

TURKS AND CAICOS ISLANDS

CUSTOMS (AMENDMENT) BILL 2026

ARRANGEMENT OF CLAUSES

CLAUSE

1. Short title and commencement
2. Interpretation
3. Section 93A inserted

TURKS AND CAICOS ISLANDS

**A
PROPOSAL
FOR
A
BILL
FOR**

AN ACT TO AMEND THE CUSTOMS ACT.

ENACTED by the Parliament of the Turks and Caicos Islands.

Short title and commencement

1. This Act may be cited as the Customs (Amendment) Act 2026 and shall come into operation on publication in the *Gazette*.

Interpretation

2. In this Act the “principal Act” means the Customs Act.

Section 93A inserted

3. The principal Act is amended by inserting the following after section 93—

“Post-clearance audit

93A. (1) The Collector may, at any time within five years from the date of importation or exportation, conduct a post-clearance audit of any importer, exporter, customs broker, carrier, warehouse operator, or any person engaged in activities regulated under this Act.

(2) For the purpose of a post-clearance audit, a customs officer may—

- (a) examine and copy books, records, accounts, correspondence, contracts, electronic records, and other documents relating directly or indirectly to imported or exported goods;
- (b) enter the business premises of the audited person during normal business hours;
- (c) require the production of information relevant to determining compliance under this Act; and
- (d) verify the accuracy of declarations concerning classification, valuation, origin, quantity, tariff treatment, duties, charges, taxes, levies, fees, and compliance with any customs requirement.

- (3) Where the audit reveals an underpayment of tariffs, duties, charges, taxes, levies or fees, the Controller may reassess and recover the amounts due together with a penalty set out in subsection (4).
- (4) Where an audit conducted under this section reveals that an underpayment of tariffs, duties, charges, taxes, levies or fees resulted from a false, incorrect, incomplete or misleading declaration, statement, record or information provided by the audited person, that person shall be liable to a fine of \$5,000 or three times the value of the goods, whichever is the greater.
- (5) The clearance or release of goods shall not be deemed final for the purpose of verifying the accuracy of a customs declaration.
- (6) The clearance or release of goods shall not prevent Customs from conducting a post-clearance audit or from reassessing duties, charges, taxes, penalties, or other liabilities arising under this Act.”.

PASSED by the Parliament this day of 2026.

.....
Tracey Parker
Clerk to the House of Assembly

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Gordon Burton
Speaker

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Customs Act to provide for post-clearance audit of goods that have been cleared and released. This amendment seeks to bring the Turks and Caicos Islands in line with international best practice and the World Customs Organization Guidelines for Post Clearance Audit and the Kyoto Convention (Revised), which provides for the simplification and harmonisation of Customs procedures. The Convention is the blueprint for modern and efficient Customs procedures in the 21st century. It defines Post clearance audit (PCA) or audit-based controls as measures by which Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned.

THE BILL

Clauses 1 and 2 of the Bill make provision for the short title, commencement and interpretation of the Bill.

Clause 3 of the Bill inserts section 93A to empower Customs to carry out post-clearance audit to reassess declaration make and recover any underpaid tariffs, duties, charges, taxes, levies or fees together with penalties.