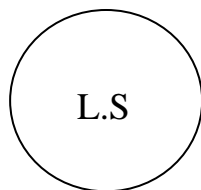


Legal Notice No. 10 of 2025



ST HELENA

**CUSTOMS AND EXCISE ORDINANCE, 1999****CUSTOMS AND EXCISE (TARIFFS AND EXEMPTIONS)(AMENDMENT)  
REGULATIONS, 2025**

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 2025 and come into force on 1 July 2025.

**Amendment of the Customs (Tariffs and Exemptions) Regulations 2011**

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

(2) For the entries under “Beverages” substitute—

“

Wines including fortified wines with an alcohol content not exceeding 9%.....	£5.15	Litre
Wines including fortified wines with an alcohol content exceeding 9%.....	£8.01	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 0.5% but not exceeding 3%.....	£1.38	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.30	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5% but not exceeding 6%.....	£3.79	Litre
Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 6%.....	£5.33	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 0.5% but not exceeding 3%.....	£1.38	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%.....	£2.30	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5% but not exceeding 6%.....	£3.79	Litre
Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 6%.....	£5.33	Litre

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Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%.....	£5.08	Litre
Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%.....	£7.84	Litre
Spirits, liqueurs and other Spirituous beverages n.e.s.....	£22.55	Litre

”

(3) For the entries under “Tobacco and Tobacco Products” substitute—

“

Tobacco unmanufactured.....	£33.47	Kilogram
Cigars, cheroots and cigarillos, containing tobacco.....	£110.58	Kilogram
Cigarettes containing tobacco.....	£412.11	Kilogram
Other tobacco manufactures.....	£412.11	Kilogram

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Made by the Governor on the advice of the Executive Council this 24th day of June 2025.

Nigel Phillips CBE  
Governor

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**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.