



# St Kitts - Nevis Customs & Excise Department

*"To Protect and Collect"*

## COMPTROLLER'S OFFICE

### MEMORANDUM

**TO: IMPORTERS, CUSTOMS BROKER & CUSTOMS CLERKS**

**FROM: COMPTROLLER OF CUSTOMS**

**SUBJECT: CONCESSION FOR SUSTAINABLE ALTERNATIVES TO SINGLE-USE PLASTICS**

**DATE: 1<sup>ST</sup> APRIL, 2025**

As part of its Sustainable Island State Agenda , the Federal Cabinet has approved Import Duty concession for importers of certified sustainable alternatives to single-use plastics.

This waiver will be in effect for a period of two years, 2025 to 2027, for certified sustainable alternatives such as biodegradable or compostable materials. Kindly note that the Customs Service Charge (CSC) and the Value Added Tax (VAT) remain applicable.

The Customs Procedure Code to facilitate this concession is:

**CPC F21 - "Goods granted relief from Import Duty for Sustainable Alternatives to Single-Use Plastics (CSC & VAT Payable)".** No C101 Form is required.

Importers would be required to obtain an import licence from the Department of Environment which would be presented as part of the declaration/entry to receive the concession.

The CED further advises the timelines below as it relates to Single-Use Plastics:

1. With effect from **31<sup>st</sup> December, 2024**, it is unlawful to import into St. Kitts and Nevis plastic t-shirt bags.
2. With effect from **30<sup>th</sup> April, 2025**, it shall be unlawful to import into St. Kitts and Nevis (a) Styrofoam food containers, (b) Single-use plastic straws or (c) Styrofoam egg crates.
3. With effect from **31<sup>st</sup> August, 2025**, it shall be unlawful to import into St. Kitts and Nevis (a) Single-use plastic plates, (b) Single-use Cups or (c) Single-use cutlery

Control measures are in place to ensure compliance. Importers may reapply for the waiver upon its expiration, subject to review.

For further information see SR&O No. 3 of 2025 or click link below for the legislation.

[https://skncustoms.com/pdfs/Act%203%20of%202025%20\(arrangement\).pdf](https://skncustoms.com/pdfs/Act%203%20of%202025%20(arrangement).pdf)

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



Kennedy De Silva  
Comptroller of Customs