscene items or pornographic literature, films or video tapes;
  - d) live parrots and monkeys;
  - e) other live animals except with the permission of the Chief Agricultural and Natural Resources Officer<sup>18</sup>;
  - f) plants or parts thereof, including fresh vegetables and fresh fruit, seeds and soil except with the permission of the Chief Agricultural and Natural Resources Officer<sup>19</sup>;
  - g) used clothing, bedding and blankets unless they have been treated before or after arrival in St Helena;
  - h) diving and underwater breathing apparatus;
5. The Master of every ship departing should deliver to Customs an outward manifest together with a declaration indicating that the manifest contains a true and accurate account of the cargo of the ship.
6. Any ship arriving is subject to Port Health and Immigration control. Immigration, Harbour and Port Health fees will be required to be paid to the appropriate authority.

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<sup>18</sup> *Gazette Notice No. 63 of 1 July 2011: Title changed to Director of Agriculture and Natural Resources*

<sup>19</sup> *Gazette Notice No. 63 of 1 July 2011: Title changed to Director of Agriculture and Natural Resources*



*Notes on how to complete this form: (You must read these notes before you complete the form)*

**Do I have to declare my duty-free allowances?**

No. The Customs Ordinance 1999 only requires you to declare goods on which you are not entitled to any exemption from dues. If you are entitled to a duty-free allowance (see the front of this form), you do not need to list those items claimed as your allowance on this form. However, you may be asked to produce them by a Customs Officer when proceeding through Customs upon landing.

Please note that you cannot claim a personal duty-free allowance on any goods imported for commercial purposes.

**What should I declare?**

1. Tourists/Visitors:

You are entitled, in addition to your duty-free allowance, to temporary importation for a period of six months on all your personal baggage as long as you intend to take it with you when you next leave St. Helena. If you intend to stay longer than six months, or if you intend to leave any items on St. Helena, you must declare your personal effects to a Customs Officer. To help the Customs control the temporary importation of high value items such as cameras, camcorders, hi-fi systems etc., you should include these items on the list overleaf, but explain to the Customs Officer that you are claiming temporary importation on them.

2. Returning Residents:

You will need to list all items which you purchased or obtained abroad, which are in excess of your duty-free allowances and which you are bringing into St. Helena. You may group items for valuation purposes, for example:

Clothing - this includes shoes, jackets, shirts etc.

Foodstuffs - which includes all canned and bottled foods, juices and all frozen foods (but does not include any beers, wines or spirits).

However, a Customs Officer may ask you to provide information about individual items, even if they have been included in a group.

Items such as beds, wallpaper, lighting, tyres, spirits, beer and cigarettes must be listed separately, as these have different duty rates.

**What other details do I need to show?**

You must show the value of the goods, and in the case of wines, spirits or tobacco goods, the quantity. The value should be the actual price paid, or if the goods were given to you, the market value of the goods. You should have evidence of value in the form of invoices wherever possible, and the Customs Officer may ask to see these. If you have any doubt about the value of any goods, ask a Customs Officer.

**Will I need to pay any duty due immediately?**

Yes. Any duty and/or wharfage due as a result of this declaration must be paid immediately, and normally before the goods will be released by Customs.





*Notes on how to complete this form: (You must read these notes before you complete the form)*

**Do I have to declare my duty-free allowances?**

No. The Customs Ordinance 1999 only requires you to declare goods on which you are not entitled to any exemption from dues. If you are entitled to a duty-free allowance (see the front of this form), you do not need to list those items claimed as your allowance on this form. However, you may be asked to produce them by a Customs Officer when proceeding through Customs upon landing.

Please note that you cannot claim a personal duty-free allowance on any goods imported for commercial purposes.

**What should I declare?**

You will need to list all items which you purchased or obtained abroad, which are in excess of your duty-free allowances and which you are bringing into St Helena. You may group items for valuation purposes, for example;

Clothing - this includes shoes, jackets, shirts etc.

