



# St Kitts - Nevis Customs & Excise Department

*"To Protect and Collect"*

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## COMPTROLLER'S OFFICE

7<sup>th</sup> April, 2015

### MEMORANDUM

**TO: IMPORTERS, BROKERS AND CUSTOMS CLERKS**

**FROM: COMPTROLLER OF CUSTOMS**

**SUBJECT: REMOVAL OF VAT ON FOOD ITEMS**

As announced by the Hon Prime Minister Dr Timothy Harris in a national address on Wednesday 25<sup>th</sup> March, 2015 the Government has removed the Value Added Tax (VAT) on all remaining food items. This Policy takes effect on April 7<sup>th</sup>, 2015. Please find below a listing of the tariff numbers associated with food items that will be affected by the removal of the VAT.

### Vat Removal List on Food Items

#### **Chapter 2**

Headings 0201 to 0210

Fresh, chilled, frozen, salted in brine, dried or smoked meat of swine, poultry, bovine sheep and goat etc.

#### **Chapter 3**

Headings 0302 to 0307

Fresh, chilled, frozen, salted in brine, dried or cooked, whether or not shell, fish, crustaceans

#### **Chapter 4**

Headings 0401 to 0410

Milk, cream, yogurt, milk products, butter, dairy spread, cheese, curd, bird eggs, natural honey and edible product of animal origin not elsewhere specified or included

## **Chapter 5**

Heading 0504 only

Gut, bladders and stomach of animals

## **Chapter 7**

Headings 0701 to 0714

Edible vegetables and certain roots and tubers

## **Chapter 8**

Headings 0801 to 0814

Edible fruit and nuts, peel of citrus fruits or melons

## **Chapter 9**

Headings 0901 to 0910

Coffee, tea, mate and spices

## **Chapter 10**

Headings 1001 to 1008

Wheat, meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds and other cereals

## **Chapter 11**

Headings 1101 to 1109

flour, groats, meal, pellets, grains, flakes, inulin, malt, powder, granules, starch, flour, of legumes vegetables, wheat, potatoes, cassava, arrowroot, sago, banana, plantain, corn, peas,

beans, Jerusalem artichokes, salep, rice, oats and other tubers and similar roots

## **Chapter 12**

Headings 1201 to 1214

Seeds, nuts, fruit, spores, hop cones, plants, parts of plants, seaweeds

## **Chapter 15**

Headings 1501 to 1518

poultry, bovine, ovis, fish ,other mammals and vegetables fats and oils, soya bean oil, ground oil nuts, olive oil, palm oils, sunflower oil, safflower oil, coconut oil, babassu oil, rape oil, mustard oil, colza oil, jojoba oil, margarine, imitation lard and shortening

## **Chapter 16**

Headings 1601 to 1605

Sausages, prepared or preserved meats, extract and juices of meat, fish and crustaceans, prepared or preserved fish, caviar and caviar substitute and molluscs

## **Chapter 17**

Headings 1701 to 1704

Sugar, molasses, sugar syrup, sugar, chewing gum, confectionary,

## **Chapter 18**

Headings 1801 to 1806

Cocoa and cocoa preparations

## **Chapter 19**

Headings 1901 to 1905

Malt extract, food preparations, pasta, tapioca, corn flakes, corn curls, cereals, bread, pastry, cakes, biscuits, wafer, communion wafers, rice paper and empty cachets for pharmaceutical

## **Chapter 20**

Headings 2001 to 2009

prepared or preserve vegetable, nuts, fruit and other edible parts of plants, tomatoes, mushrooms, jam, jellies, marmalade, nut paste, fruit juices,

## **Chapter 21**

Headings 2101 to 2106

Extracts, yeast, sauces, condiments, seasoning, mayonnaise, tomatoes paste, ketchup, soups, broths, ice cream, popsicles, icicles, pepper sauce and other food preparation not elsewhere specified

## **Chapter 22**

Headings 2201, 2202, 2208.90.10, 2208.90.20 and 2209.00

Waters, aeriated waters, drinks and non-alcoholic beverages

## **Chapter 23**

Heading 2302

Bran

## **Chapter 25**

Sub-Headings 2501.00.10, 2501.00.20 and 2501.00.30

Salt

## **Chapter 29**

2940.00.00

Artificial sweeteners (For example Equal, Sweet'n'low)

**NB.** It is important to note that with the exception 0105.11.10 all goods in Chapter 1 will still attract the VAT. Also goods falling in Heading **0301**, goods falling in Chapters **6, 13, 14**, Headings **2203 to 2207 and 2208** as appropriate will still attract the VAT.

All are asked to take note of the above information.



Geord Belle  
Comptroller of Customs

