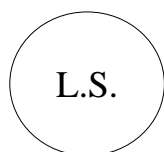


Legal Notice No. 4 of 2023



ST HELENA



CUSTOMS AND EXCISE ORDINANCE, 1999

***CUSTOMS AND EXCISE (TARIFFS AND EXEMPTIONS)(AMENDMENT) REGULATIONS, 2023***

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

**Citation and commencement**

1. These Regulations may be cited as the Customs and Excise (Tariffs and Exemptions)(Amendment) Regulations, 2023.

**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—

“

Wines including fortified wines.....	£7.32	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content not exceeding 3%.....	£1.33	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.18	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5% but not exceeding 6%.....	£3.53	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 6%.....	£4.87	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content not exceeding 3%.....	£1.33	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.18	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5% but not exceeding 6%.....	£3.53	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 6%.....	£4.87	Litre

Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£4.81	Litre
Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%.....	£7.32	Litre
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£20.61	Litre

”  
; and

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

“

Tobacco unmanufactured.....	£30.02	Kilogram
Cigars, cheroots and cigarillos, containing tobacco.....	£99.18	Kilogram
Cigarettes containing tobacco.....	£369.63	Kilogram
Other tobacco manufactures.....	£369.63	Kilogram

”

Made by the Governor on the advice of the Executive Council this 31<sup>st</sup> day of March 2023.

Nigel Phillips, CBE  
Governor

**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 revising the duty applicable in respect of imported beverages and tobacco and tobacco products.