

GRANT THORNTON TAX NEWSLETTER - FINANCE ACT 2025

31 December 2025



The Finance Act, 2025 assented on 23 December 2025 introduces a wide range of fiscal, regulatory and administrative amendments across multiple pieces of legislation. These measures give legal effect to several initiatives announced by the Honourable Minister of Finance and Minister in the Ministry of Planning, Economic Affairs and Development, Mr. Devendranath Tancoo in the 2025/2026 Budget Statement.

TAX AMENDMENTS

- Income Tax Act, Chap 75:01
- The Corporation Tax Act, Chap 75:02
- Property Tax Act, Chap 76:04
- The Miscellaneous Taxes Act, Chap 77:01
- The Customs Act, Chap 78:01
- National Insurance Act, Chap 32:01
- Sport and Culture Fund Act, Chap 40:54
- Valuation of Land Act, Chap 58:03

OTHER ADMINISTRATIVE AMENDMENTS

- Prime Minister's Pension Act, Chap 2:51
- Gambling and Betting Act, Chap 11.19
- Immigration Act, Chap 18:01
- Statistics Act, Chap 19:02
- National Lotteries Act, Chap 21:04
- Tobacco Control Act, Chap 30:04
- Motor Vehicles and Road Traffic Act, Chap 48:50
- Motor Vehicles Insurance (Third-Party Risks) Act, Chap 48:51
- Maxi Taxi Act, Chap 48:53
- External Loans Act, Chap 71:05
- Liquor Licenses Act, Chap 84:10
- Brewery Act, Chap 87:52; and
- Financial Obligations Regulations, 2010



SUMMARY AND COMMENTARY OF KEY MEASURES EFFECTIVE UNDER THE FINANCE ACT, 2025

Outlined below is a summary of twenty-one (21) legislative amendments included in the Finance Act, 2025, accompanied by brief commentary which comes into effect on January 01, 2026, and July 01, 2026:

1. Income Tax Act, Chap 75:01

- Revision of the Composition of the Commissioners of the Board of Inland Revenue (“BIR/Board”).
- Board will consist of nine (9) members:
 - ❖ 6 Public Officers
 - ❖ 1 Attorney at Law
 - ❖ 1 Accountant
 - ❖ A permanent Secretary in the Ministry of Finance who shall be an *ex officio* Commissioner
- Monthly meeting requirements and creation of standing committees (risk, audit, compliance, IT).
- The appointment of a Commissioner shall be for a term of three (3) years.
- Mandatory minutes, conflict-of-interest rules, and annual reporting obligations.

The reform is designed to modernize tax administration, increase accountability, strengthen governance, and improve operational efficiency at the BIR. The intention is to move toward a more structured, transparent, and responsive tax authority capable of supporting digital transformation and improved compliance enforcement.

Addition of new Section 18C – Deduction for Contributions to Registered Animal Shelters

- Individuals are allowed to deduct up to **20% of income or \$20,000**, whichever is lower.
- Contributions must be made to registered, approved shelters.
- Certification is required which **MUST** be approved by the Minister of Agriculture and Fisheries.

This introduces a socially conscious tax incentive aimed at supporting animal welfare organizations. It recognizes the public-good role of shelters and encourages voluntary private-sector support while maintaining clear safeguards through the approval and certification process.

This above amendments takes effect from January 01, 2026.



SUMMARY AND COMMENTARY OF KEY MEASURES EFFECTIVE UNDER THE FINANCE ACT, 2025

2. The Corporation Tax Act, Chap 75:02

- New Section 10Z – Animal Shelter Contribution Deduction.
- Companies may deduct up to **15%** of chargeable profits of **\$100,000**, whichever is lower.
- Shelter must be compliant under the NPO or Companies Act.
- Certification is required which MUST be approved by the Minister of Agriculture and Fisheries.

The measure incentivises corporate philanthropy, supports animal welfare, and strengthens oversight of donations. It aligns corporate tax policy with social development objectives while maintaining accountability through statutory certification.

This amendment shall come into effect January 01, 2026.

3. Property Tax Act, Chap 76:04

The entire Act has been repealed.

