

PART IV EXEMPTIONS

For purposes associated with Government Institutions and Personnel

1. Government Ministries and Departments

Subject to the satisfaction of the Collector of Customs and with the written approval of the appropriate Permanent Secretary, Head of Department or designated nominee, goods imported or taken out of bond by Ministries or Departments in the Turks and Caicos Islands intended for use solely in the course of Government business.

2. Public Servants

Subject to the provision of a certificate from the Office of the Public Service Management (OPSM), the importation of motor vehicles by Public Servants currently serving in the employment of the Turks and Caicos government, to a maximum value of \$25,000 USD. The vehicle must be for the sole and exclusive use of the public servant or his/her immediate family and must not be disposed of for a period of three years from the date of importation or the full duty will become payable.

The concession will be granted once every five years and will constitute 50% of the duty liability. The conjoining of the relief by spouses, both of whom are serving public servants, is not allowed.

For the purposes of this concession, “immediate family” is defined as the spouse or child of the public servant.

3. Natural Disasters and Emergencies

Subject to the satisfaction of the Collector of Customs goods imported by individuals, organisations and/or businesses in the aftermath of any natural disaster or emergency in the Turks and Caicos Islands in an endeavour to relieve suffering, render assistance and minimise loss.

The extent of any relief given will be determined by the Minister of Finance following consultation with H.E. the Governor, the Minister of Home Affairs and Public Safety, the Minister of the Environment and District Administration, the Minister of Public Works, Housing and Utilities, the Permanent Secretary in the Ministry of Finance, the Collector of Customs and the Director for Department of National Disaster Management and Emergency. The relief afforded will be strictly controlled by:

- limiting the amount to be given;
- setting a time limit for the granting of the relief and
- establishing any other conditions which are deemed necessary, including the issuance of a certificate by the Department of Disaster Management and Emergency.

4. Scientific and Meteorological Research

Subject to the satisfaction of the Collector of Customs technical and ancillary equipment necessary for conducting scientific research or meteorological observation imported by 'bona fide' persons or organisations approved by the Director of Environmental and Coastal Resources.

For purposes associated with Statutory Bodies

5. Statutory Bodies

Subject to the satisfaction of the Collector of Customs and with the written approval of the Head of the organisation or his/her delegated nominee, goods imported solely for the use by the Tourist Board, the National Insurance Board, TC Invest or any other statutory body in the Turks and Caicos Islands for use solely and exclusively in the course of the business of the organisation.

6. National Trust

Subject to the satisfaction of the Collector of Customs and with the written approval of the Director of the National Trust, any plant, machinery, apparatus, appliances, equipment and/or materials imported by the Turks and Caicos National Trust for use solely and exclusively in fulfilling the aims and objectives of the organisation.

For purposes associated with Non-Profit Making Organisations (NPO), Youth Organisation and Sports Clubs

7. Charities

Subject to the satisfaction of the Collector of Customs and with the written approval of the Head of the organisation or his/her designated nominee, the importation of goods – whether as gifts or otherwise – in support of the activities of any charitable or service institution in the Turks and Caicos Islands, subject to the following conditions:

- The institution must be registered with the Financial Services Commission as a non-profit making organisation.
- The goods imported must be used exclusively to promote the principal aims and objectives of the charitable or service organisation in enhancing the health, education and welfare of the community in the Turks and Caicos Islands..

The relief may extend to the importation of motor vehicles but will be subject to the following conditions. The vehicle must be:

- For the sole and exclusive use of the organisation and may not be lent, hired or used by any other individual or organisation;
- Duty paid if disposed of within five years of the date of importation.
- Clearly marked with the name of the charitable organisation.

8. Youth Organisations

Subject to the satisfaction of the Collector of Customs and with the written approval of the Head of the organisation or his/her designated nominee the importation of goods, including uniforms and equipment – in support of the activities of the Boy Scout's Organisation, the Girl Guides Association or any other "bona fide" youth organisation registered with the Ministry of Education, Youth, Sports and Culture.

