



Government of the Republic of Trinidad and Tobago
Ministry of Finance

May 26th, 2026

For Immediate Release

MEDIA RELEASE

Landlord Business Surcharge Registration Deadline Extended to June 30th, 2026 Following Public Engagement

The Ministry of Finance advises landlords and rent-collecting agents that the deadline for mandatory registration under the Landlord Business Surcharge has been extended to **June 30th, 2026**.

The extension follows public engagement undertaken by the Minister of Finance, The Honourable Davendranath Tancoo, MP, and is intended to give citizens additional time to complete the registration process, organise the required documents and avoid penalties.

The Minister recently visited Board of Inland Revenue offices in **San Fernando, Port of Spain and Tunapuna**, where he observed landlords coming forward and making efforts to comply with the new registration requirements.

Minister Davendranath Tancoo stated:

“We listened to the public, met with stakeholders and heard what they had to say. This extension to June 30th, 2026 will allow for a more efficient process while giving citizens additional time to get their documents in order.”

The Minister noted that the decision was taken after seeing first-hand that many landlords were not seeking to avoid the law, but were making genuine efforts to comply. He said the responsibility of Government is to ensure that compliance is firm, but also fair.

“What I saw was not resistance to compliance. I saw many persons making the effort to do what is required. Where citizens are trying to comply, the State must also ensure that the process is clear, efficient and reasonable.”

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Minister Davendranath Tancoo further stated that the extension does not weaken the measure, but strengthens its implementation by allowing the process to work better for both the State and the citizens who must comply.

“This extension strengthens the implementation, while ensuring that the rental sector is better regulated and positioned for further growth.”

The Landlord Business Surcharge was introduced pursuant to the **Finance Act, 2025** as part of the Government’s broader fiscal and revenue reform measures. It forms part of the effort to improve compliance, strengthen revenue administration and bring greater structure to the rental sector.

The surcharge is applied only to actual gross quarterly rental income collected. The applicable rates are **2.5 percent** on gross quarterly rental income of **TT\$20,000 or less**, and **3.5 percent** on gross quarterly rental income **exceeding TT\$20,000**.

The Ministry reminds the public that the Landlord Business Surcharge will be creditable against the final annual tax liability and is therefore **not a double tax**.

Minister Davendranath Tancoo encouraged all non-exempt landlords to use the extended period to complete the registration process.

“We therefore implore landlords to become compliant and avoid being penalised. The additional time is being provided so that persons can regularise their position and complete the process properly.”

Under the law, a “Landlord” is defined as any person, whether residing in Trinidad and Tobago or abroad, who is in receipt of rental income. This includes property owners, as well as designated agents who collect rent on behalf of an owner.

Registration requires a one-time fee of **TT\$2,500.00** per landlord. Applicants must present the following supporting documentation at the time of submission:

- ✓ One valid form of national identification, such as a National Identification Card, Passport or Driver’s Permit, for the landlord and/or agent.
- ✓ Legal property title documents, such as a Title Deed or Certificate.
- ✓ A recent utility bill as proof of address for each property being registered.
- ✓ An official authorisation letter, where an agent is registering on behalf of the property owner.
- ✓ Valid Board of Inland Revenue numbers for all parties involved.

Payments are due quarterly and must be accompanied by an approved Board of Inland Revenue return. The designated payment deadlines are **March 31st, June 30th, September 30th and December 31st**.

Several entities are exempt from the surcharge, including the State, State-Controlled Enterprises, hotels already paying the Hotel Accommodation Tax, and President-approved ecclesiastical, charitable and educational institutions of a public character.

Registration forms are available through the Inland Revenue Division website.

Completed physical forms and supporting documents will be accepted only at the following Regional Offices:

- ✓ Port of Spain Regional Office: IRD Tower, 2-4 Ajax Street, Port of Spain
- ✓ San Fernando Regional Office: #52 Ciperó Street, San Fernando
- ✓ Tunapuna Regional Office: Tunapuna Administrative Complex, Corner Centenary and Eastern Main Road
- ✓ Tobago Regional Office: Wilson Road, Scarborough

Completed forms will not be accepted at local District Revenue Offices.

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The Honourable Davendranath Tancoo
Minister of Finance



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