

# ST. KITTS AND NEVIS CUSTOMS AND EXCISE DEPARTMENT

## CUSTOMS PROCEDURE CODE

ASYCUDA TEAM



VERSION:  
FINAL VERSION

2014 (REV.)



## Customs procedures Codes

Customs Procedure Codes (CPC) is used to identify the Customs regimes to which goods are being entered and from which they have been removed. The Code identifies to the system how the data input from the declaration is to be handled and how the declaration is to be processed.

### Model of declaration

The model of declaration signals to the system whether the declaration is for an import, an export, transit, or any other circumstance possible in a Customs environment. Model of declaration is a table that links each CPC to the import or export declaration model. Model of declaration links each model to a corresponding CPC to facilitate the preparation of the declaration or (SAD).

The model of declaration screen allows description of the model type to be defined for display to users. For example, **IM4** is **Import declaration, direct import** and sets an alphanumeric character as a prefix for the reference and assessment numbering series.

### Please note the following:

- **PB4, SD4** and **NC4 models** are for Customs official use only. The **PB4** model is used for passenger's baggage and postal packages which are un-manifested. The **NC4** model is used at all other customs stations to facilitate manifested personal packages of a non-commercial nature. The **SD4** model is used at the Courier to facilitate the clearance of manifested courier goods.

### **Models of Declaration**

<b>Model Code</b>	<b>Description</b>	<b>Remarks</b>
<b>EX 1</b>	Exportation	
<b>EX 2</b>	Temporary Export	
<b>EX 3</b>	Re-export	
<b>EX 8</b>	Transit to Export	
<b>EX 9</b>	Other Export Procedures	
<b>IM 4</b>	Entry for home use	
<b>IM 5</b>	Temporary import	
<b>IM 6</b>	Re-importation	
<b>IM 7</b>	Entry for warehousing	
<b>IM 8</b>	Transshipment	
<b>IM 9</b>	Other Import Procedures	
<b>NC4</b>	Goods entered as non-commercial Cargo	Customs use only
<b>PB4</b>	Passenger Baggage	Customs use only

## **Composition of the CPC**

The CPC is made up of a series of numeric and alpha characters that is built up from left to right. The first number is called the **General Procedure**. This number combines with the second number to create the **Requested Procedure**. The third and fourth numbers are called the **Previous Procedure**. Collectively the first four numbers are called the **Extended Procedure**. These are then **Additional Codes** that can be added as the fifth through the seventh letters/numbers. The maximum length of any full CPC is therefore seven numbers/letters.

Each component of the CPC is described below:

### **General Procedure**

The first numeric character of the CPC signifies the general procedure code. This is an internationally agreed standard –

#### **Code General Procedure**

- 1 Permanent export
- 2 Temporary export
- 3 Re-export
- 4 Import entry for direct import
- 5 Temporary import
- 6 Re - importation
- 7 Entry for Customs warehousing
- 8 Transits
- 9 Other procedures

### **Requested procedure**

The Requested procedure is the first and second digits of the extended procedure. It defines the procedure to which the goods on the declaration are to be subjected to at this time.

### **Previous procedure**

The Previous procedure is the third and fourth digits of the extended procedure. It defines the last procedure to which the goods on the declaration had been subjected (if any).

### **Extended procedure**

Extended procedure is the name for the 4-digit CPC. The extended procedure is the combined requested procedure and previous procedure in a 4-digit format. Entering the requested procedure and selecting a previous procedure, creates the extended procedure. If there is no previous procedure, code **00** is added to the requested procedure to create the extended procedure.

