

Import & Export Procedures Manual

St. Kitts /Nevis

Claude A Paul

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Introduction

This manual is intended to provide a clear and concise explanation of the procedures to be followed by persons involved in importing and exporting goods into and out of St. Kitts and Nevis. It will outline the steps to be followed in order to comply with the numerous administrative and statutory requirements of the various government departments which exercise control over the movement of goods through the various ports of entry. The manual also includes a series of illustrations that map out the processes of the various agencies in a simplified user friendly format.

The procedural requirements of the major stakeholders involved in trade is presented in a logical sequence and is written in simple language which focuses on the trader's perspective of the processes. Great care is taken to use terms which are commonly known and to avoid the use of jargon used within the respective agencies. References are made to the legislative instruments or statues which authorise the use the measures and a glossary is included to explain some of the technical terms which cannot be avoided.

Users of this manual must be mindful that the procedures represented here are intended as a general guide and should not be used as the authoritative source for making commercial decisions. All legal matters should be considered within the context of the provisions of the relevant legislation or based on independent professional advice.

The technical assistance and resources necessary to accomplish this task was made possible by International Finance Cooperation (IFC) - the private sector arm of the World Bank Group. This initiative is intended to contribute towards improving the institutional and regulatory framework in which trade transactions are conducted by the private sector within St. Kitts and Nevis.

Glossary

Air Waybill - (AWB) is a contract between the shipper and airline that states the terms and conditions of transportation.

Agent - Any person authorized in writing to act on behalf of the master of a vessel or commander of an aircraft to perform such acts required by any customs or any other related enactment.

Bill of lading – (BL) A document issued by a carrier, or its agent, to the shipper as a contract of carriage of goods. It is also a receipt for cargo accepted for transportation, and must be presented for taking delivery at the destination. It provides relevant information pertaining to goods including the description, marks and numbers, cubic measurement, weight and any amount paid or payable in respect of the carriage of the goods by sea.

Bill of sight - refers to a provisional declaration made to customs in situations where the importer is unable to produce the proper invoice in respect of the goods. A proper or perfect declaration is normally required within a specified period based on the proper invoices. (Sec 27 of the Customs Act)

C 101 - An administrative document submitted with customs declarations in situations where the goods are to be cleared under a duty concession or exemptions or cleared under the suspense regime. It must be approved by the Administration section of the Customs Department prior to the finalisation of the customs entry..

Cargo Manifest – A listing of cargo consignments carried on board an aircraft or ship which is used by agents as part of the ship's declaration or arrival in or departure from a port.

Classification - A process of putting goods into classes or categories that is most suitable based on its description. This is done by applying a description coded system according to the CET.

Certificate of Origin - (CO) is a document attesting that goods in a particular export shipment are wholly obtained, produced, manufactured or processed in a particular country (country of origin). A CARICOM Certificate of Origin is issued for any qualifying goods traded between member states

Common External Tariff - (CET) Uniform duty rate (customs duty) adopted by a common market or trading pact group to be assessed on imports from countries outside that market or group. CARICOM States apply a CET on non-qualifying goods and on goods which originate from outside of member states.

Customs Procedure Code- (CPC) is used for both imports and exports to identify the nature of the movement of the goods. It is used within the context of a Single Administrative Document to distinguish

the regime under which they goods are entered. The current list of Customs Procedure Codes can be found on the [St. Kitts Customs website](#)

Customs value – the value of imported goods as appraised by the customs and used as the basis for assessing the amount of import duty and other taxes. The most-preferred method is transaction-value which is based on the price paid by a buyer to a seller and may include other costs incurred by the buyer, such as the freight, packing costs, license fee or royalty, and any other sum(s) that accrue to the seller.

Customs Warehouse - Any place approved by the comptroller of customs for the deposit of goods for the security thereof.

Gate Pass - The final document issued in the process of clearing cargo. It is issued after the consignees have honoured all their obligations, financial and otherwise to the Customs and Port Authority and signifies that the consignment may be removed from the compound. It includes the name and address of the consignee along with a brief description of the goods, the vessel's date of arrival as well as the registration number of removal vehicle (truck etc.) and driver's signature.

