



SAINT CHRISTOPHER AND NEVIS

**COMPTROLLER'S OFFICE**  
*Customs & Excise Department*

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Ref.No:.....

29 OCTOBER 2010

**MEMORANDUM**

**TO: IMPORTERS, BROKERS, CUSTOMS CLERK**

**FROM: COMPTROLLER OF CUSTOMS**

**SUBJECT: REVENUE MEASURES**

As we are all aware the Value Added Tax (VAT) will be introduced on **01 November 2010**. The Customs Department is mandated to collect this tax on imports. **All exports are zero rated.** VAT on imports is to be calculated at a rate of **17%** of CIF Value plus any other Duty, Taxes, Levies. It is the last tax calculated.

There are a number of imports that are exempt and some that are zero rated **including:**

**Exempt Imports**

- Foodstuff **45kg or Less**
- Goods imported by Returning Nationals
- Goods which were previously exported where all duty and taxes were paid.
- Passenger Allowance goods via Customs Declaration Form
- Printed articles and materials of Headings **4901, 4902, 4903.00**
- Transshipment Goods
- Goods entered for Movement of Persons
- Human Remains of a citizen of St. Kitts and Nevis or a person who has died abroad
- Currency Notes and coins imported under the ECCB Agreement
- Goods imported by an Enclave Industry under the conditions of the Fiscal Incentives Act
- Articles for the disabled including artificial limbs, invalid carriages, wheelchairs, hearing aids
- Books including "talking books", publication, documents in Braille characters for the blind; phones designed for the blind that are not suitable for general use
- Items for Orthodontic patients and Orthopedic appliances.
- Cement
- Concrete or Masonary Blocks
- Steel for construction

- A supply of agricultural inputs **including**:
  - Seeds, seedlings, cuttings and fertilizers
  - Pesticides, insecticides, and other treatments
  - Herbicides, pesticides and nematicides
  - Animal feed other than food for domesticated animals generally held as pets
  - Machinery and equipment specifically designed for agricultural or horticultural use, fishing or poultry
  - Vehicles, tractors, plough, tillers, cultivators as approved by the Minister of Agriculture for use by bona fide farmers
- Medicines for chronic diseases (HIV/AIDS, Diabetes, Hypertension/Cardiovascular disease, Asthma, Renal disease, Cancer and Mental illness) approved by the CMO

**Zero Rated Imports**

- Flour of Heading **1101.00**
- Oats of Heading **1004.00**
- Milk of Heading **0401.00** and Sub-Headings **0402.10.00, 0402.20.00 and 0402.91.00**
- Sugar of Sub-Headings **1701.10 and 1701.99.90**
- Rice of Sub-Headings **1006.20, 1006.30 and 1006.40**
- Infant Formula of Sub-Heading **1901.10**
- Adult and Baby Disposable Diapers
- Fuel of Headings and Sub-Headings:
  - **2710.11.10** Motor Spirit (Gasoline) and other light oils
  - **2710.19.10, 2710.19.20 and 2710.19.30** Kerosene and other medium oils
  - **2710.19.40** Diesel oil
  - **2710.19.50** Gas oils
  - **2710.19.60** Bunker “C” grade fuel oils
  - **2711.00** Petroleum gases and other gaseous hydrocarbons (including LPG)
- Goods imported by a duty free shop or vendor for sale to a non-resident

Please refer to the First and Second Schedule of the VAT Act for the complete list of Exempt and Zero Rated imports.

The codes for the Customs Declaration Form C100 are as follows:

Box 31 Duty /Tax Type = <b>16 - VAT</b>	<b>46 – Bottle Levy</b>
Box 32 Duty/Tax Base = <b>44 - CIF + T + L</b>	<b>41 – Bottles</b>


Nb. (T=Taxes)  
(L=Levies)

The Inland Revenue has issued Taxpayer Identification Numbers (TIN) for businesses that have been registered for VAT. This TIN will now be used as the Declarant/Importer Code for Importers that have been registered, when clearing goods from Customs.