4. The Miscellaneous Taxes Act, Chap 77:01

NEW TAXES & SURCHARGES

COMMERCIAL ASSET LEVY ("CAL")

- **0.25%** levy on **total assets** of licensed financial institutions and local insurers.
 - ❖ "Total assets" means total assets net of provisions made for loan losses and taxation recoverables owed to the State, in accordance with internationally recognized accounting standards, principles and practices.
- Payable quarterly: March 31, June 30, September 30 and December 31 each year. Any balance of levy shall be payable on or before April 30 of the following year.
- Quarterly instalments shall be calculated on either -
 - ❖ An estimate of the gross assets of the current year; **OR**
 - ❖ The Actual gross assets for the previous year based on audited financial statements.
- The provisions of section 103A of the Income Tax Act and the provisions of sections 3A (6), (7), (8), (9) and 10 of the Corporation Tax Act shall apply which includes audit, enforcement, penalty, and remission mechanisms.



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- If Return remain outstanding after 6 months from the respective due date of filing a penalty of **\$1,000** will be incurred for every 6 months or part thereof until the return is filed.
- Non-payment of levy will result in interest of **15%** per annum for non-compliance.

The levy diversifies Government revenue, targets high-asset institutions, and seeks to ensure that profitable financial entities contribute fairly to national fiscal needs. The quarterly cycle supports stable revenue inflows and improved monitoring.

PART XVII – LANDLORD BUSINESS SURCHARGE (“LBS”)

- Mandatory registration of all rental premises within three (3) months from Jan 01, 2026.
- One time registration fee of **\$2,500**.
- A certificate of registration will be issued to the landlord upon registration of the premise/(s). Where a certificate of registration is lost, damaged, destroyed, defaced or rendered illegible the landlord must submit an application to the Board and make payment of the prescribed fee, to obtain a duplicate certificate.
- Quarterly surcharge: **2.5%** on rental income < **\$20,000** and **3.5%** on rental income > **\$20,000**).
- LBS payment is due on April 30 for the first quarter, July 31st for the second quarter, October 31, for the third quarter and January 31 in the next year for the fourth quarter.
- If the LBS is not paid by the respective due date/(s), a sum of **5%** will be added to the amount of LBS payable.
- Non-payment of LBS will result in interest of **15%** per annum for non-compliance.
- Each payment of the LBS shall be accompanied by a return.
- If Return remain outstanding after 6 months from the respective due date of filing a penalty of **\$100** will be incurred for every 6 months or part thereof until the return is filed.
- Rental income in foreign currency is also subject to LBS.
- The provisions of section 103A of the Income Tax Act shall apply. Additionally, the Board has all the powers it has in relation to income tax under the Income Tax Act, in respect of the collection, auditing, recovery and enforcement of the LBS.
- Exemptions for: State Controlled Enterprises, Hotels subject to hotel accommodation tax, an ecclesiastical charitable or education institution of a public character and other person or entity as the Minister may by order specify.



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- Landlord shall notify the Board in writing of any change to the information as follows:
 - i. Termination in tenancy agreement between the parties.
 - ii. There has been a change of ownership.
 - iii. The Owner/Landlord of the premises is deceased.
- In the event of change of ownership or death the new owner acquiring title to the premises and continues to let the premise/(s) out, has a period of 30 days to register with the authorities as the new landlord of the rental premise/(s).
- Any person who receives rents in respect of premises not registered and does not provide the information to the Board commits an offence and is liable to a fine of **\$250,000** and imprisonment of 3 years.

This new surcharge tax aims to broaden the revenue base of the Government by capturing under-reported rental activity. Mandatory registration and data-sharing with other agencies seeks to strengthen compliance and reduce tax evasion.

PART XVIII – ELECTRICITY SURCHARGE

- **\$0.05** per kWh surcharge on commercial/industrial consumption.
- Exemptions for public schools, healthcare, and public-interest facilities.
- Collected via T&TEC; and remitted to BIR on a quarterly basis.
- The provisions of section 103A of the Income Tax Act and shall apply. Additionally, the Board has all the powers it has in relation to income tax under the Income Tax Act, in respect of the collection, auditing, recovery and enforcement of the electricity surcharge.

The surcharge helps manage national energy costs, encourages energy efficiency, and creates additional tax revenue from high-usage sectors. The exemptions preserve affordability for essential services.



