St Kitts - Nevis Customs & Excise Department

"To Protect and Collect"

COMPTROLLER'S OFFICE

18th May, 2015

MEMORANDUM

TO: IMPORTERS, CUSTOMS BROKERS AND CUSTOMS CLERKS

FROM: COMPTROLLER OF CUSTOMS

SUBJECT: CLASSIFICATION DECISIONS

All persons are asked to take note of the following classification decisions:

1. Hand Sanitizer is to be classified under HS Code 3401.30.00. It would not attract Import duty or the Value Added Tax (VAT)

2. Hard Wine is to be classified under HS Code 2206.00.90. All applicable duties and taxes are payable on this item **including** the Excise Tax and the VAT

3. Lemisol Feminine Wash is to be classified under HS Code 3307.30.00. All applicable duties and taxes including the VAT is payable on this item.

4. Maximo Car Wash-N-Shine is to be classified under HS Code 3402.90.90. This item would attract all the applicable duties and taxes including the VAT.

5. Meguiar's Hyper Dress, Meguiar's Natural Shine and Meguiar's Ultimate Wash Wax is to be classified under HS Code 3405.90.90. This item will attract all the applicable duty and taxes including the VAT.

6. Maximo Window Wash is to be classified under HS Code 3824.90.90. This item will attract all the applicable duty and taxes including the VAT.
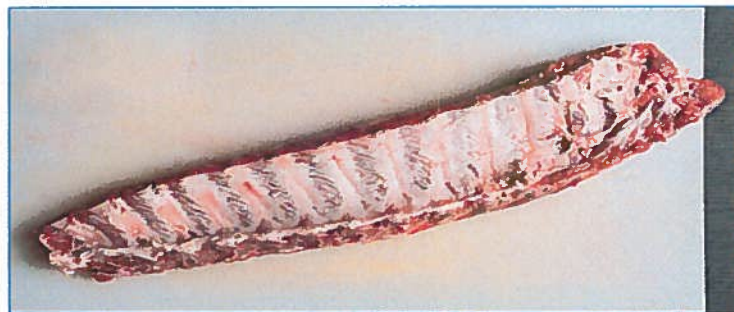

7. Strong Shake Energy Drink is to be classified under 2106.90.90.90. It would not attract the VAT, however all other applicable duty and taxes apply.

8. Countre Diary Full Cream Vanilla Flavoured Milk is to be classified under HS Code 0402.99.90. It would not attract the VAT, however all other applicable duty and taxes apply.
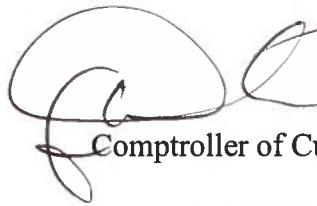
9. Pork ribs, pork loin ribs, spare ribs, baby back ribs, pork riblets, pork shoulder ribs, pork shoulder riblets and pork belly ribs are to be classified under HS Code 0203.19.00 (if the meat is fresh or chilled) and 0203.29.00 (if the meat is frozen). These items would not attract Import Duty or the VAT.

Importers, Customs Brokers and Customs Clerks are also reminded that the HS Code for Red Bull is **2202.10.10.**

The above is for your information.

Comptroller of Customs