



St Kitts - Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

12th January, 2015

MEMORANDUM

TO: IMPORTERS, AGENTS and CUSTOMS BROKERS/CLERKS

FROM: COMPTROLLER OF CUSTOMS

SUBJECT: FAMILY SHOPPING LIST EXEMPTIONS

On 3rd December 2014, the Prime Minister in his Press Conference announced that the Government would remove the **Import Duty and the Value Added Tax (VAT)** from a number of items in its "Family Shopping List Exemptions" which is based balanced diet, health, hygiene, childcare and education and is in keeping with the Government's effort to control the cost of living and the cost of doing business in the Federation.

Attached is a list of the items, HS code (Tariff Number) and along with a description of the taxes that are exempted from those items. To accommodate some of the items under this new Policy, a number of HS Codes were given break-out tariff numbers. They are as follows:

Salmon Fillet – 0304.19.90.10, 0304.29.90.10 (Import Duty and VAT Exempt)

Other – 0304.19.90.90, 0304.29.90.90 (All Applicable Taxes Remain)

Infant Formula - 2106.90.70.10 (Import Duty and VAT Exempt)

Other - 2106.90.70.90 (All Applicable Taxes Remain)

Multivitamin Supplements - 2106.90.90.10 (Import Duty and VAT Exempt)

Other - 2106.90.90.90 (All Applicable Taxes Remain)

Body Lotion - 3304.99.90.10 (Import Duty and VAT Exempt)

Other - 3304.99.90.90 (All Applicable Taxes Remain)

Conditioner - 3305.90.00.10 (Import Duty and VAT Exempt)

Other - 3305.90.00.90 (All Applicable Taxes Remain)

Mouthwash - 3306.90.00.10 (Import Duty and VAT Exempt)

Other - 3306.90.00.90 (All Applicable Taxes Remain)

Please be reminded of the **VAT Exemption on Medical Supplies** which has been in effect since 2010. This exemption includes the removal of the Value Added Tax (VAT) on tablets, capsules, injections, nebulizing solutions, test strips, anti-diabetic equipment, blood pressure machines etc. There is a special CPC for goods imported under this exemption that is C407. It does not require a C101 Form. For the complete list please visit our website, updates for the year 2011 or copy the link below.

[http://skncustoms.com/pdfs/NAT Exempted on Medical Supplies°.o20.pdf](http://skncustoms.com/pdfs/NAT%20Exempted%20on%20Medical%20Supplies.pdf)

All persons are asked to take note of the above and be guided accordingly.


Comptroller of Customs



"FAMILY SHOPPING LIST" EXEMPTION

The list below will now attract zero payment of Import Duty and Value Added Tax upon importation into the Federation. The goods have been chosen from three categories of Balanced Diet, Health, and Hygiene, Childcare and Education.

Tariff Numbers	Description	Tax Exempted
0201.10.00 to 0201.30.90 , 0202.10.00 to 0202.30.90	Beef	Import Duty & VAT
0203.12.00	Fresh or Chilled Ham, Shoulders and Cut with bone	Import Duty & VAT
0203.22.00	Frozen Hams, Shoulders and Cuts with bone	Import Duty & VAT
0204.10.00 to 0204.50.00	Mutton/Lamb Fresh, Chilled or Frozen	Import Duty & VAT
0203.11.00 to 0203.29.00, 0206.10.00 to 0206.90.00	Pork/Oxtail Fresh, Chilled or Frozen	Import Duty & VAT
0207.11.00 to 0207.13.00 & 0207.14.10 to 0207.14.90	Fresh, Chilled or Frozen Chicken	Import Duty & VAT
0207.24.00 to 0207.27.90	Turkey Fresh, Chilled or Frozen	Import Duty & VAT
0210.11.00	Smoked, Salted in Brine or Hams, Shoulder and Cuts with Bone	Import Duty & VAT
0210.19.10	Pig Tails, Ears & Snout	Import Duty & VAT
0302.12.00, 0303.11.00, 0303.19.00, 0303.22.00, 0304.19.90.10, 0304.29.90.10, 0305.41.00	Salmon Fresh, Chilled or Frozen and Smoked	Import Duty & VAT
0305.59.10, 0305.69.10	Mackerel	Import Duty & VAT
0305.42.00, 0305.49.10, 0305.59.20, 0305.61.00, 0305.62.00 and 0305.69.20	Herring, Cod, Alewives, Saithe, Pullock, Haddock and Hake (Salt fish)	Import Duty & VAT
0406.10.00 to 0406.90.00	Cheese	Import Duty & VAT
0708.10.00 to 0708.90.00; 0713.10.10 to 0713.90.90	Peas, Beans & other Legumes Dry, Fresh or Chilled	Import Duty & VAT
0806.10.00	Grapes	Import Duty & VAT
0808.10.00	Apples	Import Duty & VAT
0808.20.00	Pears	Import Duty & VAT
0810.50.00	Kiwi	Import Duty & VAT
1103.11.00	Cereals of Wheat	Import Duty & VAT
1103.13.00	Corn Meal	Import Duty & VAT
1104.12.00	Oats	Import Duty & VAT
1101.00.10, 1101.00.90	Wheat Flour	Import Duty & VAT
1507.90.00	Soya Bean Oil (Vegetable Oil)	Import Duty & VAT
1509.10.00, 1509.90.00	Olive Oil	Import Duty & VAT
1511.90.10, 1511.90.90	Palm Oil	Import Duty & VAT
1512.19.00, 1512.29.00	Sunflower Oil	Import Duty & VAT
1513.19.00	Coconut Oil	Import Duty & VAT

