TURKS AND CAICOS ISLANDS

CUSTOMS (AMENDMENT) ACT 2026

(Act 17 of 2026)

ARRANGEMENT OF SECTIONS

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

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CUSTOMS (AMENDMENT) ACT 2026

(Act 17 of 2026)

Assent……31st July 2026

Publication in Gazette……5th August 2026

Commencement…… in accordance with section 1

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.”.