

ST HELENA



CUSTOMS ORDINANCE, CAP. 145

CUSTOMS (TARIFFS AND EXEMPTIONS) REGULATIONS, 2011

In exercise of the powers conferred by section 5 of the Customs Ordinance, Cap. 145, the Governor in Council makes the following Regulations:

Citation and commencement

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

Customs (Tariffs and Exemptions) Regulations

Regulation 2

FIRST SCHEDULE
Part I – Customs Duties on Imports

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
ABRASIVES Including industrial diamonds etc, pumice stone and other natural abrasives	20%	Value	277.00
ADDITIVES Including prepared additives for mineral oils and the like, liquids for hydraulic transmission, bolt or nut release preparations, anti rust or anti corrosion preparations	20%	Value	597.00
<i>Agricultural Machinery - see Machinery</i>			
AIRCRAFT AND EQUIPMENT Aircraft, associated equipment, and parts thereof	20%	Value	792.00
AMUSEMENTS Roundabouts, swings, travelling circuses and other fairground amusements...	20%	Value	894.60
ANIMAL FEEDING STUFF Pig and Poultry Feeds..... Other Animal Feeds Dog and cat foods.....	5% 20% 20%	Value Value Value	081.01 081.02 081.95
ANIMAL MATERIALS AND PRODUCTS Including bones, horns, etc and materials and products of animal origin n.e.s.	20%	Value	291.00
ANIMALS Bovine animals, live..... Sheep and goats, live..... Swine, live..... Poultry, live..... Horses, asses, mules and hinnies, live..... Live animals n.e.s.....	20% 20% 20% 20% 20% 20%	Number Number Number Number Number Number	001.10 001.20 001.30 001.40 001.50 001.90
<i>Antiques - see Art</i>			

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
ARMS AND AMMUNITION			
Arms and ammunition of any kind including military weapons, shotguns, rifles, pistols, air guns etc. Parts and ammunition of any kind....	20%	Value	891.00
Very pistols for signal flares.....	20%	Value	891.31
<i>Artificial flowers - see Miscellaneous</i>			
ART AND ANTIQUES			
Works or art, collectors pieces and antiques	20%	Value	896.00
AUDIO/VISUAL			
Television receivers, video monitors and projectors whether or not combined with other apparatus.....	20%	Value	761.00
Radio broadcast receivers whether or not combined with sound recording or reproducing apparatus or a clock.....	20%	Value	762.00
Sound recorders or reproducers; television image and sound recorders including record players, sound recording and other sound reproducing apparatus; DVD, video recording or reproducing apparatus etc.....	20%	Value	763.00
Microphones, stands, loudspeakers, headphones, earphones, amplifiers etc	20%	Value	764.20
<i>Awnings - see Tarpaulins</i>			
BABY ITEMS			
Baby oil, lotions, and powder	5%	Value	553.21
Baby shampoo	5%	Value	553.31
Terry towelling nappies.....	5%	Value	652.13
Baby carriages parts and accessories.....	5%	Value	894.10
<i>Baby food - see Food n.e.s.</i>			
<i>Baby disposable diapers and liners - see Medical</i>			
BALL OR ROLLER BEARINGS			
Including ball bearings, roller bearings and parts	20%	Value	746.00

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
BASKETWARE Including basketware, wickerwork and other articles made directly to shape from plaiting materials	20%	Value	899.71
<i>Beer - see Beverages</i>			
BEVERAGES Non-alcoholic beverages including mineral and flavoured waters and beverages with an alcohol content not exceeding 0.5% and waters containing added sugar or other sweetening (but not fruit or vegetable juices).....	20%	Value	111.00
Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter, nor flavoured.....	20%	Value	111.01
<i>Fruit and vegetable juices - see Fruit, Nuts and Prep.</i>			
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 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
Sprits, liqueurs and other Spirituous beverages n.e.s....	£14.71	Litre	112.40
<i>Binoculars - see Optical</i> <i>Biscuits - see Food</i>			
BLANKETS Blankets and travelling rugs (other than electric)	20%	Value	658.30
BOOKS, PAPERS, CARDS ETC Books, pamphlets, maps and globes, brochures etc printed.....	20%	Value	892.10
Newspapers, journals and periodicals.....	20%	Value	892.20
Postcards and personal greeting messages or announcement cards.....	20%	Value	892.40
Printed matter n.e.s.....	20%	Value	892.80

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
<i>Other Printed matter - see Paper</i> <i>Briefcases - see Travel goods</i>			
BROOMS AND BRUSHES			
Brooms, brushes and similar articles	20%	Value	899.72
BUILDING AND CONSTRUCTION			
Quicklime, slaked lime and hydraulic lime	20%	Value	661.10
Cement	5%	Value	661.20
Monumental or building stone, worked and articles thereof...	20%	Value	661.30
Construction materials of asbestos-cement and fibre cement etc	20%	Value	661.80
Clay construction materials and refractory construction materials such as bricks, blocks, and pipes etc.....	20%	Value	662.00
Millstones, grindstones, sharpening stones, abrasive paper or fabric etc.....	20%	Value	663.00
Structures and parts of structures n.e.s of iron, steel or aluminium, (including windows and doors).....	20%	Value	691.00
Mountings, fittings and similar articles of metal for buildings.....	20%	Value	699.16
Prefabricated buildings.....	20%	Value	811.00
Sanitary, plumbing and heating fixtures and fittings including pipes, basins, baths, toilets etc and fittings etc.....	20%	Value	812.00
Builder's ware of plastics including baths, shower baths, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware etc	20%	Value	893.20
<i>Iron and Steel - see Iron and Steel</i> <i>Timber and timber structures - see Wood</i> <i>Bitumen/colas - see Tar</i> <i>Calculators – see Office Equipment</i> <i>Cameras – see Photographic</i>			
CANDLES			
Candles	20%	Value	899.31
<i>Carpets– see Floor & Wall Covering</i> <i>Cement– see Building and Construction</i> <i>Ceramic Tiles - see Floor & Wall Covering</i>			

