



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

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April 23, 2014

CP02/2017 Rev

TEMPORARY IMPORTATION

The Customs & Excise Department allows for the temporary imports of goods. Where the Comptroller is satisfied that goods have been temporarily imported, the Comptroller may require security either by a Deposit or a Security by Bond.

Legislation

The Customs Act, No.19 of 2014 Section 93 and The Customs Tariff Act, 1984 No 12 Section 11-13.

<http://skncustoms.com/Customs%20Act%202014/Duties,%20Refund%20and%20Drawbacks.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 twelve (12) months. The Comptroller may, upon request, allow temporary imports for longer period, if in his judgement the request is reasonable and there is sufficient security of 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. The basis for the requirement of a security is reliant on the risk involve to revenue. If the Comptroller requires security on goods that he is satisfied have been temporarily imported, the security should be of a sum equal to the amount of duty payable on the goods had they been entered for home use.

4. Procedures

- i. A request for temporary importation must be made stating among other things, description of goods, quantity, the duration of the import 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, a security is collected and retained until the goods are exported.
- vi. Once the above listed requirements are satisfied the release of the goods will be granted.
- 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 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 for such period as the Comptroller sees fit.

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.

Additional Information

For more information please contact us in St. Kitts 1(869) 466-7227 ext. 3243/3239/3226 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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