



SAINT CHRISTOPHER AND NEVIS

COMPTROLLER'S OFFICE
Customs & Excise Department

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Ref. No:.....

1st September 2010

MEMORANDUM

TO: IMPORTERS, BROKERS AND CUSTOMS CLERK

FROM: COMPTROLLER OF CUSTOMS

SUBJECT: CONSUMPTION TAX

Effective 1st September 2010 there has been a decrease in the general Consumption Tax in respect of goods imported into the Federation to 17% for items that were calculated at a rate above 17%. This rate is only applicable to goods as outlined in **Section D** of the SR&O, to amend the Consumption Tax Act No. 5 of 1974.

Duties and Taxes secured by bond prior to 1st September 2010 will be calculated at the rate of Consumption tax applicable at the time of the issuance of the bond.

The Consumption Tax will remain the same for goods as outlined in all the other Sections. A copy of the schedule is attached for your guidance.

All concerned are kindly asked to note the above and be guided accordingly.



Georid Belle
Comptroller of Customs (Ag.)

SCHEDULE

Rates for Consumption tax Effective 1st September 2010

Section A. Beverages and Spirits

Chargeable Goods	Chargeable Unit	Rate of Tax Payable per Chargeable Unit
Waters & Beverages of Heading No's 22.01 & 22.02	CIF + Import Duty	22 ½ %
Rum	CIF + Import Duty	25 %
Brandy	CIF + Import Duty	25 %
Whisky	CIF + Import Duty	25 %
Gin & Geneva	CIF + Import Duty	25 %
Vodka	CIF + Import Duty	25 %
Other Spirituous Beverages	CIF + Import Duty	25 %
Wine	CIF + Import Duty	25 %
Vermouth & Other Flavoured Wine	CIF + Import Duty	25 %
Stout & Porter	CIF + Import Duty	25 %
Cider (Alcoholic)	CIF + Import Duty	25 %
Shandy	CIF + Import Duty	25 %
Beer & Ale made from Malt	CIF + Import Duty	25 %
Perry, Mead & Other Fermented Beverages not elsewhere specified	CIF + Import Duty	25 %

Section B. Tobacco

Chargeable Goods	Chargeable Unit	Rate of Tax Payable per Chargeable Unit
Unmanufactured Tobacco & Tobacco Refuse	CIF + Import Duty	25 %
Cigarettes	CIF + Import Duty	25 %
Cigars & Cheroots Pipe Tobacco, Other Manufactured Tobacco & Snuff	CIF + Import Duty	25 %

Section C. Fuels

Chargeable Goods	Chargeable Unit	Rate of Tax Payable per Chargeable Unit
Coal Gas, Water Gas, Liquid Propane Gas & Similar Gases	Per Pound	0.03 ¢
Gasolene (Petrol)	CIF + Import Duty	20 %

Section D. Miscellaneous Goods

Chargeable Goods	Chargeable Unit	Rate of Tax Payable per Chargeable Unit
Cement, Concrete or Masonary Blocks	CIF + Import Duty	7 ½ %
Clothing	CIF + Import Duty	17 %
Rice NOT in Bulk, that is imported in sacks or bags or other containers of less than fifty pounds	CIF + Import Duty	7 ½ %
Cornmeal & Flour imported in sacks or bags or otherwise of NOT less than fifty pounds content	CIF + Import Duty	2 ½ %
Cornmeal & Flour imported in sacks or bags or otherwise of LESS THAN fifty pounds content	CIF + Import Duty	15 %
Chicken Parts, except Breasts, and Edible Offals of Chicken	CIF + Import Duty	0 %
Canned Corned Beef	CIF + Import Duty	0 %
Margarine	CIF + Import Duty	0 %
Tomato Ketchup	CIF + Import Duty	0 %
Canned Tuna	CIF + Import Duty	0 %
Vegetable Oil	CIF + Import Duty	0 %
Sardines	CIF + Import Duty	0 %
Canned Vienna Sausages	CIF + Import Duty	0 %
Processed Cheese	CIF + Import Duty	0 %
Macaroni, Spaghetti, Macaroni & Cheese Dinner	CIF + Import Duty	0 %
Baby Foods of Heading No.'s 19.01 and 2106	CIF + Import Duty	0 %
Other Meat & Other Edible Offals of Poultry	CIF + Import Duty	15 %
Meat & Edible Offals of Bovine Animals	CIF + Import Duty	10 %
Meat & Edible Offals of Sheep or Lamb (Mutton, Lamb)	CIF + Import Duty	10 %
Pigs feet, Ears, Tails, Snout & Other Edible Offals of Swine	CIF + Import Duty	10 %
Meat of Swine	CIF + Import Duty	15 %
Fish & Fish Preparations	CIF + Import Duty	10 %
Pasta Products of Chapter 19	CIF + Import Duty	15 %
Goods of Chapter 15	CIF + Import Duty	17 %
Milk of Heading No's 04.01 & 04.02	CIF + Import Duty	15 %
Baby Beverages of Heading No's 20.09	CIF + Import Duty	15 %
Sugar of Heading 17.01, 17.02 & 29.40	CIF + Import Duty	17 %
Salt of Heading 25.01	CIF + Import Duty	17 %
Goods of Chapter 16 not elsewhere specified or included	CIF + Import Duty	17 %
Pharmaceutical Products of Chapter 30	CIF + Import Duty	17 %
Goods of Chapter 07 & 08	CIF + Import Duty	17 %
Exercise Books	CIF + Import Duty	10 %
Diapers	CIF + Import Duty	0 %
All other Imported & Manufactured Goods NOT here-in above enumerated and not in the Second Schedule.	CIF + Import Duty	17%

SECOND SCHEDULE

List of Goods Exempt From Consumption Tax

Materials imported for specific projects connected with the industrial or economic development of the State approved by the Minister of Trade and Development.

Goods imported for temporary use of purpose approved by the Comptroller where the goods are exported within twelve months from the date of delivery thereof from a customs area or warehouse.

- Sugar and molasses manufactured in the State from sugar cane grown in the State
- Bread
- Sugar cane, cotton and all agricultural products grown in the State
- Live or freshly killed fish, animals, or poultry, not iced, frozen, refrigerated, salted or otherwise preserved and not imported as pets, and excluding asses, horses and mules
- Illuminating kerosene
- Animals and poultry feeding stuffs, other than pet foods
- Eggs
- Fire-fighting apparatus
- Ice
- Machinery which the Comptroller of Customs is satisfied is imported for use for Agriculture purposes
- Fertilizers, manures, insecticides, fungicides, weed killers, vermin killers, glue traps and substances for use as remedies for diseases of, or preventatives of insect attacks upon, plants and animals
- Clothing patterns
- Plants, seeds and bulbs

All goods listed in the Third Schedule to the customs Tariff Act, No.12 of 1972

THIRD SCHEDULE

Determination of Value

For the purpose of computing the price which goods to be valued would fetch on such sale as is mentioned in paragraph (b) if subsection (3) of section 3 of this Act, the following provisions shall have effect

- (a) where the manufacturer sells by retail to a consumer the manufacturer's sale price shall be determined by deducting from the retail price the margin allowed by the Price Control Authority, if the goods are subject to price control, and in other cases by deduction 20 per cent from the retail price;
- (b) where the manufacturer sells wholesale to a retailer the manufacturer's sale price shall be determined by deducting from the wholesale price the margin allowed by the Price Control Authority if the goods are subject to price control and in other cases by deducting nine per cent from the wholesale price;
- (c) the amount of any import or excise duty payable pursuant to any law respect of the goods shall be excluded.