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
CEREALS AND CEREAL PREPARATIONS			
Wheat and maslin, unmilled	5%	Value	041.00
Rice.....	5%	Value	042.00
Barley, unmilled.....	5%	Value	043.00
Other rolled or flaked cereal grains	5%	Value	048.13
Maize (excluding sweetcorn).....	5%	Value	044.00
Other cereals, unmilled	5%	Value	045.00
Meal and flour of wheat or maslin.....	5%	Value	046.00
Other cereal meals or flours.....	5%	Value	047.00
Cereal grains, worked or prepared including breakfast foods.....	5%	Value	048.10
Malt, whether or not roasted including malt flour.....	5%	Value	048.20
CHEMICALS			
Organic chemicals.....	20%	Value	510.00
Inorganic chemicals.....	20%	Value	520.00
Miscellaneous chemical products.....	20%	Value	598.00
CHOCOLATE			
Chocolate and other food preparations containing cocoa and added sugar including confectionery.	20%	Value	073.00
<i>Christmas decorations – see Toys</i>			
<i>Cigars – see Tobacco</i>			
<i>Cigarettes – see Tobacco</i>			
<i>Clocks – see Watches</i>			
CLOTHING, APPAREL AND ACCESSORIES			
Coats, suits, trousers, dresses, skirts, jumpers, blouses, underwear, nightwear, babies clothes and accessories, headgear, ties, gloves, stockings etc of any material, excluding furskins and footwear....	5%	Value	840.00
Press fasteners, snap fasteners and press studs and parts thereof, buttons.....	20%	Value	899.03
Slide fasteners (zips).....	20%	Value	899.05
COCOA AND COCOA PRODUCTS			
Including cocoa beans, powder, paste, butter, fats and oils and other cocoa products not containing added sugar	20%	Value	072.00
COFFEE			
Coffee, not roasted.....	20%	Value	071.10
Coffee roasted	20%	Value	071.20
Coffee extracts, essences and concentrates; coffee substitutes.....	20%	Value	071.30

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
COIN			
Coin other than gold coin, not being legal tender.....	20%	Value	961.00
<i>Colas – see Tar</i>			
COLOURING AND DYEING MATERIALS			
Synthetic organic colouring matter and preparations based thereon.....	20%	Value	531.00
Dyeing and tanning extracts and synthetic tanning materials.....	20%	Value	532.00
<i>Computers - see Office machines</i>			
CONFECTIONERY			
Sugar confectionery	20%	Value	062.00
<i>See also Chocolate</i>			
CONTAINERS			
Metal containers for storage or transport, including tanks, cans, boxes and commercial conveyance containers exceeding 300 litres.....	20%	Value	692.00
Metal tanks, casks, drums, cans, boxes and similar containers such as dustbins not exceeding 300 litres.....	20%	Value	692.41
Plastic tanks, casks, drums, cans, boxes and similar containers such as dustbins	20%	Value	893.99
CUTLERY			
Knives, forks spoons, ladles, servers etc, butchers or kitchen knives and cleavers etc, non electric razors, razor blades, scissors, hair clippers, manicure sets etc	20%	Value	696.00
<i>Cycles - see Vehicles</i> <i>Deodorants - see Perfumes</i> <i>Detonators - see Explosives</i> <i>Disinfectants - see Insecticides</i>			
EGGS			
Including birds eggs and yolks	5%	Value	025.00

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
ELECTRICAL APPARATUS			
Electric power machinery, including transformers, converters and parts....	20%	Value	771.00
Apparatus for switching or protecting circuits such as switches, relays, fuses, voltage limiters, surge suppressers, plugs and sockets, lampholders and junction boxes, printed circuits in boards or panels.....	20%	Value	772.00
Equipment for distributing electricity such as wire and cable, and insulating equipment of glass, ceramics, plastics etc.....	20%	Value	773.00
Thermionic cathode valves and tubes, diodes, transistors and similar semi-conductor devices and parts.....	20%	Value	776.00
Batteries of all types and electrical accumulators and parts.....	20%	Value	778.10
Electrical filament or discharge lamps, arc lamps and parts excluding light bulbs.....	20%	Value	778.20
Electrical equipment n.e.s for internal combustion engines and vehicles and parts	20%	Value	778.30
Electrical capacitors, fixed, variable or adjustable.....	20%	Value	778.60
Electrical machines and apparatus having individual functions n.e.s and parts.....	20%	Value	778.70
Electrical machinery and equipment n.e.s. such as electro magnets, signalling, safety or traffic control, carbon electrodes and brushes and parts and electrical parts of machinery or apparatus n.e.s	20%	Value	778.80
<i>Engines - see Machinery</i>			
ESSENTIAL OILS			
Essential oils and essential oils of citrus fruits, resinoids, mixtures of odoriferous substances, essences and colourings and the like used in food and drinks	20%	Value	551.00
EXPLOSIVES AND PYROTECHNICS			
Propellant powders and other prepared explosives	20%	Value	593.10
Safety fuses, primers and detonators.....	20%	Value	593.20
Fireworks	20%	Value	593.31
Signalling flares, rain rockets, fog signals and other pyrotechnic articles.....	20%	Value	593.33
FERTILIZERS			
Fertilisers, crude.....	20%	Value	272.00
Nitrogenous, phosphatic, potassic or other fertilisers n.e.s	20%	Value	562.00

