

RETURNING NATIONAL POLICY
APPLICATION FOR DUTY – FREE CONCESSIONS

- (1) Name of Applicant: _____
- (2) Address (overseas) _____

- (3) Address (local) _____

- (4) Telephone No (local). _____
- (5) Resided abroad for _____ years.
- (6) Intended date of return _____
- (7) Value of items: (A list must be attached) _____
N.B.*Please attach proof of ownership of vehicle with the attached list.

I hereby certify that all of the items are my **Personal Effects**.

.....
Signature of Applicant

.....
Date

RECOMMENDATION OF MINISTRY OF FINANCE

Approved []

Not Approved []

.....
Permanent Secretary, Ministry of Finance

CONDITIONS FOR OBTAINING DUTY FREE CONCESSIONS UNDER
THE RETURNING NATIONAL POLICY

I _____ hereby agree to the following conditions:

- (1) That I intend to return home within a period of six (6) months from the date of application to take up permanent residence.
- (2) That the items imported duty free under the policy will not be sold before informing Customs and making arrangements to pay the duty on the residual value.
- (3) That the items are for the applicant's use and will not be transferred to another party whether as a gift or as a sale.
- (4) To be considered as residing in Nevis for the purpose of this policy, a returning national must spend at least six (6) months of a year in Nevis
- (5) Failure to comply with the above may result in the levying of duties on all items imported.

I certify that I have read and understood the above conditions

.....
Signature of Applicant

.....
Date

- ❖ **NB* Full Proof of Nationality (Birth Certificate & Passport or Photo ID) Must Be Presented With This Form.**
- ❖ **A Quantified List of all the Items to be brought in.**
- ❖ **If another person will be clearing the items for you a letter stating this should be submitted with the other Documents.**

Returning Nationals

Please note that a returnee's birthplace must be either **St. Kitts or Nevis** to qualify under this policy. All returnees are required to provide proof of nationality (valid passport or identification card with visible picture {No Voters ID}), a quantified list of **All** items to be brought into the island whether now or later, along with the **Original Copy** of the completed returning national form all of which should be presented to the Ministry of Finance.

Returning Nationals are exempted from the payment of **All Duties and Taxes** on personal items. Returnees are allotted **six (6) months** in which to completely bring in all their personal items into Nevis.

In addition, returnees are exempted from **Customs Duties only** on the importation into Nevis of construction materials for residential or commercial construction, furniture and fittings for residential or business use, tools and equipment for a startup business use and initial goods representing start-up stocks and supplies for any new business. These exemptions also apply if the materials, furniture and equipment are purchased locally. However, if such items are sold within 3 years of importation or purchase then customs duties are repayable.

Returning Nationals are exempted from the payment of **Import Duty only** on the importation of one (1) vehicle, with proof of ownership, into Nevis for personal or business use. The Value Added Tax of 17% (V.A.T) and 6% Customs Service Charges are payable. The Environmental Levy Fee of \$1,000.00 is payable if the vehicle is between 0-2 years, \$3,500.00 environmental levy is payable when the vehicle is between 2-4 years or \$5000.00 is payable when the vehicle is 4 years and over. This exemption applies also if the vehicle is purchased locally. However, if that vehicle is sold within 3 years of purchase or importation then customs duties will become payable.

Returning Nationals who are desirous of opening a business must take the necessary steps to formally apply for a business license and provide a viable business plan to benefit from this and other concessions that are available.

If a returnee is unable to clear the items themselves a letter indicating who will clear them on their behalf should also be submitted with the other documents.

Please note that the Ministry of Finance reserves the right to request any additional information required in confirming any information submitted to the Ministry.

Best wishes in your endeavors.