



# St Kitts ~ Nevis Customs & Excise Department

*"To Protect and Collect"*

## COMPTROLLER'S OFFICE

Ref: 01/2019

October 17, 2019.

### MEMORANDUM

**TO:** IMPORTERS, AGENTS, BROKERS & CUSTOMS CLERKS

**FROM:** CLASSIFICATION COMMITTEE

**SUBJECT:** CLASSIFICATION RULING: Coral Stone Tiles, Grace Natural Coconut Water and Caribe Tropical Hard Cider

*(Reviewed – January 2020)*

#### **Overview:**

The St. Kitts – Nevis Customs and Excise Department has observed the commodities listed in this publication has been frequently incorrectly classified. This memo serves to inform all importers, agents, brokers and customs clerks of the proper classification of “Coral Stone Tiles”, “Grace Natural Coconut Water” and “Caribe Tropical Hard Cider” at the sub-heading level.

#### **Item 1: Coral Stone Tiles**



Natural “Coral Stone Tile” has been identified to be fossilized coral stone and not ‘Coral’ by the technical experts within the Department of Marine Resources. This means this commodity that was extracted from a quarry is classified as limestone. This rock would be worked by cutting and sanding to a desired shape and finish.

### Classification Consideration:

The H. S. Codes that were considered were:

**0508.00.00** – ‘Coral and similar materials, unworked or simply prepared but not otherwise worked; shell of molluscs crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.’

**6802.92.10** – ‘Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings, and powder, of natural stone (including slate).

**6802.92.00** - Other calcareous stone:

**6802.92.10** - Articles

### Ruling:

Based on the application of the General Rules of Interpretation – [**Rule 1**], the Classification Committee applies the H. S. Code – **6802.92.10**

### Item 2: Grace Natural Coconut Water



Natural coconut water is the clear fluid inside the coconut. Any other version of coconut water that contains any component or element that was added to it after it was drawn from the coconut shall be considered ‘Artificial’ coconut water.

**Ruling:**

Based on the application of General Rule of Interpretation – Rule 1, the Classification Committee applies H. S. Code **2009.80.90** to Natural Coconut Water and other versions (artificial) classified under H. S. Code 2202.90.90 [**Based on Rule 1**].

**Item 3: Caribe Tropical Hard Cider**



This is a mixture of non-alcoholic and alcoholic beverages with a rated alcohol per volume level of 4.5%. The ingredients are:

1. Water
2. Sugar syrup
3. Apple juice
4. Malic acid

**Ruling:**

Based on the application of the General Rules of Interpretation – [**Rule 1 & 2B**], the Classification Committee applies the H. S. Code – **2206.00.90**

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Launlia Archibald (Miss)  
Snr. Asst. Comptroller of Customs  
Classification Committee - Chairman