Foodstuffs - which includes all canned and bottled foods, juices and all frozen foods (but does not include any beers, wines or spirits).

However, an Customs Officer may ask you to provide information about individual items, even if they have been included in a group.

Items such as beds, wallpaper, lighting, tyres, spirits, beer and cigarettes must be listed separately, as these have different duty rates.

**What other details do I need to show?**

You must show the value of the goods, and in the case of wines, spirits or tobacco goods, the quantity. The value should be the actual price paid, or if the goods were given to you, the market value of the goods. You should have evidence of value in the form of invoices wherever possible, and the Customs Officer may ask to see these. If you have any doubt about the value of any goods, ask a Customs Officer.

**Will I need to pay any duty due immediately?**

Yes. Any duty and/or wharfage due as a result of this declaration must be paid immediately, and normally before the goods will be released by Customs.

**CUSTOMS (DRAWBACK ON GOODS FOR USE  
ON HER MAJESTY'S SHIPS) REGULATIONS**  
– SECTION 41

*(Legal Notice 18 of 1999)*

**Commencement**

*[1 December 1999]*

**Short title**

1. These regulations may be cited as the Customs (Drawback on Goods for Use on Her Majesty's Ships) Regulations.

**Provision for drawback**

2. A drawback in the amount of the duty paid thereon shall be allowed in respect of the items listed in regulation 3, purchased in St. Helena by or on the authority of the commanding officer of any of Her Majesty's ships if—

- (a) such goods are purchased under the certificate of the commanding officer and that they are for consumption on the ship commanded by him; and
- (b) the certificate is countersigned by the Collector of Customs before the purchase is made.

**Goods on which drawback allowed**

3. The items referred to in regulation 2 are—

- (a) non-alcoholic beverages (including mineral and flavoured waters, but excluding fruit or vegetable juices);
  - (b) cider and fermented beverages;
  - (c) beer (including ale, stout and porter);
  - (d) distilled alcoholic beverages;
  - (e) bitters, cordials and liqueurs;
  - (f) unmanufactured tobacco;
  - (g) cigars and cheroots;
  - (h) cigarettes; and
  - (i) other tobacco manufactures.
-

**CUSTOMS (ENTRY FORMS) REGULATIONS**

## – SECTION 41

*(Legal Notice 17 of 1999)***Commencement***[8 December 1999]***Short title**

1. These regulations may be cited as the Customs (Entry Forms) Regulations.

**Interpretation**

2. In these regulations—  
“**approved form**” means any of the forms specified in the Schedules to these regulations;  
“**delivery warrant**” means a form approved under sections 7(4), 8, 9(1), 10(2), 11(3) and 12 of the Ordinance, authorising the removal of goods from the wharf.

**Approved forms**

3. (1) The approved form of entry to be used by the importer or the exporter of any goods to which section 8 of the Ordinance applies shall be that shown in the First Schedule to these regulations.

- (2) The approved form of provisional entry to be used by the importer or the exporter of any goods to which section 9 of the Ordinance applies shall be that shown in the Second Schedule to these regulations.

- (3) The approved form of Delivery Warrant issued under the provisions of sections 7(4), 8, 9(1), 10(2), 11(3) and 12 of the Ordinance shall be that shown in the Third Schedule to these regulations.

- (4) The approved form of bond to be signed by approved importers under section 10 of the Ordinance shall be that shown in the Fourth Schedule to these regulations.

**Guidance on completion of forms**

4. The approved forms specified in regulation 2 shall be completed in accordance with guidance notes that shall, from time to time, be published and distributed by the Collector.

**Release of cargo**

5. No delivery warrant shall be issued, nor cargo released from the control of a Customs Officer, until a form specified in regulation 2 is completed and presented to the satisfaction of the proper officer.







**PROVISIONAL ENTRY** (Continuation sheet).....

Permission is requested for the release of the goods listed below prior to the submission of proper documents.

