

ST HELENA

REVISED EDITION OF THE LAWS 2017

PUBLIC FINANCE & REVENUE

CUSTOMS AND EXCISE ORDINANCE, 1999

Ordinance 9 of 1999

In force 8 December 1999

*Amended by L.N. 26/2009, Ordinances 6 of 2011, 5 of 2014, 9 of 2014, 6 of 2016,
1 of 2017 (in force 6 January 2017)*

Subsidiary legislation:

CUSTOMS (EXPORT AND IMPORT CONTROL) REGULATIONS, 1988¹ *Page 23*

Legal Notice 24 of 1988

Amended by L.N. 1/1994, L.N. 15/1997, L.N. 9/2000, L.N. 1/2001, L.N. 4/2001

L.N. 8/2002, L.N. 14/2005, L.N. 21/2007, L.N. 22/2007, L.N. 3/2008

L.N. 3/2014, L.N. 11/2014, L.N. 25/2014, L.N. 3/2023, L.N. 5/2026

CUSTOMS (ENTRY FORMS) REGULATIONS, 1999

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Legal Notice 17 of 1999

Amended by L.N. 10/2016

CUSTOMS (DRAWBACK ON GOODS FOR USE ON HER MAJESTY'S SHIPS) REGULATIONS, 1999

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Legal Notice 18 of 1999

CUSTOMS (MISCELLANEOUS FEES) REGULATIONS, 2006

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Legal Notice 16 of 2006

Amended by L.N. 40/2013, L.N. 10/2016, L.N.22/2025

CUSTOMS (TARIFFS AND EXEMPTIONS) REGULATIONS, 2011

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Legal Notice 15 of 2011

Amended by L.N. 20/2011, L.N. 17/2012, L.N. 34/2012, L.N. 9/2013

L.N. 40/2013, L.N. 44/ 2013, L.N. 8/ 2014, L.N. 26/2014

(Corrected by L.N. 13/2015), L.N. 2/2015, L.N. 22/2015, L.N. 8/2016,

L.N. 11/2016, L.N. 8/2017, L.N. 5/2018, L.N. 7/2019, L.N. 22/2019,

L.N. 10/2025, L.N. 21/2025 (commenced by L.N. 29/2025), L.N. 9/2026

CUSTOMS (DESIGNATION OF CUSTOMS AREAS) REGULATIONS, 2014

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Legal Notice 10 of 2014

Amended by L.N. 10/2016

EXCISE (TARIFFS) REGULATIONS, 2014

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Legal Notice 13 of 2014

Correction Notice (L.N. 14/2014)

Amended by L.N. 2/2015, L.N. 5/2018, L.N. 7/2019

Under section 10 of the Revised Edition of the Laws Ordinance, 1999 this text is authoritative and is the sole authentic edition in respect of the law contained in it as at 24 February 2023.

¹ As saved by omitted section 42 of the Ordinance

CUSTOMS AND EXCISE (ARRIVING AND DEPARTING SHIPS AND AIRCRAFT) REGULATIONS, 2016 *Page 45*
Legal Notice 9 of 2016

See also orders made under the Customs (Tariffs and Exemptions) Regulations, 2011:

CUSTOMS DUTY (COMMERCIAL FISHING) EXEMPTION ORDER, 2014 *Page 59*
Legal Notice 19 of 2014

CUSTOMS DUTY (COMMERCIAL FISHING) EXEMPTION ORDER, 2016 *Page 60*
Legal Notice 2 of 2016

CUSTOMS (APPROVED INVESTMENT) REGULATIONS, 2019 *Page 60*
Legal Notice 4 of 2019
Amended by L.N. 6/2022

CUSTOMS DUTY (DIESEL FUEL) EXEMPTION ORDER, 2026 *Page 68*
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CUSTOMS AND EXCISE ORDINANCE, 1999

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AN ORDINANCE to provide for the control of imports and exports, the collection and management of customs and other dues, and for incidental or connected matters.

PART 1 PRELIMINARY

Short title

1. This Ordinance may be cited as the Customs and Excise Ordinance, 1999.

Interpretation

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

- “**approved form**” means a form (including a form in electronic format) 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 and Excise under section 4, and includes any other person appointed by the Governor to act on the Collector’s behalf;
- “**Customs**” means any office or other place designated for the administration of the provisions of this Ordinance;
- “**customs area**” means any area which has been designated by the Governor in Council by regulations as a customs area;
- “**Customs Officer**” means any person appointed as such under section 4, and includes the Collector;
- “**customs warehouse**” means any place or places the Collector approves 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 and excise duties, wharfage rates, warehouse rents, fees and other charges, payable by or under this Ordinance;
- “**duty free shop**” means a shop which—
- (a) is operated by a person authorised by the Collector;
 - (b) is situated on premises within a sea or air travellers terminal; and
 - (c) sells goods free of duty exclusively to travellers and crew members who—
 - (i) are about to depart from such terminal on board a vessel or aircraft to a destination outside St Helena; and
 - (ii) hold valid boarding passes or other documents indicating that they are about to undertake the voyage or flight to such destination;
- “**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 the ship;
- “**means of conveyance**” means any ship, aircraft, 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 in them, and in relation to a ship or aircraft, includes the operator of the ship or aircraft;
- “**package**” includes every means by which goods for transportation may be cased, covered, endorsed, contained or packed;
- “**pilot**” in relation to an aircraft, means the pilot in command of the aircraft;
- “**pilot-in-command**”, in relation to an aircraft, means the pilot designated by the operator as being in command and charged with the safe conduct of a flight, or, if no such designation has been made, the person who for the time being is in charge of piloting the aircraft without being under the direction of any other pilot in the aircraft;
- “**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**” are to be construed accordingly.
- “**wharf**” *Repealed.*

Time of importation and exportation

3. Notwithstanding the respective definitions of “**import**” and “**export**” contained in section 3 of the Interpretation Ordinance, 1968, for the purposes of this Ordinance the following provisions have effect concerning the times of importation and exportation—

- (a) subject to paragraph (b), the time of importation of any goods—
 - (i) by sea - is 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;
 - (ii) by air - is the time when the aircraft carrying them lands in St Helena;
- (b) the time of importation of restricted goods is the time when the ship or aircraft carrying them enters the territorial waters or airspace, as the case may be, of St Helena;
- (c) the time of exportation of any goods from St Helena is the time when the goods are placed on board the ship or aircraft that is to carry them.

Appointment of officers and delegation of powers

4. (1) The Governor must appoint a Collector of Customs and Excise and may appoint any other Customs Officers that are necessary or desirable for the administration of this Ordinance.

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

(3) A Customs Officer appointed under subsection (1) is also an excise officer for purposes of this Ordinance and any reference to a Customs Officer in this Ordinance is deemed to include such officer in his or her capacity as excise officer.

(4) A Customs Officer must not disclose to any third party any information relating to any person or business which comes to his or her knowledge during the performance of his or her duties, except with the permission of the Collector.

(5) A Customs Officer who contravenes subsection (4) commits an offence. Penalty: A fine of £500 or imprisonment for 3 months, or both.

Customs and excise duties and other charges

5. The Governor in Council may, by regulations, provide for (and prescribe the tariffs or rates of) customs and excise duties and other dues to be levied, paid and collected under 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;
- (d)* excise duties to be paid by importers, in addition to customs duties, in relation to imported goods as determined by the Governor in Council.

PART 2 ADMINISTRATION AND WAREHOUSING

Masters and pilots to file inward manifests

6. (1) On arrival in the territorial waters of St Helena every ship must proceed to the Port and the master of that ship must provide any further particulars that are required. This subsection does 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 the area of the ocean surrounding the Island of St Helena and extending to one nautical mile from the low water mark.

(2A) On arrival of an aircraft at the aerodrome in St Helena, the pilot of that aircraft must provide any particulars that are required.

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

Goods to be landed at a customs area

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

(2) All goods landed at a customs area or delivered to a customs area for export are at the risk of the owner and subject to the control of the Customs in accordance with this Ordinance.

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

Entries to be made

8. (1) All imported goods must be entered or otherwise accounted for in the approved form for either—

- (a) home consumption;
- (b) warehousing;
- (c) transshipment; or
- (d) supply to and sale by a duty free shop.

(2) Subject to subsections (3) and (5), the owner or the owner's agent must submit an entry in respect of all imported goods to the Collector in the approved form, and must pay all dues on them.

(3) In the case of prescribed categories of passengers' baggage and other packages, the importer, on making a satisfactory declaration in the form and manner the Collector requires, must be permitted to remove such goods without making any entries.

- (4) The owner or the owner's agent must on presenting entries—
- (a) submit for verification and filing with 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 a Customs Officer reasonably requires; and
 - (c) answer to the best of the owner's knowledge and belief any question with respect to such entries.

(5) If the owner is unable, owing to the absence of any invoice of cost, to supply the full particulars for making an entry under subsection (2), the owner and a Customs Officer may agree on the value of the goods which are to be entered on a document (hereinafter referred to as a "Bill of Sight") to be used for purposes of submitting such entry and for payment of the relevant duties.

(6) An owner who has submitted a Bill of Sight under subsection (5) must within 3 working days after the passing of the entry, or such further time as the Collector allows, submit the final invoice and, where applicable, pay the difference in any dues payable or claim a refund of any excess of dues paid thereon.

Provisional entries

9. *Repealed by Ord. 1/2017 with effect from 6 January 2017*

Special procedure for approved importers

10. (1) The Collector, in his or her 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 the importer, if the importer signs a bond in the approved form—

- (a) in respect of an amount sufficient to cover all dues likely to be found payable on examination and verification of the entries; and
- (b) incorporating an undertaking to pay all dues payable within a period of 28 days from the date of importation of the goods.

(2) The Collector may at any time revoke a grant under subsection (1).

Owner to permit customs examinations

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

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

(2) Subject to section 30, packages must not be opened except in the presence of a Customs Officer and, where practicable, the owner or the owner’s agent.

