



ST HELENA



CUSTOMS AND EXCISE ORDINANCE, 1999

*CUSTOMS AND EXCISE (TARIFFS)(AMENDMENT NO. 2) REGULATIONS, 2020*

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**

1. These Regulations may be cited as the Customs and Excise (Tariffs and Exemptions)(Amendment No. 2) Regulations, 2020, and come into force on 27 March 2020.

**Provisions for tariffs and exemptions**

2. Paragraph 3 of the Customs (Tariffs and Exemptions) Regulations, 2011, is amended—

- (a) by inserting the words “Subject to sub-paragraph (1B)” at the beginning of sub-paragraph (1A); and
- (b) by inserting the following sub-paragraph after sub-paragraph (1A):

“(1B) If a person, who imported goods free of duty under Paragraph 4(2)(b)(ii), departs within one year after arrival and will no longer reside on St Helena, he or she becomes liable to pay the full duty, which would have been payable if such exemption had not been granted, on all such goods that are not exported by that person.”.

**Amendment of First Schedule**

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

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

<i>“BEVERAGES</i>		
Wines including fortified wines.....	£6.74	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content not exceeding 3%.....	£1.22	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.01	Litre

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Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5%.....	£4.49	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content not exceeding 3%.....	£1.22	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.01	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5%.....	£4.49	Litre
Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£4.42	Litre
Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%.....	£6.74	Litre
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£18.99	Litre”;

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

<b>“TOBACCO AND TOBACCO PRODUCTS</b>		
Tobacco unmanufactured.....	£26.60	Kilogram
Cigars, cheroots and cigarillos, containing tobacco.....	£87.88	Kilogram
Cigarettes containing tobacco.....	£327.51	Kilogram
Other tobacco manufactures.....	£327.51	Kilogram”;

(c) by adding the following, in the relevant alphabetical order, to “Health and Personal” under the heading “REDUCED TARIFF”:

“Incontinence pads		
Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		
Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.”;		

**Amendment of Second Schedule**

4. Paragraph 4 of the Second Schedule to the Customs (Tariffs and Exemptions) Regulations, 2011, is amended—

- (a) by revoking sub-paragraph (2)(b) and substituting the following:  
“(b) In the case of any passenger who provides evidence that he or she is arriving in St Helena either to take up employment, to be actively self-employed on-Island for at least 6 months, to be acting as the director of a company registered in St Helena, or who has Approved Investor Status, on first arrival to take up such employment:  
(i) the articles enumerated in paragraph 2(a)(i) and (ii); and  
(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 within 30 days of the passenger’s arrival to be unaccompanied baggage, if the articles are imported within a period of 6 months of the passenger’s arrival in St Helena.”
- (b) by inserting the following item in sub-paragraph (3) after item (d):  
“(e) sugar confectionary and chocolate not exceeding 5kg.”

#### **Amendment of Third Schedule**

4. The Third Schedule to the Customs (Tariffs and Exemptions) Regulations, 2011, is amended by deleting the expression “7 days” wherever it occurs and substituting “10 days”.

#### **Exemption from excise tariffs**

5. Paragraph 3 of the Excise (Tariffs) Regulations, 2014, is revoked and the following is substituted:

- “3. The excise duties imposed in the Schedule do not apply to—  
(a) 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; or  
(b) goods imported by and in the possession of a passenger which are exempt from customs duties under paragraph 4(3) of the Second Schedule to the Customs (Tariffs and Exemptions) Regulations, 2011.”

Made by the Governor in Council this 27<sup>th</sup> day of March 2020

Connie C Johnson  
Clerk of Councils

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

These Regulations amend the tariffs under the Customs and Excise Ordinance, 1999, by increasing the duties payable on alcohol and tobacco products. The Regulations also introduce additional goods under the reduced tariff to include incontinence pads and post-operative care products.

The current exemption for articles imported by passengers arriving to take up employment approved by the Governor in Council is extended to apply to persons taking up any form of employment and also to those who will be self-employed on the Island for at least 6 months, those who will be acting as the director of a company registered in St Helena and those with Approved Investor Status. If the person departs within one year and will no longer reside on St Helena, the duty which would have been paid on all the new and unused personal and household goods that were imported duty-free, will become payable on all such goods that are not repatriated by that person.

A new duty-free allowance is also introduced for sugar confectionary and chocolates imported by and in the possession of passengers.

The number of days before wharfage is charged on goods that remain under the control of the Customs is increased from 7 to 10 days.