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PART XIX – SINGLE USE PLASTICS TAX

- **5%** import tax on selected single-use plastics.
- Tax to be applied on the cost, insurance, freight (c.i.f) value of the items.
- The items are listed in the First and Second Columns of the Eleventh Schedule. Description of these goods are as follows: "**PEP Preforms, single use plastic bags, single use food packaging of plastics, stoppers, lids, caps and other closures of plastic, single use cutlery, tableware, kitchenware, other household articles and hygienic or toilet articles of plastics**".
- This tax will be administered under Customs Act mechanisms.
- The Comptroller of Customs and Excise has all the powers under the Customs Tax Act and any other written law in respect of the collection, enforcement and management of duty of the single use plastic tax..

This is an environmental tax designed to curb plastic waste and promote sustainable alternatives. The introduction of the new tax can be viewed as a way to address environmental concerns and encourage behavioral change among importers and consumers to align with global sustainability practices.

The amendments to the Miscellaneous Tax Acts shall come into effect January 01, 2026.

5. The Customs Act, Chap 78:01

i. **Repeals sections 45A–45D.**

- Removal of certain exemptions with respect to import duties on the importation of motor vehicles.

The following reliefs will cease to exist:

- a. Relief from custom duties on importing a motor vehicle by returning nationals;
- b. Relief from custom duties on importation of electric motor vehicles for private use;
- c. Relief from custom duties on importation of hybrid vehicles for commercial use; and
- d. Relief from custom duties on importation of Compressed Natural Gas (CNG) vehicles for commercial use.



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ii. Subsection (1) in section 63 repealed and substituted with subsections (1A) – (1C).

- Amendment made under regulation 87 to remove the obligation for declarations to be made in writing (including a declaration in the Form C15) and replace with electronic declaration in such form and manner approved by the Comptroller.
- Expands information-sharing for health and safety purposes.
- Allows non-paper declaration formats.

The measure advances digitization at the border, reduces manual paperwork, and strengthens oversight of goods entering the country. Enhanced data-sharing supports public health, security, and customs-risk management. By repealing the above-mentioned sections with the removal of certain exemptions the Government is seeking to increase its revenue receive from taxation.

This amendment shall come into effect on January 04, 2026, and July 01, 2026, respectively.

6. National Insurance Act, Chap 32:01

- Introduction of new contribution Tables A10 **(2026)** and A11 **(2027)**.
- Increased NIS contribution rates: **16.2%** and later **19.2%**.
- Updates to sections 38 and 41 to incorporate new structures.

This amendment aims to address long-term sustainability challenges within the National Insurance System. Increased contributions will aid in strengthening the funds capacity to provide benefits amid demographic pressures, ageing populations and higher claims.

This amendment shall come into effect on **January 04, 2026**, and **January 03, 2027**, respectively.



SUMMARY AND COMMENTARY OF KEY MEASURES EFFECTIVE UNDER THE FINANCE ACT, 2025

7. Sport and Culture Fund Act, Chap 40:54

- Introduces definitions enabling electronic declarations.
- Removal of instant lottery definitions.
- Sections 5 updated to reflect deposits made under the National Lotteries Act.

The aim is to enhance clarity and streamline the relationship between lottery revenues and cultural/sport funding. This may help ensure transparent accounting and consistent inflows to support national development in sports and culture.

This amendment shall come into effect January 01, 2026.

8. Valuation of Land Act, Chap 58:03

Deletes references to the repealed Property Tax Act.

It ensures legal coherence following the repeal of the Property Tax Act.

This amendment shall come into effect January 01, 2026.

9. Prime Minister's Pension Act, Chap 2:51

- Pension entitlements redefined for retired Prime Ministers.
- New structure allows for recalculations every five years based on proportions of the incumbent's salary.
- Options allow one-third up to full salary depending on tenure category and election of the statutory option.

This amendment seeks to modernize legacy pension rules and provides transparency in how adjustments are determined over time. The objective is to align high-office pensions with evolving public-sector remuneration and improve predictability of future pension liabilities.

This amendment shall come into effect January 01, 2026



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10. Gambling and Betting Act, Chap 11.19

- Increases in penalties for illegal gambling activities:
- Section 19: fines increased to **\$250,000** and three (3) years (summary) and **\$3m** and 7 years (indictment).
- Section 20 (4): lottery promotion offences increased to **\$30,000** and two (2) years.
- Section 21 (3): penalties for exempt lottery breaches similarly increased.

The policy aims is to deter illegal gambling, enforcement will be key to strengthening compliance and reduce the tax leakage associated with underground gaming operations.

