



CLIENT ASSISTANCE

Contact:

The Voluntary Compliance Task Force (VCTF) C/O ASYCUDA World National Project Team, *Federation of St. Kitts & Nevis* Customs & Excise Department

Federation of St. Kitts & Nevis,
Email: vctf@skncustoms.com
Telephone: 869-466-7227/7228
Fax: 869-465-8519
Website: <http://www.skncustoms.com>

**FEDERATION OF ST. KITTS & NEVIS
CUSTOMS AND EXCISE
DEPARTMENT**
P.O. Box 1, Bird Rock, Basseterre
SAINT KITTS

Vision Statement

We envision becoming a leading organization through our core values, being flexible to change, embracing new innovations and concepts and investing in our most essential resources through continual training and staff development. We will implement strategies to promote public outreach and achieve business results.

Mission Statement

We will serve our citizens, collect and protect all our revenues with fairness, efficiency and integrity and enforce compliance laws at our borders.

FEDERATION OF ST. KITTS & NEVIS CUSTOMS AND EXCISE DEPARTMENT

VOLUNTARY COMPLIANCE PROGRAM



How do you qualify to enter VCP?

- You must meet Compliance Ranking A or B as specified in the SKNCED's Risk-Based Compliance Measurement Matrix*
- Your disclosure must be voluntary.
- Your disclosure must be complete.
- Your disclosure must be made before notice or commencement of SKNCED's audit checks and investigations.
- Your disclosure must be signed by the trader or authorized agent.
- Your disclosure must be made no later than five (5) working days after receipt of goods or for such further period which may be allowed by the Comptroller



The SKNCED VCP Policy seeks to ensure:

- Organizational commitment to promote VCP
- Clear and concise procedures/policy adoption
- Sound accounting and external auditing practices
- Designing and implementing efficient trade and supply chain process
- Modern Information Technology systems
- Quality service delivery
- Advocacy in promoting client's interest
- Updated/effectively administered laws,

Introduction to the SKNCED's Voluntary Compliance Program (VCP)

The VCP is a precursor to the implementation of the Authorized Economic Operator (AEO) Program. Customs Voluntary Compliance is based on the assumption or principle that taxpayers will voluntarily comply with tax laws and, more importantly, accurately declare their customs taxes and duties payable.

Objective of the VCP:

The VCP is designed for individuals or companies who voluntarily present themselves to the CED in good faith to disclose discrepancies and omissions in exchange for reduced or no penalty quantum.

Important Information

- Voluntary Disclosure applications will be limited to twelve in a twelve month period of disclosure
- Repeat offenders will be disbarred from enjoying the benefits of the VCP (weight offences according to criteria e.g. negligence, fraud, intent etc.)
- Traders should take full responsibility in complying with customs rules and regulations and aim for full accuracy and completeness (as per The Customs Act, No. 19 of 2014).
- Clients will be ranked according to their compliance level within the VCP (**as per Risk-based Compliance Measurement Matrix***)
- Members of the VCP remain in the program as long as they meet the set conditions of the program
- Specific periods of monitoring will be applied to determine re-entry into the VCP

Benefits of VCP

- Greater predictability for customs regimes (valuation, classification etc.);
- Simplified procedure;
- Preferred treatment for VCP members;
- Special benefits for low risk traders
- Facilitation of Customs processes in ports;
- Cost reductions (no delays, inventory, capital, storage space);
- Lowering the risk of penalties or sanctions;
- Reduction of opportunities for corruption;
- Increased Green lane treatment for VCP members;
- Faster processing during physical checks;
- Reduced customs intervention (inspection, documentary checks) ;
- Enhanced competitiveness of the approved company.

Procedures to apply to register into VCP

1. Complete the designated VCP Application Form*
2. Complete the designated Self-Assessment Questionnaire*
3. Submit above stated documents to the Voluntary Compliance Task Force (**VCTF**), Customs Headquarters, Bird Rock, Basseterre

Procedure for Submitting a Voluntary Disclosure as an Approved Operator within the VCP:

1. Complete the designated Voluntary Disclosure Form (VDF)*
2. Submit VDF along with supporting documentation to the Voluntary Compliance Task Force.
3. Verification process will ordinarily not exceed 90 calendar days.