

## Legal Notice No. 3 of 2022

## ST HELENA

L.S.



## CUSTOMS AND EXCISE ORDINANCE, 1999

*CUSTOMS AND EXCISE (TARIFFS)(AMENDMENT) REGULATIONS, 2022*

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, 2022, and come into force on 29 March 2022.

**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.....	£6.93	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content not exceeding 3%.....	£1.26	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.06	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5%.....	£4.61	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content not exceeding 3%.....	£1.26	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.06	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5%.....	£4.61	Litre
Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£4.55	Litre

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Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%.....	£6.93	Litre
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£19.50	Litre”;

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

<b>“TOBACCO AND TOBACCO PRODUCTS</b>		
Tobacco unmanufactured.....	£28.13	Kilogram
Cigars, cheroots and cigarillos, containing tobacco.....	£92.95	Kilogram
Cigarettes containing tobacco.....	£346.42	Kilogram
Other tobacco manufactures.....	£346.42	Kilogram”.

Made by the Governor in Council this 29<sup>th</sup> day of March 2022.

Philip Rushbrook  
Governor in Council

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

These Regulations amend the Customs (Tariffs and Exemptions) Regulations, 2011 by increasing the duties payable on alcohol and tobacco products.