



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

Ref: 01/2018

February 17, 2018.

MEMORANDUM

TO: IMPORTERS, AGENTS, BROKERS & CUSTOMS CLERKS
FROM: CLASSIFICATION COMMITTEE
SUBJECT: CLASSIFICATION RULING: Tequila

(Reviewed – January 2020)

Overview:

The St. Kitts – Nevis Customs and Excise Department has observed the commodity – ‘**TEQUILA**’ has been frequently incorrectly classified. This memo serves to inform all importers, agents, brokers and customs clerks of the proper classification of “**Tequila**” at the sub-heading level.

Item 1: Tequila



Tequila is a regional distilled beverage and type of alcoholic drink made from the blue agave plant, primarily in the area surrounding the city of Tequila in the central western Mexican state of Jalisco. Aside

from differences in region of origin, tequila is a type of mescal. The distinction in the method of production is that tequila must use only blue agave plants rather than any type of agave.

“The Agave Plant: Tequila is made by distilling the fermented juices of the blue agave plant (a member of the lily family that looks like a giant Aloe Vera plant with spiked barbs on the tips) with water”

Ruling:

Based on the application of the General Rules of Interpretation – [**Rule 1**], the Classification Committee applies the H. S. Code – **2208.90.00**

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Launlia Archibald (Miss)
Snr. Asst. Comptroller of Customs
Classification Committee - Chairman