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

Passing entries and delivery of goods

12. (1) An entry must be passed if all dues in respect of the goods have been assessed and paid or, in the case of an approved importer, a bond has been instituted to cover the duty liability of the goods imported.

(2) Subject to subsection (3), no goods may be removed from a customs area without proof that the entry in respect of such goods has been passed under subsection (1) and that approval has been granted for removal of such goods:

(3) Goods entered for warehousing or imported for purposes of supply to and sale by a duty free shop must be removed from the customs area directly to the warehouse or premises of such duty free shop, as the case may be.

Sale of goods not entered

13. (1) Subject to subsection (4), the Collector may order the sale by public auction of any goods remaining at a customs area after a period of 28 days from the date of

landing, but no sale may take place until notice of the sale has been publicly advertised at least 7 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, must be deducted from the proceeds of the sale and any balance remaining paid to the owner.

(3) If any balance of the proceeds of any goods sold under this section is not claimed by the owner or the owner's agent within 12 months from the date of such sale, the balance must be dealt with as an unclaimed deposit in accordance with section 15(3) of the Public Finance Ordinance, 2010, or any statutory modification or re-enactment for the time being in force, but without reference to the inclusion in that section of the words "for 6 years".

(4) Notwithstanding subsection (1), the Collector may immediately sell any goods remaining at a customs area if, in his or her opinion, they are goods that are hazardous or perishable and have not been cleared within the period allowed by the Collector.

(5) When any goods are authorised to be sold under this Ordinance but cannot be sold, or are in the opinion of the Collector of a perishable or hazardous nature and unfit for sale, the Collector 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 on the goods, upon being satisfied that the goods are imported for temporary use or purpose. The person to whom such permission is given must, if required by a Customs Officer, deposit with the Customs the amount of duty on the goods, or give security for such duty to the satisfaction of such Customs Officer.

(2) If any goods imported under subsection (1) are not exported within 6 months of the date of the permission given under it—

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

(3) If goods imported under this section are exported within the period of 6 months referred to in subsection (2), any deposit must be refunded or the security cancelled, as the case may be.

Export of goods

15. (1) If any goods are delivered to a customs area for exportation, the exporter must deliver to the Customs, in the approved form, an entry outwards for the goods, and provide any further particulars a Customs Officer requires.

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

Goods imported or exported by post

16. (1) If any goods are imported or exported by post, for the purpose of assessing any dues payable on them, 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, are 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 are 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;
- (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.

Money received or sent by post

16A. (1) A person who—

- (a)* claims a letter or postal package arriving in St Helena; or
- (b)* posts a letter or postal package in St Helena for transmission abroad,

which contains currency, cheques or monetary instruments, or any combination thereof, that in total exceeds £6,000, or the equivalent amount in any currency or combination of currencies, must make a declaration of such fact in the prescribed form.

(2) A person who fails to make a full declaration under subsection (1) commits an offence.

Penalty: A fine of £2,000, or imprisonment for 6 months, or both.

(3) On a conviction under subsection (2), any currency, cheques or monetary instruments concerned in the offence are liable to forfeiture.

Ships or aircraft not to leave without clearance

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

(2) A certificate of clearance must not be granted under subsection (1) until the master of a ship or pilot of an aircraft has—

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

Warehousing of goods

18. (1) All goods entered for warehousing must immediately be removed to a customs warehouse, by the importer or the importer's agent, and deposited in the warehouse.

(2) No compensation is 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 on them, the Collector may waive payment of dues and destroy the goods.

(2) After giving not less than 7 days' written notice of an 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 3 months, the Collector may sell or destroy the goods.

(3) After the expiry of not less than 7 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 must 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 must 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, when the rates of duty to be applied are 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 on the goods are to be calculated—

- (a)** if the goods have been purchased by the importer or consignee of them—
 - (i)** for *ad valorem* duty purposes - on the price charged for the goods by the vendor of them; or
 - (ii)** for specific duty purposes - on the appropriate unit of quantity; as verified (in either case) by the genuine invoice of the 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 the goods at the time of exportation to St Helena in the principal markets of the country from where the 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 are to 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 the 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 or she directs—
- (a) any information or documents that, in his or her opinion, are necessary for a proper valuation of the goods; and
 - (b) any information and evidence in support of any declaration relating to the goods that he or she considers 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 transaction value of such goods, the goods may be detained and the Collector may—
- (a) substitute for the declared value a valuation which, in the Collector's opinion, accurately reflects the transaction value of such goods, and all dues on them are accordingly chargeable; or
 - (b) if, having substituted a value in accordance with paragraph (a), the dues chargeable have not been paid within 3 months after the date the goods were first detained - sell the goods.
- (6) If the value of any imported goods 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 the dues in respect of them are not paid within 3 months thereafter, those goods may be auctioned.

Invoices in foreign currency

22. If 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 is to be

converted for the purposes of this Ordinance, but in so doing must have regard to current international exchange rates.

Weights and measures

23. (1) If 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 is to 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, is chargeable or allowable on any fraction thereof, and the amount payable or allowable on any such fraction must 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. *Repealed by Ordinance 1 of 2017*

Re-importation of exported goods

25. If any goods that have been exported are re-imported, they are 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 full dues must, on demand being made by a Customs Officer, pay the outstanding amount, and the Collector may refuse to pass any entries for goods belonging to such person until the dues have been paid.

(2) If any dues are not paid to the Collector on demand by the person who should have paid the full dues in accordance with subsection (1), the Collector may—

- (a)* if practicable, detain the goods concerned until the full amount has been paid; or
- (b)* if the goods have been released, refuse to allow release of any further goods imported by such person prior to such payment.

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

(4) Any dues payable under the Ordinance which remain unpaid may be recovered in the name of the Collector as a civil debt due to the Government.

Refunds, rebates and remissions

27. Without affecting 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 allows 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 6 months from the date of importation.

Refund of dues in certain cases

28. (1) Subject to any conditions which, in his or her discretion, the Collector sees fit to impose, if the Collector is satisfied that—

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

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

(2) Nothing in this section applies 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 Sunday (Observance) Ordinance, 1849 or the Public Holidays Ordinance, 1945) or before or after office hours;
 - (b) grant a clearance on Sundays or public holidays (notwithstanding anything in either of those Ordinances) or before or after office hours to any ship or aircraft the master or pilot of which wishes to proceed with the voyage or flight;
 - (c) board and search any ship or aircraft and have free access to every part of any ship or aircraft found in St Helena or the territorial waters of St Helena and—
 - (i) cause any goods to be marked before they are unloaded from that ship or aircraft;
 - (ii) lock up, seal, mark or otherwise secure any goods carried in the ship or aircraft 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 the Customs Officer considers necessary;

- (e) permit any importer or importer's agent to sort, separate, pack, re-pack and take reasonable samples (with or without duty, except as the samples may eventually become dutiable as part of the original quantity);
- (f) give any directions the Customs Officers considers necessary for the storage at a customs area 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 the Customs Officer determines) 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 the Customs Officer 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 must, at a place and in a manner the Collector directs, declare anything (not being a thing in respect of which the person is entitled to exemption from dues) contained in the person's baggage or carried with the person and which the person has obtained outside St Helena.

- (2)** Any person entering or leaving St Helena, or landing from any vessel, must –
 - (a) answer any questions a Customs Officer puts to the person with respect to the person's baggage and any thing carried in it or carried with the person; and
 - (b) if required by the Customs Officer, produce that baggage and any such thing for examination at a place the Collector directs.

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

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

(5) For the purposes of subsection (1), the words “**outside St Helena**” include a ship or aircraft within the territorial waters or territorial airspace 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 in it or carried on it, and the driver or person in charge must stop and permit such search.

(2) Without affecting the provisions of this Ordinance, Customs Officers 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, 1975, or any statutory modification or re-enactment for the time being in force.

Power to demand information or documents

31A. (1) A Customs Officer may, for purposes of verification of any information relating to any goods imported or to be exported, demand from any importer, exporter or agent, within a reasonable time and at a specific place, any information or the production of any documents relating to such goods.

(2) A Customs Officer may demand the production of any documents referred to in subsection (1) from the person mentioned in that subsection or from any other person he or she believes to be in possession of those documents.

(3) A Customs Officer may make copies or take abstracts of any documents produced and may, where necessary, detain for a reasonable period any such documents and must, if requested, issue a receipt to the person who produced the documents.

(4) If any document received by a Customs Officer is reasonably requested for the smooth operation of the business, the officer must provide the importer, exporter or agent with a copy the document within a reasonable time.

(5) The Collector may require any government authority or other organisation to furnish him or her with information applicable to any goods referred to in subsection (1).

(6) A person providing information or producing any document or permitting an officer to examine and make copies and take extracts thereof must do so without any charge.

Power to ascertain accuracy of information after release of goods

31B. (1) A Customs Officer may, after the release of goods and in an effort to ascertain the accuracy of information contained in a declaration relating to those goods,—

- (a)* inspect any document relating to those goods or to any operation concerning the importation of those goods;
- (b)* examine the goods or take samples where it is possible to do so.

(2) The inspection or examination under subsection (1) may be carried out at the premises of—

- (a)* the importer or exporter of the goods or the exporter's representative;
- (b)* any person directly or indirectly involved in the operation of the business;
- (c)* any person in possession of the documents.

(3) A Customs Officer may exercise the power under subsection (1) in respect of goods that are—

- (a)* imported into St Helena;
- (b)* exported from St Helena; or
- (c)* being transported through St Helena.

(4) A Customs Officer may demand any information in respect of the goods or documents from any importer, exporter or agent.

Power to search premises for goods liable to forfeiture

31C. (1) If there are reasonable grounds to suspect that any goods liable to forfeiture or documents relating to the commission of an offence under this Ordinance, or otherwise involving the importation or exportation of goods, are kept concealed in any house, shop, cellar, warehouse, room or any other place, a Customs Officer may by warrant, enter the premises and examine, search for, detain and seize any such goods or documents.

(2) A Customs Officer may in case of resistance, break open any door, chest, trunks or package and force and remove any impediment or obstruction to an entry or seizure under subsection (1).