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
<i>Films - see Photographic Apparatus</i>			
FIRE EXTINGUISHERS, EQUIPMENT AND APPARATUS Fire extinguishers charged or not, and all fire fighting equipment and apparatus.....	20%	Value	745.61
<i>Fireworks - see Explosives</i>			
FISH Fish, fresh (live/dead) or chilled (excluding fillets and minced fish).....	20%	Value	034.00
Fish, dried, smoked, salted or in brine.....	20%	Value	035.00
Crustaceans, molluscs and aquatic invertebrates, whether in shell or not, fresh (live/dead), chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or boiling in water.....	20%	Value	036.00
Fish, crustaceans, molluscs and other aquatic invertebrates, prepared or preserved, n.e.s.....	20%	Value	037.00
<i>Fish offal - see Meat and meat products</i> <i>Flares - see Explosives</i>			
FLOOR AND WALL COVERINGS Including linoleum, carpets and any other textile floor coverings...	20%	Value	659.00
Floor & wall coverings of ceramic product.....	20%	Value	662.45
Floor coverings of plastics, whether or not self adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastic.....	20%	Value	893.31
<i>Flowers - see Plants</i>			
FOOD n.e.s Macaroni, spaghetti and similar products (pasta uncooked, not stuffed or otherwise prepared).....	5%	Value	048.30
Bread, pastry cakes, biscuits, wafers and other bakers' wares, rice paper and similar products.....	20%	Value	048.40
Mixes and dough for the preparation of bakers' wares of heading 048.40	20%	Value	048.50
Shortening including edible mixtures or preparations of fats and oils	20%	Value	091.09
Homogenised food preparations including meat preparations, meat offal or blood, finely homogenised for infant food or dietetic purposes...	5%	Value	098.10

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
Sauces and preparations, condiments and mixed seasoning, gravy granules, mustard, vinegar and substitutes for vinegar made from acetic acid.....	20%	Value	098.40
Soups and broth's etc.....	20%	Value	098.50
Prepared baking powders, yeast's, other dead single-cell micro-organisms excluding vaccines of heading 541.63.....	20%	Value	098.60
Food preparations n.e.s.....	20%	Value	098.90
Food preparations of flour, meal, starch or malt extract for infant use.....	5%	Value	098.93
<i>Footwear - see Shoes</i>			
FRUIT, NUTS AND PREPARATIONS			
Oranges, mandarins, clementines and similar citrus hybrids, fresh	5%	Value	057.101
Oranges, mandarins, clementines and similar citrus hybrids, dried.....	20%	Value	057.102
Other citrus fruit fresh	5%	Value	057.201
Other citrus fruit dried.....	20%	Value	057.202
Bananas (including plantains) fresh	5%	Value	057.301
Bananas (including plantains) dried	20%	Value	057.302
Apples, fresh	5%	Value	057.40
Grapes, fresh	5%	Value	057.501
Grapes, dried e.g. raisins and sultanas.....	20%	Value	057.502
Figs fresh	5%	Value	057.601
Figs, dried	20%	value	057.602
Edible nuts	20%	Value	057.70
<i>Nuts used chiefly for extension of oils - see Oils and fats</i>			
Fruit, fresh n.e.s.....	5%	Value	057.901
Fruit, dried n.e.s.....	20%	Value	057.902
Preserved fruit and nuts, fruit preparations including jams, jelly's, marmalades, puree, pastes and canned fruit etc.....	20%	Value	058.00
Fruit and vegetable juices unfermented.....	5%	Value	059.00

Customs (Tariffs and Exemptions) Regulations

FUEL, OIL AND LUBRICANTS			
Fuel wood and wood charcoal (excluding wood waste).....	20%	Value	245.00
Coal coke and briquettes.....	20%	Kilogram	320.00
Petroleum oils, crude.....	20%	Litre	333.00
Motor spirit (gasoline)	£0.39	Litre	334.10
Kerosene and other medium oils (excluding gas oil).....	20%	Litre	334.20
Kerosene (including kerosene type jet fuel).....	20%	Litre	334.21
Gas oils including diesel oil and distillate fuel.....	£0.22	Litre	334.30
Fuel oils n.e.s.....	20%	Litre	334.40
Lubricating petroleum oils and oils obtained from bituminous minerals other than heavy petroleum oil	20%	Value	334.50
Other light oils including brake fluid and white spirit	20%	Value	334.60
Petroleum jelly, paraffin wax and other mineral waxes and similar products.....	20%	Value	335.10
Other fuels with a basis of alcohol and similar prepared fuels including solid and semi solid forms, resin torches, fire lighters and the like.....	20%	Value	899.39
FURNITURE			
Furniture and parts thereof: bedding, duvets, mattress supports, cushions and similar articles.....	20%	Value	821.00
Mountings, fittings and similar articles for furniture.....	20%	Value	699.17
<i>Furskins – see Hides and Skins</i>			
<i>Games –see Toys</i>			
GAS			
Including natural and manufactured gas.....	20%	Value	340.00
Liquid or liquefied gas fuels in containers of a kind used for filling cigarette lighters and the like.....	20%	Value	899.34
GLASS AND GLASSWARE			
Glass including sheets, balls, rods, tubes and scrap.....	20%	Value	664.00
Glass mirrors.....	20%	Value	644.89
Glassware including containers, bottles, jars, pots, laboratory etc. glass beads etc and signalling glassware	20%	Value	665.00
Glassware of a kind used for table, kitchen, toilet and office (e.g. cups, saucers and drinking glasses).....	20%	Value	665.20
Other glassware n.e.s (e.g. ornaments, vases)	20%	Value	665.29

