



ST HELENA



CUSTOMS AND EXCISE ORDINANCE, 1999

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

In exercise of the powers conferred by section 5 of the Customs and Excise Ordinance, 1999, the Acting Governor in Council makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Customs and Excise (Tariffs and Exemptions)(Amendment) Regulations, 2022.

Customs tariffs

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

(a) by revoking the items under “Reduced Tariff” and substituting the following:

The rate of duty on all goods listed below is:	5%	Value
Agricultural equipment and supplies		
Agricultural machinery (including any apparatus or device which is able to be assembled to form a power operated machine or to be operated as part of a process undertaken by such a machine for agricultural purposes only) with a value over £300 per item		
Apiculture (bee keeping) equipment		
Covered production equipment (polytunnels)		
Irrigation equipment and materials for overhead or drip irrigation and hydroponic systems (including specifically manufactured lengths of pipework, fittings, pumps and tanks or feeder units) for agricultural purposes only		
Equipment used directly in support of animal husbandry (including feeders; water troughs; hurdles for pens; livestock squeeze crushes; mechanical shearing equipment; hoof care tools; drenching guns; restraints and halters and weighing scales)		
Fencing for agricultural purposes only: Electric fencing systems (excluding batteries)		

Round, wooden treated fence posts and strainers		
Barbed wire		
Stock wire (excluding chain link wire and single strand baling wire)		
Wire netting		
Twine for agricultural purposes only: twine, cordage, rope and cables; Binder or baler twine		
Live farm animals (other than horses) and Artificial Insemination: straws, flasks, liquid nitrogen, sleeves, and AI guns		
Veterinary pharmaceuticals (including prescription drugs, non-prescription drugs - wormers, vitamin/mineral injectables)		
Drinks manufacture equipment and supplies		
Carboys, bottles, flasks, jars, and other glass containers (for drinks or honey manufacture purposes only)		
Machinery for cleaning or drying bottles or other containers (for drinks or honey manufacture purposes only)		
Machinery for filling, closing, capsuling, etc. bottles, cans, etc. and aerating drinks (for drinks or honey manufacture purposes only)		
Stoppers, lids, caps and other closures (for drinks or honey manufacture purposes only)		
Carbon dioxide (for drinks manufacture purposes only)		
Education		
Revision guides and academic books		
Fishing equipment and supplies		
Fishing rods		
Fish-hooks, whether or not snelled		
Fishing reels		
Fish Finder (sonar)		
Health and Personal		
Clothing		
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		
Pharmaceuticals		
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		
Renewable Energy Systems and Environment		
Biodegradable cartons, boxes and cases		
Systems that generate and store energy using wind, solar, hydropower, geothermal, wave, or waste sources, including from biomass wastes and waste-derived biofuel		
Storage		
Tanks and water butts for the storage of rainwater.		
Textiles		
Textiles imported by commercial clothes makers and upholsterers		
Other		
Building materials (cement, wood, iron, steel, quicklime, slaked lime and hydraulic lime)		

The rate of duty on all goods listed below is:	0%	Value
Agricultural equipment and supplies		
Seed potatoes: Class 1 Categories Super Elite Categories Elite Categories		
Vegetable seeds		
Seeds of herbaceous plants, of a kind used for sowing		
Other seeds, fruit and spores, of a kind used for sowing		
Trees, shrubs, and bushes, grafted or not, of a kind which bear edible fruit or nuts		
Animal feeds and supplements used for agricultural purposes only		
Fertilizer and growing mediums (coco-peat, coco pop-up material and sphagnum based moss compost and vermiculite)		
Pesticide substances used for agriculture purposes only (including insecticides, herbicides and fungicides)		
Baby items and foods		
Baby oil, lotions, and powder		
Biodegradable baby wipes		
Baby shampoo		
Terry towelling nappies		
Baby carriages, parts and accessories		
Baby and Infant furniture, parts and accessories		
Homogenised food preparations including meat preparations, meat offal or blood, finely homogenised for infant food or dietetic purposes		
Food preparations of flour, meal, starch or malt extract for infant use		
Disposable diapers and liners for babies		
Eggs		
Including birds eggs and yolks		
Fruit, vegetables, legumes and nuts		
Fresh fruit which has not been dried or preserved by sugar.		
Fresh vegetables		
Frozen vegetables		
Frozen fruit		
Tinned vegetables in water which do not contain added salt or sugar		
Tinned fruit in water or juice which do not contain added salt or sugar		
Garlic, olives and fruits of the genus Capsicum or of the genus Pimento		
Legumes; lentils; legume flours; dried, fresh and canned beans and peas, including chickpeas, broad beans and kidney beans; soy products including tofu and soya milk; all of which do not contain added salt or sugar		
Nuts, dried fruits or fruit peel which do not contain added salt or sugar		
Health and Personal		
Incontinence pads		
Sight correcting glasses		
Sanitary and family planning products		
Face coverings, surgical gowns, aprons, gloves, face shields, shoe coverings		

Soap; organic surface-active products and preparations for use as soap for washing the skin in the form of liquid or cream to include bacterial hand wash		
Organic surface-active agents (other than soap); surface-active preparations, washing preparations and cleaning preparations whether or not containing soap including hand sanitizer		
Clinical, household and disinfectant wipes		
Handkerchiefs, cleansing or facial tissues and towels including paper hand towels		
Spillage kits		
Hearing aids, including parts and accessories		
Meat and Meat Products		
Meat, Poultry, and edible offal, fresh, chilled or frozen.		
Pasta		
Macaroni, spaghetti and similar products (pasta uncooked, not stuffed or otherwise prepared)		
Other		
Basic Foodstuffs (milk and cream; yogurt which does not contain sugars; cheese, excluding processed cheese; flour; cereals and oats; unsalted butter, margarine and olive spread; fruit juice, mineral and aerated waters which do not contain added sugars).		

Made by the Acting Governor in Council this 5th day of August 2022.

Gregory Gibson
Acting Governor in Council

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 creating a new reduced tariff structure.