Powers to use appropriate scientific means for control purposes

31D. (1) A Customs Officer, in verifying compliance of imported or exported goods, may use scientific methods or other methods as are approved by the Collector.

(2) For purposes of subsection (1), “**scientific methods**” means the use of a technical, chemical, empirical or factual medium for gathering information.

Power of arrest without warrant

32. A Customs Officer may arrest, without warrant, any person whom he or she 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. A customs seal placed by a Customs Officer in the exercise of his or her powers under section 29 must not be removed by any person who is not a Customs Officer until the ship or aircraft carrying the goods so sealed has lawfully departed from St Helena’s territorial waters or territorial airspace.

Power to compound and restore seized goods

34. (1) Subject to and without affecting the powers of the Attorney General under section 46(4) of the Constitution, 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 conditions the Collector considers appropriate, anything forfeited or seized under this Ordinance or any subsidiary legislation made under it.

(2) The Collector may –

- (a)* exercise the powers under subsection (1) in any case where he or she has reason to believe an offence has been committed by any person that the Collector is empowered to compound; and
- (b)* make an offer to such person to compound that offence on payment of such

penalty as the Collector considers appropriate, not exceeding the maximum fine payable on conviction.

(3) A person to whom an offer to compound is made under subsection (2) and who wishes to accept the offer must 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 the offer within a period the Collector specifies, the Collector may forthwith institute criminal proceedings under section 39, as if the offer to compound had not been made.

PART 5 APPEALS, OFFENCES AND FORFEITURE

Appeal against seizure of goods

35. (1) If any goods are seized under a provision of this Ordinance and any person who was at the time of the seizure the owner or one of the owners of the goods wishes to claim that they are not liable to forfeiture, that person must give, within 28 days after the service of the notice of seizure or, if no notice has been served, within one month after the 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 the claimant's behalf for the purposes of the appeal.

(2) If the Collector has compounded an offence pursuant to section 34, and the penalty imposed has been paid, no appeal lies under this section against the seizure of the goods involved in the offence.

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

(4) Proceedings issued under subsection (3) are 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) If 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 any manner the Collector considers appropriate.

(7) If 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 a sum the Collector considers appropriate, not exceeding the sum which, in the opinion of the Collector, represents the value of the goods, including any dues chargeable on them; or

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

(8) If any goods sold, destroyed or delivered under 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, must pay to the claimant—

- (a) if the goods were delivered - a sum equal to any amount paid as a condition of delivery;
- (b) if the goods were sold - an amount equal to the proceeds of sale;
- (c) if the goods were destroyed - a sum that, in the opinion of the Collector, represented their market value at the time of seizure.

(9) If 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 that amount a sum which represents those 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 on them, the importer must pay the amount demanded, and may within 28 days thereafter, appeal against that payment in writing to the Collector stating the grounds on which the importer 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, must cause written notice of the decision to be given to the appellant, and must forthwith repay to the appellant any amount the Collector finds 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 of the decision, appeal in writing to the Governor, whose decision on the appeal is final.

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

General provisions concerning offences

37. (1) It is an offence for a person to—
- (a) smuggle any goods or without lawful excuse (which the person must prove) or have in the person's possession any smuggled goods;
- (b) remove any goods from a customs warehouse without the authority of a Customs Officer or without paying all dues on the goods;
- (c) give or procure to be given, or offer or promise to give or procure to be given any bribe, recompense, or reward to, or make any collusive agreement with, any Customs Officer to induce him or her in any way to neglect his or her duty;
- (ca) by threats, demands or promises attempt to influence any Customs Officer in the discharge of his or her duty;
- (d) being the master of a ship or pilot of an aircraft - depart with the ship or aircraft without first having obtained a certificate of clearance as required by section 17;

- (e) assault, resist or obstruct any Customs Officer acting in the execution of his or her duty;
- (f) remove any Customs seal contrary to section 29;
- (g) be the master of a ship or pilot of an aircraft or occupier of any premises on which or in which any Customs seal is removed, contrary to section 33; or
- (h) being the owner of any means of conveyance - use it, or knowingly allow it to be used for smuggling.

Penalty: (i) on summary conviction - a fine of £500 or 3 times the value of the goods, whichever is the greater, or imprisonment for 12 months, or both;
(ii) on conviction on indictment – an unlimited fine, or imprisonment for 5 years, or both.

- (2) It is an offence for a person to—
- (a) evade payment of any dues which are payable;
 - (b) have upon his or her person or in his or her possession dutiable or restricted goods having denied having such goods on his or her person or in his or her possession;
 - (ba) refuse to answer when questioned by a Customs Officer;
 - (c) knowingly prepare or present an entry or other document required for the purposes of this Ordinance which is false in any particular;
 - (d) knowingly make in any declaration or document produced to a Customs Officer a statement which is untrue or incorrect in any particular;
 - (e) knowingly mislead any Customs Officer in any particular likely to affect the discharge of his or her duty; or
 - (f) refuse or fail without reasonable excuse (the burden of proving which is on the person) to answer questions or to produce any documents when required to do so by a Customs Office.,

Penalty: A fine of £500, or twice the value of the goods, whichever is the greater, or imprisonment for 12 months, or both.

Supplemental provisions concerning offences

38. (1) A person who contravenes any provision of this Ordinance or of any subsidiary legislation made under it for which no other penalty is specified commits an offence.
Penalty: A fine of £500, or twice the value of the goods, whichever is the greater.

(2) An attempt to commit an offence against this Ordinance is punishable as if the offence had been committed.

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

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

Prosecution of offenders

39. Notwithstanding any provision contained in the Criminal Procedure Ordinance, 1975, or any statutory modification or re-enactment for the time being in force, a 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 a 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;
- (b) goods imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect to them under or by virtue of any Ordinance;
- (c) goods, being dutiable or restricted goods, which are found, whether before or after the loading or unloading of them, to have been concealed in any manner on any ship or aircraft or any means of conveyance;
- (d) goods imported concealed in a container holding goods of a different description;
- (e) imported goods found, whether before or after delivery, not to correspond with the entry or declaration made in respect of them;
- (f) imported goods concealed or packed in any manner appearing to be intended to deceive a Customs Officer;
- (g) dutiable goods found in the possession or in the baggage of any person who has disembarked from any ship or aircraft and who has denied that the person has any dutiable goods in his or her possession, or when questioned by a Customs Officer has not fully disclosed that such goods are in his or her possession or baggage; or
- (h) any other goods which are liable to forfeiture under this Ordinance.

(2) Any person who is a Post Office official authorised to act under section 16, a Customs Officer or a police officer may seize and detain any goods which the person has reasonable cause to suspect are liable to forfeiture. Every such seizure and detention must be reported to the Collector at the earliest practicable opportunity.

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

(4) If any goods are seized under subsection (2), the Collector must give notice of the seizure, and the grounds for it, to any person who to his or her knowledge was the owner or one of the owners of the 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 the seizure;
- (b) the owner or any of the owners of the goods, or an employee or other agent of the owner or owners; or
- (c) in the case of goods seized while on board a ship or aircraft - the master of that ship or pilot of that aircraft.

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

- (a) delivered to the person personally;

- (b) placed in a sealed envelope and addressed to the person and left, or forwarded by post to the person at the person's usual or last known place of business or residence in St Helena; or
- (c) if the person has no address in St Helena or the person's 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 limiting 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 to the permission;
- (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 to such permissions and authorisations, 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 of the appeal;
- (h) the prohibition, restriction or regulation of the importation or exportation of any goods or class of goods for biosecurity reasons or otherwise;
- (i) the determination of the goods on which a drawback of the whole or any part of the dues paid on the importation of them may be granted, and the conditions under which such drawback is to be allowed;
- (j) the general movement and control of ships' or aircraft passengers, crew baggage and cargo;
- (k) the exemption, by an authority specified in the regulations, from all or any of the requirements of this Ordinance, conditionally or otherwise, in respect of any ship, aircraft or person, or of any respective class or description of ship, aircraft or person, for a period and in circumstances specified in the regulations;
- (l) the creation of offences for breach of any such regulations, punishable with a fine not exceeding £500;
- (m) the forms to be submitted and information to be supplied by a person entering or leaving St Helena, including information relating to any currency brought into or taken out of St Helena.
- (n) the use of electronic communication and data systems for purposes of submitting, receiving or processing documents and information under this Ordinance and for the use of digital signatures.

Repeal and saving provisions

42. *Omitted*

CUSTOMS AND EXCISE ORDINANCE, 1999
CUSTOMS (EXPORT AND IMPORT CONTROL) REGULATIONS, 1988
 (Section 41)
Citation

1. These Regulations may be cited as the Customs (Export and Import Control) Regulations, 1988.

Prohibition of imports and exports

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

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

FIRST SCHEDULE

(Regulation 2(1))

PROHIBITED IMPORTS

1. Live parrots and monkeys;
2. Other live animals, except with the prior permission of the Director of Agriculture and Natural Resources (or a person authorised by him or her for the purpose) and subject to any conditions he or she imposes.
3. Plants or parts of plants (including fresh vegetables, fruit, and seeds) or soil, except with the prior permission of the Director of Agriculture and Natural Resources (or a person authorised by him or her for the purpose) and subject to any conditions he or she imposes.
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 or she is satisfied that they are not likely to be injurious to public health.
5. 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, from 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.

6. 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.

6A. 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. 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 may seize any goods imported in contravention of this paragraph and dispose of them in such manner as the Collector considers appropriate.~~

7. ²All imports of the following, originating from, produced in or repacked in South Africa—
- (a) all live cloven-hoofed animals and germplasm of cloven-hoofed animals;
 - (b) all fresh meat (including chilled and frozen) produced from cloven-hoofed animals;
 - (c) all meat products produced from cloven-hoofed animals that have not been treated to a minimum temperature of 80°C throughout the meat product;
 - (d) all dairy products that have not been processed using an ultra-high temperature (UHT) treatment at not less than 135°C.

