

## User Guide

Filing Objection to the Valuation List / Valuation Notice Using Digital Service "Object to Annual Value" This user guide explains how to file for an Objection (e-Objection) to the Valuation List or Valuation Notice through myTax Portal. It helps to ensure that the e-Objection is duly submitted with the necessary information to facilitate IRAS to review the objection lodged.

### Learning Objectives

- □ How to file an e-Objection to the Valuation List / Valuation Notice
- □ How to check details and status of a submitted e-Objection
- □ How to withdraw a submitted e-Objection to the Valuation List / Valuation Notice
- □ How to save, edit and delete a draft e-Objection

### Filing Objection to the Valuation List / Valuation Notice

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### Module 1: Introduction to Objection

### **Objection to Valuation List**

An owner may lodge an objection with IRAS to include his property in the Valuation List or to the annual value ascribed in the Valuation List of the current year any time in the year. The Valuation List contains the annual values of all properties.

### a) No Valuation Notice is issued in the year

If the owner is filing an objection to the Valuation List where no Valuation Notice has been issued in the current year, the <u>earliest</u> <u>allowable effective date</u> he could request the Chief Assessor to amend the annual value would be <u>1 Jan of the current year</u>.

# b) Valuation Notice is issued in the year and no objection was filed within 30 days of the service of the notice Where no previous objection to a Valuation Notice has been lodged for a property, the earliest date that an objection can be made to amend the annual value in the Valuation List is a date after the date of the Valuation Notice.

Example: A Valuation Notice was issued and dated 1 Jul 2024. The owner did not file any objection by 31 Jul 2024 (not counting the date of Valuation Notice). If the owner decides to file an objection thereafter, the earliest date that he can request the Chief Assessor to amend the annual value in the Valuation List will be 2 Jul 2024 (i.e. 1 day after date of Valuation Notice of 1 Jul 2024).

### **Objection to Valuation Notice**

An owner may object to the proposed annual value and/or effective date of the assessment within 30 days from the date of the Valuation Notice informing of the Annual Value of his property.

For example, if a Valuation Notice dated 1 Jul 2024 is issued by IRAS to an owner, the objection to this notice must be filed by 31 Jul 2024.

Persons Eligible to File an Objection

- □ Current property owner (individuals or businesses)
- □ Tax agent who has been authorised by the property owner to manage property tax matters

### Document(s) Required for Lodging an Objection

The documents required may include:

- □ Tenancy and/or License Agreement;
- □ Floor Plan indicating the revised floor area; and/ or
- □ Any other document(s) to support the reason(s) of objection

Visit our website for more information on Object to Annual Value.

### Module 2: File an e-Objection

### myTax Portal Login



#### Step 1

At myTax Portal Login page, click on either of the three options:

a) Personal Tax if you are filing for your property;

b) Company/Business Tax if you are an authorised employee filing on behalf for your company; or

c) Tax Agent Login if you are an authorised tax agent transacting on behalf of a property owner

and log in with your credentials.

### Landing Page

	Overview	Individuals	Property	S45	More 🗸	
Last lo	gin on Monda	ay, 10 Jun 2024	Apply/ With Rates	ndraw	Owner-C	ccupier Tax
		Object to A	nnual	Value		
			View Prop	erty Su	ummary	

Step 2

Once you have logged in, click on the "Property" dropdown menu, and click on "Object to Annual Value".

### File an Objection

### Object to Annual Value Step 3 **File an Objection** Click on "FILE". NEW SUBMISSION File an objection to Annual Value(s) and/ or effective date(s) of your property. FILE 1. For objection to Valuation Notice (VN), please file within 30 days from the date of the VN issued. 2. For objection to Valuation List (VL), you may file at any time in the year even in you do not receive a VN and this has to be made by 31 Dec of the year. 3. In your objection, you need to state your desired AV, effective date and grounds of your objection, including any evidence to support desired AV.

### Reasons for Objecting an Objection



### Step 4

Read the list of invalid grounds of objection and click on the hyperlink(s) which will direct you to the relevant digital services.

