

## St Kitts - Nevis Customs & Excise Department

"To Protect and Collect"

## **COMPTROLLER'S OFFICE**

24th January, 2020

## **MEMORANDUM**

TO: IMPORTERS, AGENTS, CUSTOMS BROKERS, CUSTOMS CLERKS

FROM: COMPTROLLER OF CUSTOMS

SUBJECT: NEW POLICY FOR TRAVELLING JEWELRY MERCHANTS

The Customs and Excise Department is in the process of improving the regulatory framework as it relates to "Travelling Jewelry Merchants". This memo outlines the new procedures for travelling jewelry merchants and the treatment of the goods that they import/export.

- 1. All travelling jewelry merchants that are being processed must obtain a "Peddlers licence" from the Inland Revenue Department.
- 2. Upon importation of the goods, invoice(s) should be presented to Customs.
  - (i) Invoices that are presented should meet our invoice policy format. See invoice policy on the Customs website for more information (see link below)

https://skncustoms.com/Customs%20Policies/Invoice%20Policy.pdf

- (ii) Invoices should be legible, with proper description of the goods.
- 3. The goods are to be examined against invoice(s) presented.
- 4. A security will be collected from the travelling jewelry merchant by Customs. This security is one of the following options:
  - (i) 6% of the Customs Value of the goods or;
  - (ii) The detention of the goods at Customs, that are not to be sold in St. Kitts and Nevis or:
  - (iii) The voluntary submission of his/her passport.

- 5. The travelling jewelry merchant should be informed that he/she must report back to Customs prior to his/her departure from St. Kitts and Nevis. He/she should also be informed of the following information that is required when reporting:
  - (i) A Customs Declaration (Entry) must be submitted for all the goods that are being exported ie. all the goods that would have been imported from a previous consignment. If the merchant does not submit a Customs Declaration prior to his/her departure, he/she will not have completed the Customs process and therefore does not have permission to leave the Federation with the goods.
  - (ii) The sales receipt(s)/invoice(s) must be presented for any sales made to vendors in St. Kitts and Nevis, reflecting the true and correct value of the goods and having a full description of the goods sold.
- 6. Vendor(s) to whom sale transactions have been made will have one (1) working day to submit a Customs Declaration (Entry).
- 7. Any jewelry that is imported or exported by air or sea must be declared to Customs and a Customs Declaration should be presented. This includes jewellery that is imported or exported via sea as baggage (eg. cruise ships).

The Customs and Excise Department solicits the full cooperation of all Importers, Agents, Customs Brokers and Customs Clerks so as to facilitate the effective processing of Peddlers.

Comptroller of Custom