INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Filing of e-Notice of Transfer
(Update Property Ownership)

Objective

To learn:

- How to file an e-Notice of Transfer (e-NT) on behalf of your clients
- How to amend a submitted e-NT
- How to avoid common errors when filing
- How to file for common scenarios

Outcome

To ensure compliance and accuracy on the filing of e-NT.

User Guide Modules

Content
Module 1: Introduction to e-Notice of Transfer
Module 2: How to File an e-Notice of Transfer
Module 3: How to Amend a Submitted e-Notice of Transfer
Module 4: Common Errors and Consequences
Module 5: Common Scenarios
Closing

Module 1:
Introduction to e-Notice of Transfer

Module 1: Introduction to e-Notice of Transfer

Responsibility to File

The person who sells or transfers the property has to file a Notice of Transfer within one month after the sale or transfer of the property. Usually, the Notice of Transfer is filed by the lawyers on behalf of the sellers/ transferors.

Property Tax Liabilities

The seller/ transferor shall continue to be liable for payment of all taxes in respect of the property and perform the duty of the property owner, until the Notice of Transfer has been submitted to IRAS.

Multiple Transferees - Where there is more than one owner, all correspondence relating to property tax matters will be addressed to the first name stated in the Notice of Transfer. Hence, lawyers are advised to confirm with the new owners on the name of the addressee before filing.

Module 1: Introduction to e-Notice of Transfer

Consequences for Late Filing or Non-Filing

IRAS may take the following recovery actions:

- Impose a penalty;
- Summon the sellers/ transferors to attend Court; and/ or
- Issue a Warrant of Arrest.

Offer of Composition

Sellers/ Transferors who fail to file on time will receive an Offer of Composition from IRAS. To avoid being summoned to court, you should immediately:

- File the outstanding documents as indicated in IRAS' letter; and
- Pay the composition fee by the due date stated in the letter.

Module 1: Introduction to e-Notice of Transfer

Online Filing Service "Update Property Ownership"

To provide greater convenience, we have simplified the form to dynamically display the fields required for entry.

For properties with less than 7 owners, the names of existing owners will be listed for you to select one of the relevant transferor(s). Hence, you are not required to key in the name and identification number of transferor in the Notice.

For common scenario like transferees who are Singaporeans, once the correct NRIC number is entered, IRAS would be able to retrieve the name of the transferee from our database and update it in the records accordingly. Hence, you are not required to key in the name of transferee in the Notice.

Module 1: Introduction to e-Notice of Transfer

Information required for filing includes:

- Sale and Purchase Agreement;
- Identification numbers of the transferors/ transferees*;
- Nationalities, Genders, Mailing Addresses and Dates of Birth for non-Singapore Citizens; and
- Names (according to the identification documents) of non-Singapore Citizens.

On-screen acknowledgement

Once your Notice of Transfer has been transmitted via the e-NT, you will see an on-screen acknowledgement.

**For correspondence and payment, IRAS will correspond with the owner who is listed first in the e-NT.*

Module 1: Introduction to e-Notice of Transfer

Generally IRAS will process your e-NT within one month.

An acknowledgement notice* will be sent to the law firm once it has been processed. The new owner will also receive a notice from us.

Visit our website for more information on File a Notice of Transfer.

