

**CUSTOMS AND EXCISE ORDINANCE, 1999****CUSTOMS (TARIFFS AND EXEMPTIONS) REGULATIONS, 2011****CUSTOMS DUTY (DIESEL FUEL) EXEMPTION ORDER, 2026**

In exercise of the power conferred by section 5 of the Customs and Excise Ordinance 1999, and in accordance with regulation 3 of the Customs (Tariffs and Exemptions) Regulations 2011 and paragraph 11(3) of the Second Schedule thereof, the Governor on the advice of the Executive Council makes the following Order:

Citation

1. This Order may be cited as the Customs Duty (Diesel Fuel) Exemption Order 2026.

Exemption from customs duties

2. No customs duties are payable on any diesel fuel imported and sold—
- (a) for the purpose of generating electricity by Connect St Helena Ltd;
 - (b) for use in commercial fishing;
 - (c) for use in running the fisheries processing plant.

Duration of Order

3. This order applies with effect from 1 April 2026 up to and including 31 March 2028.

Made by the Governor on the advice of the Executive Council this 25th day of March 2026.

Nigel Phillips, CBE
Governor

EXPLANATORY NOTE

(This note is not part of the Regulations)

This Order grants further exemption from customs duties of all diesel fuel used by Connect St Helena Ltd for purposes of generating electricity and also diesel fuel used for commercial fishing or running of the fisheries processing plant. These exemptions apply for two years with effect from 1 April 2026.