PORT:	Jamestown
SHIP:	
DATE OF ARRIVAL:	

BL NO	QTY	PARTICULARS OF GOODS	IMPORTER	ESTIMATED VALUE	AMOUNT OF DEPOSIT	REMARKS

**THIRD SCHEDULE**

Regulation 3(3)



Sequential number:

**H. M. St Helena Customs**

**DELIVERY WARRANT**

*(Section 7(4), 8, 9(1), 10(2), 11(3) and 12 Customs Ordinance 1999)*

To: The Wharf Supervisor

This is to authorise.....(name)

to collect from the wharf *(show container numbers, or other marks and numbers sufficient to identify goods)*

.....  
.....  
.....  
.....  
.....

Ex: .....

..... (signature)

Customs Officer

..... (name)

(Customs date stamp)

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**FOURTH SCHEDULE**

Regulations 3(4)



**H. M. St. Helena Customs**

**BOND**

**APPROVED IMPORTER**

(Section 10 of Customs Ordinance 1999)

**Section 1.** (Complete all items)

Approved Importer: ..... Approval Number: .....

Date: ..... Amount of Bound (in figures) £ .....

Vessel ..... Arrival Date/Voyage No.: .....

**Section 2.** (Complete all items)

**BE IT KNOWN** that .....  
.....(approved importer) is/are\* held and firmly bound unto the  
Government of St. Helena in the full and just sum of .....  
..... (amount of Bound in words)

to be paid to the Government of St. Helena. I/We\* bind myself/ourselves\* and each of us, our heirs, executors, administrators and assigns jointly and severally in respect of the Customs charges due to the goods enumerated on the Bills of Landing listed above.

In accordance with section 10 of the Customs Ordinance 1999. I/We\* declare that I am/we are\* an approved importer and I/We\* request the issue of a Delivery Warrant by H.M. St. Helena Customs in respect of the said goods, without payment of any Customs charges due thereon or any deposit being paid.

I/We\* undertake that I/We\* shall produce all invoices and entries or otherwise account for the imported goods which are the subject of this Bond within a period of fourteen days from the date of importation of the goods, and that I/We\* will pay all dues payable within a period of twenty eight days from the date of importation of the goods.

Now the conditions of this obligation are such that if the above .....  
..... (approved importer) do and shall

commit no breach of the conditions of this Bond and makes payment of all Customs duties and charges due and owing, then this obligation shall be void and of no effect. Otherwise, this obligation shall remain in full force from this date, until its determination by H.M. St. Helena Customs once all liabilities and obligations outstanding have been met in full.

**Section 3.** (Please make sure that the signature of the approved importer is witnessed and the witness name printed clearly below the signature).

Dated this ..... day of .....

Signed by the approved importer in the presence of:

.....  
Approved Importer

.....  
(Witness)

.....  
(Witness name)

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**Section 4. (FOR OFFICIAL USE ONLY)**

Bond approved and release of the goods enumerated on the Bills of Lading listed in section 1, above is authorised.

.....  
(For Collector of Customs)

.....  
(Name)

(Customs Date Stamp)

**\*delete as applicable**

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**CUSTOMS (TARIFFS AND EXEMPTIONS) REGULATIONS – SECTION 5***(Legal Notices 15 of 2011, 20 of 2011, 17 of 2012, 34 of 2012 and 9 of 2013)***Citation and commencement**

1. (1) These Regulations may be cited as the Customs (Tariffs and Exemptions) Regulations, 2011, and shall come into force on 1<sup>st</sup> April, 2011.

(2) For the avoidance of doubt, the rates of duties applicable to goods imported before the date of commencement of these regulations, but which remain under the control of the Customs on that date, is to be assessed as if these Regulations had not been made.

**Interpretation**

2. In these Regulations, “n.e.s.” ‘means not elsewhere specified’, and the definitions contained in the Customs (Entry Form) Regulations, the Customs (Arriving and Departing Ships) Regulations, and the Customs (Drawback on Goods for use on Her Majesty’s Ships) Regulations, also apply to these Regulations.

