



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

P.O. Box 1
Basseterre
St Kitts W.I.

Tel: (869) 466 7227
Fax: (869) 465 8519
Email: skbcusexcise@sisterisles.kn
www.skncustoms.com

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STATEMENT WITH REGARD TO VALUATION FRAUD VERSUS VALUATION NON-COMPLIANCE

Sections 182, 183 and 185 Customs Act, No. 19 of 2014

Valuation fraud involves the misrepresentation of the facts relating to the transactions for the imported goods by being knowingly concerned or reckless in the fraudulent evasion of duties and taxes. For example, the goods are declared at a customs value of \$1000, when the actual price paid or payable is \$4000.

Non-compliance resulting from an incorrect interpretation of the valuation provisions Schedule II of the Customs Act is not considered to be fraudulent, but the entry will be subject to re-assessment. An importer may not declare certain inland charges, for example, charges for export documentation. Such charges should be included in the customs value and CED will clarify the dutiable status of such charges and notify the importer accordingly. However, where CED clarifies the interpretation and future shipments involving the same issue are found to be in non-compliance, such future non-compliance may be considered to be a case of fraud, depending on the available evidence and gravity of the transgression. Said action should be proportionate to the transgression.

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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