



St Kitts - Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

27th December, 2019

MEMORANDUM

TO: IMPORTERS, CUSTOMS BROKERS,

FROM: COMPTROLLER OF CUSTOMS

SUBJECT: IMPLEMENTATION OF H.S. 2017 STRUCTURE

Effective 1st January, 2020 the St. Kitts and Nevis Custom and Excise Department (CED) will implement the **Harmonized (Commodity Description and Coding) System (H.S.) 2017 Structure**. Kindly be advised that our tariff will be updated to reflect the new structure, however this updated does not affect the current tariff rates except for instances where goods are classified under a different heading.

For ease of reference kindly see the notes prepared by the CED on the HS 2017 that is attached. For questions in relation to the implementation of HS 2017 Structure, contact the Customs and Excise Department at 466-7227 ext 3239 as we endeavor to make the transitional process as seamless as possible.

Additional information regarding the 2017 HS can be found on the World Customs Organisation's website at www.wcoomd.org


Comptroller of Customs



NOTES REGARDING THE CHANGES TO THE HS 2017

REMOVALS/ DELETIONS

1. Deleted – 0101.10 **Live horses, asses, mules and hinnies** “*Pure-bred breeding animals*”
2. Deleted – 0102. 10 **Live bovine animals** “*Pure-bred breeding animals*”
3. Deleted – 0105.19 (Other)
4. Deleted – 0302.12.00 “*Pacific salmon, Atlantic salmon and Danube salmon*”
fresh or chilled excluding fish fillets and other fish meat of Heading 03.04.
5. Deleted – 0604.10 “*Mosses and lichens*”
6. Deleted – 1102.10 “*Rye Flour*”
7. Deleted – 1605.90.00 “*Other crustaceans, molluscs and other aquatic invertebrates, prepared or preserved*”
8. Deleted – 2005.10.10 “*Homogenized vegetables in packages not less than 50 kg*”
9. Deleted – 2848.00.00 “*Phosphides, whether or not chemically defined, excluding ferrophosphorus*”.
- 10.Deleted – 3212.90.10 “*Laundry blue*”
- 11.Deleted – 3702.91 “*Of a width not exceeding 16mm*”
- 12.Deleted – 3702.93 “*Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m*”.

- 13.Deleted – 3706 *“Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track”*.
- 14.Deleted – 4011.93.00, 4011.94.00 and 4011.99.00 *“Other”tyres*
- 15.Deleted – 4814.10 *“Ingrain paper”*
- 16.Deleted – 4823.90.20 *“Cards not punched, for punch card machines, whether or not in strips”*
- 17.Deleted – 6908 *“Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing”*

ADDITIONS

1. Chapter Notes- Chapter 1 Note 1(a) includes Reference to Headings 0308.
2. CARICOM has included guidelines throughout the Tariff (CET).
3. Heading 0101 has 2 new sub headings 0101.20- horses
0101.30- asses
4. Heading 0102 changed up the numbering:
 - 0102.10 = 0102.21
 - 0102. 10.10 = 0102.21.10
 - 0102. 10. 20 = 0102.21.20
 - 0102. 90. 00 = 0102.29.00
 - 0102. 90. 10 = 0102.29.10
 - 0102. 90. 20 = 0102.29.20