**Provisions for tariffs and exemptions**

3. (1) The tariff of customs duties on imports shall be that appearing in the First Schedule, subject to the exemptions set forth in the Second Schedule:

Provided that if any goods imported free of duty under any of the said exemptions is hired, sold, or otherwise disposed of for value, within one year from the time of importation, the importer shall become liable to pay the full duty which would have been payable if such exemption had not been granted.

(2) The rate of customs duty on exports shall be NIL.

(3) Warehouse rents and wharfage shall be charged in accordance with the rates prescribed in the Third Schedule.

**Revocations**

4. The Customs (Tariffs and Exemptions)(No. 2) Regulations, 2006, are revoked.

**FIRST SCHEDULE<sup>20</sup>***(Regulation 3)*

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
<i>ALL GOODS</i> n.e.s.	20%	Value	
<b>BEVERAGES</b>			
Wines including fortified wines.....	£5.49	Litre	112.10
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content not exceeding 4.5%.....	£1.61	Litre	112.20
Fermented beverages n.e.s. (including cider, perry, mead) with an			

<sup>20</sup> First Schedule amended by Legal Notices 20 of 2011, 17 of 2012, 34 of 2012 and 9 of 2013

alcohol content exceeding 4.5%.....	£2.44	Litre	112.21
Beer (including lager, ale, stout, porter etc) with an alcohol content not exceeding 4.5%.....	£1.61	Litre	112.30
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5%.....	£3.60	Litre	112.31
Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£3.60	Litre	112.50
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£14.71	Litre	112.40
<b>FUEL, OIL AND LUBRICANTS</b>			
Motor spirit (gasoline).....	£0.39	Litre	334.10
Gas oils including diesel oil and distillate fuel.....	£0.22	Litre	334.30
<b>MOTOR VEHICLES</b>			
Motor cars and other vehicles designed for the transport of persons (other than public transport) including station wagons	35%	Value	781.00
Motor vehicles for transport of goods and special purpose vehicles	35%	Value	782.00
Road motor vehicles	35%	Value	783.00
Motorcycles	35%	Value	785.10
<b>TOBACCO AND TOBACCO PRODUCTS</b>			
Tobacco unmanufactured.....	£17.34	Kilogram	121.00
Cigars, cheroots and cigarillos, containing tobacco.....	£57.30	Kilogram	122.10
Cigarettes containing tobacco.....	£213.59	Kilogram	122.20
Other tobacco manufactures.....	£213.59	Kilogram	122.30
<b>REDUCED TARIFF</b>			
The rate of duty on all goods listed below is.....	5%	Value	
<b>Baby Items and Foods</b>			
Baby oil, lotions, and powder.....			553.21
Baby shampoo.....			553.31
Terry towelling nappies.....			652.13
Baby carriages parts and accessories.....			894.10
Homogenised food preparations including meat preparations, meat offal or blood, finely homogenised for infant food or dietetic purposes.....			098.10
Food preparations of flour, meal, starch or malt extract for infant use.....			098.93
Disposable diapers and liners for babies.....			642.95
<b>Eggs</b>			
Including birds eggs and yolks.....			025.00
<b>Meat and Meat Products</b>			
Meat and edible offal of poultry, fresh, chilled or frozen.....			012.30
Sausages and similar product of meat, meat offal or blood and other preparations of these products.....			017.20
<b>Oils and Fats (of Animals and Vegetables)</b>			
Animal oils and fats including lard.....			411.00
Fixed vegetable fats and oils soft, crude, refined or fractionated (eg groundnut, olive and maize oils).....			421.00
Fixed vegetable fats and oils such as linseed oil, palm oil,			

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coconut oil, and castor oil etc.....			422.00
Animal or vegetable fats and oils, processed; waxes; inedible mixtures of animal and vegetable oils and fats.....			431.00
<b>Pasta</b>			
Macaroni, spaghetti and similar products (pasta uncooked, not stuffed or otherwise prepared).....			048.30
<b>Vegetables</b>			
Onions.....			054.51
<b>Other</b>			
Basic Foodstuffs (Milk and Cream, Fresh fruit, Juices of fruit or vegetables, cheese, flour, cereals, rice, margarine) Clothing Pharmaceuticals Building materials (cement, wood, iron, steel, quicklime, slaked lime and hydraulic lime) Animal feed (pig meal and poultry food)			