### Full Listing of Extended codes

CODE	DESCRIPTION	REQUESTED	PREVIOUS
<b>EX1 - OUTRIGHT EXPORT</b>			
<b>1000</b>	Direct export	10	00
<b>1091</b>	Outright export for free zone	10	91
<b>EX2 - TEMPORARY EXPORT</b>			
<b>2000</b>	Temporary export	20	00
<b>2040</b>	Temporary export after entry for home use	20	40
<b>2100</b>	Temporary export for repairs or restoration	21	00
<b>2200</b>	Temporary export for outward processing	22	00
<b>EX3 - RE-EXPORTATION</b>			
<b>3000</b>	Direct re-exportation	30	00
<b>3040</b>	Re-export after entry for home use	30	40
<b>3041</b>	Re-export after entry for home use under drawback procedure	30	41
<b>3050</b>	Re-export in same state after Temporary importation	30	50
<b>3051</b>	Re-export after Temporary import for repairs or restoration	30	51
<b>3052</b>	Re-export after Customs inward processing	30	52
<b>3053</b>	Re-export after temporary import/Advertising	30	53
<b>3054</b>	Re-export after temporary import/Entertainment	30	54
<b>3070</b>	Re-export after Private bonded warehousing	30	70
<b>3071</b>	Re-export after Private In-Bond shop warehousing	30	71
<b>3080</b>	Re-export from Transit	30	80
<b>3091</b>	Re-export from free zone	30	91
<b>EX8 - TRANSIT TO EXPORT</b>			
<b>8000</b>	Direct transit for entry at another port or place	80	00
<b>8300</b>	Transshipment of goods within the same Port/Airport	83	00
<b>8380</b>	Transshipment after Transit	83	80
<b>EX9 - OTHER EXPORT PROCEDURES</b>			
<b>9900</b>	Other Special Cases - Export	99	00

CODE	DESCRIPTION	REQUESTED	PREVIOUS
<b>IM4 - ENTRY FOR HOME USE</b>			
4000	Direct entry for home use	40	00
4050	Home use after Temporary import for return in same state	40	50
4051	Home use after Temporary import for repairs or restoration	40	51
4052	Home use after Temporary import for inward processing	40	52
4053	Home use after Temporary import/Advertising	40	53
4054	Home use after Temporary import/Entertainment	40	54
4070	Home use Ex. Private bonded warehouse	40	70
4071	Home use Ex. Private In-Bond shop warehousing	40	71
4091	Home use Ex. Free Zone	40	91
4093	Entry for home use duties and taxes previously paid	40	93
4097	Deposit certified	40	97
4100	Payment of goods previously relieved of duty and taxes	41	00
4141	Post entry to add additional items after goods leave port	41	41
4170	Removal of warehouse goods without payment of duty	41	70
4200	Entry for home use relieved of duties via cabinet conclusion	42	00
4250	Entry for home use via cabinet conclusion temporary import	42	50
4251	Entry for home use via cabinet conclusion after temporary import after repairs	42	51
4252	Entry for home use via cabinet conclusion after temporary import for inward processing	42	52
4270	Entry for home use via cabinet conclusion after private warehousing	42	70
4271	Entry for home use cleared from private In-Bond shop	42	71
4291	Entry for home use cleared from free zone under cabinet conclusion	42	91
4293	Entry for home use cleared reported short shipped under cabinet conclusion	42	93
4300	List of Conditional duty exemption	43	00
4370	Entry for home use cleared from private warehouse	43	70
4371	Entry for home use cleared from private In Bond Shops	43	71
4391	Entry for home use cleared from Free Zone	43	91
4393	Entry for home use cleared for short shipped	43	93
4400	Entry for home use - Goods Secured by Bond	44	00
4470	Entry for home use cleared from private warehouse - Goods Secured by Bond	44	70
4471	Entry for home use cleared from private In Bond Shops	44	71
4491	Entry for home use cleared from Free Zone	44	91
4493	Entry for home use cleared for short shipped	44	93
4500	Entry for home use by Non-Government Organization and Diplomatic agencies	45	00
4570	Entry for home use cleared for Non-Government Organization and Diplomatic agencies	45	70

