



**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 **Used Personal Effects.**

.....

Signature of Applicant

.....

Date

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**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 all returnees are asked 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, so that the matter could be dealt with all at once, 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 allowed one (1) vehicle with proof of ownership. No building materials of any kind (**that is any items that will in any way be attached to the house/structure such as sinks, fixtures and fittings, face basins, Kitchen cupboards etc. and that will be used in its construction such as cement, windows etc.**) will be qualify under this policy. Returnees are allotted **six (6) months** in which to completely bring in all of their personal items.

Returning Nationals are exempted from **All Duties and Taxes** on used items to furnish a standard/regular dwelling house (no more than three (3) rooms). Please note that when it comes to vehicles the returning national is exempted from Import Duty and Value Added Tax (V.A.T), 12% Customs Service Charge payable. Also a fee of \$1,000.00 environmental levy is payable when 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. Please be aware that the Customs Department valuations on the items are final.

Please note that a returnee's birth place must be either **St. Kitts or Nevis** to qualify under this policy. If this is not the case and they are still relocating to the island they **might** be qualified under the Movement of People Policy which is quite similar to that of the returning nationals except the full duties are payable on any vehicle being imported. This policy is for Ex-pats or non nationals and they are exempted from all taxes on all used household and personal effects only. They do not get exemption on new items. Rates of duty for Ex-pats vary but the maximum payable on personal and household items is 59.125% on the cost or estimated cost of the items.

**If a returnee is unable to clear the items their self 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 reserve the right to request any additional information required in confirming any information submitted to the Ministry.

Best wishes in your endeavors.