

ST HELENA



CUSTOMS AND EXCISE ORDINANCE, 1999

**CUSTOMS AND EXCISE (TARIFFS)(AMENDMENT NO.2) 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)(Amendment No.2) Regulations, 2019, and come into force on—

- (a) 1 October 2019 in so far as it amends the duty on Tobacco and Tobacco products; and
- (b) 1 December 2019 in so far as it amends the duty on Motor Vehicles.

**Customs tariffs**

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

- (a) by revoking the items under “Motor Vehicles” and substituting the following:

| <b>“MOTOR VEHICLES</b>   |        |       |
|--|--------|-------|
| 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   |       |
| Band B: CO2 emissions >1g per km   | £700”; |       |

- (b) by revoking the items under “Tobacco and Tobacco Products” and substituting the following:

| <b>“TOBACCO AND TOBACCO PRODUCTS</b> |  |  |
|--------------------------------------|--|--|
|                                      |  |  |

|  |         |            |
|--|---------|------------|
| Tobacco unmanufactured.....                              | £26.80  | Kilogram   |
| Cigars, cheroots and cigarillos, containing tobacco..... | £88.53  | Kilogram   |
| Cigarettes containing tobacco.....                       | £329.98 | Kilogram   |
| Other tobacco manufactures.....                          | £329.98 | Kilogram”; |

Made by the Governor in Council this            day of            2019.

Anthea H. R. Moyce  
Clerk of Councils

**EXPLANATORY NOTE**

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

These Regulations amend the customs and excise tariffs under the Customs and Excise Ordinance, 1999, by increasing the duties payable on tobacco products and to amend the tariff on vehicles from a value based calculation to a fixed rate of duty based on CO2 emissions.