



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

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PROOF OF PAYMENT

In order to support the price paid or payable, the Customs and Excise Department may request evidence supporting the price paid or payable.

Legislation

Section 102 (1) (2) of the Customs Act, No. 19 of 2014 states that an Officer at any time within sixty months of the importation of any goods, require any person to provide him/her with any information relating to the goods and evidence to support such.

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

Guidelines and General Information

1. While the Customs & Excise Department does not look to make unrealistic demands, it is essential that the Customs Value be determined equitably on the best possible information. It is the responsibility of the Importer to correctly value goods and to supply the necessary documentary support for that valuation.
2. Reasons for the requesting Proof of Payment:
 - The price cannot be determined.
 - The amount of any deduction from the price cannot be ascertained.
 - There is insufficient reliable information about any matter which must be taken into account.
 - For the circumstances in which a Customs Officer may determine, that he or she is unable to apply a particular valuation method because the Officer is not satisfied that there is sufficient reliable information.
 - Relationship, as defined under the Second Schedule of the Customs Act, between the buyer and seller.

Application of Proof of Payment

3. The term “Proof of payment” evidence showing the amount that was paid for a particular transaction.
4. Request for Proof of payment will be communicated to the Importer or his authorized agent.
5. It could be but not limited to:
 - Bank Drafts
 - Wire Transfers
 - Cash register receipts from a reputable source
 - Credit card receipts
 - Statement of accounts
 - Internet Banking Confirmation Printout
 - An invoice mentioned as paid
6. In some cases the Customs and Excise Department has encountered situations where there are multiple bank drafts or wire transfers for one transaction. For example, the importer may have wired money as a down payment and another wire transfer or bank draft follows when the goods are received. The importer must ensure that the Customs Value reflects the total price paid or payable for the goods. Failure to do so may result in significant penalty assessments.
7. If ongoing trading/payments terms are in place, documents detailing those arrangements should be presented to the Customs.
8. Should no Proof of Payment be provided or should Customs doubt the truth or accuracy of the documentation presented, CED could proceed to value the goods under the subsequent methods, for example the value of identical or similar imported goods. For example, an Importer may state that they have paid cash for the goods and they have no Proof of Payment. In the absence of any proof of payment, CED would proceed to value the goods under the subsequent methods.
9. The Customer must ensure that he/she always retain the original or copy of proof of payment.

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
Visit us at www.skncustoms.com

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