HS Classification - The Harmonized System Codes (HS Code) is a standard issued by the World Customs Organization (WCO) to unify the classification of the goods. These are six digit codes for identifying different products across the world. The Common External Tariff (CET) used by member states of CARICOM is based on the HS Cde with additional digits and further sub divisions (sub heads) to distinguish goods which are of importance to regional trade.

Import license - An authorizing certificate issued by the competent authority granting an importer permission to import restricted goods into the federation.

Invoice – A commercial document issued by a seller to the buyer, indicating the products, quantities, and agreed prices for products or services the seller has provided the buyer. An invoice is required by customs to determine true value of the imported goods, for assessment of duties and taxes.

Transit shed - an approved place situated within a Customs port or airport and used for the temporary storage of cargo unloaded from an aircraft or ship. Transit sheds are operated by the Port Authority in St. Kitts and Nevis

Warehousing - This is a procedure under which an importer or agent imports goods and stores them under customs supervision or direction pending disposal either for home consumption or for export. Warehousing is part of the Suspense Regime of the Customs Procedure Codes which permits the release of goods from a transit shed and defers the payment of duty while in storage at a customs warehouse.

Import Procedures

The [Customs \(Control & Management \) Act Cap 20:04](#) includes many provisions which authorise Customs Officers to exercise control over goods and conveyances in which goods are imported. Similarly other governmental agencies administer laws that impact on the movement of goods across the borders. The procedures outlined below are based on the Customs Act and other related legislation. Importers, brokers, agents and other persons involved in the importation of goods are expected to comply with those administrative and regulatory requirements:

Arrival of Goods (Part IV of the Customs Act)

- Goods are imported into St. Kitts /Nevis either by air or sea and the means of conveyance (aircraft or vessels) are subject to control by two agencies – Customs and the Port Authority.
- Aircrafts submit the cargo manifest to Customs and Port Authority upon arrival as part of the general declaration
- In the case of a vessel the Master or Agent gives notice to Customs and Port Authority at least one working prior to arrival. An advance copy of the cargo manifest is also provided to the Port Authority at that time.
- Vessels are boarded upon arrival by Customs and a Vessel Report (including a cargo Manifest) is submitted to Customs before the discharge of cargo.

Discharge / Storage of cargo

Vessels

- Cargo is discharged from the vessel and a proper account (tally) is taken by the Port Authority and the Agent
- Goods are generally imported in returnable containers which may be either FCL or LCL
- FCL containers will be stored Container Storage Area pending release by Customs
- LCL Containers are unstuffed and the goods stored in one of the transit sheds (warehouses) pending release by Customs.
- Commercial cargo is normally stored in Transit Shed no. 1 while non-commercial cargo is usually stored in shed no.2
- Cargo is placed in marked locations for easy retrieval and subsequent inspection by Customs
- The importer is notified by or seeks information about the arrival of his/her package(s) from the local representative or agent of the shipping line.

Aircraft

- Cargo discharged from an aircraft is tallied against the cargo manifest by representatives of the agent and the Port Authority
- All cargo is stored in the Air Cargo Shed pending release by Customs
- Goods are placed in marked locations for easy retrieval and subsequent inspection by Customs.
- The importer is notified by or seeks information about the arrival of his/her package(s) from the local representative or agent of the aircraft.

Transfers

- Cargo consignments may also be transferred between St. Kitts and Nevis under customs control if duty has not been paid.
- A customs entry (C100) using suspense regime (CPC-S711) along with an Application for Relief of Duty and taxes (C101) Form must be presented to the Administration Section of Customs for approval.
- After approval the documents are lodged at the Customs Long Room for checking and verification.
- After finalisation the customs entry must be stamped out by the Customs Cashier
- Port charges must also be paid to the Port Cashier
- The Customs entry is taken to the warehouse office for marking off and verification of marks and numbers.
- The documents are brought to the Terminal Office where the boarding officer will supervise the loading of the consignment and sign the certificate of shipment.
- A boat pass will be issued to the vessel for permission to depart to the Port of entry in Nevis.
- Upon arrival in Nevis, the vessel will offload the consignment which will be stored at the transit shed pending release.

