



St Kitts - Nevis Customs & Excise Department

"To Protect and Collect"

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MEMO

**TO: ALL IMPORTERS, CUSTOMS AGENTS, CUSTOMS BROKERS AND
CUSTOMS CLERK**

FROM: COMPTROLLER OF CUSTOMS

SUBJECT: DECLARATION BY IMPORTER FORM (C105)

DATE: JULY 8th, 2013

Following a review of the Declaration by Importer Form, an updated version is now introduced.

Attached is a copy of the new version of the Declaration by Importer Form (C105) and the Administrative note, all Importers, Customs Agents, Brokers and Customs Clerk are advised that this form will take effect from **Monday 15th July, 2013**. All other versions of this form will be obsolete as of the effective date.

Any queries in relation to this form, please contact Customs at (869) 466-7227 ext 3239.

BY ORDER
COMPTROLLER OF CUSTOMS



DECLARATION BY IMPORTER

I hereby declare that Invoice No.....Dated.....(dd/mm/yyyy), attached to Customs Entry, Reference No..... Dated is a true reflection of the cost of the goods and the following conditions have not affected the price for the goods described.

Conditions	YES	NO
1 A. Is there any relationship between buyer and seller as defined by the Customs & Control Management Act, Second schedule?		
1 B. If Question 1A is “yes”, did the relationship between buyer and seller influence the price?		
2. Were there any payments of fees for royalties, warranty fees, selling commissions, license fees, etc. made to the seller or any other person/entity?		
3. Are there any associated costs such as inland freight, processing fees, packing, labour costs etc. that were omitted from the invoice?		
4. Are there any other undisclosed shipping costs that were not displayed on bill of lading or airway bill presented?		
5. Were there any “ASSISTS” supplied by the buyer in the production of the imported goods as defined by the Customs & Control Management Act, Second Schedule?		
6. Are there any other conditions or considerations between the buyer and the seller that have affected the price of the goods sold?		

Warning

Any false declaration on this form will constitute an offence as stipulated under section 113 & 114 of the Customs (Control and Management) CAP 20.04 Revised. Under Section 120 of the said Act allows for proceeding to be commenced at any time within, but not later than five (5) years from the date of the commission of the offence. Penalties may range from \$5,000 up to \$150,000 or three times the value of goods, whichever is greater.

By signing and lodging the declaration, the Declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and the authenticity of any documents produced in support. The Declarant also undertakes that he/she will submit additional information or documents required to determine the customs value of the goods.

Name and Address of Supplier

..... Signed by Importer.....

..... Date

.....

..... Proper Officer.....

..... Date.....



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Administrative Note

WHY WOULD YOU NEED TO COMPLETE THE DECLARATION BY IMPORTER FORM?

1. The invoice does not meet Customs requirements* (see requirements below)
2. As a Value declaration:
 - i. The value needs to be re-affirmed by importer
 - Due to concern of prices
 - Due to concern of discounts, fees that may have been omitted etc;
 - ii. To confirm that there is no other payment in coin or kind that effected the price;
 - iii. That 'relationship' (as defined in the Second Schedule of the Customs (Control & Management) Act Cap 20.04) has not affected the Transaction Value;
 - iv. That Royalties, license fees etc., have no effect on price.

WHO IS AUTHORISED TO SIGN THE FORM?

The Importer, or an employee who can attest to the legitimacy of an invoice/transaction.

WHO IS NOT AUTHORISED TO SIGN IT

The Customs Broker, or anyone who cannot testify as to the legitimacy of the invoice/transaction.

***INVOICE REQUIREMENTS**

An invoice is acceptable for Customs purposes if it fulfills the below listed obligations

- **Computer Generated Invoice must include the following basic required fields:**
 - I. *Buyer and seller name and address*

- II. *Invoice/reference number*
- III. *Date*
- IV. *Proper description of goods*
- V. *Quantity of goods*
- VI. *Unit price /extension price*
- VII. *Grand Total*
- VIII. *Terms and condition of sale (for commercial export invoice)*

- **Non Computer Generated Invoice(in addition to the above criteria, must have)**

- I. *Signature/stamp (endorsement)*

Important Notes

- Invoice in present condition, by law must be able to last 5 years.
- Invoices in a foreign language must be translated and certified by a Competent Authority¹ into the official language of St. Kitts and Nevis.
- Invoices that are carbonated can be photocopied so as to ensure longevity (5 yrs).

¹Competent Authority could be a certified speaker/teacher of the language, relevant Embassy official, any other person who the Comptroller is satisfied can accurately provide translation of the foreign language to English.



COMPTROLLER OF CUSTOMS