The relief does not extend to the importation of motor vehicles.

9. Sports Clubs

Subject to the satisfaction of the Collector of Customs and with the written approval of the Head of the organisation and his/her designated nominee the importation of goods in support of the activities of any "bona fide" sports club or organisation registered with the Ministry of Education, Youth, Sports and Culture and not imported for sale or hire.

The relief does not extend to the importation of motor vehicles.

For purposes associated with Culture

10. Museums

Subject to the satisfaction of the Collector of Customs and with the written approval of the Curator of the Museum or his designated nominee the importation of all plant, machinery, apparatus, appliances, equipment, materials (including office stationery) artifacts and exhibits used solely and exclusively for the operation, renovation, repair, extension or maintenance of the Museum, including the advancement of specific cultural and historical programmes to the community.

The relief may extend to the:

- (a) The importation of items for resale that are related in theme or context to exhibits, displays, and artwork directly associated with the museum
- (b) The importation of a motor vehicle subject to the following conditions:
 - For the exclusive use of the organisation and persons in their employ
 - May not be lent, hired or used by any other individual or organisation;
 - Duty paid if disposed of within five years of the date of importation.
 - Clearly marked with the name of the museum.

11. Festivals and Other Cultural Activities

Subject to the satisfaction of the Collector of Customs and with the written approval of the Director of Culture in the Ministry of Education, Youth, Sports and Culture, or his/her designated nominee, the importation of goods in support of any cultural activities undertaken in the Turks and Caicos Islands, including festivals, pageants, plays, literary, historical or similar events.

The relief does not extend to the importation of motor vehicles.

For purposes associated with Tourism

12. Taxis and Passenger Carrying Vehicles

Subject to the satisfaction of the Collector of Customs the importation of motor vehicles for use as taxis or other passenger carrying conveyances subject to the following conditions:

- The importer must be a registered business licence holder for the operation of a taxi or other passenger carrying vehicle.
- The vehicle must be:
 - Registered with the Road Traffic Department in the Turks and Caicos as a taxi or passenger carrying vehicle.
 - Clearly marked as a taxi or passenger carrying vehicle with the name, address and telephone number of the operator.
 - Used solely by the operator or his nominated employee and must not be lent, hired or used by any other individual or organisation;
 - Duty paid if disposed of within five years of the date of importation.

13. Sports Fishing

(1) The following goods imported by the holder of a valid business licence and sports fishing licence issued under the Fisheries Protection Regulations 1989 as amended and intended solely for use in the commercial tourism industry:

- (a) Fishing nets and gear for fishing nets;
- (b) Fishing lines of all types;
- (c) Fish hooks;
- (d) Seine twine and synthetic netting twine;
- (e) Fish wire;
- (f) Net preservative (other than linseed oil);
- (g) Live fishing bait

- (2) The following goods imported by the holder of a business licence, together with a valid sports fishing licence and commercial sports fishing boat licence, issued under the Fisheries Protection Regulations 1989 as amended and intended for use solely in the commercial tourism industry –
- (a) Deck equipment, including line haulers, pot haulers, capstans, winches, trolling gurdies, hand-line reels, and rope-leads and fairleads used with such equipment;
 - (b) Life-saving equipment, including jackets, life buoys, buoyant apparatus, inflatable rubber dinghies and distress flares;
 - (c) Swivels;
 - (d) Sea-anchors, sails and sail canvas;
 - (e) Navigational equipment, including compasses, sextants, radio direction finders and station pointers.
 - (f) Any boat, specifically rigged, fitted or constructed for commercial sports fishing, and any equipment exclusively for such a boat, and any material for the construction or repair of such a boat.
- (3) The relief allowed in paragraph 2(f) above is subject to the following conditions. The vessel:
- Must be used solely and exclusively for sports fishing, as defined in the Fisheries Protection Regulations as amended.
 - Used solely by the operator or his designated employee and must not be lent, hired or used by any other individual or organisation;
 - Duty paid if disposed of within five years of the date of importation.
- (4) All imported goods for use in the commercial sports fishing industry – outlined in sub- paragraphs (1) and, (2) above, will be subject to the satisfaction of the Collector of Customs.