Entry (Declaration) Processing

A Customs entry or declaration is required for all consignments imported into St. Kitts/Nevis.

- Customs entries can be submitted electronically but in addition at least three hard copies of the entry forms (C100) must be presented with the relevant invoices, air waybill /bill of lading and other supporting documents attached.

- An importer may also be required to submit an Importer's Declaration Form if the invoice is unsigned or deemed insufficient by Customs.
- A Bill of Sight may also be used in instances where invoices are unavailable and the Comptroller permits the goods to be inspected and valued for duty purposes.
- The hard copies of the customs entries must be taken to the Supply Office for processing and approval before being lodged at Customs. The entries are stamped as evidence of compliance.
- At the time of first presentation of the entry to Customs the importer or authorised Customs broker must sign the Lodgement Register.
- The verification of the Customs entry involves comparing the electronic declaration with the paper declaration to ensure that the items are properly classified, the value for duty purposes is correct, the relevant duties and taxes are accurately computed and that all [other regulatory requirements](#) are complied with.
- Any discrepancies observed during the verification process are queried and the entry returned to the importer or broker for correction. The queried entry is accompanied by a Query Form which explains the discrepancy to the importer.
- After adjusting the Customs entry the importer or broker returns the corrected document to the Long Room and makes a notation on the Query Form to indicate the action taken to adjust the entry.
- The entry is finalised by Customs and an Assessment Notice is generated with the details of the Customs duty to be paid.

Payments

- The Assessment Notice and Customs entries are collected by the importer or broker and taken to the Customs Cashier for payment of the Customs duty.
- The Customs Cashier issues a receipt for the duties paid and retains the duplicate copy of the Customs entry. The original copy of the Customs entry will be used by Customs during the cargo delivery process.
- The charges due to the Port Authority must also be paid to the Port Cashier and a receipt is issued. This is a multi-function document which will be used by Customs to authorise release and then as a Gate Pass on final release from the Port Authority.

Verification / Marking off

- After payment of the Customs declaration and port Charges, the importer takes the original copy of the paid Customs entry to the Warehouse Officer for processing.

- The original copy is submitted to the Warehouse Office for marking off (accounting for the consignment on the cargo manifest) prior to further checks and verification by Customs Officers at the Transit shed where the goods are stored.
- The consignment is checked against the cargo manifest and documents returned to the importer or broker.

Cargo Inspection and Release

Commercial Cargo

- The importer proceeds to the transit shed No 1 and requests that the Port Official locate the consignment for Customs inspection.
- The goods are located and brought to the Customs Examination Area for verification by Customs.
- The contents of the packages are inspected by a Customs Officer to ensure conformity with the Customs entry and the attached invoices.
- If there are discrepancies the Customs Officer will point out the differences to the importer and instruct the importer or broker of any actions to be taken.
- When there are no discrepancies or the entry is corrected, the Customs Officer can sign the release order to authorise the Port Authority to deliver the consignment to the importer or broker
- The Port Authority Officer scrutinises the documents and ensures that any rent and other charges due to the Port Authority have been paid.

Non-commercial Cargo

- Non-commercial cargo is treated differently mainly because the goods usually need to be inspected and valued for duty purposes before the Customs entry can be completed.
- The shipping agent provides the importer with a copy of the bill of lading, Customs entry (C100) with header section completed, and other documents.
- The importer proceeds to the Transit shed and makes a request to the Port official for the goods to be located and brought to the Customs examination area.
- The goods are inspected and valued by the Customs Officer. The Customs Officer completes the Customs entry by inserting the Customs value and HS Classification in the appropriate parts of the Customs entry form (C100).