0102. 90. 30 = 0102.29.30

0102. 90. 40 = 0102.29.40

0102. 90. 50 = 0102.29.50

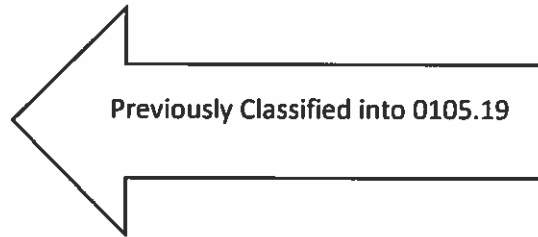
0102. 90. 60 = 0102.29.60

Heading 0102 Added another sub heading 0102. 30

5. 0105.13.00 – Ducks

6. 0105.14.00 – Geese

7. 0105.15.00 – Guinea Fowl

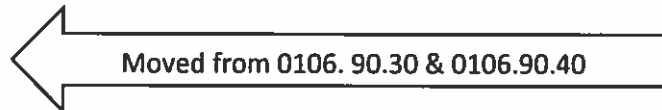


8. 0106.13 – Camels

0106.14 – Rabbits & Hares

0106.19 – Other dogs

Cats



9. 0106. 33 – Ostriches

10. 0106. 40 – Insects – 0106. 41. 10 – (Old number) – 0106.90.10

11. 0207. 14. 80 – Marinated Chicken

12. 0207. 32. 00 changed to 0207.41

0207.33. 00 changed to 0207. 42.00

0207. 34. 00 changed to 0207. 43.00

0207. 35. 00 changed to 0207. 44.00

0207. 36. 00 changed to 0207. 45.00

13. New Sub- Heading to reflect:

(1) Guinea Fowl

(2) Geese

0207. 50 – Geese

0207. 60 – Guinea Fowl

14. 0209. Broken out into two sub headings 0209.10.00

0209.20.00

15. 0210. 99- broken out into 1 sub heading

0210.99. 10

0210. 99. 90

16. 0301 (ornamented rush is broken) include:

Freshwater 0301.11.10

Other 0301. 11.90

0301. 19.10

0301. 19.90

17. 0302.10 – text changed

18. 0302. 12 – Broken into: 0302. 13

0302. 14

19. 0302. 20 – text changed to: 0302. 30

0302. 40

20. 0302. 42. 00 – Anchovies

21. 0302. 50

0307. 60

0307. 70

0307. 80

22. Change Numbering – under 0302.

0302. 40. 10- 0302. 41. 10

Eg. 0302. 50. 10- 0302. 51. 10

23. 0302. 40. 90 changed to 0302. 41. 20

0302. 61.00 changed to 0302. 43. 10

0302. 64. 10 changed to 0302. 44. 10

24. New text 0302. 70 sub heading.

25. Change sub heading:

0302. 66. 00 – 0302. 74. 00

0302. 65. 008 – 0302. 81. 00

0302. 68. 00 – 0302. 83. 00

26. Sub heading text has changed to 0303. 10.

27. Number has changed heading 0303

0303. 21. 00 – 10303. 14. 00

28. 0303. 80 – 0303. 90 and broken out to include further sub- divisions

29. 0304. Numbering has changed. New sub headings included now. Text of the sub heading has also changed.

30. 0305. 30 now broken out into (3) sub headings:

0305.31

0305. 32

0305. 59

31. New sub heading break out 0305. 43 and 0305. 44.

32. New sub heading break outs 0305. 52 and 0305. 53.00, 0305. 54. 00.

NB: NOTE TO DESWERT

- 0306.19.10 – Conch (15%)
- 0306. 19. 20 – Other circumstances (15%)
- 0306. 19. 90 – Other (15%)

33. 0306 New sub headings break outs.

Numbering has changed.

Now has as a 0306. 30 and relevant sub heading breakout and 0306.90.

34. New sub heading breakouts and change in numbering 0307.

35. New sub heading 0308 – rate propose 40%.

36. Notes chapter 4. A new note: note 4 (b) and the former (b) is now the note (c).

37. Sub heading 0401. 30 changed to 0401. 40 and description for text sub heading has changed.

New heading- 0401. 50 goes up to exceeding 10% (text content)

38. Heading 0407 – changed in numbering

39. Chapter Notes to chapter 5, note 4 has additional conditions/ clarification.

Re: heading 0511

40. New break out under 0511. 0511. 99. 10 (Human Remains)

41. Heading 0601 now requires number in supplemental quantity/ unit

42. Heading 0708 Pigeon peas sub headings changed.

0708.90 is further broken out.

43. Sub heading 0802. 40 is broken out into two (2). Further sub division.

44. Same as above for 0802.50 pistachios

0802.60 macadamia nuts

45. Kola nuts is now 0802.70

46. A new sub heading of 0802.00 areca nuts

47. Heading 0803 – number has changed.

Items in the heading are separated.

48. 0805. 20 numbering has changed.

49. 0810.30, 0810. 70. New breakout for the headings.

50. Number in format has changed to 0904. 20.

51. 0905.00.00 broken out into (2) sub headings: 0905.10

0905.20

52. Same as above for heading 0907

53. Heading 1001 both sub heading has been broken out.

54.1002, 1003, 1004 have breakouts (sub headings).

55. Heading 1006. Numbering has changed.

56. Heading 1008 has some new sub headings.

1008.40 – fonio

1008.50 – quinoa

1008.60 – triticales

Also 1008.20 is broken out further.

