



SAINT CHRISTOPHER AND NEVIS

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

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19 JANUARY 2011

**MEMORANDUM**

**TO: CUSTOMS BROKERS**

**FROM: COMPTROLLER OF CUSTOMS**

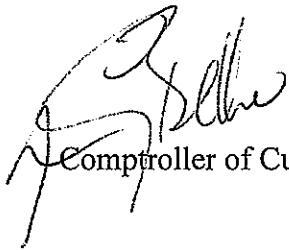
**SUBJECT: ADMINISTRATION UPDATES**

The following are a number of changes regarding the administration of some policies carried out by the Customs Department.

1. With the implementation of the VAT, the Export Duty Act has been repealed.
2. There is no Excise Tax on Tariff No. **2202.90.90**
3. CPC **C4031** – Goods entered for Duty Free Shop Class A. These classes of shops now pay the Non refundable Duty Free Levy of 6% on goods imported that qualify in accordance with the Approved Duty Free Shop list.
4. CPC **C418** – Goods entered under SRO# 22 of 1974. These includes good such as books, hearing aids, wheelchairs and other invalid carriages, tombstone etc.
5. CPC **C444** – This CPC will replace CPC **C428** to enter cement for home use by Approved Entities under Special Agreement. All applicable Duties and Taxes will be waived on the Entry, however, the Consumption Tax and Customs Service Charge will be collected on A-Form.
6. CPC **C4041** – Goods entered for use in shipping; Duty exempted only. This is a breakout CPC from C404. Primarily to be used to enter goods imported by operators of Vessels not registered in St. Kitts and Nevis. CSC and VAT are payable. VAT is collected on CIF and CSC.

7. CPC **C4051** – Goods entered for use in aircraft; Duty exempted only. This is a breakout CPC from C405. Primarily to be used to enter goods imported by airline operators. This does not include consumables eg. Office stationary (paper, ink etc). CSC and VAT are payable. VAT is collected on CIF and CSC.
  
8. CPC **C407** – Goods entered for use in health; Chronic Diseases. These goods need to be entered on a C101 Form. See press releases on the website [www.skncustoms.com](http://www.skncustoms.com) for approved list of medicaments for treatment of Chronic Diseases.

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



Comptroller of Customs