- This form is taken to the Long Room for finalising and determining the amount of Customs duty to be paid.
- The entry is finalised and an Assessment Notice generated with the details of the Customs duty to be paid.
- The Assessment Notice and Customs entries are collected by the importer or broker and taken to the Customs Cashier for payment of the Customs duty.
- The Customs Cashier issues a receipt and retains the duplicate copy of the Customs entry.
- The port charges must then be paid to the Port Authority cashier who issues a receipt.
- The original copy is taken back to the warehouse office for marking off.
- Customs authorises release of the consignment on the receipt issued by the Port cashier

Containerised Cargo (FCLs)

Cargo imported in full container loads (FCL) may be released from the Port under Customs control for inspection at the importer's premises.

- After processing, payment and verification of the customs entry as outlined previously, the documents are taken to Terminal office to book an appointment for inspection of the FCL on importer's premises.
- A booking is valid for 24 hours during which time an Officer is assigned to inspect the FCL.
- Customs verifies that the documentation is in order and releases the FCL by signing and stamping the relevant section of the Port Authority Form.
- The release is taken to Port Operations Office where the gate pass is issued.
- The importer provides transportation for the Officer to proceed to the place of inspection at the agreed time.
- The container is opened and the contents of the FCL are removed under the supervision of the Customs Officer who must verify that the declaration is correct.
- If there are discrepancies, the importer will be advised accordingly about the action to be taken.
- The Officer will record the findings on the reverse side of the Customs entry and finalise the transaction.

- The importer/agent must countersign the notation made by the Officer as verification of account taken

Private Bonds

- A Customs entry using the appropriate CPC for warehousing (S7) is prepared along with the Bill of lading, invoices and a C101 form attached.
- The entry and C101 must be first taken to the Audit and Administration Sections for certification and approval.
- After the approval stage the Customs entry is lodged and processed in the Long Room.
- If the consignment includes aerated beverages e.g. beer, sodas, stout, etc in bottles or cans, the levy must be paid to Customs.
- Also the port charges must be paid to the Port Authority Cashier and the Receipt Voucher issued.
- The entry is then taken to the Warehouse Office for marking off.
- Finally the entry for warehousing may be taken to the transit shed where the cargo is stored or to the Terminal Office if it is a full Container Load (FCL).
- As is done with commercial cargo in FCLs outlined above, prior arrangements should be made at the Terminal Office for a Customs Officer to accompany goods intended to be warehoused.

Final Release from Port Facilities

- After release by Customs the importer returns to the Port Official at the transit shed for final release.
- The Port authority issues a gate pass and inserts the particulars of the vehicle transporting the cargo out of the port facility.
- A final check of the cargo is made at the Port Gate to verify that the cargo on the vehicle **corresponds** to the particulars on the Gate Pass

Courier /Express Parcel Operations

There are two facilities dedicated to the clearance of courier or express parcels imported into or exported from St. Kitts. The Ralphford James Merchant Courier Facility (Bird Rock) is a one stop clearance facility managed entirely by Customs for the storage and release of courier (express) packages imported or exported through DHL, N.R. Sales, UPS, E-Zone and KVK. FEDEX operates

a similar one stop facility with a full customs service to secure and expedite the delivery of their express parcels.

- The importer is notified by or seeks information about the arrival of his/her package(s) from the local representative or agent of the Courier Company.
- The importer will visit the office of the courier company to collect the documentation and pay any freight charges that may be due.
- The agent will inform the importer that his goods are located at the FEDEX or RJM Courier Facility.
- The importer or his broker must visit the Customs Office at FEDEX or RJM Courier Facility to clear the package(s).
- The following documents are required for the clearance of goods from those facilities:
 - ✓ Air Waybill or Freight bill with the freight amount and the name of the consignee/importer included.
 - ✓ An invoice or payment receipt reflecting the true value paid for goods.
 - ✓ A valid picture ID eg: Passport, Drivers Licence etc.
 - ✓ A letter granting permission to clear the goods if the importer is not present.

Non-commercial

- For non-commercial goods, the Customs Officer will inspect the contents of the package(s) and determine the value of goods for duty purposes based on the invoice presented or contained in the package.
- Upon payment of the assessed Customs duty, a payment receipt is issued and release authorised.
- At the time of release of the packages, the importer /broker is required to sign a “Receipt for the Released Goods Form” which is retained by Customs.

