



ANGUILLA

A BILL FOR

**CUSTOMS (TEMPORARY MODIFICATION OF
VALUATION OF IMPORT DUTY) ACT, 2026**

Published by Authority

**CUSTOMS (TEMPORARY MODIFICATON OF VALUATION OF IMPORT DUTY)
ACT, 2026**

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I Assent

Julia Crouch, OBE
Governor

Date

ANGUILLA

No. /2026

A BILL FOR

**CUSTOMS (TEMPORARY MODIFICATON OF VALUATION OF IMPORT DUTY)
ACT, 2026**

[Gazette Dated: , 2026] [Commencement: Section 5]

An Act to provide for a temporary modification of the valuation of imported goods for the purpose of assessing import duty at ad valorem rates, and for related matters.

ENACTED by the Legislature of Anguilla

Temporary modification of valuation of import duty

1. (1) Notwithstanding section 79 of the Customs Act, during the period specified in section 2, the value of imported goods for the purpose of assessing import duty at ad valorem rates shall be the price of the goods at the place of export, excluding—

- (a) freight;
- (b) insurance; and
- (c) any costs, charges or expenses incidental to the carriage of goods from the place of dispatch to Anguilla.

(2) Any provision of the Customs Act that deems or requires the inclusion of insurance or other costs referred to in subsection (1), including any deemed insurance value, shall not apply during the period specified in section 2.

Duration

2. (1) This Act expires 3 months after the date of commencement.

(2) Upon expiry of this Act, section 79 of the principal Act shall have effect as if this Act had not been enacted.

OBJECTS AND REASONS

(The objects and reasons do not form part of this Bill)

The purpose of this Act is to provide temporary relief from high import costs by changing how import duty is calculated in response to current global conditions.

Under the existing law, import duty is calculated on the full landed cost of goods. This includes not only the price of the goods, but also freight, insurance and other shipping-related costs. In the current geopolitical environment, instability in global markets and disruptions to trade and shipping have contributed to rising and uncertain costs, particularly in relation to freight and insurance. This has resulted in higher duty being charged and, in turn, increased prices for goods.

This Act temporarily changes that approach. For a period of three months, import duty will be calculated only on the cost of the goods themselves (commonly referred to as an FOB basis), excluding freight, insurance and other transport-related charges.

The intention is to reduce the impact of rising and potentially increasing external costs on importers and consumers, and to provide short-term relief in anticipation of continued pressure on global prices.

The Act includes a fixed commencement date of 10th April 2026 and provides that the measure will remain in effect for a period of three months from that date. It also includes rules to ensure that the change applies only to goods imported on or after commencement and does not affect duties that were already payable before that date.

Overall, this is a targeted, short-term measure designed to ease cost pressures arising from current global conditions, while allowing the Government to monitor developments and reassess the situation after the three-month period.