Otherwise, click on "PROCEED" if you wish to continue to file an objection.

### Property Details – Personal Tax Login

### Object to Annual Value

#### < BACK TO PREVIOUS

0	•	•		
1 Property Details	2 Objection Details	3 Desired Annual Value	4 Review	5 Acknowledgement
Select Property to Object	t			
1 - 3 of 3 Record(s)				
Property 🔨		Tax Ref No. ↑↓		
15 CLOVE AVENUE #02-01	S(413827)	1253798S		𝔗 <u>OBJECT</u>
15 CLOVE AVENUE #02-02	S(413827)	1253799K		𝔗 <u>OBJECT</u>
MK 13 LOT 17273A		1253797E		8 <u>OBJECT</u>

### Step 5ai

As an individual owner, the list of property or properties owned will be listed in the grid for you to select which property you wish to file an objection.

Click on "OBJECT" for the property you wish to file an e-Objection.

### Property Details - Corporate / Business Login Owner

### Object to Annual Value

#### < BACK TO PREVIOUS

O-	ails 2 Objection Datails	3 Desired Appual Value	4 Paviaw	5 Acknowledgement
I Property Deta		5 Desired Annual Value	4 Review	5 Acknowledgement
Search by*				
Property Addre	ss 🔻			
Blk/ House No *	Street Name* (Min_3 characte	ers)	2	itorey-Unit
bity mouse no.	oricer nume (mini o characte	.,		

#### Select Property to Object

#### 1 - 2 of 2 Record(s)

Description ↑↓	No. of Accounts ↑↓	
ANG MO KIO ESTATE THREE	3	𝔗 <u>SELECT</u>
OTHERS	1	𝔗 <u>SELECT</u>

BACK

### Step 5bi

As a corporate owner, you would be able to see a list of development(s) owned by you. Click on "SELECT" to view the list of properties within the development, which you may file an objection to.

You can also search for a property using "Search by" function.

#### <u>Note</u>

For properties without development name, they will be classified under "Others".

### Property Details - Corporate / Business Login Owner

Object to Annual < <u>васк то previous</u>	Value			
O 1 Property Details	2 Objection Details	3 Desired Annual Value	4 Review	5 Acknowledgement
Selected Property Description: OTHERS				
Select Property to Object				
1 - 1 of 1 Record(s)				
Property ঝ		Tax Ref No. ↑↓		
MK 2 LOT L1101X D11768Z		9416643E		𝔗 <u>OBJECT</u>
		ВАСК		

### Step 5bii

Click on "OBJECT" for the property you wish to file an e-Objection.

### Objection Details – If There Is More than 1 Eligible Type of Objection



Valuation List 2023: Annual Value of S\$1,827,000



Step 6

If there is more than 1 eligible type of objection, click on the radio button to select the objection you wish to file, and click on "CONTINUE".

### Objection Details - When Objection to Valuation List is Selected



#### **Reasons for Objection**

Important Note: You need to provide supporting document(s) if New Tenancy/ License Information or Change in Floor Area is selected.

#### Select Reason(s) for Objection\*

- New Tenancy/ License Information
- Change in Floor Area
- Changes in Market Rent
- Others





#### SAVE DRAFT

Step 7a

Select the "Reason(s) for Objection". You may select more than 1 reason.

Click on "CONTINUE" to proceed.

#### Note

You may click on "CLEAR ALL" to clear all inputs.

You may click on "SAVE DRAFT" to continue filing the objection at another time.

#### Filing Objection to the Valuation List / Valuation Notice

### Objection Details - When Objection to Valuation Notice is Selected





Important Note: You need to provide supporting document(s) if New Tenancy/ License Information or Change in Floor Area is selected.

#### Select Reason(s) for Objection\*

New Tenancy/ License Information

- Change in Floor Area
- Changes in Market Rent
- Others





#### SAVE DRAFT

### Step 7b

Select the "Reason(s) for Objection". You may select more than 1 reason.