Commercial

- In the case of commercial goods the importer is required to present a proper Customs entry (declaration) in respect of the goods.
- The declaration is verified by Customs and then the importer must pay the Customs duty due on the goods.
- The contents of the parcels may also be inspected by Customs prior to being released.

- The importer or broker required to sign a “Receipt for the Released Goods Form” which is retained by Customs.

Parcel Post

- An importer is notified about the arrival of a parcel at the Post office by means of Parcel Notice sent by the Postal Authorities. The notice will contain a parcel(s) number(s) and will inform the importer of the times for Customs inspection.
- The importer or his broker must visit Parcel Post section at the GPO to clear the package(s).
- The following documents are required for the clearance of goods from those facilities:
 - ✓ Air Waybill or Freight bill with the freight amount and the name of the consignee/importer included.
 - ✓ An invoice or payment receipt reflecting the true value paid for goods.
 - ✓ A valid picture ID e.g.: Passport, Drivers Licence etc.
 - ✓ A letter granting permission to clear the goods if the importer is not present.
- If the goods are of a non-commercial nature the Customs Officer will inspect the contents of the package(s) and determine the value of goods for duty purposes.
- The particulars are noted on the reverse side of the Parcel Post notice and handed over to the Postal Officer for payment.
- After payment the parcel is released and the importer must also sign to acknowledge receipt.
- Commercial goods require a Customs entry to be presented for verification by Customs and payment of the relevant duties and taxes prior to release.

Special Regimes

Provisional /Deposit Entry Procedure {Section 27(4)}

This procedure is utilised when an importer wishes to expedite the clearing of his goods but is unable for whatever reason to immediately present a proper entry and allow it to go through the normal verification processes.

This can be due to late arrival of invoices, the complexity of the entry preparation and the urgency of the goods required. It is at this stage a Deposit or provisional entry is used to

facilitate the expeditious release of cargo. The amount to be deposited usually exceeds the provisionally assessed Customs duty. This is to secure any additional duty that may be payable at the time of the proper and final assessment.

The Importer is required to present the proper or perfect entry for verification within a stipulated time (usually three (3) months) after which a refund of any sum in excess of the duty payable is refunded. The Supervisor of the Warehouse Office is responsible for processing deposit entries.

- The importer makes a request to clear goods on deposit to the Comptroller of Customs when it is not possible to submit a proper entry
- If granted the importer is presents the provisional entry along with invoices, agent stamp, bill of lading, licences, other required documents.
- The Supervisor - Warehouse Office assesses the entry and determines the amount to be deposited
- An "A-Form" will contain the deposit amount along with the shipment particulars (Rot#, BOL, Vessel Name, Description of goods, including container type, etc.
- The deposit entry is then processed by an entry processing clerk
- The deposit entry and A-form is then taken to the cashier for payment of the deposit
- The A-Form and the entry is taken to the station where the goods are stored for finalisation and release

Perfect/Certified Entry Procedure

The purpose of the perfect entry is to make a proper assessment of goods that were provisionally cleared by deposit. It must be presented to Customs within three months or such period as the Comptroller may otherwise permit under Sec 27 (5).

- The Importer will produce a proper entry to Warehouse Office for verification and certification.

- This declaration should contain all the documents relating to the importation of the goods cleared by the deposit entry.
- If for some reason goods were legitimately over-landed, invoices for these goods must be produced.
- If during the examination from the deposit entry goods were short-shipped or damaged, a credit note should be attached to the perfect entry and be accounted for in the calculations.
- The entry is “Verified” and “Certified” by the respective Officers with their signatures and date affixed.
- The entries shall then be delivered to the Long Room for final processing.
- If the amount deposited exceeds the duty payable then the excess is refunded.

Duty Concessions

Goods may be exempted from the normal customs duties and taxes based on legislation or under special circumstances through decisions of Cabinet. Cabinet decisions are conveyed to Customs through the Ministry of Finance.