57. Sub heading 1102.10.15

58. New sub heading 1106.30.30 coconut flour.

59. Heading 1201 – numbering has changed. Also have a break out for seed.

60.1202 – Breakout for seed numbering has changed.

61. Heading 1207. Now has 1207.10 breakouts.

1207.30 – canor oil seeds

1207.60 – sunflower seeds

1207.70 – melon seeds

62. Heading 1211:00 new

63. Heading 1501 numbering has changed. Also there is now a 1501.20.00 other pig fat.

64.1502 numbering has changed.

65. L in the units column represents litre.

66. Sub headings – 160230 is further break out 1602.32 (further broken out)

67. Heading 1604 new breakouts 1604. 18 – shark fins

1604. 17 – eels

68. Sub heading 1605.20 broken into 2 sub division: 1605-21

1605-29

69. Clarify on 1605.40 other crustaceans. This is a complete number that should be deleted or should information be put in for it.

70. Heading 1605 now has a sub heading 1605.50 which has a number of sub divisions.

71. Also there is a 1605.60 with a number of sub division (4.

72. Chapter 17 now has codeletions sub heading note #2 which refer to 1703.

73. 1701 – Numbering has changed.

17011.11.10 – 1701.13.10

1701.11.19 – 1701.13.90

74. Break out or new sub heading 11704.90.

1704.90.10 guava cheese moved from 2007.99.40

75. 1901.10- description has changed infant or young children replaces infant use.

76. Chapter 20 has additional CAPRICOM notes. There are (3) notes.

77. 2003 heading – change in of sub headings – 200310

200390

78. Move 2005.1010 to 2005.99.91. Also the numbering under 2005.99 has changed don't have a 2005.99.91 and 2005.99.98.

79. Clarify 2008.11 – Ground Nuts

80. New subheading coconut cream....other.

81. Heading 2008 numbering change and further sub division.

82. Sub heading 2008.93.00 – cranberries etc.

83. Sub heading 2106.90 has further sub division 2106-90-91

2106-90-99

84. Sub header 2202.90 changed numbering to 2202.99 with further sub divisions

85. New sub division 2202-99-91 coconut water

2202.99.00 non-alcoholic beer

86. 2202 numbering has changed

87. New sub headings 2204.22.00

88. 2207 is broken out 2207.10

2020.20.90

89. New Sub Heading note to chapter 24 res subheading 2403.11

90. New subheading 2710.20 and farther sub division

91. Chapter 28- Note 7 has changed. Also there are now subheading notes refer to

2850.10

92. New sub-headings 2811.12 hydrogen cylinder
93. Sub heading 2812.10 is broken out into further sub divisions
94. Headings 2852 now has 2 sub headings
95. Heading 2853 now has 2 sub heading.
96. 2903 has new sub headings. This heading was previously 2848 (2007)
97. New sub heading 2904.30 and further sub division
98. 2910.50 new sub headings under 2910
99. New sub header 2914.62. Also 2914.70 broken out (2) sub divisions
100. Sub Heading 2918.17
101. Heading 2920 is broken out to now include 2920.20 and sub division
102. Header 2921. New sub heading, numbering has changed
103. (4) New Sub Headings 1a. 2922
 - 2922.15
 - 2922.16
 - 2922.17
 - 2922.18
104. Headings 2923 has (2) new sub headings
105. 2924.25.00 New sub headings
106. 2926.40.00 new sub headings

107. New sub headings under 2930 and 2931
108. 2932.14 New sub heading- 2932.30
109. 2933.92 new sub heading
110. Heading 2935 is broken out into (6) sub headings.
111. New sub heading 2935.70 (2) further subdivisions.
112. There is a new note 1 (b) for chapter 30 chapter notes. What was previously note in 1(b) has now become 1 (c) and numbering continues in that sequence.
113. There are changes to chapter note 2 to chapter 30.
114. Chapter 30 now has sub heading note re subheading 3003.60 and 3004.60, 3002.13 and 3002.14.

Also has additional CARICOM grades.
115. Heading 3002 has new sub headings 3002.10 and it further divisions.
116. 3003.20.00 – description has been changed a bit.
117. 3003. 30 has break out.
118. 3004. Numbering has changed. The new sub heading is 3004.60.
119. Two new sub headings under 3006:

3006.90.00

3006.91.00
120. 3006.92. 00 not broken out in the new hits.