The Collector may seize any goods imported in contravention of this paragraph and dispose of them in such manner as the Collector considers appropriate

7A.³ Paragraph 7 applies to—

- (a) for imports by sea, arrivals after voyage V261702 of MV Karoline (scheduled for 10 March 2026);
- (b) for imports by air, arrivals after 10 March 2026.

8. Any psychoactive substance, being any substance, product, preparation, plant, fungus or natural organism which has the capacity to—

- a. produce stimulation or depression of the central nervous system of a person, resulting in hallucinations or a significant disturbance in, or significant change to, motor functions, thinking, behaviour, perception, awareness or mood; or
- b. cause a state of dependence, including physical or psychological addiction:

8A. Paragraph 8 does not apply to—

- (a) alcohol or tobacco; or

² Paragraph 7 substituted by L.N. 5/2026

³ Inserted by L.N. 5/2026

- (b) any substance or combination of substances which—
- (i) are presented for treating or preventing disease in human beings; ~~or~~
 - (ii) may be administered to human beings with a view to making a medical diagnosis or to restoring, correcting or modifying physiological functions in human beings; ~~or~~
 - (iii) are presented as having properties for treating or preventing disease in animals;
 - (iv) may be used in, or administered to, animals with a view either to restoring, correcting or modifying physiological functions by exerting a pharmacological, immunological or metabolic action, or to making a medical diagnosis; or
- (c)⁴ any controlled drug imported in accordance with section 5(1A) of the Drugs (Prevention of Misuse) Ordinance, 2003, and which the Senior Medical Officer/Clinical Director or Senior Veterinary Officer, as the case may be, has certified is being imported solely for that purpose.

SECOND SCHEDULE
(Regulation 2(2))

PROHIBITED EXPORTS

1. Any article made in or imported into St Helena before 1st January, 1910, or any part of such an article, except with the prior written approval of the Governor in Council.
2. 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.
3. 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.
4. Poultry (whether live cockerel, hen or pullets or in the form of meat products) and hen eggs (whether fresh for consumption or fertilized for incubation) originating from St Helena.

⁴ Inserted by L.N. 3/2003

CUSTOMS AND EXCISE ORDINANCE, 1999
CUSTOMS (ENTRY FORMS) REGULATIONS, 1999
(Section 41)

Citation

1. These Regulations may be cited as the Customs (Entry Forms) Regulations, 1999.

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 any of sections 7(4) 8, 9(1), 10(2), 11(3) and 12 of the Ordinance, authorising the removal of goods from a customs area.

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 is as 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 is as shown in the Second Schedule to these Regulations.

(3) The approved form of Delivery Warrant issued under any of sections 7(4), 8, 9(1), 10(2), 11(3) and 12 of the Ordinance is as 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 is as shown in the Fourth Schedule to these Regulations.

Guidance on completion of forms

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

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

(Sections 7(4), 8, 9(1), 10(2), 11(3) and 12 of the Customs and Excise Ordinance, 1999)

To: The Customs Area Supervisor

This is to authorise(name)

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

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

Ex:

.....(signature)

Customs Officer

.....(name)

(Customs date stamp)

FOURTH SCHEDULE
(Regulations 3(4))



H. M. St Helena Customs

BOND

APPROVED IMPORTER

(Section 10 of the Customs and Excise 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 Bond 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 and Excise 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* will produce all invoices and entries or otherwise account for the
imported goods which are the subject of this Bond within a period of 14 days from the date of
importation of the goods, and that I/We* will pay all dues payable within a period of 28 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 commits no
breach of the conditions of this Bond and makes payment of all Customs duties and charges
due and owing, then this obligation will be void and of no effect. Otherwise, this obligation
remains 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)

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**

CUSTOMS AND EXCISE ORDINANCE, 1999

**CUSTOMS (DRAWBACK ON GOODS FOR USE ON HER MAJESTY’S SHIPS)
REGULATIONS, 1999**

(Section 41)

Citation

1. These Regulations may be cited as the Customs (Drawback on Goods for Use on Her Majesty’s Ships) Regulations, 1999.

Provision for drawback

2. A drawback in the amount of the duty paid on them is to be allowed in respect of the items listed in regulation 3 and purchased in St Helena by or on the authority of the commanding officer of any of Her Majesty’s ships if—

- (a) the goods are purchased under the certificate of the commanding officer and ~~that they~~ are for consumption on the ship commanded by him or her; and
- (b) the certificate is countersigned by the Collector 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 AND EXCISE ORDINANCE, 1999

CUSTOMS (MISCELLANEOUS FEES) REGULATIONS, 2006 (Section 41)

Citation and commencement

1. These Regulations may be cited as the Customs (Miscellaneous Fees) Regulations, 2006 and come into force on 1st January 2007.

Prescribed fees

2. (1) There is payable, for each permission to land goods elsewhere than at a customs area, in accordance with section 7 of the Ordinance, a fee of £40.

(2) The master of a vessel or operator of an aircraft must pay a fee, calculated in accordance with the Schedule, for the attendance of customs officers attending the loading or unloading of the vessel or aircraft.

Revocation

3. *Omitted*

SCHEDULE⁵ (Regulation 2(2))

FEES FOR ATTENDANCE OF CUSTOMS OFFICERS

The fees stated in this schedule are the fees payable per Customs Officer in attendance.

A	On a Sunday or Public Holiday	
	For the first three hours or part thereof	£45.00
	For each hour (or part thereof) after the first three hours	£15.00
B	At all other times	
	For the first three hours or part thereof	£30.00
	For each hour (or part thereof) after the first three hours	£10.00

⁵ Schedule substituted by L.N. 22 of 2025

CUSTOMS AND EXCISE ORDINANCE, 1999
CUSTOMS (TARIFFS AND EXEMPTIONS) REGULATIONS, 2011
(Section 5)

Citation and commencement

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

(2) 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, are 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 Forms) Regulations, 1999, the Customs (Drawback on Goods for use on H.M. Ships) Regulations, 1999 and the Customs (Arriving and Departing Ships and Aircraft) Regulations, 2016 also apply to these Regulations.

Provisions for tariffs and exemptions

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

(1A) If any goods imported free of duty under any of the exemptions in the Second Schedule are hired, sold, or otherwise disposed of for value, within one year from the time of importation, the importer becomes 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 is NIL.

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

Revocations

4. *Omitted*

FIRST SCHEDULE⁶
(Regulation 3)

Goods	Rate of Duty	Unit of Quantity
ALL GOODS n.e.s.	20%	Value
BEVERAGES		
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
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
FUEL, OIL AND LUBRICANTS		
Motor spirit (gasoline).	£0.39	Litre
Gas oils including diesel oil and distillate fuel	£0.39	Litre
MOTOR VEHICLES		
Motor cars and other vehicles designed for the transport of persons (other than public transport) including station wagons		
Band A: CO2 emissions 0g per km	£200	
Band B: CO2 emissions 1 – 100g per km	£450	
Band C: CO2 emissions 101 – 120g per km	£900	
Band D: CO2 emissions 121 – 165g per km	£1,260	
Band E: CO2 emissions 166 – 185g per km	£1,530	
Band F: CO2 emissions 185 – 200g per km	£2,660	
Band G: CO2 emissions > 200g per km	£3,500	
Motor vehicles for transport of goods and special purpose vehicles	35%	Value
Road motor vehicles and Motorcycles		
Band A: CO2 emissions 0g per km	£200	

⁶ First Schedule amended by L.N. 5 of 2018, L.N. 7 of 2019, L.N. 22 of 2019 and L.N. 10 of 2025, L.N. 9/2026

Band B: CO2 emissions >1g per km	£700	
TOBACCO AND TOBACCO PRODUCTS		
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
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
REDUCED TARIFF		
The rate of duty on all goods listed below is:	5%	Value
Agricultural equipment and supplies		
Agricultural machinery (including any apparatus or device which is able to be assembled to form a power operated machine or to be operated as part of a process undertaken by such a machine for agricultural purposes only) with a value over £300 per item		
Apiculture (bee keeping) equipment		
Seed potatoes: Class 1 Categories Super Elite Categories Elite Categories		
Vegetable seeds		
Seeds of herbaceous plants, of a kind used for sowing		
Other seeds, fruit and spores, of a kind used for sowing		
Trees, shrubs, and bushes, grafted or not, of a kind which bear edible fruit or nuts		
Animal feeds and supplements used for agricultural purposes only		
Covered production equipment (polytunnels)		
Irrigation equipment and materials for overhead or drip irrigation and hydroponic systems (including specifically manufactured lengths of pipework, fittings, pumps and tanks or feeder units) for agricultural purposes only		
Fertilizer and growing mediums (coco-peat, coco pop-up material and sphagnum based moss compost and vermiculite)		
Pesticide substances used for agriculture purposes only (including insecticides, herbicides and fungicides)		
Equipment used directly in support of animal husbandry (including feeders; water troughs; hurdles for pens; livestock squeeze crushes; mechanical shearing equipment; hoof care tools; drenching guns; restraints and halters and weighing scales)		
Fencing for agricultural purposes only: Electric fencing systems (excluding batteries) Round, wooden treated fence posts and strainers Barbed wire Stock wire (excluding chain link wire and single strand baling wire) Wire netting		
Twine for agricultural purposes only: twine, cordage, rope and cables; Binder or baler twine.		
Live farm animals (other than horses) and Artificial Insemination: straws, flasks, liquid nitrogen, sleeves, and AI guns		
Veterinary pharmaceuticals (including prescription drugs, non-prescription drugs - wormers, vitamin/mineral injectables)		