- The Customs entry for a consignment to be cleared under a concession must be accompanied by an Application for Relief of Duty and taxes (C101) Form.
- These documents are submitted to the Administration Section of Customs for verification of the authority and reason for the concession and approval.
- After approval the documents must follow the various stages for processing, payment, verification and release outlined previously for a normal transaction.

Returning Nationals/Residents

A Returning National (RN) is entitled to duty free concessions on a range of household and personal effects including a motor vehicle on condition that they have resided outside of St. Kitts/Nevis for 10 years.

- The eligibility of the individual to qualify for the concession is determined through an interview conducted by the staff of the Secretariat for Returning Nationals
- The RN is required to complete an application form if the requirements are met.

- The application must be certified by the Administrator of the Secretariat for Returning Nationals before the returning national proceeds to Customs to clear the goods.
- The RN must obtain a copy of the bill of lading, Customs entry (C100) with header section completed, and other documents from the shipping agent.
- These documents and a copy of the C101 form to the Administrative Section at Customs HQ for approval of the concession.
- After the approval the RN goes to the Transit shed and makes a request to the Port official for the goods to be located and brought to the Customs examination area.
- The goods are inspected and valued by the Customs Officer. The Customs Officer completes the Customs entry by inserting the Customs value and HS Classification in the appropriate parts of the Customs entry form (C100).
- The entry is taken to the Customs Long Room where it is finalised and an Assessment Notice generated with the details of the Customs duty to be paid.
- The Assessment Notice and Customs entries are collected by the importer or broker and taken to the Customs Cashier for payment of the Customs duty.
- Any port charges due are paid to the Port cashier

Pre Releases

In special circumstances Customs may allow certain goods to be pre-released provided that the importer agrees to meet certain stipulated conditions. Pre-releases may be granted for perishables, precious goods, inventory for factories and goods import for government purposes. Other requests are dealt with on a case by case basis at the discretion of the Comptroller.

- A request for pre-release must be made by the broker using the Pre-release form- (C104).
- The Station Supervisor is authorised to approve certain requests for pre-releases relating to perishables, precious items and goods required for manufacturing.
- All other pre-releases must be authorised by the Administration Section before the consignment can be delivered from customs control.
- The customs entry in respect of the transaction must be finalised within one week of the date of the release.

Prohibitions & Restrictions

The [fourth Schedule of the Customs Act](#) contains the lists of prohibited and restricted imports and exports. A prohibited item may not be imported into or exported from St. Kitts/Nevis, while a restricted item may be imported or exported only under the conditions specified in the relevant list.

Customs Duties and Other Charges

Customs is responsible for the collection import duty and other related charges on goods imported into St. Kitts /Nevis.

Import Duty

The [Customs Tariff](#) provides the range of import duties payable on goods according to their classification under the Harmonised Commodity Description Code System (HS 2007)

Value Added Tax

Value Added Tax (VAT) is a tax that is charged on most goods and services that VAT-registered businesses provide in the Federation. It is also charged on goods and some services that are imported from countries outside the Federation, and brought into St. Kitts and Nevis.

There are three rates of VAT, depending on the goods or services the business provides. The rates are:

- ✓ standard - 17 per cent
- ✓ reduced - 10per cent (hotel accommodation and restaurants)
- ✓ zero - 0 per cent

A detailed explanation of the method of calculating and applying VAT on imports in available on the St.Kitts Customs Website: <http://www.skncustoms.com/pdfs/VAT%20System.pdf>

Examples of Zero-Rated Items

These are examples of goods and services that are zero-rated, depending on the product itself and the circumstances of the sale:

- ✓ flour
- ✓ sugar
- ✓ milk (not condensed, chocolate, cream or soy)
- ✓ rice (white & brown)
- ✓ oats
- ✓ bread

Excise Tax (Excise Act #4 of 2010)

Excise Tax is payable on certain goods imported into St. Kitts /Nevis and manufactured by registered manufacturers. It that regard is considered as a non-discriminatory tax which is applicable at the rates and on a range of goods specified in the [First Schedule to the Excise Act](#). These goods include aerated and other beverages, beer, wine, spirits, tobacco products, motor cycles, firearms and petroleum products.

