



SAINT CHRISTOPHER AND NEVIS

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Classification Ruling: Classification of the Electronic Cigarette

Overview

As technology advances, companies are finding new ways for us to enjoy our old habits. Hence the introduction of the electronic cigarette, sometimes called "the E-cigarette". This device allows for tar-free smoking.

Classifications Considered

The HS Codes that are to be considered are 8479, 8543, 9019 and 9614.

Ruling

The device is battery-operated and is made in the shape of a round tube resembling a normal cigarette. It consists of (i) an atomizing part incorporating an air sensor, a pneumatic pressure switch, a vapourising chamber, a vapouriser and a replaceable cartridge with a mouthpiece, containing an absorbing material saturated with a liquid to be vapourised, and (ii) a battery part composed of a light-emitting diode (LED), a pneumatic pressure switch and rechargeable lithium battery. When a user inhales through the device, air flow is detected by the air sensor, which activates an atomizer that heats and vapourises the liquid in the cartridge. This produces a vapour mist which is inhaled by the user.

The St. Kitts-Nevis Customs & Excise Classification Committee has met and after research was conducted, in agreement with the WCO in its ruling at the 46th session of the Harmonized System Committee, has decided that Electronic Cigarettes will be classified under **HS Code 8543.70.90** based on the General Rules of Interpretation 1, 3(b) and 6.

This ruling comes into force on Friday March 30, 2012.

Comptroller of Customs
Customs & Excise Department
St. Kitts & Nevis
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