<b>4571</b>	Entry for home use cleared for private In Bond Shops	45	71
<b>4591</b>	Entry for home use cleared from Free Zone	45	91
<b>4593</b>	Entry for home use cleared for short shipped	45	93
<b>4600</b>	Entry for home use relieved of taxes under any other enactment	46	00
<b>4670</b>	Entry for home use relieved of taxes under any other enactment from a private warehouse	46	70
<b>4671</b>	Entry for home use relieved of taxes under any other enactment from private In Bond Shop	46	71
<b>4693</b>	Entry for home use relieved of taxes under any other enactment short shipped	46	93
<b>4700</b>	Relief of taxes under multiple authority e.g. Concessions/other enactment	47	00
<b>4770</b>	Goods relief of taxes under multiple authority from private warehouse	47	70
<b>4771</b>	Goods relief of taxes under multiple authority from private In Bond Shops	47	71
<b>4793</b>	Goods relief of taxes under multiple authority short shipped	47	93
<b>4800</b>	Goods replacement under warranty	48	00
<b>IM5 - TEMPORARY IMPORT</b>			
<b>5000</b>	Temporary Import for return in same state	50	00
<b>5100</b>	Temporary import for repairs or restoration	51	00
<b>5200</b>	Temporary import for Customs inward processing	52	00
<b>5300</b>	Temporary Import of samples or advertising material	53	00
<b>5400</b>	Temporary Import for exhibition or entertainment	54	00
<b>IM6 - RE-IMPORTATION</b>			
<b>6000</b>	Re-importation	60	00
<b>6010</b>	Re-import after previous permanent export	60	10
<b>6020</b>	Re-import in same state after Temporary exportation	60	20
<b>6021</b>	Re-import after Temporary export for repairs or restoration	60	21
<b>6022</b>	Re-import after Temporary export for outward processing	60	22
<b>IM7 - ENTRY FOR WAREHOUSING</b>			
<b>7000</b>	Entry for Private bonded warehousing	70	00
<b>7070</b>	Transfer between Private bonded warehouses	70	70
<b>7071</b>	Transfer from Private In-Bond Shop to Private bonded warehouse	70	71
<b>7091</b>	Entry for warehousing from Free Zone	70	91
<b>7100</b>	Entry for Private In-Bond shop warehousing	71	00
<b>7170</b>	Transfer from Private bonded warehouse to Private In-Bond shop	71	70
<b>7171</b>	Transfer between Private In-Bond shops	71	71
<b>IM8 - TRANSIT/TRANSHIPMENT</b>			
<b>8000</b>	Direct transit for entry at another port or place	80	00
<b>8300</b>	Transshipment of goods within the same port or place	83	00

8380	Transshipment after Transit	83	80
<b>IM9 - OTHER IMPORT PROCEDURES</b>			
9000	Direct Supplies for Ship and Aircraft Stores	90	00
9070	Supplies for ships and Aircraft stores: from private warehouse	90	70
9071	Supplies for ship and Aircraft stores: from Duty free Shop	90	71
9091	Supplies for ship and Aircraft stores: from Free zone	90	91
9100	Entry for a Free Zone	91	00
9170	Transfer from Private bonded warehouse to a Free Zone	91	70
9200	Goods sold in Auction	92	00
9300	Short Shipped, Short Landed or Short Packed - Refund	93	00
9340	Short Shipped, Short Landed or Short Packed	93	40
9342	Short Shipped for home use relieved of duties via cabinet conclusion	93	42
9344	Short Shipped for home use - Goods Secured by Bond	93	44
9345	Short Shipped for home use non-government org. and diplomatic agencies	93	45
9370	Short Shipped for Private Warehouse	93	70
9400	Other Special Cases - Import	94	00
9500	Destruction of goods before Customs clearance	95	00
9540	Disposal of goods entered for home use	95	40
9545	Disposal of vehicles by staff of Diplomatic Missions after home use	95	45
9570	Destruction of goods after warehousing from private warehouse	95	70
9591	Destruction of goods after being entered into Free Zone	95	91
9700	Deposit	97	00

The table below represents the tax base code that is exempt. This code is presented at the end of the Extended Procedure Code e.g. 4000 **A10** is call the additional codes.

Code	Exempt Taxes	Taxes to be Paid
0	All duty and Taxes	All duties and taxes exempt
1	Import Duty off Only	(6% CSC & 17% VAT)
2	Import Duty and VAT	(6% CSC Payable)
3	Import Duty and VAT Exempt	(12% CSC payable)
4	Import Duty and CSC	(17% VAT Payable)
5	All Duty and Taxes	(6% Duty Free Shop Levy) A
6	All Duty and Taxes	(6% Duty Free Shop Levy) B
7	Christmas Barrel Trade	To be determined by Cabinet
8	VAT Exempt only	All other applicable taxes apply
9	Import Duty and VAT Exempt	To be determined by Cabinet

## Additional Codes

The Additional codes are national defined codes which provide extra divisions beyond the four-digit CPC level. They are used for a number of purposes. For example, to activate agreements or concessions/exemptions that link particular Importers and Commodity codes to special control or taxation treatment/arrangements.

