



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

April 08, 2019

MEMORANDUM

TO: IMPORTERS, BROKERS, AGENTS & CUSTOMS CLERKS

FROM: COMPTROLLER OF CUSTOMS (AG.)

SUBJECT: CLASSIFICATION OF CANE SUGAR

The Customs and Excise Department have observed that "Raw Cane Sugar" and "Refined Cane Sugar" is being incorrectly classified. This memo serves to inform all Importers, Brokers, Agents and Customs Clerks of the proper classification of "Cane Sugar" and "Refined Cane Sugar" at the sub-heading level.

Raw Cane Sugar (Brown Sugar) in retail packages 10 kg or less should be classified under HS Code **1701.11.10** and attracts a rate of Import Duty of 40%

Refined Cane Sugar (White Sugar) in retail packages should be classified under HS Code **1701.99.90** and attracts a rate of Import Duty of \$6.60 per 100 kg.

The Customs and Excise Department looks forward to the full cooperation of all of the above regarding this matter.


Kennedy De Silva
Comptroller of Customs (Ag.)

