



## SAINT CHRISTOPHER AND NEVIS

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### **COMPTROLLER'S OFFICE** Customs & Excise Department

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

Tel: (869) 466-7227  
Fax: (869) 466-1169  
Email: [skbcusexcise@sisterisles.kn](mailto:skbcusexcise@sisterisles.kn)

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### *Classification Ruling: Classification of Tablet PCs*

#### **Overview**

In recent time the computer industry have made fundamental improvements to the “traditional” computer system. Research have change RAM, Hard Drives/USB sticks (mass storage devices), monitors, Printers, etc. The computer systems themselves due to manufacturing improvements have made the devices smaller, more powerful and in some cases integrated in their design and functions.

#### **Considerations**

Against this backdrop is the consideration of products commonly referred to as tablet pcs. These include but are not limited to IPADS I&II, Motorola Zoom, Black Berry Playbook, Samsung Galaxy Tablets, Toshiba Thrive, etc. For the purpose of this ruling items considered to be ‘e-readers’ such as the Amazon Kindle, the Barnes & Noble Nook etc are not for deliberation and should be a part of another review. This is especially true as the functionality of these devices are morphed it to new finished products.

Note that this issue is not a specific classification as such but rather is to address the issue of duty free concessions on computers, their parts and peripherals. The main issue is then the interpretation of S.R. & O No.4 of 1997. Please review legislation for the items exempted from duty. ([http://skncustoms.com/pdfs/Statutory\\_Rules\\_and\\_Orders\\_1997\\_No4.pdf](http://skncustoms.com/pdfs/Statutory_Rules_and_Orders_1997_No4.pdf)). The questions to be considered is essentially what is a tablet pc, what is the classification and finally do they qualify for the duty free concession under the fore mentioned SR&O?

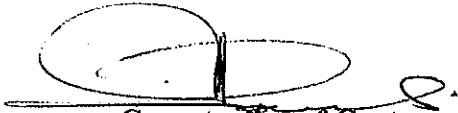
## **Classifications Considered**

It is generally agreed that all personal computers fall under the heading of 8471. The numbers are 8471.30.00; 8471.41.00; 8471.49.00; 8471.50.00, 8471.60.00; 8471.70.00; 8471.80.00 and 8471.90.00

## **Ruling**

The Classification Committee has met and has concluded that tablet pcs' such as **Amazon Kindle Fire; Black Berry Playbook; Toshiba Thrive; Apple I-Pad II; Samsung Galaxy Tab; Motorola Zoom; Acer E-Pad; Vizio V-Tab; Coby Kyros; HP Touchpad; LG Slate** are essentially the same construct as a laptop/netbook pc. The components listed in the exemption list of S.R. & O No.4 of 1997 such as Ram, CPU, Mass Storage Memory, video graphics adapter, motherboard etc are essential components that make up a standard pc and a tablet. Therefore the tablets pcs should be given the same exemption (C417) as personal computers.

This ruling comes into force on Thursday 20<sup>th</sup> October 2011.



**Comptroller of Customs  
Customs & Excise Department  
St. Kitts & Nevis**