### Where the additional Code begins with:

**Letter A** signifies Imports under Exemption for:

- **A1 - Agriculture & Forestry purposes**
- **A10 - Goods Entered For agriculture and forestry (No Taxes, No VAT)**
- **A11 - Goods entered for agriculture and forestry (6% CSC, VAT)**
- **A12 - Goods Entered For Farmers; Import Agriculture (6% CSC Payable)**
- **A2 - Fisheries**
- **A21 - Outboard motors for Fisherman (6% CSC, VAT)**
- **A22 - Good Entered For Fishing (6% CSC Payable)**
- **A3 - Fishing Gears**
- **A31 - Goods entered as fishing gears (6% CSC, VAT)**
- **A32 - Goods entered as fishing gears (6% CSC Payable)**
- **A4 - Mining & Quarrying**
- **A41 - Goods entered for mining and quarrying (6% CSC, VAT)**
- **A5 - Bee-Keeping**
- **A51 - Goods entered for bee-keeping (6% CSC, VAT)**
- **A6 - Other**
- **A60 - Duties and Taxes Exempt**
- **A61 - 6% CSC & VAT Payable**
- **A62 - 6% CSC Payable**
- **A63 - 12% CSC Payable**
- **A7 - Vehicle**
- **A71 - Vehicles relief of Import Duty (6% CSC, VEL, VAT)**
- **A72 - Vehicles for Farmers (6% CSC, VEL)**

**Letter B** signifies Imports under Exemption for:

- **B1 - Statutory Bodies**
- **B10 - Goods Entered For Statutory Bodies (No Taxes, No VAT)**
- **B11 - Goods Entered For Statutory Bodies (6% CSC, VAT)**

**Letter C** signifies Imports under Exemption for: **Cultural & Entertainment**

- **C1 - Pure Culture**
- **C11 - Goods entered for cultural purposes (6% CSC, VAT)**
- **C2 - Sports (see Act - Exempt the Customs Duty 1974/No.22) #50/Sporting Goods and equipment 1984/No.19**
- **C21 - Goods entered under sporting goods agreement (6% CSC, VAT)**
- **C3 - Goods entered for musicians**



- C31 - Goods entered for musicians (6% CSC, VAT)
- C4 - Other
- C41 - 6% CSC & VAT Payable
- C43 - 12% CSC Payable
- C5 - Drag Racing (Vehicles and Parts)
- C50 - Drag Racing (No Taxes, No Levies, No VAT)
- C51 - Drag Racing (6% CSC, VAT)

**Letter D** signifies Imports under Exemption for:

- D1 - Diplomatic Missions (see Act - Exempt the Customs Duty 1974/No.22) #16
- D10 - Goods entered for diplomatic missions (No Taxes, No VAT)
- D2 - Other International and Regional Organization
- D20 - Goods entered for international & regional organization (No Taxes, No VAT)
- D24 - Goods entered for international & regional organization or personnel (VAT Payable)

**Letter E** signifies Imports under Exemption for Education

- E1 - Schools (Private)
- E10 - Goods entered for school (No Taxes, No VAT)
- E11 - Goods entered for school (6% CSC, VAT)
- E2 - University (see Act - Exempt the Customs Duty 1974/No.22) #52
- E20 - Goods for universities (No Taxes, No VAT)
- E21 - Goods for universities (6% CSC, VAT)
- E22 - Goods for universities (6% CSC)
- E23 - Goods for universities (12% CSC)
- E3 - Other Educational Purposes
- E31 - Goods entered for other educational purpose (6% CSC, VAT)
- E4 - Computers and Accessories
- E41 - Computers and accessories (6% CSC, VAT) (see Act - Personal Computers & Parts Exempt Duty 1997/No.4)
- E5 - Other
- E51 - 6% CSC & VAT Payable

