



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

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LANDING CHARGES

This policy document outlines and explains landing charges and the way in it is to be applied in determining the Customs Value in respect to goods been imported into the Federation of St Kitts and Nevis.

Legislation

The Customs Act, No. 19 of 2014 Second Schedule paragraph 3 (4)

The customs value of imported goods shall not include the following charges or cost, provided that they are distinguished from the price actually paid or payable for the imported goods

- a) charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation of imported goods such as industrial plants, machinery or equipment;*
- b) customs duties and other taxes payable in Saint Christopher and Nevis by reason of the importation or sale of the goods; or*
- c) the cost of transport after importation, is such charges or cost are distinguished from the price actually paid or payable for the imported goods.*

<http://skncustoms.com/Customs%20Act%202014/Schedules.pdf>

Guidelines and General Information

- 1.** The term Landing Charges refers to the initial charges for landing imported goods such as, receiving goods from dockside vessels, barges or smaller vessels, and any other charges incurred while in the port. Landing charges are normally levied by the Port Authority to the Importer through the Agent.

2. Cost incurred after importation are not to be added in the price paid or payable. Under section 3(4) (c) above , landing charges separately identified from the cost of goods on an invoice or from the cost of freight on a bill of lading are not to be included in the price paid or payable.
3. Landing charges are normally levied by the Port Authority to the Importer through the Agent.
4. However landing charges relating to a bill of lading, where freight is prepaid and where the landing charges are not separately identified must be included in the price actually paid or payable.

Additional Information

For more information please contact us in St. Kitts 1(869) 466-7227 ext. 3243/3239/3225 or 1(869) 467-1077; Nevis 1(869) 469-0704/469-5521 ext. 2066. Email us at enquiry@skncustoms.com or customerservice@skncustoms.com
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