Environmental Levy (Act No 3 of 2001 & SR&O 12 of 2005)

An environmental levy is payable on used vehicles imported in St. Kitts /Nevis. The current rates of environment levy are as follows:

- ✓ 4 years or more after the date of manufacture - **\$5000 EC**
- ✓ 2 years or more but less than 4 years after the date of manufacture - **\$3500 EC**
- ✓ less than 2 years - **\$1000 EC**

Export Procedures

Preparing Export Documents

- An exporter will determine the carrier to be used for shipping goods to destination.
- An export declaration must be prepared with particulars of the goods and supporting documentation.
- The air waybill /bill of lading must be prepared by the agent prior to departure of the aircraft/vessel.

Declaration Processing

- The export declaration (entry) is presented electronically or physically taken to the Customs office where the goods are to be exported for processing.
- The declaration is verified and finalised.
- The finalised document must then be taken to the Customs Cashier for “Stamping Out”.
- Any Port charges are paid to the Port Cashier who issues a receipt.
- The documentation is taken to the Warehousing Officer for record keeping and filing.

Procedures at Port

- The documents and goods to be exported taken to the Port Authority at the Port of departure.
- Prior to loading the Customs boarding Officer will inspect the goods and compare with the export documents
- If satisfied the Customs Officer will sign the reverse side of the export entry as part of the certificate of shipment.
- The Master / Commander or other responsible Officer of the aircraft/vessel also signs the documents to certify that the goods were received on board.
- An outward manifest with particulars of the cargo being shipped is prepared before the aircraft/vessel departs from Port.

Temporary Exports

Items may be exported on a temporary basis usually for repairs or when previously imported goods are damaged and are being shipped out to be replaced on warranty usually through the courier companies or the parcel post section of the GPO.

- A Temporary Export Form is completed by the Customs Officer who inspects the item at the time of export.
- The Officer records a description of the item and takes particular care in noting the brand name, the serial and model numbers.
- The exporter is provided with a copy of the completed Temporary Export Form which he must present to Customs when the goods are re-imported.
- The items will be placed in a package and handed over to the respective agent of the shipping company or the postal authorities for finalisation and payment of charges /fees prior to shipment.
- Duty is normally due on the cost of repairs, so supporting documents will be necessary to assist Customs in determining the proper value of the repairs upon return.
- Damaged goods exported under warranty will not be liable to Customs duty upon re-importation, provided that the replacement is identical to the damaged item returned to the supplier.

Other Agency Requirements

Port Authority – St. Kitts and Nevis

The Port authorities of St. Kitts and Nevis work alongside Customs in both jurisdictions and provide complementary services in safeguarding the revenue due on imported goods and protecting the interest of state. Port Authority is responsible for the storage of goods in the transit sheds at the air and sea ports of the Federation. There are also responsible for the control of aircraft and ships arriving at or departing from the approved ports of entry.

Storage of Cargo

Cargo stored at the Port are subjected to the payment of storage fees after the allowable grace period have passed. The Authority allows a five (5) days grace period exclusive of Saturdays, Sundays and legal holidays (Public Holidays) before applying any storage fees. However, the Authority may, in its discretion extend the free time allowances when necessary.

St. Kitts

St. Christopher Air & Sea Ports Authority exercises control over both the Golden Rock Airport and Basseterre Cargo Port.

For full details on storage charges at the port in St. Kitts click on the link below:

http://www.scaspa.com/useful_information_storage_cargo.asp

Nevis

Nevis Air & Sea Ports Authority maintains control over the Vance W. Amory International Airport, the Long Point Seaport, and the Charlestown Ferry Terminal.)