Baby items and foods		
Baby oil, lotions, and powder		
Biodegradable baby wipes		
Baby shampoo		
Terry towelling nappies		
Baby carriages, parts and accessories		
Baby and Infant furniture, parts and accessories		
Homogenised food preparations including meat preparations, meat offal or blood, finely homogenised for infant food or dietetic purposes		
Food preparations of flour, meal, starch or malt extract for infant use		
Disposable diapers and liners for babies		
Drinks manufacture equipment and supplies		
Carboys, bottles, flasks, jars, and other glass containers (for drinks or honey manufacture purposes only)		
Machinery for cleaning or drying bottles or other containers (for drinks or honey manufacture purposes only)		
Machinery for filling, closing, capsuling, etc. bottles, cans, etc. and aerating drinks (for drinks or honey manufacture purposes only)		
Stoppers, lids, caps and other closures (for drinks or honey manufacture purposes only)		
Carbon dioxide (for drinks manufacture purposes only)		
Education		
Revision guides and academic books		
Eggs		
Including birds eggs and yolks		
Fishing equipment and supplies		
Fishing rods		
Fish-hooks, whether or not snelled		
Fishing reels		
Fish Finder (sonar)		
Fruit, vegetables, legumes and nuts		
Fresh fruit which has not been dried or preserved by sugar.		
Fresh vegetables		
Frozen vegetables		
Frozen fruit		
Tinned vegetables in water which do not contain added salt or sugar		
Tinned fruit in water or juice which do not contain added salt or sugar		
Garlic, olives and fruits of the genus Capsicum or of the genus Pimenta		
Legumes; lentils; legume flours; dried, fresh and canned beans and peas, including chickpeas, broad beans and kidney beans; soy products including tofu and soya milk; all of which do not contain added salt or sugar.		
Nuts, dried fruits or fruit peel which do not contain added salt or sugar		
Health and Personal		

Clothing		
Pharmaceuticals		
Sight correcting glasses		
Sanitary and family planning products		
Meat and Meat Products		
Meat and edible offal of poultry, fresh, chilled or frozen.		
Pasta		
Macaroni, spaghetti and similar products (pasta uncooked, not stuffed or otherwise prepared)		
Renewable Energy Systems and Environment		
Biodegradable cartons, boxes and cases		
Systems that generate and store energy using wind, solar, hydropower, geothermal, wave, or waste sources, including from biomass wastes and waste-derived biofuel		
Storage		
Tanks and water butts for the storage of rainwater.		
Textiles		
Textiles imported by commercial clothes makers and upholsterers		
Other		
Basic Foodstuffs (milk and cream; yogurt which does not contain sugars; cheese, excluding processed cheese; flour; cereals and oats; unsalted butter, margarine and olive spread; fruit juice, mineral and aerated waters which do not contain added sugars).		
Building materials (cement, wood, iron, steel, quicklime, slaked lime and hydraulic lime)		

SECOND SCHEDULE
(Regulation 3)

EXEMPTIONS FROM CUSTOMS DUTIES

1. Government and H.M. Forces Goods

- (1) Goods required for the Governor for his or her 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 any conditions as to the keeping and rendering of accounts and as to the use or disposal of such goods as the Collector imposes.

4.⁷ **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 6 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 or her visit and which the passenger intends to take with him or her when he or she leaves.

Provided that:-

- (i) the Collector may, at his or her discretion, require a passenger to make a deposit, equivalent to the duty which would otherwise be payable on any such article or give security for the duty to the satisfaction of a Customs Officer;
- (ii) any article admitted duty free under this Regulation becomes liable to duty if not removed from St Helena within a period of 6 months.
- (b) Consumable provisions and beverages (other than alcoholic liquors, perfumed spirits, vape/e-cigarette liquid and tobacco goods) in such quantities and in such kinds as are consistent with the passenger's 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 6 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 if the articles are imported within a period of 6 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 or her personal or household use and which either accompany the passenger or are declared by the passenger on arrival to be unaccompanied baggage, if the articles are imported within a period of 6 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.

⁷ Paragraph 4 amended by L.N. 7 of 2019 and L.N 9/2026

(3) All Passengers

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

- (a) Spirits and strong liqueurs with alcohol content—
 - (i) 22% or below - 2 litres;
 - (ii) exceeding 22% - 1 litre,
 plus—
 - (A) Wine - 2 litres;
 - (B) Beer/lager - 12 bottles/cans (340ml);
- (b) Perfumed spirits and toilet water not exceeding in total 250ml;
- (c) Cigarettes not exceeding 200, or other tobacco goods not exceeding in total 250 grams;
- (ca) Vape/e-cigarette liquid (whether or not it contains nicotine) not exceeding 15 millilitres; and
- (d) Clothing and other miscellaneous personal use goods not exceeding in total £1,000 in value and which the person does not intend using for business purposes or holding as an investment.

The allowances referred to in paragraphs (a) and (c) are not be available to any person under the age of 18 years.

(4) Crew

In the case of crew paying-off, as defined in regulation 2 of the Customs (Arriving and Departing Ships and Aircraft) Regulations, 2016, those articles listed in paragraph 3 of this paragraph

(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, vape/e-cigarette liquid, perfumed spirits, vehicles of any kind, or trade goods for sale or deposit to other persons.

5. Goods for Places of Worship

- (1) Goods of a 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 St Helena subject to an upper limit of £1,000 duty.

6. Legacies

Goods (excluding vehicles and consumable goods such as tobacco, wine, spirits and beer) if the Collector is satisfied that they belonged to or were in the possession of a deceased person and were used by the person before his or her death and were not used or held for business purposes and that the importation of them is by or for a person resident in St

Helena who becomes entitled to them 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 or the Tomb.
- (2) Articles the property of the French Government imported for the permanent equipment of Longwood House or the Briars Pavilion.
- (3) Articles imported for exhibition in the Napoleonic museums at Longwood House and the Briars Pavilion.
- (4) Articles for the use of the public service of the French Consulate consigned to the consular officer or agent and certified by the French Consul.
- (5) Uniforms and decorations of consular officers or agents.

9.⁸ Emergency services goods

Emergency services vehicles and equipment.

10. Miscellaneous items

Any goods the duty on which would be less than £1:

Provided that the Collector may, at his or her discretion, determine that if more than one item is imported by, or addressed to, the same person or persons, the duty on the goods is to 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.
- (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.

⁸ Paragraph 9 inserted by L.N. 7 of 2019

THIRD SCHEDULE
(Regulation 3(3))

WHARFAGE AND WAREHOUSING

Wharfage fees are to be charged as follows in relation to any goods which remain under the control of the Customs for longer than 7 days after the day on which they are landed:

For each day, after expiry of the said period of 7 days—

- | | |
|--------------------------|--------------------------------|
| 1. Goods in a Container: | £40.00; |
| 2. All other goods: | 25% of the value of the goods: |

The above charges do not apply if (or to the extent that) the delay in clearing the goods is the result of—

- (a) restrictions on access to the customs area 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 is to be charged as follows⁹:

For each cubic metre or part thereof—

- | | |
|--|---------------------------------------|
| 1. First three months or part thereof: | £2.50; |
| 2. Thereafter: | £5.00 for each month or part thereof. |

CUSTOMS AND EXCISE ORDINANCE, 1999

CUSTOMS (DESIGNATION OF CUSTOMS AREAS) REGULATIONS, 2014
(Sections 2 and 41)

Citation and commencement

1. These Regulations may be cited as the Customs (Designation of Customs Areas) Regulations, 2014, and come into force on 1st April 2014.

Customs areas

2. The following areas are designated to be customs areas for purposes of the Customs and Excise Ordinance, 1999:

- (a) Block 2, Parcel 45 in the Registration Section of Jamestown;
 - (b) Parcels 31, 32, 33, 35, 36, 37, 47, 48, 75 and 76 in the Registration Section of Rupert's Valley; and
 - (c) the area at the aerodrome at Prosperous Bay Plain which has been designated as a security restricted area under the Aviation Ordinance, 2015.
-

⁹ Warehouse rent amended by Legal Notice 21 of 2025 (commenced by Legal Notice 29 of 2025 on 16 October 2025)

CUSTOMS AND EXCISE ORDINANCE, 1999

EXCISE (TARIFFS) REGULATIONS, 2014

(Section 5)

Citation, commencement and application

1. (1) These Regulations may be cited as the Excise (Tariffs) Regulations, 2014, and come into force, insofar as they introduce an excise duty on—

(a) carbonated beverages - on 27th May 2014;

(b) all other goods - on 1st June 2014.

(2) These Regulations do not apply to goods which were imported before the date of commencement of these Regulations, but which remained under the control of the Customs on that date.

Provision for excise tariffs

2. (1) The tariffs of excise duties on imports are to be those appearing in the Schedule to these Regulations in respect of the goods specified in that Schedule.

Exemption from excise tariffs

3.¹⁰ The excise duties imposed in the Schedule do not apply to grape juice or treacle molasses imported by a person carrying on activities as a commercial winery or distillery and which is to be used by that person in the local production of wine, spirits or liqueur.

SCHEDULE¹¹

(Regulation 2)

EXCISE DUTIES

Goods	Rate of Duty	Unit of Quantity
Carbonated beverages, fruit juices and concentrates containing at least 15g sugar per litre	£1.00	Litre
Styrofoam (Polystyrene) containers	£0.10	Container
Plastic Carrier Shopping Bag made from Polyethylene (PE) or polythene (polyethene or poly(methylene))	£0.10	Bag
Sugar confectionary; chocolate; chewing gum; [except where sugar free]	£1.00	Kilogram
Gingerbread, sweet biscuits, waffles and wafers and other baked sweets (including crisps, not including rusks, toasted bread and not including wafers used in communions or for pharmaceutical use); cocoa powder containing added sugar or sweetening matter; mixtures of dough such as part baked cookie dough and croissants; lactose or lactose syrup; maple sugar and maple syrup; glucose and glucose syrup; artificial honey, caramel and other sugars; cane		

¹⁰ Regulation 3 inserted by L.N. 7 of 2019

¹¹ Schedule amended by L.N. 5 of 2018

molasses and molasses resulting from the extraction of refining sugar.	£0.20	Kilogram
Ice-cream including ice lollies	£0.10	Litre

CUSTOMS AND EXCISE ORDINANCE, 1999

**CUSTOMS AND EXCISE (ARRIVING AND DEPARTING SHIPS AND AIRCRAFT)
REGULATIONS, 2016
(Section 41)**

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**PART 1
PRELIMINARY**

Citation and commencement

1. These Regulations may be cited as the Customs and Excise (Arriving and Departing Ships and Aircraft) Regulations, 2016, and come into force on 28 April 2016.

