



# 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](mailto:skbcusexcise@sisterisles.kn)  
[www.skncustoms.com](http://www.skncustoms.com)

April 23, 2014

CP02/2014

## TEMPORARY IMPORTATION

The Customs & Excise Department allows for the temporary imports of goods. For the purpose of this policy there shall be two classes of goods that can be allowed temporary importation. Class I will usually require no security beyond the importer's affirmation with supporting documentation, and Class II goods which may require security either by a Security Deposit or a Security by Bond.

### Legislation

The Customs (Control and Management) Act Cap 20.04 Section 72 (1), (2) and The Customs Tariff Act, 1984 No 12 Section 11-13.

<http://skncustoms.com/Customs%20Act%202002/Part%20VIII.pdf>

<http://skncustoms.com/pdfs/The%20Customs%20Tariff%20Act,%201984.pdf>

### Guidelines and General Information

1. Goods eligible for temporary import will normally be allowed for a period of up to three (3) months. The Comptroller can upon request allow an extension up to two (2) years for temporary imports from time of importation, if in his judgement the request is reasonable and there is sufficient security for the goods.
2. Consumables are not allowed under the temporary importation regime. Consumables imported to be delivered to foreign registered ships and aircrafts are handled under the transshipment regime.

### **3. Classes of Goods Allowed**

TYPE	DESCRIPTION OF TYPE OF GOODS	SECURITY REQUIRED
I	Radio and television production and broadcasting equipment imported by public or private organisations	None

<b>I</b>	Instruments and apparatus necessary for doctors	None
<b>I</b>	Goods for sports purposes	None
<b>I</b>	Medical, surgical and laboratory equipment	None
<b>I</b>	Goods for use in Cultural/ Musical Festivities or similar events/including sound system, band equipment	None
<b>I</b>	Goods used to carry out scientific tests, experiments or demonstrations	None
<b>I</b>	Goods used in Trade shows/Exhibition	None
<b>I</b>	Samples accompanied with salesperson **	None
<b>I</b>	Equipment necessary for travelling professional to conduct business	None
<b>II</b>	Heavy Machinery and Equipment for Construction	Sec. by Bond
<b>II</b>	Other goods	Deposits

*Note: There are goods in some countries that may fall under the temporary import regime that is managed under the Amendment to the Customs Tariff Act SRO#22 of 1974 exemption list, for e.g. passenger baggage, packing, imports for repairs, tools of trade and instruments of professions.*

#### **4. Procedures**

- i. A request for temporary importation must be made stating among other things, description of goods, quantity, the duration of the import (up to 3 months) and the reason for this regime. The request should be made in writing.
  - ii. Any documentation that the Comptroller may require to satisfy the legitimacy of the request should be provided.
  - iii. A provisional entry must be completed and provided to the Comptroller of Customs for assessment. A C101 Form should be submitted along with the entry.
  - iv. If the goods are to be secured by the deposit, the deposit amount shall be a sufficient amount to cover all duties and taxes payable if the goods would have been imported for home use. The second alternative is by Security by Bond. In this arrangement a guarantee is used to secure all duties and taxes payable if the goods would have been imported for home use.
  - v. If the goods were imported as accompanied baggage, depending on description and quantity of the goods, a Customs Declaration (C100) may not be required. However a detailed copy of the invoice must be provided to Customs for cross-referencing with the goods being declared and retained until the goods are exported.
- \*\*This class of persons (salespersons) must obtain a trader's licence before importation from Inland Revenue Department or the relevant authority.**
- vi. Once the above listed requirements are satisfied the release of the goods will be granted.

## **Re-exportation**

- vii. If a (C100) Customs Declaration was made on entry of the goods into the Federation then an export declaration must also be made. In cases where the goods were treated as accompanied baggage and no (C100) Customs Declaration was utilised then the importer must take the goods to the Customs Office where the goods are to be exported for inspection. Having verified that the goods have been delivered for exportation, the matter will be considered concluded and the importer is free from any obligation. Any goods not presented at this time will be considered imported for home use and immediate payment of duties and taxes will be required.
- viii. If a deposit was collected by the Comptroller then it will be refunded upon re-exportation

## **5. Time Extended for Temporary Importation**

If for any reason the importer wishes the duration to be extended for the temporary importation, a written request must be made to the Comptroller before the time of expiration.

## **6. Duty Free Projects**

In the cases where cabinet decisions are pending for a duty free project concession, then a monetary guarantee of 12% Customs Service Charge is payable to facilitate the clearance of goods if the Comptroller is so authorised to facilitate the clearance.

## **7. Comptroller's Discretion**

The Comptroller may in his own judgement allow an extension of the time, but not for a period exceeding two years from time of importation.

If the request for the extension is denied by the Comptroller, a reason for refusal will be provided to the importer in writing.

If the Comptroller at any time discovers a false declaration as it relates to the goods, or is in contravention of the conditions, the Comptroller can revoke the permission granted and the goods will then be subjected to the appropriate customs duties and taxes and/or any other legal requirements as may be determined.

## **8. Fines & Forfeiture**

Any person who contravenes the conditions of this agreement can be subject to a fine not exceeding ten thousand dollars (10,000.00 EC) and the goods forfeited, or three times the value of the goods, or (2) two years imprisonment.

**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](mailto:enquiry@skncustoms.com) or [customerservice@skncustoms.com](mailto:customerservice@skncustoms.com)  
Visit us at [www.skncustoms.com](http://www.skncustoms.com)



*This document is issued under the authority of the Comptroller of Customs*