

**TURKS AND CAICOS ISLANDS**

**CUSTOMS (IMPORT DUTY EXEMPTION) ORDER 2018**

**ARRANGEMENT OF PARAGRAPHS**

**PARAGRAPH**

1. Citation, commencement and duration
2. Import duty exemption
3. Conditions

**TURKS AND CAICOS ISLANDS**

**CUSTOMS (IMPORT DUTY EXEMPTION) ORDER 2018**

*(Legal Notice ..... of 2018)*

**MADE** by the Minister of Finance under section 70(1)(c) of the Customs Ordinance.

**Citation, commencement and duration**

1. This Order may be cited as the Customs (Import Duty Exemption) Order 2018 and shall be deemed to have come into operation on 1<sup>st</sup> January 2018 and will expire on 31<sup>st</sup> March 2018.

**Import duty exemption**

2. Subject to the conditions contained in paragraph 3 and notwithstanding anything to the contrary contained in the Customs Tariff (General) Order, import duty shall not be payable in respect of goods of any description specified in the Schedule imported into the Islands during the period specified in paragraph 1.

**Conditions**

3. (1) The import duty exemption shall apply to individuals only.

(2) An individual seeking to import goods of the description specified in the Schedule and to be granted the import duty exemption under paragraph 2 shall on importation of any such goods produce to the Collector—

- (a) evidence of ownership of the damaged property or of long term residence at the property;
- (b) evidence of damage to property, furniture or appliances, either through photographs or insurance assessment; and
- (c) proof of value of the replacement furniture or appliance, either by invoice or quotation.

## SCHEDULE

### FURNITURE AND APPLIANCES

Sofa  
Love seat  
Accent chairs  
Cocktail table  
Sofa table  
End table  
Bed frame  
Bed headboard  
Bed footboard  
Dining room table  
Dining room and chairs  
Mattress  
Box spring  
Dresser and mirror  
Nightstands  
Chest of drawers  
Television (one per importer/declarant)  
Refrigerator  
Stove  
Microwave  
Ceiling fan

### GENERAL CONSTRUCTION/BUILDING MATERIAL

Concrete Blocks  
Sheetrock  
Aggregate/Fill/Material/Asphalt  
Lumber  
Plywood  
Structural steel and sheets  
Fasteners (screws, nails, bolts)  
Zinc sheets and other roofing material  
Electrical conduits, boxes, fixtures, wires etc.  
Plumbing pipes, fittings and fixtures  
Finishing materials (paint, shore coat, etc.)  
Windows and doors materials  
Hurricane straps  
Floor finishes (hardwood flooring, tiles, stain, varnish, etc.)  
Construction tools and equipment(excluding equipment under chapter 84  
such as Work Trucks, Cranes, Excavators, Fork lift Trucks, Bulldozers,  
Levelers and similar equipment)  
Electrical wires  
Fencing  
Roof Sealing  
Peal and Seal

MADE this <sup>12<sup>th</sup></sup> ..... day of January 2018.



**SHARLENE CARTWRIGHT-ROBINSON**  
**MINISTER OF FINANCE**

### **EXPLANATORY NOTE**

*(This Note is not part of the Order)*

This Order exempts furniture, appliances and general construction and building materials imported into the Islands from the payment of import duties. The exemption is available to individuals only and subject to certain other conditions.