This amendment shall come into effect January 01, 2026

11. Immigration Act, Chap 18:01

- The Act amended to include key terms and definitions enabling electronic declarations.
- Mandatory arrival and departure electronic declarations by all passengers and crew under new section 37A.
- Allows shared data with Customs and other designated authorities.
- Significant updates to Immigration Regulations for digital compliance and document requirements.

This amendment seeks to form part of a broader digitization agenda focused on broader security, efficiency and risk management. Electronic declarations enhance data accuracy, accelerate processing times and improve inter-agency intelligence sharing. Its aim is to modernize immigration control mechanisms in line with global best-practices.

This amendment shall come into effect January 01, 2026.



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12. Statistics Act, Chap 19:02

Governor of the Central Bank added as a competent authority for access to statistical information.

The overriding intention is to strengthen macroeconomic data analysis and policy formulation. By expanding access to official statistics, the Central Bank can better monitor economic trends, financial stability and sectoral performance.

This amendment shall come into effect January 01, 2026.

13. National Lotteries Act, Chap 21:04

Key changes:

- Section 2 of the Act amended to remove the definition of “instant lottery surplus.”
- Section 21 of the Act amended to include new paragraph (f) which provides for the revenue expenditure, including contribution to the Sport and Culture Fund.
- Quarterly (instead of annual) transfers to the Consolidated Fund.
- New offence for unlawful online lottery operations, carrying up to **\$3M** & 7 years imprisonment.

This amendment aims to modernize the financial management and regulatory oversight of lottery revenues. The quarterly transfers will aid in improving cash-flow predictability for the Government. Eliminating outdated surplus definitions allows for clearer revenue accounting. Additionally, introducing penalties for online lottery offences will help to address emerging risks in digital gambling which may help protect the integrity of State-controlled gaming.

This amendment shall come into effect January 01, 2026.

14. Tobacco Control Act, Chap 30:04

- Section 37 of the Act amended to increase penalties for offenses for violations contained in sections 13-17A.
- New fines and summary conviction range from **\$100,000 and imprisonment for six (6) months** to **\$500,000 and imprisonment for three (3) years**.



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The intent of this amendment is to strengthen public health outcomes by imposing penalties that may meaningfully deter non-compliance. Higher fines reflect the severity of tobacco-related health risks which support national policies to reduce smoking prevalence.

This amendment shall come into effect January 01, 2026.

15. Motor Vehicles and Road Traffic Act, Chap 48:50

- Significant increases in fines in numerous offences including:
 - i. Late transfer registration: **\$500** and **\$6,000**.
 - ii. Overloading penalties: **\$12,000**.
 - iii. Driving without a permit: **\$1,500 - \$3,000**.
 - iv. DUI penalties: **\$24,000** and **\$45,000**.
- Higher penalties for taxi licenses, learner permits, careless driving etc.
- Revised fees in First Schedule below:

DESCRIPTION	OLD FEE	**NEW FEE**
Any duplicate copy of a licence or permit authorized or required to be issued	First duplicate or copy \$70.00 Subsequent duplicate or copy \$300	First duplicate or copy \$140.00 Subsequent duplicate or copy \$600.00
Application for a taxi (other than a maxi-taxi)	\$70.00	\$140.00
Taxi driver's licence/badge (renewable every three years)	\$40.00	\$80.00
Duplicate licence/badge for taxi drivers under item (22)	First duplicate or copy \$40.00 Subsequent duplicate or copy \$100	First duplicate or copy \$80.00 Subsequent duplicate or copy \$200.00



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The overarching purpose of this amendment seeks to promote road safety, reduce accidents and change driver behavior by imposing deterrent-level penalties.

This amendment shall come into effect January 01, 2026.

16. Motor Vehicles Insurance (Third-Party Risks) Act, Chap 48:51

Penalties doubled across multiple subsections – up to **\$15,000** and 4-years imprisonment.

The policy intent is to reduce the frequency of uninsured vehicles. Higher penalties may reinforce the compulsory nature of third-party insurance and support safer road usage.

This amendment shall come into effect January 01, 2026.

17. Maxi Taxi Act, Chap 48:53

Operating without a permit now carries fines of **\$7,500**.

This amendment seeks to enforce order and safety in the public transport sector. By increasing penalties for operating illegally, the Government aims to professionalize maxi taxi operations, reduce unregulated services, and protect passengers.

This amendment shall come into effect January 01, 2026.

18. External Loans Act, Chap 71:05

Increases the external borrowing ceiling to **TTD\$45 billion** or the equivalent in foreign currency.