For purposes associated with Exports

14. Machinery for Exports

Importation of machinery and parts of machinery intended to be used in the manufacture or preparation of any product intended to be exported from the Islands – subject to the satisfaction of the Collector of Customs.

15. Containers and Packaging Materials

Subject to the satisfaction of the Collector of Customs, containers and coverings of any kind –

- (a) For the packaging or covering of any products for export;
- (b) Used for the packaging or covering of any such produce and returned to the Islands empty;
- (c) Which imported goods are normally packaged in or covered.

Provided that, in the case of standard 20 foot and 40 foot shipping containers and other similar commercial containers suitable for repetitive use, such containers are re-exported within two months of importation.

For purposes associated with Aviation

16. Aircraft and Aerodromes

The following goods which are intended for use in connection with aircraft used under a valid licence or permit granted under the Air Transport (Licensing of Air Services) Regulations 1953 (published as a supplement to the Jamaica Gazette of 17th July 1953) or any Regulation replacing those Regulations of 1953 or in connection with the use for civil aviation purposes of any airport to which the Airports Authority Ordinance 2005 applies –

- (a) Accessories and instruments necessary for the navigation of aircraft;
- (b) Machinery and equipment necessary for the repair and maintenance of aircraft;
- (c) Equipment imported solely for use in any aircraft in flight operating between the Islands and any place outside the Islands or between places in the Islands;
- (d) Machinery, equipment, appliances and materials imported for the construction, maintenance or improvement of aerodromes;
- (e) Lubricants and fuel imported and taken out of bond solely for use in aircraft.

For purposes associated with the Commercial Fishing Industry

17. Commercial Fishing

1. The following goods imported by the holder of a valid commercial fishing licence and intended solely for use in the commercial fishing industry as defined in the Fisheries Protection Regulations 1989 –
 - (a) Fishing nets and gear for fishing nets;
 - (b) Fishing lines of all types;
 - (c) Fish hooks;
 - (d) Seine twine and synthetic netting twine;
 - (e) Fish wire;
 - (f) Net preservative (other than linseed oil);
 - (g) Live fishing bait
2. The following goods imported by the holder of a valid commercial fishing licence and a valid commercial fishing boat licence, issued under the Fisheries Protection Regulations 1989 and intended solely for use solely in the commercial fishing industry as defined in those regulations –
 - (a) Deck equipment, including line haulers, pot haulers, capstans, winches, trolling gurdies, hand-line reels, and rope-leads and fairleads used with such equipment;
 - (b) Life-saving equipment, including jackets, life buoys, buoyant apparatus, inflatable rubber dinghies and distress flares;
 - (c) Swivels.

- (d) Sea-anchors, sails and sail canvas;
 - (e) Navigational equipment, including compasses, sextants, radio direction finders and station pointers.
 - (f) Any boat, specifically rigged, fitted or constructed for commercial fishing, and any equipment exclusively for such a boat, and any material for the construction or repair of such a boat.
- (a) All vessels used in the commercial fishing industry must have the registered number prominently displayed on both sides of the vessel for identification purposes.
 - (b) The relief allowed in paragraph 2(f) above is subject to the following conditions. The vessel::
 - Must be used solely and exclusively for commercial fishing, as defined in the Fisheries Protection Regulations as amended.
 - Used solely by the operator or his designated employee and must not be lent, hired or used by any other individual or organisation;
 - Duty paid if disposed of within five years of the date of importation.
 - (c) All imported goods for use in the commercial sports fishing industry – outlined in sub- paragraphs (1) and, (2) above, will be subject to the satisfaction of the Collector of Customs.