**Letter F** signifies Imports under exemption for Renewable Energy

- F1 - Renewable Energy/Energy Saving
- F11 - Renewable Energy, Energy Saving (6% CSC, VAT)
- F14 - Renewable Energy, Energy Saving equipment/devices (VAT Payable)

**Letter G** signifies Imports under Exemption for:

- G1 - Government
- G10 - Goods entered for government and governmental purposes (No Taxes, No VAT)

**Letter H** signifies Imports under Exemption for:

- H1 - Health
- H11 - Goods enter for health (6% CSC, VAT)
- H2 - Goods entered for artificial limbs, invalid carriage and wheelchair/hearing Aids, Orthopedic Appliance (#21 & #26)
- H20 - Goods entered for disabled persons (No Taxes, No VAT)
- H21 - Goods entered for disabled persons (6% CSC, VAT)

- H22 - Goods entered for disabled persons (artificial limbs ,wheel chair/ hearing aid) (6% CSC Payable)
- H3 - Goods entered for Health: Chronic Diseases (see Act - Exempt the Customs Duty 1974/No.22) #11 & #53
- H38 - Goods entered for health chronic disease (No VAT)
- H4 - Goods entered for blind persons books, publications and documents of all kinds in raised (Braille), (Talking Braille)
- H41 - Goods entered for blind person , books, publication and documents (6% CSC, VAT)
- H5 - Surgical equipment and Surgical instruments, appliance and supplies imported for use in medical centers or by medical Dental or Veterinary Practitioner (see Act - Exempt the Customs Duty 1974/No.22) (#45 & #46)
- H51 - Goods entered for medical center or medical, dental or veterinary practitioners (6% CSC, VAT)
- H52 - Goods entered for medical center or medical, dental or veterinary practitioners (6% CSC Payable)
- H6 - Drugs : (see Act - Exempt the Customs Duty 1974/No.22) (#11&53)
- H61 - Goods entered as Drugs (6% CSC, VAT)

**Letter I** signifies Imports under Exemption for: **Industry**

- I1 - Enclave / Factories
- I10 - Goods entered under fiscal incentive legislation; enclave (No Taxes, No VAT)
- I11 - Goods entered for enclave/factories (6% CSC, VAT)
- I12 - Goods entered for enclave/factories (6% CSC Payable)
- I14 - Goods entered under fiscal incentive legislation (VAT Payable)
- I2 - Local Manufactures (see Act - Exempt the Customs Duty 1974/No.22) #44
- I21 - Goods entered for local manufacturers (6% CSC, VAT)
- I22 - Goods entered for local manufacturers (6% CSC Payable)
- I24 - Goods entered for local manufacturers (VAT Payable)
- I3 - Contractors/Construction
- I31 - Goods entered for contractors/construction (6% CSC, VAT)
- I34 - Goods entered under special cabinet or ministerial concession - special construction (VAT payable)
- I4 - Other Approved Industries Tanning and Dyeing Materials for Industrial use
- I40 - Goods entered for other approved industries for industrial use (No Taxes, No VAT)
- I41 - Goods entered for other approved industries for industrial use (6% CSC, VAT)
- I5 - Other
- I50 - Duties and Taxes Exempt
- I51 - 6% CSC & VAT Payable
- I54 - 17% VAT Payable

**Letter J** signifies Imports under Exemption for **Small and Medium Businesses**

- J1 - Goods for Small and Medium Businesses
- J11 - Goods entered for small and medium business (6% CSC, VAT)
- J2 - Business Vehicles
- J21 - Vehicles for small and medium business (6% CSC, VEL, VAT)
- J22 - Vehicles for small and medium business (6% CSC, VEL)
- J2A - Vehicles for small and medium business (25% ICD, 6% CSC, VEL, VAT)
- J2B - Vehicles for small and medium business (22.5% ICD, 6% CSC, VEL, VAT)
- J2C - Vehicles for small and medium business (20% ICD, 6% CSC, VEL, VAT)

- **J3** - Passenger Bus
- **J31** - Vehicles to be used as passengers bus (6% CSC, VEL, VAT)
- **J4** - Passenger Bus Parts
- **J41** - Passenger bus tires, brake pad and shoe (6% CSC, VAT)

