



St Kitts - Nevis Customs & Excise Department

"To Protect and Collect"

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MEMO

TO: IMPORTERS, BROKERS AND CUSTOMS CLERKS


FROM : COMPTROLLER OF CUSTOMS

SUBJECT: CLARIFICATION OF MEMO# 2010

DATE: 3rd APRIL, 2013

It has been brought to our attention that the Value Added Tax is currently being applied to Powdered Milk under headings number **0402.21.00** and **0402.29.00**. Memo re: Revenue Measures that was circulated in 2010 regarding zero rated VAT on powdered milk of sub-heading **0402.20.00** was unclearly communicated.

This memo seeks to clarify this matter. Please be advised that with immediate effect the VAT will no longer be applied to these tariff lines as in accordance with the Value Added Tax Act No 3 of 2010, item of the Second Schedule.


Comptroller of Customs