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
GLUE AND STARCHES			
Starches, insulin, wheat gluten and glues	20%	Value	592.00
GOLD AND SILVERWARE			
Gold non-monetary excluding gold ores and concentrates	20%	Value	971.00
GUMS AND RESINS			
Including lac, gum arabic and other natural gums, resins, gum-resins and balsams	20%	Value	292.20
<i>Handbags - see Travel goods</i>			
HEATING AND COOLING			
Furnace burners for liquid fuel, solid fuel or gas, mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances and parts	20%	Value	741.20
Industrial or laboratory furnaces and ovens etc, and parts.....	20%	Value	741.30
Refrigerators, freezers and other refrigerating or freezing equipment. other than household type, and parts.....	20%	Value	741.40
Air conditioning machines and parts for changing the temperature and humidity	20%	Value	741.50
Gas generators, distilling or rectifying plant, heat exchange units and machinery for liquefying air or gas.....	20%	Value	741.70
Other machinery, plant and similar laboratory equipment for the treatment of materials by a process involving a change of temperature (excluding domestic equipment).....	20%	Value	741.80
Parts for headings 741.70 and 741.80	20%	Value	741.90
HIDES AND SKINS			
Hides, skins and fur skins, raw.....	20%	Value	210.00
Fur skins, tanned or dressed	20%	Value	613.00
Articles of fur skin.....	20%	Value	848.31

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
HOUSEHOLD TYPE EQUIPMENT			
Non electric cooking or heating apparatus of a kind used for domestic purposes, such as stoves, ranges, cookers, barbecues, braziers, gas rings, plate warmers of iron, steel or copper as well as grates and similar space heaters and parts.....	20%	Value	697.30
Table, kitchen or other household articles and parts of iron, steel, copper, or aluminium; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like of iron, steel, copper or aluminium	20%	Value	697.40
Sanitary ware and parts of iron, steel, copper or aluminium.....	20%	Value	697.50
Household appliances, decorative articles, frames and mirrors of base metal n.e.s.....	20%	Value	697.80
Household type laundry equipment and spares including washing and drying machines.....	20%	Value	775.10
Household type refrigerators and food freezers.....	20%	Value	775.20
Household type dishwashing machines.....	20%	Value	775.30
Shavers/hair clippers with self contained electric motor & parts	20%	Value	775.40
Electro-mechanical, domestic appliances with self contained electric motor and parts	20%	Value	775.70
Electro-thermic appliances such as electric instantaneous or storage water heaters and immersion heaters, electric space heating apparatus, electro-thermic hair dressing or hand drying apparatus, showers, etc	20%	Value	775.80
Electric smoothing irons	20%	Value	775.84
Electric blankets	20%	Value	775.85
Electric ovens and cookers, microwave ovens, cooking plates, boiling rings, grillers and roasters	20%	Value	775.86
Electric toasters, kettles, coffee and tea makers	20%	Value	775.87

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
<i>Ink - see Paint</i>			
INSECTICIDES AND DISINFECTANTS			
Insecticides, fungicides, disinfectants and similar products.....	20%	Value	591.00
IRON AND STEEL			
Including iron and steel bars, rods, shapes, sections, sheet piling, corrugated iron, wire of iron or steel, tubes, pipes and fittings etc of iron or steel	5%	Value	670.00
<i>Iron and steel structures - see Building and Construction</i>			
JEWELLERY			
Jewellery, goldsmith and silversmith wares and other articles of precious or semi precious materials.....	20%	Value	897.00
<i>Knives - see Cutlery</i>			
LEATHER			
Leather	20%	Value	611.00
Manufactures of leather or of composition leather n.e.s. including saddles and harness.....	20%	Value	612.00
<i>Lighters - see Smokers Requisites</i>			
LIGHTING, FIXTURES AND FITTINGS			
Including lamps and lighting fittings, ceiling and wall lighting and fittings, portable electric lamps, table, desk, bedside or floor standing lamps, non electric lamps and lighting fittings, light bulbs and parts for the above...	20%	Value	813.00
<i>Linen - see Textiles</i> <i>Linoleum - see Floor coverings</i> <i>Lubricants - see Fuel Oils and Lubricants</i>			

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
MACHINERY			
Power generating machinery and equipment including industrial steam generating boilers, steam condensers, internal combustion piston engines, electric motors, alternating current generators and any other power generating machinery and parts thereof.....	20%	Value	710.00
Specialised machinery including agricultural machinery, tractors, civil engineering and contractors' plant and equipment, textile and leather machinery including sewing machines, paper cutting machines, printing and book binding machinery, food processing machines excluding domestic, any other specialised machinery and parts for the above.....	20%	Value	720.00
Metalworking machinery	20%	Value	730.00
Air or vacuum pumps, air or other gas compressors, ventilating or recycling hoods incorporating a fan other than cooker hoods.....	20%	Value	743.10
Fans and cooker hoods incorporating a fan	20%	Value	743.40
Centrifuges including centrifugal dryers n.e.s.....	20%	Value	743.50
Filtering and purifying machinery and apparatus for liquids/gases	20%	Value	743.60
Parts for headings 743.10 and 743.40.....	20%	Value	743.80
Parts for headings 743.50 and 743.60.....	20%	Value	743.90
Mechanical handling equipment such as work trucks of the type used in factories, warehouses, whether or not self propelled, whether or not with lifting or handling equipment, pulley, tackle and hoists, derricks cranes, straddle carriers etc jacks and hoists, elevators and conveyers, lifting, handling, loading and unloading machinery and parts n.e.s	20%	Value	744.00
Other non electrical machinery, tools and mechanical apparatus and parts n.e.s.....	20%	Value	745.00
Transmission shafts and cranks, including cam and crank shafts, bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changes including torque converters; flywheels and pulleys including pulley blocks; clutches and shaft couplings including universal joints and parts for the above.....	20%	Value	748.00
Non electric parts and accessories of machinery n.e.s.....	20%	Value	749.00
<i>Make-up - see Perfumes</i>			
MARGARINE			
Margarine	5%	Value	091.01
MATCHES			
Matches	20%	Value	899.32