Interpretation

2. In these Regulations—
- “**arrival**”, in relation to—
- (a) a ship, means the anchoring, berthing and mooring of a ship within the limits of the Port;
 - (b) an aircraft, means the landing of the aircraft at the aerodrome;
- “**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 the passenger’s cabin or the aircraft cabin during the voyage or flight;
- “**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 7 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 or in the hold of an aircraft for the duration of the flight;
- “**required**” in relation to a report or manifest, means as required from time to time under the international standards and recommended practice and procedures adopted by the International Civil Aviation Organisation;
- “**transit crew**” means a member of the crew who, having arrived on an aircraft, intends to remain on St Helena for a period not exceeding 7 days;
- “**transit passenger**” means a person who, having arrived on—
- (a) a ship - intends to remain on St Helena for a period not exceeding 14 days; or
 - (b) an aircraft - intends to remain on St Helena for a period not exceeding 24 hours

**PART 2
SHIPS AND AIRCRAFT**

Arrival of ships

3. (1) The Master of an arriving ship must 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 sub-regulation (2).

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

- (a) 2 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;

- (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 sub-regulation (2)(b) must 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 must, 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) Sub-regulation (4) does 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 while the ship is in port, and the master must 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.

Arrival of aircraft

4. (1) The pilot of every arriving aircraft must immediately upon arrival of the aircraft make the required report to a Customs Officer or any other person designated by the Collector for this purpose.

(2) If any passengers or crew disembark, the list of passengers and crew must be annotated by the pilot to show those crew members, if any, who are transit crew and those passengers who are transit passengers.

(3) The pilot of an aircraft must, upon arrival, ensure that all bond stores and duty-free items are secured, unless permission is obtained from a Customs Officer not to do so.

Landing of cargo from ships and aircraft

5. (1) Goods unloaded from an importing ship onto another ship for landing at a customs area must not, except with the permission of a Customs Officer, be again removed into another ship before being so landed, but must forthwith be taken to and landed at a customs area.

- (2) In the case of cargo arriving by aircraft—
 - (a) the pilot or air freight consolidator must deliver to a Customs Officer a list of all goods imported; and
 - (b) the air freight consolidator is responsible for the clearance of goods with customs unless otherwise requested by Customs.

Restrictions on loading of goods

6. No person may load onto an aircraft or a ship, or make waterborne for loading onto a ship, any goods for exportation or as stores—

- (a) outside the hours approved by the Collector, except as otherwise permitted by the Collector;

- (b) at any place other than a customs area, except with the prior permission of the Collector; or
- (c) without the prior authority of a Customs Officer.

Requirements relating to exporting ships and aircraft

7. (1) The master or owner of every exporting ship must, except as otherwise permitted by the Collector, either himself or herself or by his or her 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; and
 - (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.

(2) In the case of an exporting aircraft, the pilot or air freight consolidator must deliver to a Customs Officer before the final clearance of the aircraft, the required manifest of all goods being exported as cargo.

Departure of ships and aircraft

8. (1) The master of every ship intending to depart from the Port to a destination outside the territorial waters of St Helena must obtain from a Customs Officer a clearance in the form shown in Part C of the First Schedule, and the application for clearance must 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.

(2) The pilot of every aircraft intending to depart from the aerodrome must obtain a clearance from a Customs Officer.

PART 3 PASSENGERS AND CREW

Exemption of passengers' baggage from requirement to submit an entry

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

Declarations by passengers

10. (1) Any passenger entering St Helena must complete a declaration in the form shown in the Second Schedule, in accordance with the notes for completion printed on the form, and deliver the declaration to a Customs Officer at the customs examination hall at a customs area, or at any other place the Collector appoints for this purpose.

(2) The Collector may, in his or her discretion, waive the requirement for the completion of a declaration under this regulation.

Declarations by crew

11. Any crew member entering St Helena must—

- (a) complete a declaration in the form shown in the Third Schedule, in accordance with the notes for completion printed on the form; and
- (b) deliver the declaration—
 - (i) to the master of the ship on which he or she is a crew member; or
 - (ii) in the case of a member of the crew arriving on an aircraft - to a Customs Officer at the customs examination at a customs area, or at any other place the Collector appoints for this purpose.

Currency declaration

12. (1) A person who enters or departs from St Helena with currency, cheques or monetary instruments, or any combination of them, which in total exceeds £6,000, or the equivalent of that amount in any currency or combination of currencies, must—

- (a) declare this fact in the form contained in the Fourth Schedule; and
- (b) provide information with regard to the origin of the currency, cheques or monetary instruments and their intended use as may be requested by the Customs Officer, who must record identification and other data relating to the currency, cheques or monetary instruments and may provide such information to the Money Laundering Reporting Authority established by section 9 of the Money Laundering Ordinance, 2008.

(2) A person who fails to make the declaration or provide information as required under sub-regulation (1) commits an offence.

Penalty: A fine of £2,000 or imprisonment for 6 months, or both.

Clearance of baggage

13. (1) All cabin baggage and hold baggage, on being landed, must be delivered to a Customs Officer at the customs examination hall at a customs area, or to any other place the Collector appoints for this purpose, for examination, and must not be removed from such place until a Customs Officer has authorised its removal.

(2) All crew members must upon landing, deliver their baggage to a Customs Officer at the customs examination hall at a customs area, or at any other place the Collector appoints for this purpose, for examination.

Removal of baggage

14. (1) The owner of any baggage delivered to a Customs Officer under regulation 13 must attend upon the Customs Officer to whom the baggage has been delivered and—

- (a) make any further declaration (orally or in writing) relating to the baggage that the Customs Officer requires;

- (b) promptly pay all dues payable on the baggage; and
- (c) when authorised by a Customs Officer, immediately remove the baggage from the place of examination.

(2) Any baggage remaining at a customs area after the expiration of 28 days from the date on which it was landed may be disposed of at the discretion of the Collector.

PART 4 MISCELLANEOUS PROVISIONS

Penalty for offences

15. (1) A person who contravenes or fails to comply with any requirement of these Regulations commits an offence.

Penalty: A fine of £250.

(2) Any goods concerned in an offence under these Regulations is liable to forfeiture.

Revocation of legislation

16. *Omitted*

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FIRST CHIEF LE

MA.S-1 RS DE LARA'iffo

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

HM usoo11,;
IH,;: ..

For Official use

Number

WARNING: There are heavy penalties for smuggling and making false declarations

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8. Date of Arrival:	9. Time of arrival:
11. Lailp.r:ri:tof"3Jl	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. lav;a...J,n 11ff:lill ed Yes/No
16. Quantity and brief description of non-manifested cargo	17. l'l';l(r;ice andloot-1.tn lu ed {ff,-t, *11,; c: l&lialun} Yes/No
18. A foll vi'fil'L'n'!:lan.acldwd (If no give expl laliloa	Yes/No
19. Number of passengers	20. Passenger return attach Yes/No
21. Number of crew	22. Crew return attached Yes/No
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PART C: CLEARANCE FOR DEPART 'Jlli: TO 8lf C-OMPLIf11.'1J'JJI,,'J.'ORE JJ.E1-'..f.R.T IIE

27. Date Clearance requested	28. Intended departure date
29. l'mH lll'W' llis:l' VL'is-ill'buurd	JCl. N111h:r ul' passengers
30. Number of anim	31. Number of crew Yes/No
32. Number of anim	JJ. A liS[ofsrn:!!: l n11!La.lClil,l:ia lx.Jard j[l:l..illd (If no give exp llulajil111) Yes/No
34. Outward manifest lodged Yes/No	35. CLEARANCE GRANTED Si 11ed Collee.....'

REQUIREMENTS FOR VESSELS VISITING ST HELENA

1. On arrival the Master of any ship must:
 - 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 Third Schedule the Customs (Arriving and Departing Ships) Regulations, 2016.
 - 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 may be landed in St Helena, or exported from St Helena at any place other than the Jamestown wharf.
3. All goods landed at a customs area or delivered to a customs area 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 Director of Agricultural and Natural Resources;
 - f) plants or parts thereof, including fresh vegetables and fresh fruit, seeds and soil except with the permission of the Director of Agricultural and Natural Resources;
 - 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.

SECOND SCHEDULE
(Regulations 2 and 10(2))

H.M. Customs, St Helena

DECLARATION IN EXCESS OF DUTY FREE ALLOWANCES
(Passengers)

(Every passenger or head of family **MUST** complete this form when entering St Helena)
(Please read the guidance notes on the reverse of this form before completing)

1. Last Name.....
2. First Names.....
3. Date of Birth.....
4. Nationality.....
5. Address on St Helena:.....

Other members of your family travelling with you:

Full Names	Date of Birth (D/M/Y)	Full Names	Date of Birth (D/M/Y)
..... /..... /..... /..... /.....
..... /..... /..... /..... /.....
..... /..... /..... /..... /.....
..... /..... /..... /..... /.....

**I WISH TO DECLARE THE FOLLOWING ITEMS IN EXCESS OF MY DUTY
FREE ALLOWANCE**

(If you do not have anything to declare then please state NONE)

Description of Goods	Value	Official Use	Description of Goods	Value	Official Use

**IF YOU HAVE ANY DOUBTS OVER WHAT YOU MUST DECLARE THEN
PLEASE SPEAK TO A CUSTOMS OFFICER**

DECLARATION

I have read the above statement and have made a full and truthful declaration

Signature:

Date:

WARNING

ATTEMPTS TO IMPORT ANY PROHIBITED ITEMS OR TO EVADE ANY CUSTOMS DUTY CAN RESULT IN PROSECUTION, SEIZURE OF GOODS, FINES AND IMPRISONMENT. ST HELENA HAS A ZERO TOLERANCE POLICY TO DRUGS AND SMUGGLING OF ANY KIND

Duty Free Allowance

The following items are duty free provided that they are imported by and in the **possession** of a passenger:

- Spirits, strong liqueurs:
 - 2 litres at 22% or below; or
 - 1 litre exceeding 22%
- Plus
 - 2 litres Wine; or
 - 12 Bottles/Cans (340ml) Beer/Lager; and
- Perfumed spirits and toilet water not exceeding in total 250ml; and
- Cigarettes not exceeding 200, or other tobacco goods not exceeding in total 250grams; and
- Clothing and other miscellaneous goods intended for personal use not exceeding in total £100 in value

Note: All alcohol, cigarettes and tobacco allowances are not available to any person under the age of 18 years.

