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| The Chief Assessor/ Comptroller of Property Tax  55 Newton Road Revenue House  Singapore 307987    Tel: 1800-3568300   NOTICE OF OBJECTIONThe Property Tax Act |
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| You may object to the Annual Value and/ or Effective Date of your property using this form. Alternatively, you may also file an objection via myTax Portal to receive an instant acknowledgement upon successful submission. Simply login to myTax Portal > Property > Object to Annual Value.  The following are not valid grounds for objections:   1. Tax rates are high. 2. There is no rental income as property is vacant or owner-occupied. You may apply for Owner-Occupier Tax Rates for your Residential Property via myTax.iras.gov.sg > Apply/ Withdraw Owner-Occupier Tax Rate or obtain the form through IRAS website at iras.gov.sg > Quicklinks > Forms > Property > Residential Properties (HDB Flats, Condominiums, Landed Housing). 3. Property tax should not be payable on land as the building is completed (i.e. TOP/ CSC obtained). You may inform us of the completion of your property via myTax.iras.gov.sg > Email Us. 4. Property tax should not be payable on building as it has been demolished. You may inform us on the completion of the demolition works via myTax.iras.gov.sg > Email Us. 5. Financial difficulty to pay tax. You may apply for GIRO instalment via IRAS website at iras.gov.sg > Quicklinks > Payments > Property Tax. |
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| ***Note*:**   1. The form may take you about 10 minutes to fill in. 2. You will need the following information to fill in the form. 3. Property Tax Reference Number. 4. Valuation Notice issued by IRAS, if any. 5. Name and Identification Number of the agent if an agent is appointed. 6. Supporting documents, if applicable. 7. All boxes in this form must be filled in unless otherwise specified. 8. Please use one form for one property. 9. Notwithstanding any objection or claims, property tax is payable within the stipulated time. |
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| Section A: Property Details |
| Property Tax Reference No.:      Address of Property: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
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| **Section B: Objection Details** |
| You may tick '✓' either (1) OR (2) below.   1. **New Annual Value in the Valuation Notice (VN)**   If you have received a VN and would like to object to the Annual Value, please provide the Notice No. as stated in the VN and submit the objection within 30 days from the date of the VN.                                   1. **Existing Annual Value in the Valuation List**   If you have not received a VN in the current year or have exceeded 30 days from the date of the VN, you may object to the existing Annual Value in the current year. |
| Part 1: Desired Annual Value and Effective Date |
| Your objection will be rejected if you did not fill in the desired Annual Value and effective date. If the space below is insufficient, please provide the details under Part 3. **Desired Annual Value ($)**  Desired Effective Date  D D M M Y Y Y Y |
| Part 2: Reasons of Objection |
| Please tick '✓' the reason(s) for objection and provide the corresponding information and supporting document(s).   |  | | --- | | 1. New Tenancy/ License Information *(Please provide the new tenancy/ license agreement as supporting document)* | |
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| |  |  |  |  | | --- | --- | --- | --- | | Tenant/ Licensee Name: | |  | | | Please tick ‘✓’ Type of Letting: Partial Whole Multiple Properties | | | Area Let (sqm): | | Tenancy/ License Period: from DD / MM / YYYY to DD / MM / YYYY | | | | | Gross Rent/ License Fee (S$/month): | Service Charge (S$/month): | | | | Furniture & Furnishings Rent (S$/month): | Advertising & Promotion Fee (S$/month): ­­­­­­­­­­­­­­ | | | | \*Gross Turnover (GTO) Rent (S$/year): from DD / MM / YYYY to DD / MM / YYYY  *(\*Refers to the preceding year GTO rent, if applicable. Please provide the latest 12 months GTO rent, if the preceding year GTO rent is not available).*  GTO Rent Structure: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Other Amount (S$/month): ­­­\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | |  1. Change in Floor Area *(Please provide the new floor plan as supporting document)*  |  |  | | --- | --- | | New Floor Area (sqm): | Effective Date of New Floor Area: \_DD\_ / \_MM\_ / \_YYYY\_ |      1. Changes in Market Rent *(Please provide supporting market rental evidence)* 2. Others *(Please provide details under Part 3)* |
| Part 3: Details of Selected Reason(s) |
| Please explain in detail: (1) computation of your desired annual value; (2) basis for desired effective date; (3) any other information. |
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| Section C: Contact Person Information |
| |  |  | | --- | --- | | Name of Applicant: | Please tick ‘✓’ Owner Tax Agent | | Designation (if applicable): | | | Email: | Contact No.: | | If you have selected tax agent, please provide the following information: ID Box: Identification Type 01. Singapore NRIC (including PR)  02. FIN (Foreign Identification No)  03. IMS No. (Immigration File No.)  04 Work Permit No.  05. UEN-BUSINESS-Business Regn. No.  06. UEN-Local Co.-Company Regn. No.  11. Malaysia NRIC  12. Passport No.  26. Law Firm Registration Code  20. Other Identification  35. UENO-UEN-OTHERS   1. A letter of Authorisation from the owner 2. Tax Agent Firm (if applicable): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 3. Identification Type:     *(Fill in ‘06’ for UEN-Local Co. No.; otherwise refer to ID Box)*  (4) Identification No.: | | | *If an agent is appointed, the outcome of the objection will be sent to the owner and the agent.*  *In the event of an invalid agent’s Identification Type/ No., the outcome will only be sent to the owner.* | | |
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| Section D: Declaration of Applicant |
| I declare that the information given in this form is true and complete.  I understand that penalties may be imposed for the submission of an incorrect form and/ or provision of false information to the Comptroller of Property Tax/ Chief Assessor, which may include a fine and/or imprisonment term, where applicable.   |  |  | | --- | --- | | Signature: | Date: | |