

# Govt extends landlord registration by one month



A line outside the Inland Revenue Division of the Ministry of Finance, Government Plaza, Port-of-Spain on May 19 as landlords and agents queue for the registration process. PHOTO BY LINCOLN HOLDER

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The Ministry of Finance has extended the deadline for mandatory registration under the Landlord Business Surcharge by one month to June 30, in a move aimed at easing pressure on taxpayers and improving compliance across the rental sector.

A news release issued yesterday stated the extension follows public engagement by Finance Minister Davendranath Tancoo and is intended to give landlords and rent-collecting agents additional time to complete

registration, organise documents, and avoid penalties.

Tancoo visited Inland Revenue Division offices in San Fernando, Port of Spain, and Tunapuna in recent weeks, where he observed landlords attempting to comply with the new requirements.

“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,” Tancoo stated.

The original deadline for registration was March 31, which was extended to May 31 and then to June 30.

He added that many individuals were not resisting compliance but were struggling with the administrative process.

“What I saw was not resistance to compliance. I saw many people 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,” the Finance Minister said.

The surcharge was first announced during the 2026 budget and then introduced in the Finance Act, 2025, as part of broader fiscal reform measures aimed at improving revenue collection and formalising the rental sector.

The Government maintained that the extension does not weaken enforcement but improves implementation by giving taxpayers more time to regularise their affairs.

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

Under the framework, landlords are defined as any person, locally or abroad, receiving rental income, including property owners and agents collecting rent on behalf of owners. Registration requires a onetime fee of TT\$2,500, along with submission of identification documents, title deeds, utility bills, authorisation letters where applicable and valid Board of Inland Revenue

numbers.

Despite the policy intent, frustration is mounting among some taxpayers over the lack of an online registration option and long waiting times at revenue offices.

One landlord from South Trinidad described the process as exhausting and inefficient.

“The landlord tax, it’s a fourhour wait in the Board of Inland Revenue. You can’t do it online, not register, not pay. It’s ridiculous,” the individual said.

The landlord said elderly relatives were also being affected by long queues and delays.

“My 75-year-old sister was there for four hours and still didn’t finish. The pay line was too long for her. Why is it not online?” the source asked.

Another taxpayer raised concerns about accessibility and modernisation of the system, arguing that the process is inconsistent with the Government’s stated digital transformation goals.

“You have people paying others \$500 just to stand in line. Imagine wanting to become a digital country, and this is not online.

Government has to do better,” the individual said.

However, not all feedback from the sector has been negative. Several business people who asked not to be identified said the process itself was manageable and forms were straightforward once supporting documents were prepared in advance.

One business owner said delays were largely driven by high turnout at Inland Revenue offices rather than the complexity of the system.

“Forms were understandable.

Once you had your documents ready, it wasn’t bad. The problem is that too many people leave it until the last minute,” the person said.

The Landlord Business Surcharge applies at 2.5 per cent on gross quarterly rental income of \$20,000 or less and 3.5 per cent on income above that

threshold.

The government has stressed the charge will be creditable against the final annual tax liability and does not constitute double taxation.