



St Kitts ~ Nevis Customs & Excise Department

"To Protect and Collect"

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COMPTROLLER'S OFFICE

MEMORADUM

TO: IMPORTERS, CUSTOMS BROKERS, CUSTOMS CLERKS AND OFFICERS

FROM: OFFICE OF THE COMPTROLLER

SUBJECT: TEMPORARY REDUCTION IN VAT TO 13 %

DATE: 30th DECEMBER 2024

Cabinet has approved the temporary reduction of VAT from 17% to 13% for the first six (6) months of 2025. In light of this to effectively manage this temporary measure without encountering too many complications as it relates to declarations that would attract the 17% VAT the department has created several new procedure codes that would apply VAT at a rate of 13%. The temporary codes are as follows:

- 4000 replaced with 4700
- 4070 replaced with 4770
- 4093 replaced with 4793

The temporary codes would be used for declarations submitted during the period of the 1st January to 30th June 2025. All declarations submitted prior to this period will still attract VAT at a rate of 17%.

All are asked to be guided accordingly.



Kennedy de Silva
Comptroller of Customs