



## ST HELENA



## CUSTOMS AND EXCISE ORDINANCE, 1999

*CUSTOMS AND EXCISE (TARIFFS)(AMENDMENT) REGULATIONS, 2021*

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) Regulations, 2021, and come into force on 1 April 2021.

**Customs tariffs**

2. 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><b>“BEVERAGES”</b></i>		
Wines including fortified wines.....	£6.81	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content not exceeding 3%.....	£1.24	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.03	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5%.....	£4.53	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content not exceeding 3%.....	£1.24	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.03	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5%.....	£4.53	Litre
Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£4.47	Litre

Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%.....	£6.81	Litre
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£19.17	Litre”;

(b) by revoking the items under subheading “Motor cars and other vehicles designed for the transport of persons (other than public transport) including station wagons” under the heading “MOTOR VEHICLES” and substituting the following:

“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	
Band H: CO2 emissions data not available	£3,500”;	

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

<b>“TOBACCO AND TOBACCO PRODUCTS</b>		
Tobacco unmanufactured.....	£27.13	Kilogram
Cigars, cheroots and cigarillos, containing tobacco.....	£89.64	Kilogram
Cigarettes containing tobacco.....	£334.06	Kilogram
Other tobacco manufactures.....	£334.06	Kilogram”.

Made by the Governor in Council this 30<sup>th</sup> day of March 2021.

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. The current rates of duty don’t make provision for instances where the CO2 emissions data for a vehicle is not available. These Regulations amend the tariffs by introducing a new band of duty for such vehicles which will be subject to duty at the rate applicable to vehicles with the highest rate of emissions. The Regulations also increase the duties payable on alcohol and tobacco products.