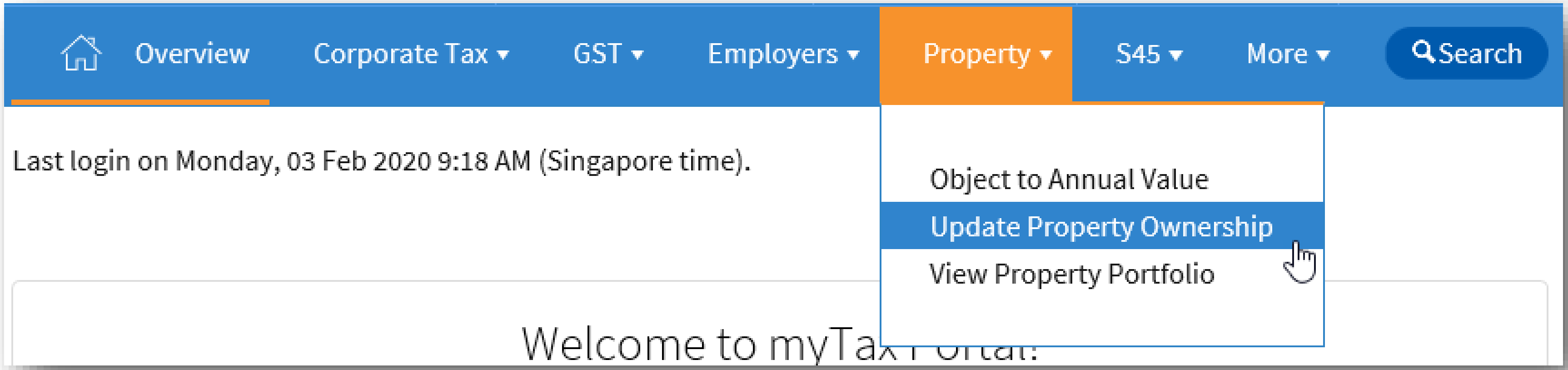
** For transfers involving multiple properties, only one acknowledgement notice will be sent but all the properties listed in the e-NT will be updated.*

Module 2:
How to File an e-Notice of Transfer

Module 2: How to File an e-Notice of Transfer

Filing an e-Notice of Transfer

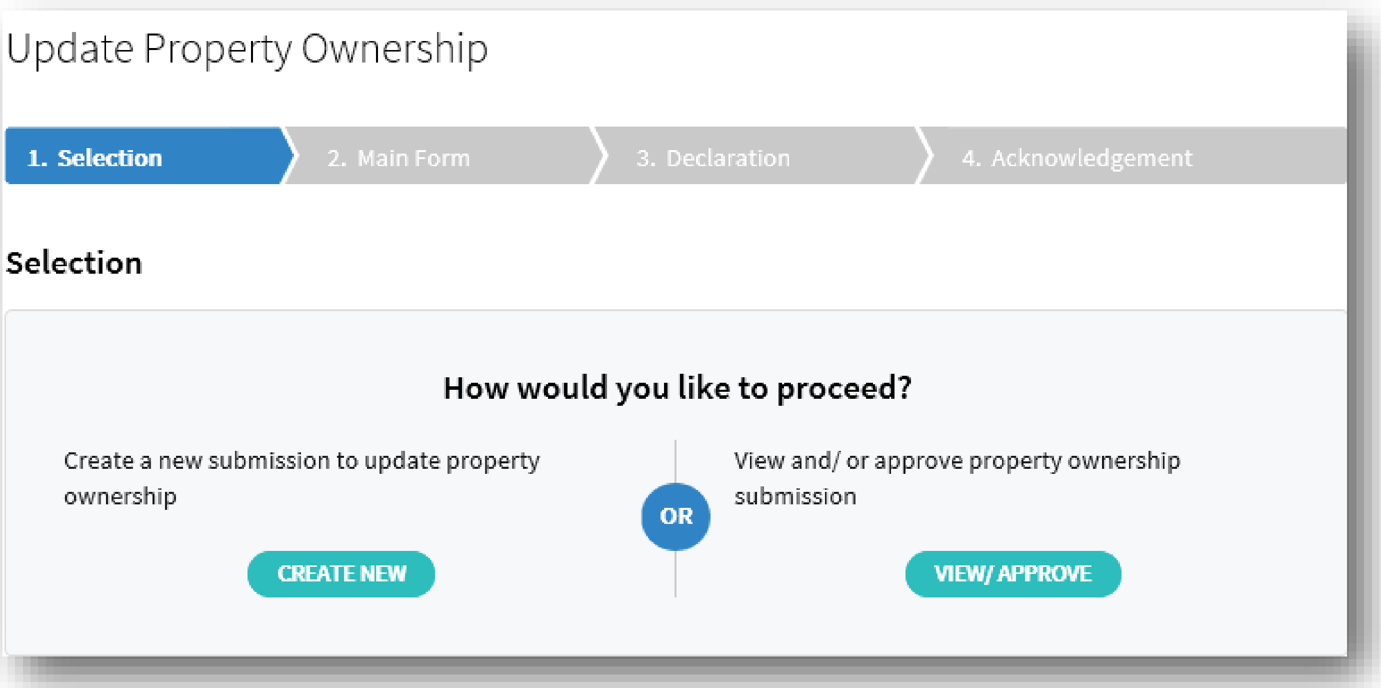
1) At IRAS myTax Portal Login Page (mytax.iras.gov.sg), select Client Tax Matters then proceed to log in with your credentials.
2) Once you have logged in, click on the 'Property' dropdown menu and click on Update Property Ownership.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership Main Page

