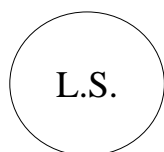


Legal Notice No. 2 of 2024



ST HELENA



CUSTOMS AND EXCISE ORDINANCE, 1999

CUSTOMS AND EXCISE (TARIFFS AND EXEMPTIONS)(AMENDMENT) REGULATIONS, 2024

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, 2024.

Customs tariffs

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

(a) by revoking the existing entries under “Beverages” and substituting therefor the following entries —

“

Wines including fortified wines.....	£7.40	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 0.5% but not exceeding 3%	£1.34	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.20	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5% but not exceeding 6%.....	£3.57	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 6%.....	£4.92	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 0.5% but not exceeding 3%	£1.34	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.20	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5% but not exceeding 6%.....	£3.57	Litre

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Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 6%.....	£4.92	Litre
Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£4.86	Litre
Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%.....	£7.40	Litre
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£20.84	Litre

”
; and

(b) by revoking the existing entry for “Motor vehicles for transport of goods and special purpose vehicles” under “Motor Vehicles” and substituting therefor the following entry —

“

Motor vehicles for transport of goods and special purpose vehicles	5%	Value
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”
; and

(c) by revoking the existing entries under “Tobacco and Tobacco Products” and substituting therefor the following entries —

“

Tobacco unmanufactured.....	£30.65	Kilogram
Cigars, cheroots and cigarillos, containing tobacco.....	£101.26	Kilogram
Cigarettes containing tobacco.....	£377.39	Kilogram
Other tobacco manufactures.....	£377.39	Kilogram

”

Made by the Governor on the advice of the Executive Council this 5th day of April 2024.

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, tobacco and tobacco products and amending the duty on other motor and special purpose vehicles.