**Letter K** signifies Imports under Exemption for Communication Company

- **K1** - Communication Company
- **K11** - Goods entered for Communication Company (6% CSC, VAT)
- **K2** - Imports under Exemption for Power Company
- **K21** - Goods entered for Power Company (6% CSC, VAT)

**Letter L** signifies Imports under Exemption for Barrel Trade

- **L1** - Barrel Trade
- **L10** - Food stuff under 45 kg [100lbs] (No Taxes, No VAT)
- **L17** - Christmas barrel special (**Customs use Only**)

**Letter M** signifies Imports under Exemption for: Military Forces

- **M1** - Military Forces (Foreign)
- **M10** - Goods for foreign military forces (No Taxes, No VAT)
- **M11** - Goods for foreign military forces (6% CSC, VAT)
- **M2** - Goods for military purposes
- **M20** - Goods for military purposes (No Taxes, No VAT)
- **M3** - Other
- **M30** - Duties and Taxes Exempt (No Taxes, No VAT)

**Letter N** signifies Imports under Exemption for: Non-Profit Organization

- **N1** - Church (see Act - Exempt the Customs Duty 1974/No.22)#'s(**10, 25, 54**)
- **N11** - Goods entered for churches (6% CSC, VAT)
- **N12** - Goods entered for churches (6% CSC Payable)
- **N13** - Goods entered for churches (12% CSC Payable)
- **N2** - Church Vehicle
- **N21** - Vehicles for use by churches (6% CSC, VEL, VAT)
- **N3** - Goods imported by approved religious organizations, articles of religious worship (see Act - Exempt the Customs Duty 1974/No.22) #'s(**19**)
- **N32** - Goods imported or approved by religious organizations, articles at religious worship (6% CSC Payable)
- **N4** - Other Non Profit and Charitable Organization(see Act - Exempt the Customs Duty 1974/No.22) #'s(**32, 29, 51**)
- **N40** - All duties/levies exempted (No Taxes, No Levies, No VAT)
- **N41** - 6% CSC & VAT Payable
- **N42** - 6% CSC Payable
- **N43** - Import duty and VAT exempted (12% CSC Payable)
- **N5** - Gifts (see Act - Exempt the Customs Duty 1974/No.22) #'s(**19**)
- **N51** - Goods entered as gifts (6% CSC, VAT)

**Letter O** signifies Imports under Exemption for: Other Approved purposes

- **O2** - Other Approved purposes
- **O20** - Duties and Taxes Exempt (Environmental Levy Payable)
- **O21** - Goods granted relief from Import Duty only (6% CSC, VAT)

- **O22 - Goods granted relief from Import Duty and VAT (6% CSC Payable)**
- **O23 - Goods granted relief from Import Duty and VAT (12% CSC Payable)**
- **O24 - Goods exempted under government agreement or other legislation - personnel (VAT Payable)**
- **O28 - Goods exempted from VAT only**

**Letter P** signifies Imports under Exemption for: **Movement of Persons, Returning Nationals, Cadaver**

- **P1 - Movement of Persons: Tools of Trade**
- **P10 - Goods entered for the movement of persons (No Taxes, No VAT)**
- **P11 - Goods entered for the movement of persons (6% CSC, VAT)**
- **P2 - Returning Nationals**
- **P20 - Goods entered by returning national's (No Taxes, No VAT)**
- **P3 - Vehicles for Returning Nationals**
- **P33 - Vehicles for returning national's (12% CSC, VEL, No VAT)**
- **P4 - Cadaver**
- **P40 - Cadaver (human remains) (No Taxes, No VAT)**
- **P5 - Returning Students**
- **P50 - Returning Students (Nevis only) (No Taxes, No VAT)**
- **P5A - Vehicles for Returning Students (Nevis only) (22.5% ICD, 6% CSC, VEL, VAT)**