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
MATS AND MATTING			
Mats and matting and screens of vegetable materials	20%	Value	899.74
MEASURING AND ANALYSING			
Measuring, checking, analysing and controlling instruments and apparatus including compasses, navigating equipment, surveying, geophysical instruments, rulers, protractors, drawing sets, micrometers, callipers etc, instruments for measuring the flow and level of liquids, gas, heat, light or sound and measuring, controlling and scientific instruments n.e.s.....	20%	Value	874.00
MEAT AND MEAT PRODUCTS			
Meat of bovine animals, fresh, chilled or frozen.....	20%	Value	011.00
Meat of sheep or goats, fresh, chilled or frozen.....	20%	Value	012.10
Meat of swine, fresh, chilled or frozen.....	20%	Value	012.20
Meat and edible offal of poultry, fresh, chilled or frozen.....	5%	Value	012.30
Meat of horse, asses, hinnies or mules, fresh chilled or frozen...	20%	Value	012.40
Edible offal of bovine animals, swine, sheep, goat, horses, asses, mules or hinnies, fresh, chilled or frozen.....	20%	Value	012.50
Other meat and edible meat offal, fresh chilled or frozen n.e.s...	20%	Value	012.90
Bacon, ham and other dried, salted or smoked meat of swine.....	20%	Value	016.10
Meat and edible meat offal, other than of swine, salted, in brine, dried or smoked.....	20%	Value	016.80
Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.....	20%	Value	017.10
Sausages and similar product of meat, meat offal or blood and other preparations of these products.....	5%	Value	017.20
Liver of any animal or poultry, prepared or preserved n.e.s.....	20%	Value	017.30
Meat/offal of poultry excluding liver, prepared or preserved n.e.s	20%	Value	017.40
Meat/offal of swine excluding liver, prepared or preserved n.e.s.	20%	Value	017.50
Meat and offal of bovine animals excluding liver, prepared or preserved n.e.s.....	20%	Value	017.60
Other prepared or preserved meat or meat offal including preparations of blood of any animal	20%	Value	017.90
MEDICAL, HYGIENIC OR PHARMACEUTICAL			
Medicinal and pharmaceutical products, including veterinary medicines.....	5%	Value	540.00
Preparations for oral or dental hygiene, including dental fixture pastes and powders.....	20%	Value	553.40
Hygiene and pharmaceutical articles of rubber including teats and condoms.....	20%	Value	629.10
Toilet paper cut to size, in rolls or in sheets.....	20%	Value	642.43

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
Disposal diapers and liners	5%	Value	642.95
Sanitary towels and tampons, and similar sanitary wear.....	20%	Value	642.96
Electro-diagnostic and radiological apparatus for medical, surgical, dental or veterinary sciences.....	20%	Value	774.00
Instruments and appliances for medical, surgical, dental or veterinary purposes n.e.s...	20%	Value	872.00
Orthopaedic appliances, splints, hearing aids and artificial limbs	20%	Value	899.60
METALS			
Scrap metalliferous ores and metal.....	20%	Value	280.00
Silver, platinum, copper, nickel, aluminium, lead, zinc, tin and other non-ferrous metals, unworked.....	20%	Value	680.00
Other manufactures of base metal n.e.s.....	20%	Value	699.00
METERS AND COUNTERS			
Including gas, liquid, electricity or product ion meters	20%	Value	873.00
MILK AND MILK PRODUCTS			
Milk and cream.....	5%	Value	022.00
Milk products (excluding butter and cheese).....	20%	Value	022.01
Butter and other fats and oils derived from milk	20%	Value	023.00
Cheese.....	5%	Value	024.00
Curd	20%	Value	024.01
Processed cheese	20%	Value	024.20
MINERALS			
Clays and other refractory minerals n.e.s.....	20%	Value	278.20
Sodium chloride, pure and common salt including table and denatured salt.....	20%	Value	278.30
Asbestos	20%	Value	278.40
Quartz, mica, felspar, flourspar croyolite, and chiolite	20%	Value	278.50
Slag, dross, scalings and similar waste n.e.s.....	20%	Value	278.60
Minerals, crude n.e.s.....	20%	Value	278.90
MISCELLANEOUS n.e.s.			
Articles and manufactures of carving and moulding materials n.e.s.....	20%	Value	899.10
Artificial flowers, foliage or fruit and parts thereof.....	20%	Value	899.20
Small wares and toilet articles n.e.s.....	20%	Value	899.80
Manufactured articles n.e.s.....	20%	Value	899.90
MUSICAL INSTRUMENTS			
Pianos and other string musical instruments.....	20%	Value	898.10