This measure aims to expand the Government's borrowing capacity to finance development projects, fiscal deficits, and strategic national investments.

This amendment shall come into effect January 01, 2026.



SUMMARY AND COMMENTARY OF KEY MEASURES EFFECTIVE UNDER THE FINANCE ACT, 2025

19. Liquor Licenses Act, Chap 84:10

- Gaming machine tax increased from **\$6,000** to **\$25,000** per machine.
- Electronic roulette tax increased from **\$120,000** to **\$200,000**.
- Entire Second Schedule replaced with new licensing fees.

The suggested amendments to the fee schedules seeks to increases revenue collected by the Government from gaming and alcohol-related businesses operations. The higher duties reflect Government's intent to regulate the gaming industry more effectively.

This amendment shall come into effect January 01, 2026.

20. Brewery Act, Chap 87:52;

- Section 3 of the Act repealed and substituted with new provisions.
- Complete redesign of licensing and production fee structure.
- Annual license duty is now based on actual annual production volume for the twelve (12) month period immediately preceding the renewal.
- Brew license shall expire on the 31st December in each year.
- Introduction of new fee schedules and updated fines and penalties.

The intent of the amendments is to align brewery taxation with industry output, promote regulatory fairness, and improve revenue collection. Linking fees to production volume ensures larger producers contribute proportionately while strengthening compliance and audit oversight.

This amendment shall come into effect January 01, 2026.

21. Financial Obligations Regulations, 2010

Technical amendment updating Financial Obligation Regulation made under the Proceeds of Crime Act, Chap 11:27 from “section 42” to “section 57”.

This ensures the prevention of misinterpretation and preserves regulatory clarity for financial institutions and supervisory bodies.



FISCAL AND OTHER MEASURES WHICH WERE ANNOUNCED IN THE 2025 BUDGET STATEMENT BUT WERE OMITTED FROM THE FINANCE ACT 2025.



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The Honourable Minister of Finance, in his delivery of the 2025 Budget Statement on October 13, 2025, made mention of the implementation of certain fiscal and other measures, however, a few of these measures were not included in the Finance Act 2025 or effected via legal notices which are highlighted below as follows:

SUBSIDY ON LIQUIFIED PETROLEUM GAS - LPG

In the 2025 Budget Statement the Honorable Minister proposed to amend the subsidiary on LPG cylinders of 100 pounds and above **0.50%** per pound.

AGRICULTURAL INCENTIVES

The Honorable Minister in his Budget Statement proposed the removal of VAT from all machinery and equipment intended explicitly for agricultural use, from all components used explicitly in hydroponic and greenhouse farming and the removal of customs duty from feed used for poultry and other farm animals.

REMOVAL OF TAX ON PRIVATE PENSIONS

In the 2025 Budget Statement the Honorable Minister proposed to amend the Income Tax Act to allow for tax exemptions on Private Pension.

REDUCTION TO THE COST OF CONSTRUCTION MATERIALS

The Honorable Minister in his Budget Statement proposed the amendment of the negative list under the Trade Ordinance to remove materials such as clay, crushed limestone, boulders, sand and gravel in attempt to reduce the cost of building materials and the general cost of building materials and construction.



FISCAL AND OTHER MEASURES WHICH WERE ANNOUNCED IN THE 2025 BUDGET STATEMENT AND EFFECTED BY LEGAL NOTICES

INCREASE IN CUSTOM DUTIES

The custom duties on Rum, Spirits, Beer and Cigarette were increased with immediate effect on October 13, 2025.

This measure came into effect on October 17, 2025, via Legal Notice Nos. 385 and 386 of 2025.

REMOVAL OF VAT ON SEVERAL BASIC FOOD ITEMS

The Honorable Minister in his Budget Statement proposed the removal of VAT on several basic food items including table salt, mauby, coconut water, locally produced pumpkin, watermelon, cucumber, lettuce and tomatoes.

This measure came into effect on October 15, 2025, via Legal Notice No. 380 of 2025.

CUSTOM DUTIES ON LUXURY ELECTRIC CARS

New and Used private electric motor vehicles with a C.I.F value not exceeding Four Hundred Thousand Dollars (\$400,000) and New and Used CNG motor vehicles with an engine size not exceeding 1599 cc, imported for commercial use and are not older than eight (8) years are subject to customs duty of ten (10%) percent.

This measure came into effect on December 25, 2025, via Legal Notice No. 479 of 2025.



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