

TURKS AND CAICOS ISLANDS

**DESTINATION MANAGEMENT FEE (AMENDMENT)
(NO. 2) BILL 2026**

ARRANGEMENT OF CLAUSES

CLAUSE

1. Short title and commencement
2. Interpretation
3. Section 12 amended
4. Validation

TURKS AND CAICOS ISLANDS

**A
PROPOSAL
FOR
A
BILL
FOR**

AN ACT TO AMEND THE DESTINATION MANAGEMENT FEE ACT.

ENACTED by the Parliament of the Turks and Caicos Islands.

Short title and commencement

1. This Act may be cited as the Destination Management Fee (Amendment) (No. 2) Act 2026 and shall come into operation on publication in the *Gazette*.

Interpretation

2. In this Act “principal Act” means the Destination Management Fee Act.

Section 12 amended

3. Section 12 of the principal Act is amended by repealing subsection (2) and substituting—

“(2) Subject to subsection (3), a fee collected pursuant to sections 3 and 4 shall be deposited into the Fund.

(3) A carrier or IATA may before depositing moneys into the Fund, deduct such reasonable administrative fees as may be approved by the Cabinet, which are incurred in the collection, remittance or administration of the fee.

(4) A fee collected from IATA by the Airport Authority under section 6(3) is subject to instructions issued by the Permanent Secretary, Finance under the Public Finance Management Act and shall be deposited into the Fund.”.

Validation

4. (1) The destination management fees collected in respect of arriving passengers from 1 August 2023 until 27 November 2023, is validated and is deemed to have been lawfully collected.

(2) The destination management fees collected in respect of children over two years and under ten years from 27 November 2023 until 16 March 2026 is validated and is deemed to have been lawfully collected.

(3) The administrative fees deducted in the collection and remittance of destination management fees under section 6 of the principal Act, from 1 April 2025 to date, is validated and is deemed to have been lawfully deducted.

(4) No action, claim, proceeding or demand for the refund of any fee collected or deducted and validated under subsections (1), (2) or (3) shall lie against the Government, the Airports Authority, IATA or any collection agent.

PASSED by the Parliament this day of 2026.

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Tracey Parker
Clerk to the Parliament

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Gordon Burton
Speaker

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Destination Management Fee Act to provide for the deduction of reasonable administrative fees incurred in the collection, remittance and administration of the destination management fee; and to validate certain historical collections and deductions.

THE BILL

Clauses 1 and 2 of the Bill provides for the Short title and commencement and the Interpretation clause.

Clause 3 of the Bill seeks to amend section 12 of the principal Act to allow deductions of administrative fees incurred in the collection of destination management fees. It also seeks to provide that a fee collected by the Airport Authority is subject to instructions issued by the Permanent Secretary, Finance under the Public Finance Management Act.

Clause 4 of the Bill seeks to validate and deem to have been legally made—

- (a) the collection of destination management fees from 1 August 2023 until the enactment and commencement of the Act on 27 November 2023;
- (b) the collection of destination management fees for children over two years and under ten years since the commencement of the Act in November 2023 until the amendment of the exemption age to two years in March 2026; and
- (c) the deductions of administrative fees that have already been made from 1 April 2025 to date.