



SAINT CHRISTOPHER AND NEVIS

**COMPTROLLER'S OFFICE**  
*Customs & Excise Department*

P. O. Box 1  
Basseterre  
St Kitts West Indies

Tel: (869)465-7227  
Fax: (869)465-8519

Ref. No:.....

**TO: CUSTOMS BROKERS**

**FROM: COMPTROLLER OF CUSTOMS**

**SUBJECT: CUSTOMS TAXPAYER IDENTIFICATION NUMBER (TIN)**

**DATE: 7<sup>th</sup> DECEMBER, 2010**

Effective 1<sup>st</sup> January 2011 the VAT TIN ID issued by the Tax Reform Unit, assigned upon registration to collect VAT, will now be the TIN ID accepted by the Customs & Excise Department both in St. Kitts and in Nevis. This will be applicable when completing and submitting the C100 Customs Declaration form for the Importation and Exportation of Cargo and any other document where a TIN ID is required. This measure is to facilitate a smooth and efficient audit trail as it relates to the collection and refund processes of VAT both at the Customs & Excise and Inland Revenue Departments. This will apply for both businesses and private individuals.

It is very important to use the appropriate VAT TIN ID that corresponds to the registered entity as it has implications on the post collection process.

Once a Business or Importer has not been registered for VAT they will continue to use the previously assigned TIN ID.

Please be guided as above.

Comptroller of Customs