

ST HELENA



LIQUOR DUTY ORDINANCE, 2014

LIQUOR DUTY (AMENDMENT) REGULATIONS, 2023

In exercise of the powers conferred by section 8 and 13 of the Liquor Duty Ordinance, 2014, the Governor on the advice of the Executive Council makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Liquor Duty (Amendment) Regulations, 2023.

Repeal and substitution of schedule

2. The Schedule to the Liquor Duty Regulations, 2014, is repealed and substituted with the following Schedule –

“SCHEDULE
(Regulation 2)

Alcoholic product	Rate	
Wines including fortified wines	£3.66	Litre
Spirit based beverages containing a premixed additive with an alcohol content of at least 20% but not exceeding 22%	£3.66	Litre
Spirit based beverages containing a premixed additive with an alcohol content exceeding 22%	£10.30	Litre

”.

Made by the Governor on the advice of the Executive Council this 29th day of September 2023

Nigel Phillips CBE
Governor

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

These Regulations amend the rate of duty applicable under the Liquor Duty Ordinance, 2014.