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
Musical instruments and other string musical instruments including musical boxes, fairground organs, mechanical singing birds, decoy calls, whistles and horns etc excluding pianos.....	20%	Value	898.20
Parts and accessories	20%	Value	898.90
NAILS, SCREWS, BOLTS ETC			
Nails, screws, nuts, bolts, rivets and the like of iron, steel, copper or aluminium	20%	Value	694.00
<i>Nuts - see Fruit</i>			
OFFICE EQUIPMENT			
Office machines including typewriters, word processing machines, calculators, cash registers, ticket producing machines, photocopying apparatus and any other office type machines.....	20%	Value	751.00
Automatic data processing machines including computers, their drives, VDU's, printers etc and accessories.....	20%	Value	752.00
Parts and accessories suitable for use with office and ADP machines.....	20%	Value	759.00
Office and stationery supplies of base metals including filing cabinets, desks, paper clips, staples etc.....	20%	Value	895.10
Pens of all types, pencils, felt tip pens, markers, nibs, refills, crayons, chalks pen and pencil holders etc	20%	Value	895.20
Other office and stationery supplies including writing or drawing ink, boards, date and numbering stamps for operating in the hand, typewriter and printer ribbons excluding paper and books.....	20%	Value	895.90
<i>Oil - see Fuel</i>			
OILS AND FATS (OF ANIMALS AND VEGETABLES)			
Oil seeds and fruits for the extraction of oil including soya beans, groundnuts, sunflower seeds, rape, colza, mustard, sunflower, copra, palm, linseed, castor, flour and meals of oil seeds.....	20%	Value	220.00
Animal oils and fats including lard.....	5%	Value	411.00
Fixed vegetable fats and oils soft, crude, refined or fractionated (eg groundnut, olive and maize oils).....	5%	Value	421.00
Fixed vegetable fats and oils such as linseed oil, palm oil, coconut oil, and castor oil etc.....	5%	Value	422.00
Animal or vegetable fats and oils, processed; waxes; inedible mixtures of animal and vegetable oils and fats.....	5%	Value	431.00
OPTICAL ITEMS			
Including binoculars, optical telescopes, microscopes, telescopic sights, lasers etc parts and accessories.....	20%	Value	871.00
Optical goods (spectacles, frames, contact lenses etc).....	20%	Value	884.00

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
PAINTS, VARNISHES AND PIGMENTS			
Paints, varnishes, pigments, colouring matter and preparations, printing ink, prepared drier's, putty, mastics, solvents and thinners etc.	20%	Value	533.00
PAPER AND PAPER PRODUCTS			
Pulp and waste paper	20%	Value	251.00
Paper and paper board	20%	Value	641.00
Cartons, boxes, cases, bags and other packing containers of paper, paperboard etc	20%	Value	642.10
Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard, wallets and writing compendiums of paper or paperboard containing an assortment of paper stationery. Registers, account books, note books, order books, receipt books, letter and memo pads, diaries etc, exercise books and other articles of stationery etc of paper or paperboard.....	20%	Value	642.20
Cigarette paper cut to size etc.....	20%	Value	642.30
Carbon paper and duplicator stencils cut to size.....	20%	Value	642.41
Gummed or adhesive paper, in strips or rolls.....	20%	Value	642.42
Filter paper or paperboard.....	20%	Value	642.44
Paper and paperboard of a kind used for writing, printing or other graphic purposes.....	20%	Value	642.45
Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard	20%	Value	642.48
Cards for punch card machines.....	20%	Value	642.91
Trays, dishes, plates, cups and the like of paper or paperboard...	20%	Value	642.92
Handkerchiefs, tissues, towels, serviettes, tablecloths, bed sheets and other paper linen, garments and clothing accessories.....	20%	Value	642.93
Other articles of paper pulp, paper, paperboard etc.....	20%	Value	642.94
<i>Pearls - see Stones</i>			
<i>Pens and pencils - see Office Equipment</i>			
PERFUMES, COSMETIC AND TOILET PREPARATIONS			
Perfumes and toilet waters.....	20%	Value	553.10
Beauty or makeup preparations for care of the skin other than medical preparations, but including sunscreen or suntan preparations, talcum powders, oil and lotions	20%	Value	553.20
Preparations for use on the hair.....	20%	Value	553.30
Shaving preparations including after shave lotion	20%	Value	553.51
Personal deodorants and antiperspirants	20%	Value	553.52
Perfumed bath salts and other bath preparations.....	20%	Value	553.53

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
Preparations for perfuming or deodorising rooms.....	20%	Value	553.54
Perfumery, cosmetics, including lipstick and makeup and other toilet preparations n.e.s.....	20%	Value	553.59
<i>Pets - see Animals</i> <i>Pet Food - see Animal Feeding Stuff</i> <i>Petroleum jelly - see Fuel</i>			
PHOTOGRAPHIC APPARATUS AND FILM			
Photographic apparatus and equipment n.e.s.....	20%	Value	881.00
Photographic and cinematographic supplies n.e.s.....	20%	Value	882.00
Photographic plates and films, exposed and developed n.e.s.....	20%	Value	882.60
Cinematographic film, exposed and developed.....	20%	Value	883.00
<i>Pipes - see Smokers Requisites</i>			
PLAITING MATERIAL			
Vegetable materials of a kind used primarily for plaiting eg bamboos, rattans, reeds, rushes, oster, raffia etc.....	20%	Value	292.30
Plaits and similar products of plaiting materials whether or not assembled into strips.....	20%	Value	899.73
Plaiting materials, plaits and similar products of plaiting materials n.e.s. bound together in parallel strands or woven, in sheet form, whether or not being finished articles.....	20%	Value	899.79
PLANTS, FLOWERS AND SEEDS			
Plants and parts of plants including seeds and fruit, of a kind used primarily in perfumery in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.....	20%	Value	292.40
Seeds and fruit of a kind used for sowing n.e.s.....	20%	Value	292.50
Bulbs, tubers, rhizomes of flowering/foilage plants; cuttings, slips, live trees and other plants.....	20%	Value	292.60
Cut flowers and foliage.....	20%	Value	292.70
PLASTICS			
Plastics in primary forms.....	20%	Value	570.00
Plastics in non-primary forms such as plates, sheets, film, foil, self adhesive and other tape, tubes and pipes other than for building and other plastic items n.e.s.....	20%	Value	580.00
Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures of plastics.....	20%	Value	893.10
Builders ware of plastic.....	20%	Value	893.29