For full details on storage charges at the port in Nevis click on the link below:

<http://www.nevisports.com/statutory-rules-and-orders.asp>

Plant Quarantine - Imports

- All consignments of plants, plant products or cut flowers require an import before importation into the Federation.
- The importer must provide a copy of the order to the Plant Quarantine section of the Department of Agriculture where it is stamped and signed.
- A fee of EC\$5.00 is payable for the import permit when it is issued.
- A copy of the stamped order and the import permit is taken to the Department of Trade (supply Office) where an application is made for an Import Licence.

- Upon approval of the import licence the goods may be imported.
- The consignment must be accompanied by a phyto- sanitary Certificate from the country of origin
- The department of Agriculture must be notified of the time of arrival of the goods.
- The consignment will be inspected upon arrival by a Plant Quarantine Officer who will advise Customs to release the goods if it conforms to the quarantine requirements.

Exports

- Exporter informs the Department of Agriculture of the intention to export.
- All products must be brought to the Department for inspection.
- Inspection is carried out by a Plant Quarantine Officer
- If in conformity a Phyto-sanitary Certificate is issued upon payment of EC\$5.00.
- The packages must be sealed for shipment and delivered to the port of departure/export.
- Export documents are prepared and the other formalities complied with prior to export

Animal Quarantine

- All consignments require an import permit from the Veterinary Division before importation into the Federation
- The importer must present a signed copy of a health certificate with an official stamp from the exporting country for all poultry and meat products.
- Fish and other sea food products are referred to the Marine resources Department for approval.
- A fee of EC\$50.00 is payable for the import permit when it is issued.
- A copy of the import permit is taken to the Department of Trade (Supply Office) where an application is made for an Import Licence.
- Upon approval of the import licence the goods may be imported.
- The consignment must be accompanied by a valid Health Certificate from the country of origin
- The department of Agriculture must be notified of the time of arrival of the goods.
- The consignment will be inspected upon arrival by a Veterinary Officer who will advise Customs to release the goods if it conforms to the quarantine requirements.

The import procedures for live animals including dogs, cats, horses and livestock are more technically oriented and specific to the nature of the importation.

Supply Office - Ministry of Trade

The Supply Office is an agency of the Ministry of Trade responsible in part for bulk importation of rice, sugar, flour, milk, and wire for making fish pots, etc. and for issuing import licences. All entries for goods except foodstuff and household effects must be stamped by the Supply Officer before being lodged at Customs. In some cases a licence is issued particularly for plant and animal products.

- The importer or Broker takes the completed Customs entry to the supply office.
- The entry is scrutinized and stamped and returned to the importer /Broker
- The importer or Broker lodges the customs entry at Customs.
- In instances where an import licence must be issued, the importer/broker completes an application form and the actual licence is granted.
- In both instances a fee of \$1.00 is payable

Pesticide and Toxic Chemical Control

The Pesticides and Toxic Chemicals Act (Cap 9.18) provides for the regulation and control of the importation, storage, manufacture, sale, transportation, disposal, and use of controlled products. A “controlled product” includes a pesticide, toxic chemical, or any substance or product specified in the Second Schedule to this Act.

- An application to import a controlled product must be made in advance to the Pesticides Board and using the prescribed form
- A fee of \$50.00 is payable for granting or renewal of an import licence.
- A licence issued under this section shall be signed by the Registrar or the Chairperson and shall contain the following information:
 - ✓ The trade name of the controlled product and the physical form in which it shall be imported, stored, sold, or used;
 - ✓ The registration number of the controlled product;
 - ✓ The conditions attached to the licence that is granted; and
 - ✓ Other requirements and information as the Board may consider necessary.
- All imported controlled products must be accompanied by documentation which clearly state:
 - ✓ the common name of the active ingredient of the controlled product;
 - ✓ the percentage of the active ingredient;
 - ✓ the hazard class of the controlled product formulation;
 - ✓ any other hazard associated with the cargo; and
 - ✓ remedial action to be taken in case of emergency

- The importer must provide these documents to the Port Authority at least 48 hours prior to importation so that safe and appropriate methods for handling, transporting and storing of the controlled products can be made.
- A customs entry is required for processing, payment, verification and release by Customs and Port Authority in the normal manner.