Do I have to declare my duty-free allowances?

The Customs and Excise Ordinance, 1999 only requires you to declare goods on which you are **not** entitled to any exemption from dues. Therefore, only list items which are not covered by the duty free allowance above. If you are unsure about the need to declare then please speak with a Customs Officer.

What should I declare?**Tourists/Visitors**

You are entitled, in addition to your duty free allowance to temporary importation for a period of 6 months on items of personal baggage as long as you intend to take it with you when you leave. If you intend to leave any items on St Helena, you must declare your personal effects to a Customs Officer and pay the required duty.

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. If you have a lot of

goods please provide a separate list attached to the declaration.

What other details do I need to show?

You must show the value of the goods, and in the case of beer, wines, spirits and/or tobacco goods, the quantity. The value should be the price paid, or if the goods were given to you, the market value of the goods. You should have evidence of the value in the form of a receipt/invoice wherever possible, you may be asked to produce these. If you have any doubts regarding values please ask a Customs Officer

Prohibited or Restricted Goods

The importation of certain goods into St Helena are prohibited or restricted and must be declared to Customs.

Controlled Drugs and utensils used therewith; firearms, and ammunition unless accompanied by a valid licence; obscene item or pornographic literature, films, DVDs, video tapes or any form of electronic media; honey, bees, unrefined beeswax, any other bee derived substance that may have been exposed to bee diseases, used bee keeping equipment; sunflower seeds from any supplier and monkeys and psittacine birds (parrots, parakeets, etc)

You need a licence to bring in the following: fresh produce such as fruit and vegetables; live plant material; and animals such as pets or livestock (except monkeys and psittacine birds).

Honey and any honey products are strictly controlled and must be disposed of in the relevant bins on entry or declared to a Customs Officer immediately on arrival.

Will I need to pay any duty due immediately?

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

What other information is required?

Entering or departing with over £6,000 or equivalent? **Then you must declare this.** Please speak with a Customs Officer as you will be required to complete an additional declaration from.

THIRD SCHEDULE
(Regulations 2, 3(3) and 11)

H.M. Customs, St Helena

DECLARATION IN EXCESS OF DUTY FREE ALLOWANCES
(Visiting and local crew members)

(Please read the guidance notes on the reverse of this form before completing)

- 1. Last Name.....
- 2. First Names.....
- 3. Date of Birth.....

- 4. Nationality.....
- 5. Address on St Helena:.....
- 6. I am ordinarily resident on St Helena Yes / No*

If no state i) Country of Residence

ii) Expected length of stay

- 7. Are you signing off articles Yes / No*

*** please delete as appropriate**

**I WISH TO DECLARE THE FOLLOWING ITEMS IN EXCESS OF MY DUTY
FREE ALLOWANCE**

(If you do not have anything to declare then please state NONE)

Description of Goods	Value	Official Use	Description of Goods	Value	Official Use

**IF YOU HAVE ANY DOUBTS OVER WHAT YOU MUST DECLARE THEN
PLEASE SPEAK TO A CUSTOMS OFFICER**

DECLARATION

I have read the above statement and have made a full and truthful declaration

Signature:

Date:

WARNING

**ATTEMPTS TO IMPORT ANY PROHIBITED ITEMS OR TO EVADE ANY
CUSTOMS DUTY CAN RESULT IN PROSECUTION, SEIZURE OF GOODS,
FINES AND IMPRISONMENT. ST HELENA HAS A ZERO TOLERANCE
POLICY TO DRUGS AND SMUGGLING OF ANY KIND**

Duty Free Allowance

The following items are duty free provided that they are imported by and in the **possession** of a passenger:

- Spirits, strong liqueurs:
 - 2 litres at 22% or below; or
 - 1 litre exceeding 22%
- Plus
 - 2 litres wine; or
 - 12 bottles/Cans (340ml) Beer/Lager; and
- Perfumed spirits and toilet water not exceeding in total 250ml; and
- Cigarettes not exceeding 200, or other tobacco goods not exceeding in total 250grams; and
- Clothing and other miscellaneous goods intended for personal use not exceeding in total £100 in value

Note: All alcohol, cigarettes and tobacco allowances are not available to any person under the age of 18 years.

Do I have to declare my duty-free allowances?

The Customs and Excise Ordinance, 1999 only requires you to declare goods on which you are **not** entitled to any exemption from dues. Therefore, only list items which are not covered by the duty free allowance above. If you are unsure about the need to declare then please speak with a Customs Officer.

What should I declare?**Tourists/Visitors**

You are entitled, in addition to your duty free allowance to temporary importation for a period of 6 months on items of personal baggage as long as you intend to take it with you when you leave. If you intend to leave any items on St Helena, you must declare your personal effects to a Customs Officer and pay the required duty.

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. If you have a lot of goods please provide a separate list attached to the declaration.

What other details do I need to show?

You must show the value of the goods, and in the case of beer, wines, spirits and/or tobacco goods, the quantity. The value should be the price paid, or if the goods were given to you, the market value of the goods. You should have evidence of the value in the form of a receipt/invoice wherever possible, you may be asked to produce these. If you have any doubts regarding values please ask a Customs Officer

Prohibited or Restricted Goods

The importation of certain goods into St Helena are prohibited or restricted and must be declared to Customs.

Controlled Drugs and utensils used therewith; firearms, and ammunition unless accompanied by a valid licence; obscene item or pornographic literature, films, DVDs, video tapes or any form of electronic media; honey, bees, unrefined beeswax, any other bee derived substance that may have been exposed to bee diseases, used bee keeping equipment; sunflower seeds from any supplier and monkeys and psittacine birds (parrots, parakeets, etc)

You need a licence to bring in the following: fresh produce such as fruit and vegetables; live plant material; and animals such as pets or livestock (except monkeys and psittacine birds).

Honey and any honey products are strictly controlled and must be disposed of in the relevant bins on entry or declared to a Customs Officer immediately on arrival.

Will I need to pay any duty due immediately?

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

What other information is required?

Entering or departing with over £6,000 or equivalent? **Then you must declare this.** Please speak with a Customs Officer as you will be required to complete an additional declaration from.

**FOURTH SCHEDULE
(Regulations 2 and 12(1))**

H.M. Customs, St Helena

CURRENCY DECLARATION FORM

Personal details

- 1. Last name.....
- 2. First names.....
- 3. Date of birth.....
- 4. Country of birth.....
- 5. Nationality.....
- 6. Occupation.....
- 7. Home address: (street/apartment/house no.).....

Currency Declaration (* please delete as appropriate)

I declare that I am *entering / departing** St Helena with currency or monetary instruments over £6,000 or equivalent.

Please enter monetary value £ _____ (please include breakdown if required)

I certify that all statements I have made in this declaration are true, correct and complete. I understand that failure to make a full declaration is an offence and can result in seizure of the goods, fines and/or imprisonment.

Signature.....

Date.....

NOTES:

- *Monetary instruments include coins, currency, travellers cheques and bearer instruments such as personal or cashiers cheques, stocks and bonds and gold.*
- *Failure to report the total amount that you are carrying may lead to the seizure of all the currency or monetary instruments.*
- *A person who fails to make the declaration or provide information as required under this form commits an offence for which the maximum penalty on summary conviction is a fine of £2,000 or imprisonment for a period of 6 months, or both.*

Internal purposes only:

Signature of examining officer

Signature.....

Date.....

CUSTOMS AND EXCISE ORDINANCE, 1999

CUSTOMS (TARIFFS AND EXEMPTIONS) REGULATIONS, 2011

CUSTOMS DUTY (COMMERCIAL FISHING) EXEMPTION ORDER, 2014

(Para. 11(3) of Second Schedule)

Citation

1. This Order may be cited as the Customs Duty (Commercial Fishing) Exemption Order, 2014.

Exemption from customs duties

2. No customs duties are payable on any diesel fuel imported and sold for use in commercial fishing.

Duration of Order

3. This Order applies with effect from 1st April 2014 up to and including 31st March 2015.

CUSTOMS AND EXCISE ORDINANCE, 1999

CUSTOMS (TARIFFS AND EXEMPTIONS) REGULATIONS, 2011

CUSTOMS DUTY (COMMERCIAL FISHING) EXEMPTION ORDER, 2016

(Para. 11(3) of Second Schedule)

Citation

1. This Order may be cited as the Customs Duty (Commercial Fishing) Exemption Order, 2016.

Exemption from customs duties

2. No customs duties are payable on any diesel fuel imported and sold for use—
- (a) in commercial fishing with effect from 1 April 2015; or
 - (b) in the running of the fisheries processing plant run by St Helena Fisheries Corporation with effect from 1 January 2016.

Duration of Order

3. This Order applies with effect from the dates referred to in paragraph 2 up to and including 31 March 2017.

CUSTOMS AND EXCISE ORDINANCE, 1999

CUSTOMS AND EXCISE (APPROVED INVESTMENT) REGULATIONS, 2019

(Sections 5 and 41(k))

PART 1
PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Customs and Excise (Approved Investment) Regulations, 2019, and come into force on 1 April 2019.

Interpretation

2. In these Regulations, unless the context indicates otherwise—
- “**capital goods**” means any capital assets which are to be used in the business of the Approved Investor;
 - “**certificate**” means the certificate granted in respect of an Approved Investment under regulation 6;
 - “**Committee**” means the Approved Investment Committee referred to in regulation 3;
 - “**concession period**” means a period of 5 years commencing on the date the certificate is granted.