**Letter R** signifies Imports qualifying for miscellaneous Cabinet Relief

- **R1 - Miscellaneous Cabinet Relief**
- **R10 - Goods granted relief from Taxes (Environmental Levy Payable)**
- **R11 - Goods granted relief from import duty only (6% CSC, VAT)**
- **R12 - Goods granted relief from import duty and VAT (6% CSC Payable)**
- **R13 - Goods granted relief from import duty and VAT (12% CSC Payable)**
- **R14 - Goods entered under special cabinet or ministerial concession (VAT Payable)**
- **R2 - Other Cabinet Relief**
- **R20 - Goods entered as Security Equipment (No Taxes, No VAT)**
- **R21 - Goods relief from import duty, excise and environmental levy (6% CSC, VAT)**
- **R22 - Goods relief from import duty, excise, environmental levy and VAT (6% CSC)**
- **R24 - Post Hurricane Relief (VAT Payable)**
- **R3 - Other Cabinet Relief**
- **R30 - Bulk Flour, Bulk Rice and Evaporated Milk (No Taxes, No VAT)**
- **R34 - Reserved for Nevis only**
- **R38 - Goods granted relief from VAT only**
- **R39 - Cement imported by Approved Enterprises under Special Agreement**
- **R4 - Other Cabinet Relief**
- **R40 - Reserved**
- **R5 - Other Cabinet Relief**
- **R50 - Vehicles granted miscellaneous Cabinet relief (No Taxes, No Levies, No Vat)**
- **R6 - Pandemic Relief**
- **R60 - Pandemic Relief (No Taxes, No Vat)**
- **R62 - Pandemic Relief (6% CSC Payable)**

**Letter S** signifies Imports under Exemption for: **Shipping (Marine & Aircraft)**

- **S1 - Marine**
- **S10 - Goods entered for shipping (No Taxes, No VAT)**
- **S11 - Goods entered for shipping (6% CSC, VAT)**

- **S2 - Aircraft**
- **S20 - Goods entered for aircraft (No Taxes, No VAT)**
- **S21 - Goods entered for aircraft (6% CSC, VAT)**
- **S22 - Goods entered for aircraft (6% CSC Payable)**

**Letter T** signifies Imports under Exemption for Tourism Hotels & Hotel Act

- **T1 - Hotels**
- **T10 - Goods entered under hotel aids act hotel (No Taxes, No VAT)**
- **T11 - Goods entered under hotel aids act hotel (6% CSC, VAT)**
- **T12 - Goods entered under hotel aids act hotel (6% CSC Payable)**
- **T13 - Goods entered under hotel aids act hotel (12% CSC Payable)**
- **T14 - Goods entered under hotel aids act hotel (VAT Payable)**
- **T2 - Restaurants**
- **T20 - Stand Alone Restaurants Duty Free Package (No Taxes, No VAT)**
- **T21 - Stand Alone Restaurants Duty Free Package (6% CSC, VAT)**
- **T22 - Stand Alone Restaurants Duty Free Package (6% CSC Payable)**
- **T24 - Stand Alone Restaurants Duty Free Package (VAT Payable)**
- **T3 - Taxis**
- **T31 - Vehicle for use as taxis; import duty exempt only (6% CSC, VEL , VAT)**
- **T32 - Taxis Tires, Brakes Pad & Shoes (6% CSC Payable)**
- **T4 - Condominium**
- **T41 - Goods entered for Condominium (6% CSC, VAT)**
- **T43 - Goods entered for Condominium (12% CSC Payable)**
- **T5 - Duty Free Shops**
- **T55 - Goods entered for duty free class [A] shops; 6% duty free levy (No VAT)**
- **T56 - Goods entered for duty free class [B] shops; 6% duty free levy (No VAT)**
- **T6 - Other Tourism Related business**
- **T60 - Duties and Taxes Exempt**
- **T61 - Goods entered under hotel aids act (6% CSC, VAT)**
- **T62 - 6% CSC Payable**
- **T63 - 12% CSC Payable**
- **T64 - Goods entered for purposes concerned with Tourism (VAT Payable)**

**Letter V** signifies Imports under Exemption First time Home Owner/VAT Stock Credit

- **V1 - First Time (Home Owner)**
- **V14 - First time home owners (VAT Payable)**
- **V2 - VAT Stock Credit (Business)**
- **V20 - Goods granted relief under VAT stock credit (No Taxes, No VAT)**
- **V24 - First time home owners Concession credit (Previously VAT stock credit - ended 2014) (VAT Payable)**