NOTICE OF OBJECTION

The Property Tax Act



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:

- a. Tax rates are high.
- b. 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).
- c. 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.
- d. 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.
- e. Financial difficulty to pay tax. You may apply for GIRO instalment via IRAS website at iras.gov.sg > Quicklinks > Payments > Property Tax.

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.
 - a. Property Tax Reference Number.
 - b. Valuation Notice issued by IRAS, if any.
 - c. Name and Identification Number of the agent if an agent is appointed.
 - d. Supporting documents, if applicable.
- 3. All boxes in this form must be filled in unless otherwise specified.
- 4. Please use one form for one property.
- 5. Notwithstanding any objection or claims, property tax is payable within the stipulated time.

Section A: Property Details

Address of Property:

Section B: Objection Details

You may tick ' \checkmark ' either (1) <u>OR</u> (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.

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2. 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 |
|---------------------------|--|
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| | |

Part 2: Reasons of Objection

Please tick '\s' 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)

| For Official Use | 1 | L | 2 | NS | 3 | RR | 4 | AT | 5 | | 6 | | 7 | | 8 | |
|------------------|---|---|---|----|---|----|---|----|---|--|---|--|---|--|---|--|
|------------------|---|---|---|----|---|----|---|----|---|--|---|--|---|--|---|--|

| Tenant/ Licensee Name: | |
|--|--|
| Please tick '√' Type of Letting: | Properties Area Let (sqm): |
| Tenancy/ License Period: from <u>DD / MM / YYYY</u> to <u>DD / MM</u> | 1 / 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 from (*Refers to the preceding year GTO rent, if applicable. Please provide the latest | |
| GTO Rent Structure: | |
| Other Amount (S\$/month):, pleas | se specify: |
| 2. Change in Floor Area (<i>Please provide the new floor plan as</i> | supporting document) |
| New Floor Area (sqm): E | Effective Date of New Floor Area: <u>DD / MM / YYYY</u> |
| 3. Changes in Market Rent (Please provide supporting market | t rental evidence) |
| 4. 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 | e; (2) basis for desired effective date; (3) any other information. |
| | |
| Section C: Contact Parson Information | |
| Section C: Contact Person Information | |
| Name of Applicant: | |
| | |
| Name of Applicant: Designation (if applicable): | Contact No.: tion: 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 CoCompany Regn. No. 11. Malaysia NRIC 12. Passport No. 26. Law Firm Registration Code 20. Other Identification 35. UENO-UEN-OTHERS |
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