



SAINT CHRISTOPHER AND NEVIS

**COMPTROLLER'S OFFICE**  
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**TO: CUSTOMS BROKERS**  
**FROM: COMPTROLLER OF CUSTOMS**  
**SUBJECT: CUSTOMS PROCEDURE CODES - CPC**  
**DATE: 8<sup>th</sup> DECEMBER, 2010**

As a result of the implementation of VAT it has become necessary for the Customs & Excise Department to modify the application of the Customs Procedure Codes – CPC's. Effective immediately a new CPC list will be implemented that reflects the necessary changes.

Included with this advisory is a copy of the new CPC list and an Administrative note that highlights the changes or modification made and other necessary information as it relates to the application of the CPC. We do recognize that documents have been submitted that would have been or being processed with some CPC's that have been changed or modified and we have arranged a short transition period to accommodate this.

Please also be advised that this document and the CPC list is a work in progress and some changes can and will be made as it becomes necessary.

The New Version of the CPC list and also the old version will be available on the website, [www.skncustoms.com](http://www.skncustoms.com).

Please be guided as above.

Comptroller of Customs