



St Kitts - Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

26th March, 2020

MEMORANDUM

TO: CUSTOMS STAFF

FROM: COMPTROLLER OF CUSTOMS (AG.)

SUBJECT: TEMPORARY WAIVER OF TAXES RE: CORONAVIRUS PANDEMIC

Due to the outbreak of the Coronavirus, COVID 19, and it's classification by The World Health Organization as a Pandemic, the Government of St. Kitts and Nevis has announced a stimulus package to cushion the impact of this health crisis individuals and the economy. This includes the temporary waiver of taxes on certain items

The waiver is with immediate effect and would be for a duration of six (6) months. Extended Customs Procedure Codes (CPC) are in place to achieve this measure. **A C101 Form is not required.** **CPC R60** applies to those items that are free of all duty and taxes and **CPC R62** applies to the items which import duty and VAT have been removed, kindly note the Customs Service Charge (CSC) is applicable.

ITEM	Heading / HS Code	Tax Applicable
Vegetables	0701 to 0714	Free of All Customs Duties & Taxes
Fruits	0801 to 0814	Free of All Customs Duties & Taxes
Fruit Juices	2009	Free of All Customs Duties & Taxes
Cough and Cold Preparations	3003.90.40 3003.90.50 3003.90.70 3004.90.20 3004.90.30 3004.90.50	Free of All Customs Duties & Taxes

Vitamins	2106.90.99.10 3003.90.20 3003.90.30 3004.50.10 3004.50.90	Free of All Customs Duties & Taxes
Hand Sanitizer	3401.30.00	CSC
Hand Sanitizer Dispensing Machine	8424.89.00	CSC
Rubbing Alcohol	2905	CSC
Cleansing or Sanitizing Wipes	4818.20.00	CSC
Gloves	3926.20.00 4015.19.00	CSC
Masks	6307.90.90 9020.00.00	CSC

The Customs and Excise Department encourages all Customs Officers to continue to practicing good personal hygiene, to monitor advisories and follow the guidelines from the health officials.



Kennedy De Silva
Comptroller of Customs (Ag.)