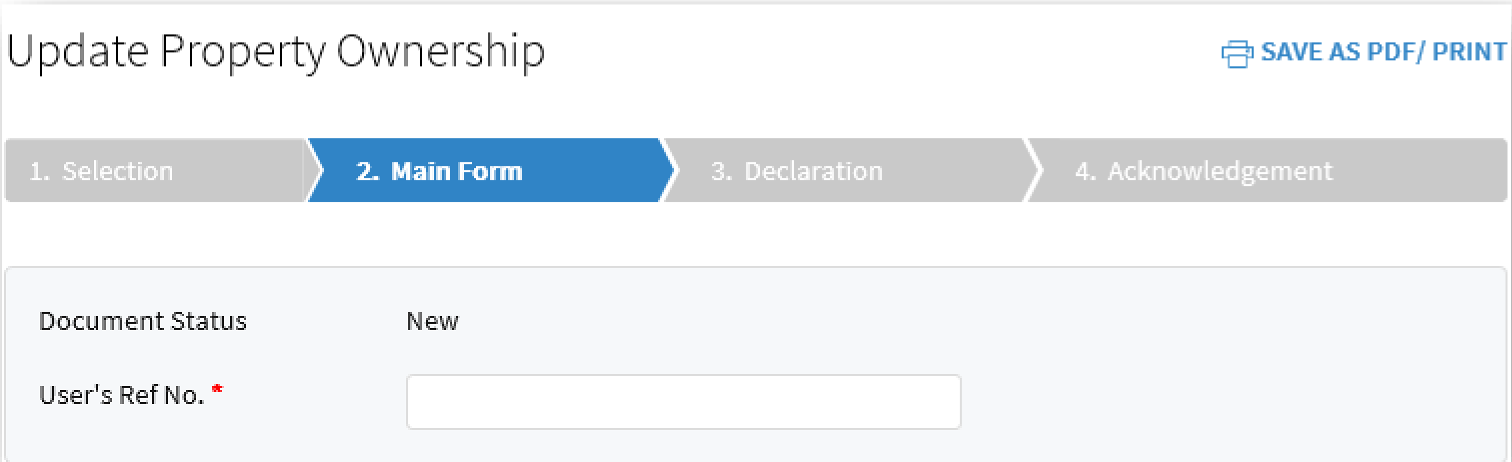
1) Click on the CREATE NEW button to create a new submission or click on the View/ Approve button to view a previous submission or approve a submission.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