PART 2
ESTABLISHMENT OF COMMITTEE AND FUNCTIONS

Committee

3. (1) There is established a Committee, to be known as the Approved Investment Committee, to administer the Approved Investment Scheme under these Regulations.

- (2)¹² The Committee consists of the following members:
- (a) the Chief Secretary, who will also serve as the Chair of the Committee;
 - (b) the Financial Secretary;
 - (c) the Minister for Treasury, Infrastructure and Sustainable Development;
 - (d) the Government Economist;
 - (e) the Investment Coordinator;
 - (f) such other members appointed by the Governor as the Governor deems appropriate.

(3) ...¹³

Functions of Committee

- 4.** The Committee—
- (a) is responsible for administering the provisions of these regulations; and
 - (b) must monitor progress and report on active investments of Approved Investments.

PART 4
APPROVED INVESTMENT STATUS

Application for approval as Approved Investment

5. (1) A person who wishes to conduct or expand an enterprise which complies with the requirements in regulation 6 may apply to the Committee for approval of the enterprise as an Approved Investment.

(2) The applicant must submit an application in the form set out in Schedule 1 and provide particulars as to—

- (a) the nature of the enterprise, the land or premises where it will be conducted, managed and otherwise operated, and the contribution which it is expected to make to the economy of St Helena;
- (b) itemised information on what the enterprise intends to import during the concession period;
- (c) the numbers of persons to be employed in the enterprise during the concession period, broken down (as appropriate) according to trade, profession or job description;
- (d) the date on or before which, having regard to the nature of the enterprise, it is anticipated that the applicant will begin producing or supplying goods or services arising from the conduct of the enterprise;

¹² Regulation 3(2) substituted by L.N. 6/2022

¹³ Regulation 3(3) deleted by L.N. 6/2022

- (e) satisfactory evidence that the enterprise will be adequately financed and managed; and
- (f) such other information as the Committee may require in any particular case.

Approved Investment certificates

6. (1) The Committee or Governor in Council, as the case may be, may approve an enterprise as an Approved Investment having regard to whether that enterprise—

- (a) is or will be economically, environmentally and socially sustainable;
- (b) will increase and retain money on St Helena by reducing the dependence on imported goods or increasing exports;
- (c) will be employing people on St Helena, where appropriately skilled staff are available;
- (d) will add to the range of products and services available to residents and visitors;
- (e) will provide overall economic value compared to the cost to the Government of the concession provided to the enterprise under these Regulations.

(2) A certificate of Approved Investment Status in respect of an application approved under sub-regulation (1) must be issued by—

- (a) the Governor in Council in respect of investments of £1 million and over;
- (b) the Committee in respect of investments under £1 million.

(3) In determining whether an enterprise will fulfil the requirements under sub-regulation (1), the Committee or Governor in Council, as the case may be, must take into account the factors set out in Schedule 2.

(4) The Committee or Governor in Council may, for the purpose of assisting in making a decision upon any application for Approved Investment Status, seek the advice of such persons or bodies of persons (if any) as the Committee or Governor in Council considers are likely to be able to provide relevant expert, specialist, or professional advice or assistance in connection with the subject-matter of the application.

(5) Every certificate must specify—

- (a) the nature of the enterprise in respect of which it is granted and the name of any Approved Investor in relation thereto;
- (b) the concessions provided in relation to the Approved Investment under regulation 7;
- (c) the date that the certificate is granted and the expiry date of the concession period;
- (d) an itemised list of the capital goods which the Approved Investor intends to import and to which the benefits apply.
- (e) such other conditions relating to the manner in which the affairs of the enterprise must be conducted, managed and operated as the Committee or Governor in Council may deem fit to impose, including a requirement that an Approved Investor must, during the concession period and as often as may be specified in the certificate, submit to the Committee or Governor in Council reports or accounts capital goods imported.

(6) The Committee must report to the Governor in Council on every certificate issued under this Regulation and publish notice of each such certificate in the *Gazette*.

PART 5
BENEFITS OF APPROVED INVESTMENT STATUS

Customs duty concessions for Approved Investments

7. (1) The concessions provided in this regulation apply in respect of any capital goods imported by an Approved Investor during the concession period for the purposes of an Approved Investment.

(2) Notwithstanding the tariffs prescribed in the Customs (Tariffs and Exemptions) Regulations, 2011, the rates of customs duty applicable to goods referred to in sub-regulation (1) are the following:

Approved Investor A	Exempt from duty
Approved Investor B	Duty payable to be 5% of Value
Approved Investor C	Rates of duty as prescribed under the Customs (Tariffs and Exemptions) Regulations, 2011

(3) An Approved Investor C is exempt from the prescribed period for payment under section 8(2) or 10(1)(b) of the Ordinance and must pay the duty within the period as set out in the certificate.

(4) The Committee or Governor in Council, as the case may be, may specify in the certificate issued under regulation 6(2), that the concession referred to in sub-regulation (3) applies to an Approved Investor B.

PART 6
REVOCATION OR AMENDMENT OF CERTIFICATE

Revocation of Certificates

8. (1) The Committee or Governor in Council, as the case may be, may revoke the certificate if—

- (a) the information furnished by the applicant in the application is false in any material particular;
 - (b) an Approved Investor has failed to comply with any of the provisions of these Regulations or of any condition contained in the certificate; or
 - (c) any material particular on which the approval was based has not materialised,
- and thereupon the provisions of regulation 7 cease to apply to the enterprise.

(2) The Committee or Governor in Council may not revoke a certificate without first informing every Approved Investor named therein of the circumstances leading to the revocation and allowing each such person an opportunity to make written representations in relation thereto.

(3) On the revocation of a certificate every Approved Investor named therein, and every person conducting the enterprise is jointly and severally liable to pay to the Collector of Customs any import duty which must be calculated as if the articles imported have been disposed of under regulation 10.

**PART 7
REPORTING AND RECOVERY OF DUTY**

Reporting

9. An Approved Investor must report to Enterprise St Helena within 28 days after importing each capital asset in respect of which these Regulations apply.

Recovery of duties

10. Where any capital goods have been imported which were exempt from import duty or were subject to reduced duty under these regulations and any such goods are sold or otherwise disposed of for value during the concession period, or such goods are used for any purpose other than the Approved Investment as contemplated in the certificate, the importer thereof is liable to pay the full amount of duty which would have been payable had the regulations not applied to such goods.

**PART 8
OFFENCES**

Offences

11. The provisions relating to offences under the Ordinance apply in respect of any person who—

- (a) knowingly makes, in connection with any application under regulation 5, or in relation to any claim for an exemption or benefit provided for in Part 5, any statement which he or she knows to be false or does not believe to be true; or
- (b) having become liable to pay any import duty in accordance with regulation 10, knowingly fails to inform the Collector of Customs of the circumstances which have given rise to that liability within 14 days of the date on which he or she became so liable.

SCHEDULE 1

APPLICATION FOR APPROVED INVESTMENT STATUS

(Regulation 5)

Name of Investor	
Nature of the Investment	
Sector	

SCHEDULE 2

FACTORS TO DETERMINE ELIGIBILITY AND APPROVAL STATUS

(Regulation 6)

1. In determining whether to approve an enterprise as an Approved Investment, the Committee or Governor in Council needs to take into account the following objectives based on the weighted score:

Objective	Group weight	Question
<i>Investments which are sustainable; economically, environmentally and socially</i>	Pass/ Fail	Is the nature of the investment legally and ethically acceptable?
		Has the applicant passed or expected to pass a due diligence test by ESH/SHG?
		Has the applicant been subject to conviction for any of the following offences during the five years prior to application: Money laundering or equivalent offence Bribery and/or corruption or equivalent offence.
	30%	What is the annual average expected additional turnover generated for the business as a result of the investment over the first 10 years?
		Has the applicant already secured financing for the investment?
		When does the applicant plan to start business operations on St Helena?
		How many people (full time equivalents) will be employed in enterprise operations on average per annum?
		How many St Helenian people (full time equivalents) will be employed in enterprise operations on average per annum?
		Does the project generate renewable energy and include water capture and storage; and include water and energy saving fittings and fixtures?
		Does the project mitigate environmental damage and propose to enhance the environment?
		What are the land requirements? (to rent or buy)
		Does the project provide a safer or healthier environment e.g. enhance social cohesion, improve quality and length of life, the community's fitness and mental health, provide care services for the elderly, or reduce harm caused by actions such as smoking, substance abuse or road traffic accidents?
		What additional infrastructure will be required to support the investment (e.g. roads, sewage) and who will pay for it?
30%	Is the investment project contributing to an export or import substitution sector?	
	What percentage of profits is expected to be repatriated out of St Helena?	
<i>Investments which reduce the island's dependence on</i>		

Objective	Group weight	Question
<i>imported goods, increase exports, increases or retains money on St Helena</i>		What proportion of the investment will be spent on goods and services produced locally?
<i>Investments which add to the range of products and services on offer to residents and visitors</i>	10%	Does another business currently operate in St Helena which provides a similar or identical good or service?
		Would the investment lead to the investor owning over a 50% share of any of the markets it would operate in?
<i>Investments which provides value for money to SHG and ESH where grant funding and/or tax incentives are given</i>	30%	Estimated average annual tax forecasted to be paid over 10 year period (after incentives).
		Estimated average annual additional benefits to economy over 10 year period

2. In granting approval of an enterprise as an Approved Investment, the following scores apply for purposes of awarding the level of Approved Investment Status:

		Investment Matrix Score			
Magnitude of Investment	of	0-39%	40%-54%	55%-69%	70%-100%
>£1m		<i>Not Approved</i>	<i>Approved Investor B</i>	<i>Approved investor B</i>	<i>Approved investor A</i>
£25,000-£1m		<i>Not Approved</i>	<i>Approved Investor C</i>	<i>Approved Investor B</i>	<i>Approved investor A</i>
<£25,000		<i>Not Approved</i>	<i>Approved Investor C</i>	<i>Approved Investor C</i>	<i>Approved Investor B</i>

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.
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