

Stamp Duty Guide by Island

Turks and Caicos Islands | 2026 transition edition

Purpose: Help land buyers and property investors budget sensibly for transfer duty, identify which facts affect the calculation, and obtain written confirmation before committing or completing.

IMPORTANT — DO NOT RELY ON AN OLD ISLAND-RATE TABLE

Cabinet announced stamp-duty rate reform in March 2026 and approved a transitional framework in April 2026. The public statements confirm policy decisions, but do not by themselves establish the operative rate for every transaction date. This guide therefore does not present historic rates as current rates. Verify the law and the official calculation for your specific transaction.

Who should use this guide

Anyone buying land, a completed villa or another interest in property in the Turks and Caicos Islands—including overseas purchasers and investors comparing parcels on different islands. Use it with a TCI conveyancing attorney and the relevant government office; it is a budgeting aid, not a legal or tax opinion.

What stamp duty is—and is not

Stamp duty is a government charge associated with certain property transfers and instruments. It is separate from the agreed price, legal fees, registration and search fees, survey work, financing costs, inspections and site-enabling works. A low quoted duty amount is not reliable until the applicable law, taxable value, transaction type and any relief have been confirmed.

Official starting points

Land Registry portal: landregistry.gov.tc

Government Land Registry information: treasury.gov.tc/landregistry

1. Island-by-island verification

Do not infer that the duty from a historic island table is necessarily still valid. Use this matrix to obtain the right answer for the parcel and expected completion date.

Location / island group	Record for the transaction	What to confirm in writing
Providenciales	Parcel / title number; property type; intended completion date.	Current rate, effective date, taxable value basis and any relief.
Grand Turk	Parcel / title number; property type; intended completion date.	Whether the same operative rate and thresholds apply on this date.
Salt Cay	Parcel / title number; property type; intended completion date.	Whether the same operative rate and thresholds apply on this date.
North Caicos	Parcel / title number; property type; intended completion date.	Whether the same operative rate and thresholds apply on this date.
Middle Caicos	Parcel / title number; property type; intended completion date.	Whether the same operative rate and thresholds apply on this date.
South Caicos	Parcel / title number; property type; intended completion date.	Whether the same operative rate and thresholds apply on this date.
East / West Caicos and other locations	Exact island and parcel details; transaction type.	Confirm how the current law classifies the location and instrument.

2026 reform: what is confirmed publicly

The Cabinet statement of 5 March 2026 says Cabinet approved an amendment to replace the existing graduated and island-differentiated rate structure with a uniform rate. The 1 April 2026 statement says Cabinet approved the transitional framework, zero-rated threshold confirmation and commencement arrangements. Those statements are important evidence of reform, but buyers should not treat “approved by Cabinet” as a substitute for checking the enacted/commenced law and the calculation applicable on their completion date. [Read 5 March statement](#) | [Read 1 April statement](#).

Ask the attorney or Land Registry to identify the specific legal provision, commencement date and official calculation being relied on—not simply to repeat a rate found on an older website or in a previous transaction

**Prior to the above announcements the published rates for stamp duty by island are those shown below.
Please do not rely on these being current and follow the advice provided in our guide.**

Stamp Duty Rates by Value and Island		
Value	Applicable Islands	Rate
Under \$25,000	All Islands	0%
\$25,000–\$100,000	Grand Turk, North Caicos, Middle Caicos, South Caicos, Salt Cay	5%
More than \$100,000	Grand Turk, North Caicos, Middle Caicos, South Caicos, Salt Cay	6.5%
\$25,000–\$250,000	Providenciales (and other islands excluding those above)	6.5%
\$250,000–\$500,000	Providenciales (and other islands excluding those above)	8%
More than \$500,000	Providenciales (and other islands excluding those above)	10%

2. Budget the acquisition—not just the duty

Use the table as a live cost record. Keep the initial estimate separate from the amount confirmed for completion; save the date and source of each figure.

Cost line	Planning estimate (US\$)	Confirmed amount / evidence
Purchase price	Contract price	Signed sale agreement
Stamp duty	Use a sensitivity only until verified	Official calculation + attorney confirmation
Legal / conveyancing	Written quote	Scope, disbursements and exclusions
Registry, searches, registration	Current fee schedule / quote	Authority or attorney confirmation
Survey / boundary work	Surveyor quote	Scope and timing
Technical reports / inspections	Site-specific allowance	Professional proposals
Finance / valuation	Lender / valuer estimate	Lender instructions and fees
Insurance / immediate site works	Quotes / project allowance	Insurer, contractor or consultant evidence
Other transaction costs	List separately	Describe each item

Worked sensitivity example — not a statement of current rates

Suppose the agreed purchase price is US\$750,000 and, solely to show the financial impact of rate uncertainty, the buyer tests three hypothetical rates. These percentages are sensitivity assumptions only; they are not represented as the operative TCI rates.

Hypothetical rate	Duty on US\$750,000	Why test it?
6.5%	US\$48,750	Shows the cost impact of a lower assumption.
8.0%	US\$60,000	Mid-case stress test.
10.0%	US\$75,000	Higher-cost stress test.

Difference between the 6.5% and 10% scenarios: US\$26,250. This is why an unverified rate can materially distort cash required at completion. Replace the sensitivity assumptions with the official transaction calculation before making an offer or investment decision.

Do not assume duty is always calculated progressively in bands, or always on the contract price. Ask the authority and your attorney to confirm the calculation method and the value used for your specific transaction.

3. Questions to resolve before you commit

Applicable law

Which Ordinance provision and rate apply on the expected completion date? Has the relevant amendment commenced?

Taxable value

Is duty based on consideration, assessed value, or another prescribed basis in this case? Can the Valuation Department review the value?

Transaction type

Is this a straightforward transfer of immovable property, a lease, a transfer involving a company, or another instrument with different treatment?

Relief / concession

Is the buyer eligible for a current concession or exemption? What evidence, application deadline, frequency limits, retention conditions or repayment rules apply?

Payment process

Who pays and files, by what date, and what receipt or clearance is required for registration?

Changed terms

If the price, parties, completion date, property interest or ownership structure changes, must the calculation be updated?

Pre-completion control checklist

- Current official calculation saved with the date and parcel / transaction reference.
- Applicable law, commencement date, valuation basis and rate confirmed in writing by the attorney or relevant authority.
- Any relief confirmed with evidence of eligibility and conditions—not assumed.
- Legal, Registry, survey, financing and other costs recorded separately.
- Cash required by completion and payment responsibilities agreed.
- Calculation rechecked if transaction terms or completion date change.
- Receipts and supporting documents included in the closing file.

Official reference links

[Stamp duty calculator / Land Registry resource \(verify access and current status\)](#)

[Land Registry portal](#)

[Land Registry overview and contact information](#)

[Cabinet statement — 5 March 2026](#)

[Cabinet statement — 1 April 2026](#)

NEED A LOCAL CONNECTION?

You Don't Have to Navigate It Alone.

BECC Development can help connect you with relevant local contacts, professional services and industry references as you navigate your Turks and Caicos property journey.

Have a question or need help identifying your next step? We'd welcome the opportunity to connect.

Website

<https://becctci.com/resources/>

Email

info@BECCTCI.com

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Disclaimer: This guide is for general planning and educational purposes only. It is not legal, tax, engineering, architectural, accounting, investment, insurance or regulatory advice. Stamp duty rules, rates, thresholds, concessions, commencement dates and procedures may change. Verify the operative law and obtain a transaction-specific calculation from the relevant authority and a qualified Turks and Caicos conveyancing attorney before relying on any estimate.