



CUSTOMS AND EXCISE ORDINANCE, 1999

**CUSTOMS AND EXCISE (TARIFFS AND EXEMPTIONS) (AMENDMENT) (NO 2)
REGULATIONS, 2025**

In exercise of the powers conferred by section 5 of the Customs and Excise Ordinance 1999, and in accordance with regulation 3(3) of the Customs and Excise (Tariffs and Exemptions) Regulations 2011, 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)(No 2) Regulations 2025 and come into force on a date fixed by the Governor by Order.

Amendment of the Customs (Tariffs and Exemptions) Regulations 2011

2. (1) The Third Schedule (Wharfage and Warehousing) to the Customs (Tariffs and Exemptions) Regulations 2011 is amended as follows.

(2) For the provision relating to warehouse rent substitute—

“Warehouse rent is to be charged as follows:

For each cubic metre or part thereof—

1. First three months or part thereof: £2.50;
2. Thereafter: £5.00 for each month or part thereof.”

Made by the Governor on the advice of the Executive Council this 3rd day of July 2025.

Nigel Phillips CBE
Governor

HB 66 *No.21 Customs and Excise (Tariffs and Exemptions)(Amendment)
Regulations 2025*

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the warehouse rent that can be charged under the Customs (Tariffs and Exemptions) Regulations 2011.