



VAT

VALUE ADDED TAX

ST. KITTS & NEVIS

Consumer information

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As a consumer you must:

- Look for the VAT certificate before paying VAT
- Know that prices displayed on the shelves already include VAT
- Collect sales receipt
- Know which goods and services are Standard Rated Supplies, Zero-Rated Supplies and Exempted Supplies
- Make sure that sales receipt has the total VAT paid.

Exempt Supplies:

1. A supply of basic construction services on a residential construction:

Includes: Construction services of a basement, foundation for a dwelling, driveway, walls, windows, and roof

Does NOT include: Services that are sub-contracted such as plumbing, painting and electrical services

2. A supply of medicines including multi-vitamins

3. A supply of printed matter:

Includes: Brochures, books, pamphlets, leaflets, dictionaries, encyclopedias, newspapers, children coloring and drawing books and exercise books

Does NOT include: The service of printing the above items, electronic books (CDs), DVDs, charts.

4. A supply of agricultural and fishing inputs:

Includes:

- seeds, seedlings, cuttings and fertilizers, pesticides, insecticides (including those for household use for e.g. Bop, Baygon, etc), and other treatments
- herbicides, fungicides and nematicides
- animal feed other than food for domesticated animals generally held as pets
- ventilated boxes and packing films specifically designed for use in transporting unprocessed agriculture products;
- plant propagation bags;
- fiber- glass and wooden boats, anchors, G.P.S, compass, V.H.F radio etc.
- equipment and machinery specifically designed for agricultural and horticultural use

5. Domestic and International Transportation

Includes: Bus & Taxi Fees, ferry fees, airline tickets and trucking

Does NOT include: Transportation fees included in the price of a product or service

6. Education Services by a qualified educational institution

Includes: Tuition, meal plans and accommodation included in tuition fees, exam fees, laboratories.

Does NOT include: Facilities open to the general public for a fee

7. Electricity (Residential & Commercial)

8. Insurance

Includes: Property, vehicle, medical and life

9. Interest on loans

10. Locally produced agricultural produce

Includes: Produce sold directly by the local producers such as poultry, eggs, fish, vegetables, fruits, flowers, pigs, goats, cows and their related products

Does NOT include: Produce sold by a retailer or supermarket

11. Medical Services

Includes: Services provided by a qualified medical practitioner and/or rendered in a qualified medical facility such as, licensed hospital, maternity home, nursing home, convalescent home; or clinic. (Does not qualify if either of these two conditions are not met)

Such services are:

- Laboratory, x-ray or other diagnostic services
- The use of operating & case room, anesthetic facilities (equipment or supplies)
- radiotherapy, physiotherapy etc.
- Disease, trauma, Dental (excluding dentistry for cosmetic reasons), periodontal

Does NOT include: Dental procedures for cosmetic reasons nor cosmetic surgery

12. Residential Rent

Includes: Rent provided in an unfurnished apartment

Does Not Include: Rent provided in an apartment furnished by the lessor

13. Residential Water

Include: Tap water provided to homes

Does NOT include: Bottled water

14. Certain Construction materials

Includes: Ready Mixed Concrete, Cement and locally made concrete blocks

Does NOT include: lumber, steel, plumbing supplies, electricity supplies

15. Funeral Expenses