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## SECOND SCHEDULE<sup>21</sup>

(Regulation 3)

### EXEMPTIONS FROM CUSTOMS DUTIES

#### 1 Government and H.M. Forces Goods

- (1) Goods required for the Governor for his use or for consumption at Plantation House.
- (2)<sup>22</sup> Goods required for Her Majesty's Forces use or under a donor-funded project.
- (3) Uniforms and decorations imported by officers of Her Majesty's Services.

#### 2 Goods for Registered Charities

Goods imported by any charity registered under the Charities Ordinance, 2005, for use to further its charitable objectives.

#### 3 Packages or Coverings

- (1) Outer packages and coverings (including cylinders used for the importation of gas) in which goods are contained or wrapped for shipment.
- (2) Inner receptacles or coverings containing goods liable to specific duties.
- (3) Goods required by a manufacturer or producer exclusively for use as containers for the packing of any local product or manufacture, subject to such conditions as to the keeping and rendering of accounts and as to the use or disposal of such goods as the Collector may impose.

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<sup>21</sup> *Second Schedule amended by L.N. 17 of 2012*

<sup>22</sup> *Paragraph 1(2) amended by L.N. 17 of 2012*

## 4 Passengers' Baggage

### (1) *Temporary Visitors:-*

In the case of a passenger arriving in St Helena for a temporary purpose likely to involve a stay not exceeding six months:

- (a) Non consumable articles (other than motor vehicles) which the passenger may personally and reasonably require, taking into consideration all the circumstances of his visit and which he intends to take with him when he leaves.

Provided that:-

- (i) the Collector may, at his discretion, require a passenger to make a deposit, equivalent to the duty which would otherwise be payable on any such article or give security therefor to the satisfaction of a customs officer;
  - (ii) any article admitted duty free under this regulation shall become liable to duty if not removed from St Helena within a period of six months.
- (b) Consumable provisions and beverages (other than alcoholic liquors, perfumed spirits and tobacco goods) in such quantities and in such kinds as are consistent with his visit, at the discretion of the Collector.

### (2) *Other Passengers*

- (a) In the case of a passenger arriving in St Helena with the bona fide intention of residing in St Helena for a period exceeding six months:

- (i) Used wearing apparel.
- (ii) Personal and household effects of any kind which are proved to the satisfaction of the Collector to have been in the personal or household use of the passenger *provided that* the articles are imported within a period of six months of the passenger's arrival in St Helena.

- (b) In the case of passengers arriving in St Helena to take up any employment approved by the Governor in Council for the purposes of this exemption, on first arrival to take up such employment:

- (i) The articles enumerated in paragraph 2(a)(i) and (ii).
- (ii) Such new or unused articles as the passenger may reasonably require for his personal or household use and which either accompany the passenger or which are declared by the passenger on arrival to be unaccompanied baggage, *provided that* the articles are imported within a period of six months of the passenger's arrival in St Helena.
- (iii) One vehicle to be available for official duties but if sold duty is payable based on the value of the vehicle at the time of sale.

### (3) *All Passengers*

The following articles, provided that they are imported by and in the possession of a passenger:

- (a) Spirits, strong liqueurs with alcohol content exceeding 22%: 1 litre, plus—
  - (i) Wine: 2 litres, or
  - (ii) Beer/lager: 12 bottles/cans (340ml);
- (b) Perfumed spirits and toilet water not exceeding in total 250ml; and
- (c) Cigarettes not exceeding 200, or other tobacco goods not exceeding in total 250 grams; and
- (d) Clothing and other miscellaneous goods intended for personal use not exceeding in total £100 in value

**Provided that:-**

- (i) the allowances referred to in paragraph (a) shall not be available to any person under the age of 18 years; and
- (ii) the allowances referred to in paragraph (c) shall not be available to any person under the age of 16 years.

