

ST HELENA**CUSTOMS AND EXCISE ORDINANCE, 1999*****CUSTOMS AND EXCISE (TARIFFS AND EXEMPTIONS)(AMENDMENT NO. 3)
REGULATIONS, 2019***

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

Citation and commencement

1. These Regulations may be cited as the Customs and Excise (Tariffs and Exemptions)(Amendment No. 3) Regulations, 2019, and come into force on 1 December 2019.

Sale of exempt vehicles

2. The Second Schedule to the Customs (Tariffs and Exemptions) Regulations, 2011, is amended by revoking paragraph 4(2)(b)(iii) and substituting the following:

“(iii) One vehicle to be available for official duties, but if sold duty is payable on the vehicle at the time of sale.”.

Made by the Governor in Council this day of 2019.

Connie Johnson
Clerk of Councils

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the customs tariffs under the Customs and Excise Ordinance, 1999, to introduce a consequential amendment following the change in the tariff on vehicles from a value based calculation to a fixed rate of duty based on CO2 emissions. Under Paragraph 2 of the Second Schedule, persons arriving to take up employment in St Helena may import one vehicle without paying customs duty, but if the vehicle is ultimately sold, duty becomes payable at the time of sale. This amendment removes the reference to the value of the vehicle as that is no longer applicable for purposes of determining customs duty on vehicles.