



ST HELENA



CUSTOMS AND EXCISE ORDINANCE, 1999

CUSTOMS AND EXCISE (TARIFFS)(AMENDMENT) 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)(Amendment) Regulations, 2020.

Customs tariffs

2. The First Schedule to the Customs (Tariffs and Exemptions) Regulations, 2011, is amended by revoking the items “Motor vehicles for transport of goods and special purpose vehicles” and “Road motor vehicles and Motorcycles” under the heading “MOTOR VEHICLES” and substituting the following:

“Motorcycles			
	Band A: CO2 emissions 1g per km or less	£200	
	Band B: CO2 emissions > 1g per km – 250cc or smaller	£350	
	Band C: CO2 emissions > 1g per km – 251cc – 600cc	£500	
	Band D: CO2 emissions > 1g per km – over 600cc	£700	
	Other motor vehicles	35%	Value”.

Made by the Governor in Council this 14th day of February 2020.

Connie C Johnson
Clerk of Councils

EXPLANATORY NOTE

(This note is not part of the Regulations)

The customs tariffs on motor vehicles were amended in 2019 to move from a value-based calculation to a fixed rate of duty based on CO2 emissions. This has created some hardship with respect to motorcycles as the duty in some instances represent a significant proportion of the cost of the motorcycle. These Regulations amend the tariffs by introducing new bands of duty for motorcycles which include a low emissions band (1g per km or less) and the rest of the bands (for emissions over 1g) are based on the engine size of the motorcycle.