Click on "CONTINUE" to proceed.

#### <u>Note</u>

You may click on "CLEAR ALL" to clear all inputs.

You may click on "SAVE DRAFT" to continue filing the objection at another time.

### Reasons for Objection – When "New Tenancy/ License Information" is Selected

#### New Tenancy/ License Information

You may add more than 1 Tenancy/ License Information, if applicable

Tenancy/ License	
Tenant/ Licensee Name	
Partial	
Whole	
Multiple Properties	
Tenancy/ License Start Date* Tenancy/ License End Date*	
dd/mm/yyyy	
End date is indefinite	
Area Let*	
0.00 sqm	
Gross Rent/ License Fee (S\$)* Service Charge (S\$)	
0.00 per month 0.00 per month	
Furniture and Furnishings Rent (S\$) Advertising and Promotion Fee (S\$)	
0.00 per month 0.00 per month	
Gross Turnover Rent (S\$) 🕠	
0.00 per month	
Period of Gross Turnover Rent 🕕	
dd/mm/yyyy 🛗 to dd/mm/yyyy 📋	
Gross Turnover Rent Structure	Remaining: 500
Others (if applicable)	

Step 8a

Fill up all mandatory fields marked with an asterisk (\*), and other information where applicable.

Click on "ADD NEW" if you wish to add more than one tenancy record or stepped rent.

+ ADD NEW

#### Filing Objection to the Valuation List / Valuation Notice

### Reasons for Objection – When "New Tenancy/ License Information" is Selected (cont'd)

Please provide computation of the desired A	nnual Value and details of your reason(s) for objection.	
Explanatory Note*		Remaining: 1000
	BACK	

Step 8a (cont'd)

Click on "CONTINUE" to proceed.

### <u>Note</u>

Standby supporting documents, for example tenancy agreement to be uploaded in the subsequent step.

SAVE DRAFT 5 CLEAR ALL

### Reasons for Objection – When "Change in Floor Area" is Selected

#### **Reasons for Objection**

Important Note: You need to provide supporting document(s) if New Tenancy/ License Information or Change in Floor Area is selected.

#### Select Reason(s) for Objection\*

New Tenancy/ License Information

#### Change in Floor Area

- Changes in Market Rent
- Others

#### **Change in Floor Area**

#### New Floor Area\*

90.00 sqm

#### Effective Date of New Floor Area\*

01/01/2024 📋

Please provide computation of the desired Annual Value and details of your reason(s) for objection.

Explanatory Note*		Remaining: 979
Change in Floor Area.		
	BACK	

### Step 8b

Fill up all mandatory fields marked with an asterisk (\*), and other information where applicable.

Click on "CONTINUE" to proceed.

#### <u>Note</u>

Standby supporting documents, for example floor plan to be uploaded in the subsequent step.

### Reasons for Objection – When "Changes in Market Rent" is Selected

#### **Reasons for Objection**

Important Note: You need to provide supporting document(s) if New Tenancy/ License Information or Change in Floor Area is selected.

#### Select Reason(s) for Objection\*

- New Tenancy/ License Information
- Change in Floor Area

#### Changes in Market Rent

Others

Please provide computation of the desired Annual Value and details of your reason(s) for objection.

Remaining: 1000	Explanatory Note*



SAVE DRAFT 5 CLEAR ALL

Step 8c

Fill up the "Explanatory Note" section, then click on "CONTINUE" to proceed.

### Reasons for Objection – When "Others" is Selected

#### **Reasons for Objection**

Important Note: You need to provide supporting document(s) if New Tenancy/ License Information or Change in Floor Area is selected.

#### Select Reason(s) for Objection\*

- New Tenancy/ License Information
- Change in Floor Area
- Changes in Market Rent
- Others

Please provide computation of the desired Annual Value and details of your reason(s) for objection.

Remaining: 963



🗟 SAVE DRAFT 🕤 CLEAR ALL

Step 8d

Fill up the "Explanatory Note" section, then click on "CONTINUE" to proceed.