For the purposes of Health, Education and Social Welfare

18. Health and Veterinary Practitioners

Subject to the satisfaction of the Collector of Customs and upon written request, drugs and medicines (including vaccines, serums, antibiotics and anti-toxins, etc.), appliances, instruments and other medical equipment imported by a health practitioner for the time being registered as such under Schedule 3 of the Health Practitioner's Ordinance 1978, as amended.

Provided the items are intended to be used, administered or supplied by him or her in the course of the practice of the profession in respect of which he or she is so registered or approved.

19. Disabled and Specially Challenged Persons

Goods for the relief or rehabilitation of disabled or specially challenged persons registered with the Department of Special Needs in the Ministry of Health as being permanently disabled bodily or mentally and provided that the goods are being imported specifically to contribute to the care and physical comfort of the disabled and specially challenged persons – subject to the satisfaction of the Collector of Customs.

20. Education

Subject to the satisfaction of the Collector of Customs and upon the written application of the Principal of the educational establishment or designated nominee, educational goods (other than any item of school uniform or any goods for resale), including textbooks, writing materials and school equipment - such as games and physical training equipment which are imported solely for use in an educational establishment in the Islands approved by the Ministry of Education.

The relief may extend to the importation of a passenger carrying motor vehicle but subject to the following conditions. The vehicle must be:

- Imported for the exclusive use of the school;
- Used solely for the carriage of students and their teachers
- Duty paid if disposed of within five years of the date of importation, and be
- Clearly marked with the name of the educational establishment.

The vehicle must not be lent, hired or used by any other individual or organisation;

For the purposes of Foreign, Diplomatic or Consular Missions and Similar Organisations

21. H.E. Governor

Goods imported or taken out of bond by or on behalf of the Governor, either for official use or for the personal or household use of himself and members of his immediate family.

22. Diplomatic and similar organisations

Goods for the official use of any of the following persons and the personal and household effects (including one motor car) of any such person or of his spouse or any other person wholly or mainly maintained by him or in his custody, charge or care –

- (a) The head or any member of any foreign, diplomatic or consular mission of any country, on condition that he is not engaged in any other business or profession and that a similar privilege is accorded by such country to a corresponding British or TCI mission.
- (b) An official of the United Nations Organisation or of any of its associated agencies assigned to carry out any functions in the Islands in connection with any programme or project of the United Nations Organisation or of any of its associated agencies.

For the purposes of Churches and any other religious bodies registered with the Financial Services Commission as non-profit making Organisations

23. Churches

- (a) Subject to the satisfaction of the Collector of Customs - goods of a non-consumable nature imported solely for the construction, repair, use, furnishing or decoration of places of divine worship, including a motor vehicle for the exclusive use of the Pastor or Head of the religious body and a passenger carrying vehicle for the carriage of members of the congregation.

A vehicle imported for use by the Pastor or Head of the religious body is subject to the following conditions:

- A maximum import value (landed cost) of \$25,000 USD;
- Must be for his/her exclusive use or that of his/her immediate family
- Duty paid if disposed of within five years of the date of importation.

A vehicle imported for the carriage of members of the congregation is subject to the following conditions:

- Minimum of twelve (12) seats
- Used for the exclusive use of the congregation and may not be hired, lent or used by any other individual or organisation;
- Clearly marked with the name of the religious organisation; and
- Duty paid if disposed of within five years of the date of importation.

(b) Alter bread and wine imported solely for the purposes of administering the Sacrament.

(c) Vestments

(d) Other goods in support of specific charitable activities of the religious body (e.g. festivals, fairs, public events, etc.) – subject to the satisfaction of the Collector of Customs.