To be introduced also **01 November 2010** is the newly revised **Excise Tax**. Please see the rates for the various items in the schedule attached. The Excise Tax, if applicable, is calculated before the VAT. It is calculated on the **CIF + Duty + Taxes + Levy, not on VAT**.

Persons are reminded that if they are in doubt as to whether or not an item or business attracts the VAT, they should consult the Customs Department at 466-7227 or 7228 Ext. 227 or the Tax Reform Unit at 467-1931 or 1932.

All are asked to note and be guided accordingly.



Comptroller of Customs

FIRST SCHEDULE

ITEM	DESCRIPTION	RATE OF TAX
2202	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>	
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.10.10	Aerated beverages	5%
2202.10.90	Other	5%
2202.90.00	Other:	
2202.90.10	Beverages containing cocoa	5%
2202.90.20	Malt Beverages	5%
2202.90.90	Other	5%
2203	<b>Beer made from Malt</b>	
2203.00.10	Beer	15%
2203.00.20	Stout	15%
2203.00.90	Other	15%
2204	<b>Wine of fresh grapes including fortified wines</b>	
2204.10.00	Sparkling wine	25%
2204.20.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21.00	In containers holding 2litres or less	25%
2204.29.00	Other:	
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	25%
2204.29.90	Other	25%
2204.30.00	Other grape must	25%
2205	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>	
2205.10.00	In containers holding 2 Litres or less	25%
2205.90.00	Other	25%
2208.00	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages</b>	
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	
2208.20.10	Brandy, in bottles of a strength not exceeding 46%	25%
2208.20.90	Other	25%
2208.30.00	Whiskies:	
2208.30.10	in bottles of a strength not exceeding 46%	25%
2208.30.90	Other	25%
2208.40.00	Rum and other spirits obtained by distilling	

	fermented sugarcane products:	
2208.40.10	In bottles of a strength not exceeding 46%	25%
2208.40.90	Other	25%
2208.50.00	Gin and Geneva:	
2208.50.10	in bottles of a strength not exceeding 46%	25%
2208.50.90	Other	25%
2208.60.00	Vodka	25%
2208.70.00	Liqueurs and cordials	25%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	20%
2402.20.00	Cigarettes containing tobacco	20%
2402.90.00	Other	20%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	20%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	8%
93.01	Military weapons, other than revolvers, pistols and the arms of heading 9307.00	6%
93.02	Revolvers and pistols, other than those of heading 93.03 or 9304	6%
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	6%
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00.	6%
2710.10.00	Motor Spirit (Gasoline) and other light oils and preparations	\$2.25/g
2710.19.10	Kerosene type jet fuel	\$0.28/g
2710.19.20	Illuminating kerosene	\$0.28/g
2710.19.30	Vaporizing oil or white spirit	\$0.28/g
2710.19.40	Diesel oil	15%
2710.19.50	Gas oils (other than diesel oil)	15%
2710.19.60	Bunker 'C' grade fuel oil	15%
2710.19.70	Partly refined petroleum, including topped crudes	15%

October 23, 2010

27.11	Petroleum gases and other gaseous hydrocarbons (including LPG).	0.03/lb
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**SECOND SCHEDULE**

The following goods are not excisable goods and the import or removal of such goods is therefore exempt from excise tax –

- (a) Alcohol and spirits described under Customs Tariff Heading 2207
- (b) Aromatic bitters described under Customs Tariff Heading 2208.90.10 and 2208.90.20;
- (c) Lubricating oils and greases described under the Customs Tariff Heading 2710.90
- (d) Passenger allowance of 1.5 litres of spirits or wine or proportionate mixes and 250 grams of manufactured tobacco or 200 cigarettes or 100 cigarillos or 50 cigars;
- (e) Imports classified under Customs Tariff Heading 93.01, 93.02, 93.03 and 93.04 by a Department approved by the Ministry of National Security.