



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

MEMORANDUM

TO: IMPORTER, CUSTOMS BROKERS, CUSTOMS CLERKS AND CUSTOMS OFFICERS

FROM: OFFICE OF THE COMPTROLLER

SUBJECT: TEMPORARY CONCESSION ON COOLING DEVICES

DATE: 25TH JUNE 2024

Cabinet has approved duty free concession on air cooling devices for the duration 1st July to 30th September 2024. The goods listed below will be exempted from Import Duty, Customs Service Charge (CSC) and Value Added Tax (VAT).

For the purpose of this concession air cooling devices are as follows:

- Air condition units (including mobile) of BTU strength of 24,000 and less
- Fans (e.g. ceiling, standing, wall, mounted, table, and the like)
- Evaporative coolers

The Customs tariff numbers for reference will be:

Product	Tariff Classification
Table Fans	8414.51 10
Floor/standing Fans	8414.51 20
Ceiling or Roof Fans	8414.51 30
Wall/mounted Fans	8414.51 90
Evaporative Coolers	8479.60 00
Air conditioners	8415.10 00, 8415. 81 00, 8415. 82 00, 8415.83 00

The Customs Procedure Code (CPC) identified to facilitate this concessions is **CPC F20**.

All are asked to be guided accordingly.



Kennedy De Silva
Comptroller of Customs