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
Tableware, kitchenware and other household and toilet articles of plastic..... Articles of plastic n.e.s.....	20% 20%	Value Value	893.32 893.90
POSTAL			
Postal packages not classified to kind	N/A	Value	911.00
POTTERY			
Including ceramic tableware, porcelain or china	20%	Value	666.10
Statuettes and other ornamental ceramic articles	20%	Value	666.20
<i>Putty - see Paints, Varnishes & Pigments</i> <i>Razor blades - see Cutlery</i> <i>Polish – see Soap, Cleansing, etc</i>			
ROPE AND ROPE PRODUCTS			
Twine, cordage, rope and cable manufactures thereof, (eg fishing nets and rope makers wares etc)	20%	Value	657.50
RUBBER AND ARTICLES OF RUBBER			
Crude rubber including synthetic reclaimed.....	20%	Value	230.00
Materials of rubber including pastes, plates, sheets, threads and tubes of rubber	20%	Value	621.00
Rubber tyres, interchangeable tyre treads, tyre flaps and inner tubes for wheels of all kinds.....	20%	Value	625.00
Conveyer or transmission belts or belting of vulcanised rubber...	20%	Value	629.20
Hard rubber including articles of hardened rubber or of unhardened vulcanised rubber n.e.s.....	20%	Value	629.90
<i>Pharmaceutical rubber articles - see Medical</i>			
SACKS AND BAGS			
Sacks and bags, of textile material of any kind used for the packing of goods	20%	Value	658.10
<i>Sails - see Tarpaulins</i> <i>Sailboards - see Sports</i> <i>Salt - see Minerals</i>			
SAUCEPANS <i>Glass - see Glassware</i> <i>Ceramic material - see Pottery</i> <i>Metal - see Household Equipment</i>			

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
<i>Seeds - see Plants</i> <i>Shaving preparations - see Perfumes</i>			
SHOES ETC			
Footwear	20%	Value	851.00
SMOKERS REQUISITERS			
Cigarette and other lighters.....	20%	Value	899.33
Parts of lighters.....	20%	Value	899.35
Roughly shaped blocks of wood or roots for the manufacture of pipes....	20%	Value	899.36
Smoking pipes, cigar and cigarette holders.....	20%	Value	899.37
SOAP, CLEANSING AND POLISHING PREPARATIONS			
Soap and preparations for use as soap in the form of bars, cakes, moulded pieces or shapes.....	20%	Value	554.10
Organic surface active agents and preparations and cleaning preparations other than soap whether or not containing soap.....	20%	Value	554.20
Polishes and creams for footwear, furniture, floors, coach work, glass or metal, scouring plates and powders and similar preparations but not artificial or prepared waxes.....	20%	Value	554.30
<i>Artificial or prepared waxes - see Chemicals</i> <i>Sodium chloride - see Minerals</i>			
SPECIAL TRANSACTIONS			
Special transactions and commodities not classified.....	N/A	Value	931.00
SPICES			
Spices.....	20%	Value	075.00
SPORTS			
Sports goods including trophies	20%	Value	894.70
Fishing rods, fish hooks and other line tackle, fish landing nets, decoy birds and similar hunting or shooting requisites.....	20%	Value	894.71
<i>Starches - see Glues</i> <i>Stationery - see Office Equipment</i>			

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
STONES, PRECIOUS AND SEMI-PRECIOUS			
Pearls, precious and semi-precious stones, worked or un-worked	20%	Value	667.00
STONE, SAND AND GRAVEL			
Building or monumental stone, slate, marble, granite, sandstone, gypsum, plasters, limestone flux , sands of any kinds, pebbles, gravel, broken or crushed stone.....	20%	Value	273.00
<i>Suitcases - see Travel Goods</i>			
SUGAR AND SUGAR PRODUCTS			
Sugar, beet or cane, raw, in solid form, not containing added flavouring or colouring matter.....	20%	Value	061.10
Other beet or cane sugar and chemically pure sucrose in solid form.....	20%	Value	061.20
Molasses resulting from the extraction or refining of sugar.....	20%	Value	061.50
Natural honey.....	20%	Value	061.60
Other sugars including pure lactose, maltose, glucose and fructose, in solid form, sugar syrups, artificial honey and caramel	20%	Value	061.90
<i>Sugar confectionery - see Confectionery</i> <i>Chocolate Confectionery - see Cocoa</i>			
SULPHUR AND PYRITES			
Sulphur of all kinds and unroasted iron pyrites	20%	Value	274.00
<i>Sunblinds - see Tarpaulins</i> <i>Sun creams etc - see Perfumes</i> <i>Talcum powders - see Perfumes</i>			
TAPES AND RECORDS			
Magnetic tapes for recording.....	20%	Value	898.40
Other media ie. discs for recording...	20%	Value	898.50
Magnetic tapes (other than video tapes), recorded and DVD's	20%	Value	898.60
Video tapes, recorded	20%	Value	898.67
Records and other recorded media....	20%	Value	898.70

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
TAR AND ASSOCIATED PRODUCTS			
Mineral tars and products of their distillation including similar products obtained by processing petroleum or by any other process.....	20%	Value	335.20
Pitch etc.....	20%	Value	335.30
Petroleum bitumen and bituminous mixtures n.e.s.....	20%	Value	335.40
TARPAULINS, TENTS AND SAILS			
Tarpaulins; sails for boats, awnings, sunblinds, tents, groundsheets etc	20%	Value	658.20
TEA			
Tea and tea extracts	20%	Value	074.00
TELECOMMUNICATIONS			
Electrical apparatus for line telephony or line telegraphy including telephone sets, tele-printers, switching apparatus etc...	20%	Value	764.10
Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting etc.....	20%	Value	764.30
Telecommunications equipment n.e.s.....	20%	Value	764.80
Parts for the above.....	20%	Value	764.90
<i>Tent - see Tarpaulins</i>			
TEXTILES, FABRICS AND LINEN ETC			
Textile fabrics other than wool not manufactured into yarn or fabric.....	20%	Value	260.00
Textile yarn, fabrics, made up articles and related products including such items as yarn and thread, fabrics, tulles, lace, embroidery, ribbons, trimmings and other small wares, made up articles, etc.....	20%	Value	650.00
TOBACCO AND TOBACCO PRODUCTS			
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