1514.19.00, 1514.99.00	Canola Oil	Import Duty & VAT
1515.29.00	Corn Oil	Import Duty & VAT
1517.10.00 to 1517.90.10	Margarine, Shortening, Lard	Import Duty & VAT
1601.00.10 to 1601.00.90	Sausages	Import Duty & VAT
1602.50.10	Canned Corn Beef	Import Duty & VAT
1604.11.00	Salmon (Canned)	Import Duty & VAT
1604.12.00	Herring (Canned)	Import Duty & VAT
1604.13.10	Sardines (Canned)	Import Duty & VAT
1604.13.20	Sardinella and brisling or sprats (Canned)	Import Duty & VAT
1604.14.10	Tuna (Canned)	Import Duty & VAT
1604.14.20	Skipjack and Bonito (Canned)	Import Duty & VAT
1604.15.00	Mackerel (Canned)	Import Duty & VAT
1805.00.10, 1806.10.00, 1901.90.10	Cocoa and Malted Beverage Mix	Import Duty & VAT
1902.11.00 to 1902.40.00	Uncooked Pasta	Import Duty & VAT
1904.10.00	Cereals	Import Duty & VAT
1901.10.00, 2106.90.70.10	Infant Formula	Import Duty & VAT
2005.40.10, 2005.40.90, 2005.51.10, 2005.51.90, 2005.59.10, 2005.59.90	Peas, Beans & other Legumes (Canned)	Import Duty & VAT
2009.12.10, 2009.19.10, 2009.21.10, 2009.29.10, 2009.31.12, 2009.31.21, 2009.39.12, 2009.39.21, 2009.41.11, 2009.49.10, 2009.50.20, 2009.61.11, 2009.69.10, 2009.71.11, 2009.79.10, 2009.80.12, 2009.80.22, 2009.90.10, 2009.90.30, 2009.80.30, 2009.90.50	Infant Juices (Fruit & Vegetable)	Import Duty & VAT
2103.20.10	Tomato Ketchup	Import Duty & VAT
2106.90.30	Powdered Drink Mix	Import Duty & VAT
2106.90.90.10	Multivitamin Supplements (including Multivitamin with Minerals)	Import Duty & VAT
3002.10.00 to 3002.90.00 & 3003.10.10 to 3003.90.90 & 3004.10.10 to 3004.90.90	Medications	VAT ONLY
3304.99.90.10	Body Lotion	Import Duty & VAT
3305.10.00	Shampoo	Import Duty & VAT
3305.90.00.10	Conditioner	Import Duty & VAT
3306.10.10	Toothpaste	Import Duty & VAT
3306.20.00	Dental Floss	Import Duty & VAT
3306.90.00.10	Mouth Wash	Import Duty & VAT
3307.20.00	Deodorant	Import Duty & VAT
3401.11.10 to 3401.19.90 & 3401.20.90 & 3401.30.00	Soap	Import Duty & VAT
3402.11.10 to 3402.90.20 , 3808.94.10	Detergent (Incl. Bleach & Disinfectant)	Import Duty & VAT
3808.91.20	Mosquito Coils	Import Duty & VAT

3808.91.30	Insecticides	Import Duty & VAT
3808.99.10	Rodenticides	Import Duty & VAT
4818.10.00	Toilet Paper	Import Duty & VAT
4818.40.10	Sanitary Napkins	Import Duty & VAT
4818.40.20	Pampers (Baby)*	Import Duty & VAT
4818.40.90	Pampers (Adult)*	Import Duty & VAT
4820.20.00	Exercise Books	Import Duty & VAT
9603.21.00	Toothbrush	Import Duty & VAT

"AMENDMENTS/BREAKEOUTS"

The below tariff numbers will be the classification code associated with these listed items. This further breakout of tariff numbers is necessary to accommodate specific items, which is usually classified under residual numbers where more than one item is classifiable using the same tariff code.

The items will continue to attract zero payment of Import Duty and Value Added Tax upon importation into the Federation.

Tariff Number	Description	Tax Exempted
0304.19.90.10, 0304.29.90.10	Salmon Fillet	Import Duty & VAT
2106.90.70.10	Infant Formula	Import Duty & VAT
2106.90.90.10	Multivitamin/Supplements	Import Duty & VAT
3304.99.90.10	Body Lotion	Import Duty & VAT
3305.90.00.10	Conditioner	Import Duty & VAT
3306.90.00.10	Mouthwash	Import Duty & VAT