



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

26th March, 2020

MEMORANDUM

TO: IMPORTERS, CUSTOMS BROKERS AND CUSTOMS CLERKS

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 the items listed below:

- (a) The **removal of Import Duty and VAT for a period of six (6) months** on the following additional hygiene items. Kindly note that the Customs Service Charge is applicable:

ITEM	Heading / HS Code	Tax Applicable
Hand Sanitizer	3401.30.00	CSC
Hand Sanitizer Dispensing Machines	8424.89.00	CSC
Rubbing Alcohol	2905	CSC
Disinfecting Wipes	4818.20.00	CSC
Gloves	3926.20.00 4015.19.00	CSC
Masks	6307.90.90 9020.00.00	CSC

(b) **Removal of all applicable Customs duties and taxes for six (6) months** on the following :

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

The above measures is with immediate effect. Extended Customs Procedure Codes (CPC) are in place to achieve this measure. **A C101 Form is not required. CPC R62** should be used for items in list (a) above and **CPC R60** should be used for items in list (b) above.

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