### Desired Annual Value

SAVE DRAFT 5 CLEAR ALL



Step 9

Enter the "Desired Annual Value" and "Desired Effective Date".

Click on "ADD NEW" to add up more sets of "Desired Annual Value" and "Desired Effective Date", if necessary.

Click on "CONTINUE" to proceed.

### <u>Note</u>

Click on " ①" to find out more about the reason for the "Earliest Allowable Effective Date". You may also refer to Module 1 on page 4 for details.

### **Review Page**



#### SAVE DRAFT

#### Step 10

Review the "Objection Details" entered in earlier steps. You may click on "Edit" to amend the earlier inputs where applicable.

Valuation List 2024: Annual Value of S\$118,000

#### Reason(s) for Objection

Others

Explanatory Note

My property is affected by road work.

### Review Page (cont'd)

#### Desired Annual Value 🖉 💷

Earliest Allowable Effective Date 02 Mar 2024

#### 1 - 2 of 2 Record(s)

Desired Annual Value (S\$) Desired Effective Date

90,000 01 Apr 2024

100,000 01 Jul 2024

#### **Document Submission**



#### Step 10 (cont'd)

Upload all supporting documents under "Document Submission" to justify your grounds of objection.

#### <u>Note</u>

It is mandatory to submit supporting document(s) when the following "Reason(s) for Objection" are selected: a) New Tenancy/ License Information; and/or b) Change in Floor Area.

### Review Page (cont'd)

Contact Details

Applicant Information	
Authorised Person	
NRIC 17068105B	
Designation*	
Email Address*	
Contact No.*	
+65	
Select Contact Person	
Ontact Person (if different from above)	
🔿 Tax Agent	
Name	
Designation	
Email Address	
Contact No	
+65	
Declaration	
declare that:	
the information on this objection is true and complete.	
<ul> <li>I understand that penalties may be imposed for the submission of an incorrect form and/or provision of false information to the Controller of Property Tax/Chief Assessor, which may include a fine and/or imprisonment term, where applicable.</li> </ul>	



Step 10 (cont'd)

Fill up all mandatory fields marked with an asterisk (\*).

Upon verification of the information in the review page, tick the Declaration box and click on "SUBMIT" to continue.

### Acknowledgement Page



Note: You will need to pay your property tax by the due date even if you have filed an objection. If you are paying your tax by GIRO, deduction from your bank account will continue.

#### Contact Details

**Applicant Information Authorised Person** NRIC T7068105B

Step 11

After the application is submitted successfully, an acknowledgement page will be displayed.

### Module 3: Check Details and Status of a Submitted e-Objection

### **Objection Main Page**

#### Object to Annual Value

#### **File an Objection**



#### **View Submission Status**



#### Step 1

Navigate to the Objection Main Page.

Scroll to "View Submission Status" and click on the "Submitted" tab.

The status of the objection can be found under the "Status".

Click on "VIEW DETAILS" to see the objection details submitted.

#### <u>Note</u>

*Click on "*<sup>(1)</sup>*" to find out the meaning of each status.* 

### Module 4: Withdraw a Submitted e-Objection

### **Objection Main Page**

#### Object to Annual Value

#### **File an Objection**



#### **View Submission Status**



#### Step 1

Navigate to the Objection Main Page.

Scroll to "View Submission Status" and click on the "Submitted" tab.

Identify the property that you wish to withdraw your objection and click on "WITHDRAW" to proceed.

