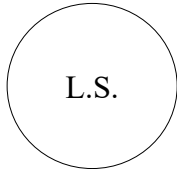


Legal Notice No. 9 of 2026



ST HELENA



CUSTOMS AND EXCISE ORDINANCE, 1999

CUSTOMS AND EXCISE (TARIFFS AND EXEMPTIONS)(AMENDMENT) REGULATIONS, 2026

In exercise of the powers conferred by section 5 of the Customs and Excise Ordinance 1999, the Governor on the advice of the Executive Council makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Customs and Excise (Tariffs and Exemptions)(Amendment) Regulations 2026 and come into force on 1 April 2026.

Wines including fortified wines with an alcohol content not exceeding 9%.....	£5.26	Litre
Wines including fortified wines with an alcohol content exceeding 9%.....	£8.19	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 0.5% but not exceeding 3%.....	£1.41	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.35	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5% but not exceeding 6%.....	£3.87	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 6%.....	£5.45	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 0.5% but not exceeding 3%.....	£1.41	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.35	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5% but not exceeding 6%.....	£3.87	Litre

**HB 38 No. 9 Customs and Excise (Tariffs and Exemptions)(Amendment) Regulations 2026.**

Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 6%.....	£5.45	Litre
Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£5.19	Litre
Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%.....	£8.01	Litre
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£23.05	Litre

**Amendment of the Customs (Tariffs and Exemptions) Regulations 2011**

2. (1) The First Schedule to the Customs (Tariffs and Exemptions) Regulations, 2011, is amended as follows.

(2) For the entries under “Beverages” substitute—

“

(3) For the entries under “Tobacco and Tobacco Products” substitute—

“

Tobacco unmanufactured.....	£34.88	Kilogram
Cigars, cheroots and cigarillos, containing tobacco.....	£115.22	Kilogram
Cigarettes containing tobacco.....	£429.42	Kilogram
Other tobacco manufactures.....	£429.42	Kilogram

”

(4) After the entries for “Tobacco and Tobacco Products” insert—

“

Vape/e-cigarette liquid containing nicotine, where the product has been notified and published by the Medicines and Healthcare products Regulatory Agency.....	£1.00	10 millilitres
Vape/e-cigarette liquid containing nicotine, where the product has not been notified and published by the Medicines and Healthcare products Regulatory Agency.....	£5.00	10 millilitres
Vape/e-cigarette liquid containing no nicotine.....	£1.00	10 millilitres

”

3. (1) The Second Schedule to the Customs (Tariffs and Exemptions) Regulations 2011, is amended as follows.

(2) In paragraph 4 (Passengers’ Baggage)—

(a) in subparagraph (1)(b), after “perfumed spirits” insert “, vape/e-cigarette liquid”;

(b) in subparagraph (3)(c) omit “and”;

(c) after subparagraph (3)(c) insert—

“(ca) Vape/e-cigarette liquid (whether or not it contains nicotine) not exceeding 15 millilitres; and”;

(d) in subparagraph (5), after “tobacco goods,” insert “vape/e-cigarette liquid,”.

*Customs and Excise (Tariffs and Exemptions)(Amendment) No. 9 HB 39  
Regulations 2026.*

---

Made by the Governor on the advice of the Executive Council this 30<sup>th</sup> day of March 2026

Nigel Phillips CBE  
Governor

---

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the customs and excise tariffs under the Customs and Excise Ordinance, 1999, by revising the duty applicable in respect of imported beverages and tobacco and tobacco products. These Regulations also introduce a separate duty for vape/e-cigarette liquids and make provision for the circumstances in which such liquids are to be excluded from Customs duty. These changes come into effect on 1 April 2026.