**(4) Crew**

In the case of crew paying-off, as defined in Regulation 3 of the Customs (Arriving and Departing Ships) Regulations 1999, those articles listed in paragraph 3 of this Part.

**(5) Interpretation**

For the purpose of paragraph 2(a)(ii) and 2(b)(ii) the term “personal and household effects” does not include:

Firearms, ammunition, provisions, beverages, tobacco goods, perfumed spirits, vehicles of any kind, trade goods for sale or deposit to other persons.

**5 Goods for Places of Worship**

- (1) Goods of non-consumable nature which the Collector is satisfied are solely for furnishing, fixtures, fittings and religious items, decoration, construction and repair of places of worship, or as vestments for use during public worship, on the signed declaration of the head of the denomination for which they are intended that the goods and vestments will be used only for such purposes.
- (2) Bread, wine, candles and incense, which the Collector is satisfied, are imported solely for use in places of worship.
- (3) Vehicles imported by a religious denomination for the purpose of its work on the island subject to an upper limit of £1,000 duty.

**6 Legacies**

Goods (excluding vehicles and consumable goods such as tobacco, wine, spirits and beer) which the Collector is satisfied were belonging to or in the possession of a deceased person and were used by him before his death and were not used or held for business purposes and that the importation thereof is by or for a person resident in St Helena who becomes entitled thereto by virtue of any testamentary disposition or intestacy.

**7 Memorials**

Memorial tablets, tombstones and accessories.

## 8 Consular and Napoleonic Goods

- (1) Building material, imported for the restoration and maintenance of Longwood House, the Briars Pavilion and the Tomb.
- (2) Articles the property of the French Government imported for the permanent equipment of Longwood House and the Briars Pavilion.
- (3) Articles imported for exhibition in the Napoleonic museum at Longwood House and the Briars Pavilion.
- (4) Articles for the use of the public service of a Consulate;  
Provided that the articles are consigned to the consular officer or agent and certified by French Consul.
- (5) Uniforms and decorations of consular officers or agents.

## 9 Cable and Wireless PLC

Exemption from all telephone equipment imported for their operations, and all vehicles imported for use in connection with such business.

## 10<sup>23</sup> Miscellaneous items

Any goods where the duty thereon would be less than £1:

Provided that the Collector may, at his discretion, determine that where more than one item is imported by, or addressed to, the same person or persons, the duty on such goods shall be assessed collectively and duty payable accordingly.

## 11 General

- (1) Any goods, which the Government of St Helena is under any international or contractual obligation to admit free of duty.
- (2) Other articles not exempted from duty which, if the total duty payable is less than £1,000, may be exempted by the Collector of Customs.
- (3) Other articles not exempted from duty which, in any particular case, may be exempted by order of the Governor in Council.
- (4) Goods imported by a statutory corporation approved for the purposes of this exemption by the Governor in Council and which the Collector is satisfied are imported for the use of such corporation in the pursuit of its statutory objects and powers, but excluding goods imported for resale.

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<sup>23</sup> Paragraph 10 substituted by L.N. 17 of 2012



**THIRD SCHEDULE***(Regulation 3(3))***WHARFAGE AND WAREHOUSING**

Wharfage fees shall be charged as follows in relation to any goods which remain under the control of the Customs for longer than seven days after the day on which they are landed: for each day, after expiry of the said period of seven days—

1. Good in a Container: £40.00;
2. All other goods, 1.25% of the value of the goods;

Provided that the said charges shall not apply if (or to the extent that) the delay in clearing the goods is the result of-

- a) restrictions on access to the wharf while a ship is in port;
- b) weekends or public holidays;
- c) adverse sea or weather conditions, rock fall, or road closure; or
- d) other circumstances beyond the control of the importer.

Warehouse rent shall be charged as follows: for each cubic metre or part thereof—

1. First three months: £0.40 for each month or part thereof;
  2. Thereafter: £0.70 for each month or part thereof.
-