### Withdraw Objection

Object to Annual Value	
File an Objection	
NEW SUBMISSION	
<ul> <li>File an objection to Annual Value(s) and/ or effective date(s) of your property.</li> <li>1. For objection to Valuation Notice (VN), please file within 30 days from the date of the VN issued.</li> <li>2. For objection to Valuation List (VL), you may file at any time in the year even in you do not receive a VN and to be made by 31 P</li> </ul>	FILE
3. In your objection, yevidence to suppor       Mithdraw Objection         Yevidence to suppor       You are about to withdraw the objection. It cannot be undone.	g any
Submitted Draft CANCEL WITHDRAW	
Filter by All Status All Objection Types	
1 - 3 of 3 Record(s)	
Tax Ref Objection Submission Property n↓ No. n↓ Type n↓ Date n↓ Status ① n↓	
11 ANG MO KIO AVENUE 15 #12-233 9416642N Valuation 15 Jul 2024 Under Review S(300992) List (2024)	VIEW DETAILS WITHDRAW



Click on "WITHDRAW" to proceed.

### **Objection Main Page**

### Object to Annual Value

#### **File an Objection**



### Step 3

After withdrawing an objection to a property, the status under the "View Submission Status" section will be changed to "Withdrawn".

#### **View Submission Status**

Submitted Draft				
Filter by				
All Status	bjection Types	•		
1 - 3 of 3 Record(s)				
Property ঝ	Tax Ref No. ↑↓	Objection Type ↑↓	Submission Date ↑↓ Status () ↑↓	
11 ANG MO KIO AVENUE 15 #12-233 S(300992)	9416642N	Valuation List (2024)	15 Jul 2024 Withdrawn	Ø <u>VIEW DETAILS</u>

### Module 5: Edit or Delete a Draft e-Objection

### Edit a Draft

Object to Annual Value

#### **File an Objection**



#### **View Submission Status**





Step 1a

Navigate to the Objection Main Page.

Scroll to "View Submission Status" and click on the "Draft" tab.

Locate the property with the draft that you wish to edit or delete.

Click on "CONTNUE DRAFT" if you wish to continue filing an objection. You will be brought to the objection details page.

### Module 5: Delete a Draft e-Objection

### Delete a Draft

#### Object to Annual Value

#### **File an Objection**



#### **View Submission Status**



• The draft will be deleted upon transfer of property or be invalidated when a valuation notice is issued after the draft is saved.

#### 1 - 1 of 1 Record(s)



#### Step 1b

Navigate to the Objection Main Page.

Scroll to "View Submission Status" and click on the "Draft" tab.

Locate the property with the draft that you wish to delete.

Click on "DELETE DRAFT" if you decide not to file the objection.

#### Filing Objection to the Valuation List / Valuation Notice

### Delete a Draft





Click on "Delete" to proceed.

### Delete Draft

### Object to Annual Value

#### File an Objection

NEW SUBMISSION	
<ul> <li>File an objection to Annual Value(s) and/ or effective date(s) of your property.</li> <li>1. For objection to Valuation Notice (VN), please file within 30 days from the date of the VN issued.</li> <li>2. For objection to Valuation List (VL), you may file at any time in the year even in you do not receive a VN and this has to be made by 31 Dec of the year.</li> </ul>	FILE
3. In your objection, you need to state your desired AV, effective date and grounds of your objection, including any evidence to support desired AV.	

### Step 3

The draft e-Objection will be removed from the "Draft" tab.

#### **View Submission Status**



#### Note

- For objection to the VL, the draft record will expire after 14 days from your last entry or till the end of the year, whichever is earlier.
- For objection to the VN, the draft record will expire after 14 days from your last entry or 30 days from the date of the VN, whichever is earlier.
- The draft will be deleted upon transfer of property or be invalidated when a valuation notice is issued after the draft is saved.



### Conclusion

- The property list and eligible type(s) of objection will be auto-populated for you to select, simplifying the process to file an objection.
- Please provide the reason(s) for objection and/ or prepare in advance the supporting document(s) to support the objection. This will facilitate IRAS to review the objection lodged.
- e-Objection in 'Draft' status will not be received by IRAS. Please remember to submit the draft before the expiry timeline.

#### Filing Objection to the Valuation List / Valuation Notice

#### **Contact Information**

For clarifications, you may chat with us online at go.gov.sg/iraschat-login, from Monday to Friday, 8:00 am to 5:00 pm (except Public Holidays) or call us at 1800 356 8300.

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