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
TOOLS			
Tools for the use in the hand or in machines.....	20%	Value	695.00
Household tools n.e.s.....	20%	Value	695.45
Electro-mechanical tools for working in the hand, with self contained electric motor and parts thereof.....	20%	Value	778.40
TOYS AND GAMES			
Children's toys.....	20%	Value	894.20
Articles for funfair, table or parlour games including cards, billiards etc, and video games.....	20%	Value	894.30
Festive, carnival or other entertainment articles including xmas trees and xmas tree decorations etc.....	20%	Value	894.40
TRAVEL GOODS			
Travel goods, handbags and similar containers	20%	Value	831.00
<i>Trees – see Plants</i> <i>Trophies – see Sports</i> <i>Typewriters – see Office Equipment</i> <i>Tyres – see Rubber</i>			
UMBRELLAS & SUNSHADES			
Umbrellas, parasols, walking sticks and similar articles	20%	Value	899.40
VALVES			
Taps, cocks, valves and similar appliances, for pipes, tanks, etc	20%	Value	747.00
VEGETABLE MATERIALS			
Materials of vegetable origin such as of a kind used for stuffing or padding eg. kapok, vegetable hair and eel-grass; vegetable materials used in brooms or brushes, vegetable saps and extracts, thickeners, sea weeds and other algae and other vegetable materials and products n.e.s.....	20%	Value	292.90
VEGETABLES			
Potatoes, fresh or chilled (excluding sweet potatoes).....	20%	Value	054.10
Peas, chickpeas, beans, lentils and other leguminous vegetables, dried or shelled.....	20%	Value	054.20
Tomatoes, fresh or chilled.....	20%	Value	054.40

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
Other fresh or chilled vegetables.....	20%	Value	054.50
Onions, fresh or chilled.....	5%	Value	054.51
Frozen vegetable.....	20%	Value	054.60
Vegetable preserved, but unsuitable in that state for immediate consumption.....	20%	Value	054.70
Vegetable products, roots and tubers, including sweet potatoes fresh or dried chiefly for human food n.e.s....	20%	Value	054.80
Potatoes, onions, mushrooms, dried, and other dried vegetable (excluding leguminous vegetables).....	20%	Value	056.10
Flours, meals and flakes of potatoes, fruit and vegetables n.e.s. (including sago and tapioca).....	20%	Value	056.40
Vegetables prepared or preserved, (other than by vinegar or acetic acid) frozen, n.e.s.....	20%	Value	056.60
Vegetables, prepared or preserved n.e.s. including potato chips...	20%	Value	056.70
<i>Vegetable juices - see Fruit</i> <i>Seed Potatoes - see Plants</i>			
VEHICLES, CYCLES ETC			
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 n.e.s.....	35%	Value	783.00
Parts and accessories of motor vehicles of groups 722, 781, 782 and 783.....	20%	Value	784.00
Motorcycles.....	35%	Value	785.10
Bicycles and other cycles not motorised.....	20%	Value	785.20
Invalid carriages and parts and accessories for vehicles in group 785.20.....	20%	Value	785.30
Parts and accessories of motor cycles.....	20%	Value	785.35
Trailers/semi-trailers, other vehicles not mechanically propelled, designed/equipped to transport containers.....	20%	Value	786.00
<i>Tractors – see Machinery</i> <i>Engines – see Machinery</i> <i>Mechanical handling equip– see Machinery</i> <i>Electrical equip. for vehicles – see Electrical Apparatus</i>			
VESSELS			
Ships, boats and floating structures	20%	Value	793.00
<i>Walking Sticks – see Umbrellas</i>			

Customs (Tariffs and Exemptions) Regulations

Goods	Rate of Duty	Unit of Quantity	SITC Code Number
WATCHES AND CLOCKS			
Watches, clocks, parts and accessories.....	20%	Value	885.00
WIRE, ROPE AND NETTING			
Stranded wire, rope, cables, plaiting bands, slings of iron, steel, copper etc, <i>NOT</i> electrically insulated	20%	Value	693.10
Barbed wire of iron or steel, twisted hoop or single flat wire of iron or steel.....	20%	Value	693.20
Gauze, netting, grills etc of wire.....	20%	Value	693.30
Cloth, grill, netting and fencing of iron, steel or copper wire, expanded metal or iron etc.....	20%	Value	693.50
WOOD AND WOOD PRODUCTS			
Cork, natural, raw and waste.....	20%	Value	244.00
Wood in chips or particles and wood waste.....	20%	Value	246.00
Wood in rough or roughly squared.....	5%	Value	247.00
Wood simply worked.....	20%	Value	248.00
Cork manufactures.....	20%	Value	633.00
Veneers, plywood, particles board, worked n.e.s.....	5%	Value	634.00
Wood manufactures n.e.s. Including pallets, windows, doors, frames of wood, packing cases but excluding furniture.....	20%	Value	635.00
Manufactures of wood for domestic or decorative use (excluding furniture).....	20%	Value	635.40
<i>Yeast - see Food</i>			

SECOND SCHEDULE

(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) 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.

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.

Customs (Tariffs and Exemptions) Regulations

- (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.

Customs (Tariffs and Exemptions) Regulations

- (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. 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.

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.
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Made by the Governor in Council this 31st day of March, 2011.

Linda Benjamin
Clerk of Councils

use Rent.