For the purposes of Technical Co-operation Officers and Expatriate Contract Officers

24. Technical Co-operation Officers and Expatriate Contract Officers

Personal and household goods (including one motor vehicle per household (but excluding boats, aircraft, foodstuffs, tobacco products, perfumes or other spirits, wines or beer) imported for use of an officer, who is either –

- (a) Employed by Her Majesty's Government and seconded to the Government of the Turks and Caicos islands for a period of residential service in the Islands; or
- (b) A person recruited by the Government of the Turks and Caicos islands under a contract of service for a period of residential service in the Islands:

Provided that –

- (i) Any such goods shall be imported within a period of six months from the date of the officer's first arrival in the Islands;
- (ii) The goods are, on importation, declared to the proper officer
- (iii) The goods are intended solely for his/her personal use or the use of his/her spouse or any person wholly or mainly maintained by him/her or in his/her custody, charge or care;

- (iv) Only one motor vehicle may be imported solely for the personal use of the officer and his/her family during their stay in the Islands;
- (v) Where not exported, such goods shall not be sold, given, lent or otherwise disposed of in the Islands unless the Collector shall have first been notified thereof and the appropriate customs import duty shall have been paid thereon;

Provided that such goods may, subject to the Collector being notified be disposed of to another person entitled to an exemption under this paragraph without duty thereon being paid, in which case such other person shall be bound by the conditions of this exemption as if the goods had been originally imported by him/her;

- (vi) The Collector may, in any case where he sees fit, require payment of a deposit or other security for the duty payable thereon until such time as the goods are exported from the Islands or the duty thereon is paid.

For the purposes of persons moving permanently to the islands and returning residents

25. Personal effects imported by persons moving permanently to the Islands, or returning to the Islands after a period of absence abroad.

- (1) Goods (excluding motor vehicles, boats, aircraft, foodstuffs, tobacco products, perfumes or other spirits, wines or beer) imported by a person moving to the Islands or a person returning to the Islands after a period of absence abroad – including students,, whether or not carried with them or contained in their accompanied baggage, on condition that –
 - (a) The goods are intended solely for his/her personal use or the personal use of his/her spouse or any other person wholly or mainly maintained by him or in his custody, charge or care;
 - (b) The goods are, on importation, declared to the proper officer;
 - (c) At the time of his/her entry, the person importing the goods intends to remain in the Islands for a period of not less than twelve months from the date of his/her entry;
 - (d) In the case of a person returning to the Islands, that the person has lived for a period of at least 365 days outside the islands or in the case of a student has attended a course of study for a minimum of two years.
 - (e) Save as the Collector may otherwise permit, the goods shall be imported within 6 months of the date of his/her entry to the Islands.
 - (f) The goods have been both owned and used outside the Islands by the person importing them for periods together amounting to –
 - (i) In the case of clothing, footwear and household textile goods (except carpets and rugs) of any value not exceeding \$500, not less than three months;
 - (ii) In all other cases, not less than twelve months.

Provided that the person importing them has been outside the Islands throughout the relevant period of ownership referred to in sub-paragraph (i) or (ii);

- (g) The goods are not sold or otherwise disposed of within twelve months from the date on which they were imported.

In addition to the exemption afforded by sub-paragraph (1), goods other than tobacco products, perfumes or other spirits or wine purchased outside the Islands and contained in the accompanied baggage or carried by a person entering the Islands for the first time, on the conditions set out in subparagraphs (1)(a), (b), (c), (e) and (g).

Other Exemptions

26. Approved Sewage Treatment Systems

Subject to the satisfaction of the Collector of Customs, the importation of septic tanks and mechanical sewage treatment plants classified under tariff code 8421.240 and of a type approved by the Department of Environmental Health.

27. Promotional Materials and Samples

Subject to the satisfaction of the Collector of Customs, the importation of limited quantities of promotional materials and samples - for free distribution to members of the public and not for resale.

The relief does not extend to items classified under Chapters 22 and 24 of the tariff

28. Customs Ordinance 1991, Section 70

Any goods imported by any person or category of persons may be exempted from the payment of import duty – in full or in part – by the Minister of Finance under section 70 *et seq.* of the Customs Ordinance – subject to the specific conditions appended thereto.

29. Other Legislative Exemptions

Any goods imported by any person or category of persons in relation to which a full or partial relief from the payment of duty is allowed by virtue of any enactment other than the Customs Ordinance.

MADE this 15th day of July 2010.