121. 3103.10 is broken out.
122. Sub heading for 3212.90.10 deleted.
123. Laundry blue moved to 3402.20.60
124. Numbering changed under sub head 3702.90.
125. Chapter 38. New chapter for note 7. Also sub heading note 1 &2 has been deleted and new notes deleted 3 and 4.
126. Sub heading 3808.50 broken out and new subheading 3808.60 with subdivisions.
127. Sub heading 3812.30 broken out.
128. Sub heading 3824.80 further broken out.
129. Sub heading 3824.90 broken out.
130. Now has new heading 3826.
131. New sub heading 3901.40
132. Sub heading 3907.60 broken out.
133. Sub heading 3909.30 broken out.
134. New sub headings 4011.70 & 80.
135. Sub heading 4011.90 took out the sub division.
136. Chapter 42 has a new note 1 chapter notes. The old note (1) now becomes note 2 etc.
137. Sub heading 4202.91 has break out.
138. Sub head 4202.92 has break out.

139. Chapter 44 the sub heading notes have changed. Note 1. Also there are additional CARICOM note.
140. Sub heading 4401.10 broken out.
141. Sub heading 4401.30 broken out.
142. New sub heading 4401.40
143. Heading 4403 numbering has changed.
144. Heading 4406. Both sub headings broken out.
145. Heading 4407 numbering has changed.
146. Sub heading 4407.29.10 which is the old sub heading has now moved to the new sub heading which is 4407.11.20.
147. New sub heading is 4407.96, 97.
148. New sub heading 4409.22.
149. New sub heading 4412.33 & 34.
150. New sub heading 4418.73.
151. Heading 4419 is broken out into four sub headings.
152. Sub heading 4802.56 no longer broken out and 4802.62 is no longer broken out.
153. Sub heading 4802.69 broken out.
154. 4818.40 removed and changed to 9619.
155. New Sub heading 4823.90.20
156. New sub heading 5402.53

157. New sub heading 5402.63.
158. Heading 5502 broken out.
159. New sub heading 5506.40.
160. New sub header 5704.20.
161. New sub heading 6005.35, 6005.36, 6005.37, 6005.38, 6005.39.
162. Chapter 61 has additional CARICOM guidelines.
163. Chapter 62 has additional CARICOM guidelines.
164. Sub heading 6204.32 is broken out.
165. Sub heading 6204.39 is broken out.
166. Chapter 63 now has sub heading note. Re 6304.20.
167. Chapter 69 has additional CARICOM guidelines.
168. Heading 6907 numbering has changed.
169. Head 7001 is broken out.
170. Section xv notes has changed note 1 (m).
171. Chapter 73 has additional CARICOM guidelines.
172. Sub heading 7418.10 not broken out.
173. Chapter 76 has additional CARICOM guidelines.
174. Sub heading 8415.10 has a new description or added description.
175. 8418.61 has a new/revised description.
176. New sub heading with sub divisions 8424.40.
177. Sub heading has changed for 8424.81 to 8424.82.

178. Sub heading 8432.30 has been broken out.
179. Sub heading 8432.40 has been broken out.
180. Combined 8432.40 and 90 into one sub heading 8452.90.
181. Sub heading 8456.10 broken out.
182. New sub heading 8456.40 and 8456.50.
183. Sub heading 8459.40 broken out.
184. Sub heading 8460.11 changed to 8460.12.
185. New subheading 8465.20.
186. Heading 8481 description has changed to taps; etc.
187. New note 3. Former note 3 now become note 4. Also additional note 9 and note 10.
188. New heading 8523.29.80.
189. Sub heading 852352. Broken out into 2 subdivisions.
190. Numbering has changed under heading 8528.
191. Description of heading has changed for 8539.
192. New sub heading 8539.50.00.
193. Chapter 90 notes. There is a new note (l) therefore the number has changed also. Chapter also has additional CARICOM guidelines.
194. New sub heading 9401.52 and 9401.53.
195. Change in new description to old description 9403.81 now 9403.82 and 9403.83.

196. Heading 9406. Sub headings numbering has changed and also description 9406.10(wood) and 9406.90 (other).
197. Chapter notes to chapter 95 note 1 (e) has changed.
198. Note 1 (m) to chapter 95 has been changed.
199. A new note has been added to notes to chapter 95 1 (u). The order continues.
200. There are new sub headings notes to chapter 95.
201. New sub heading 9619, sanitary towels (pads), tampons, napkin and napkin lines for babies.
202. New sub heading 9620 – monopods, bipods, tripods and inhaler.