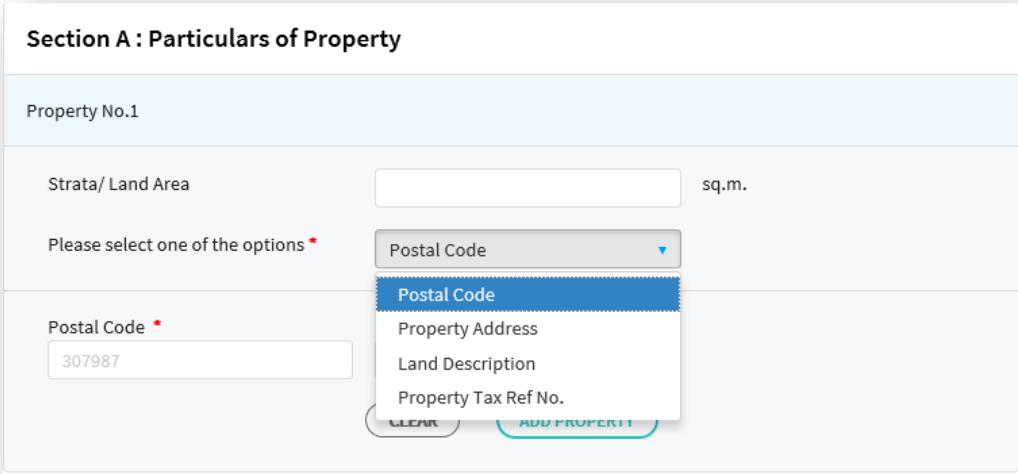
1) Enter the User's Ref No. and proceed to Section A: Particulars of Property.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

1) Enter the particulars of property by selecting from the drop list.



Please note:

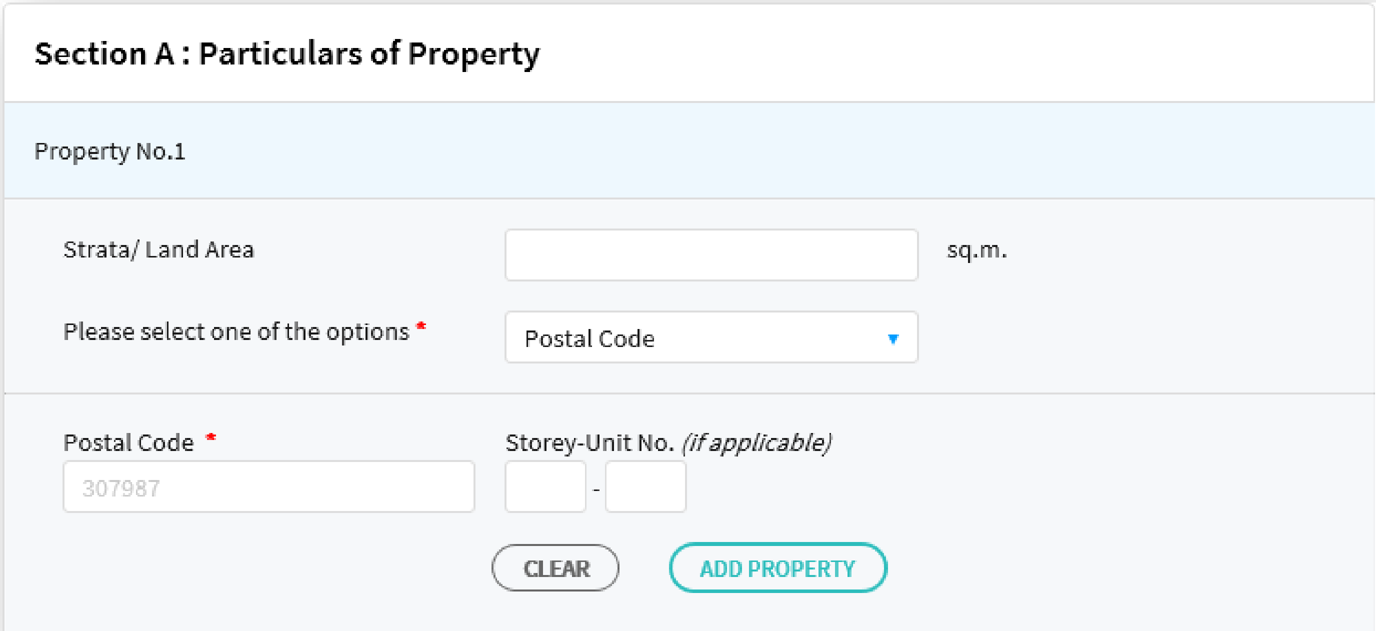
(i) Do not select 'Land Description' if the property transferred is an existing building.

(ii) For properties assessed under Group Assessment Account for property tax purpose, please select "Property Address" from the drop list and enter each individual house number or unit number.

Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

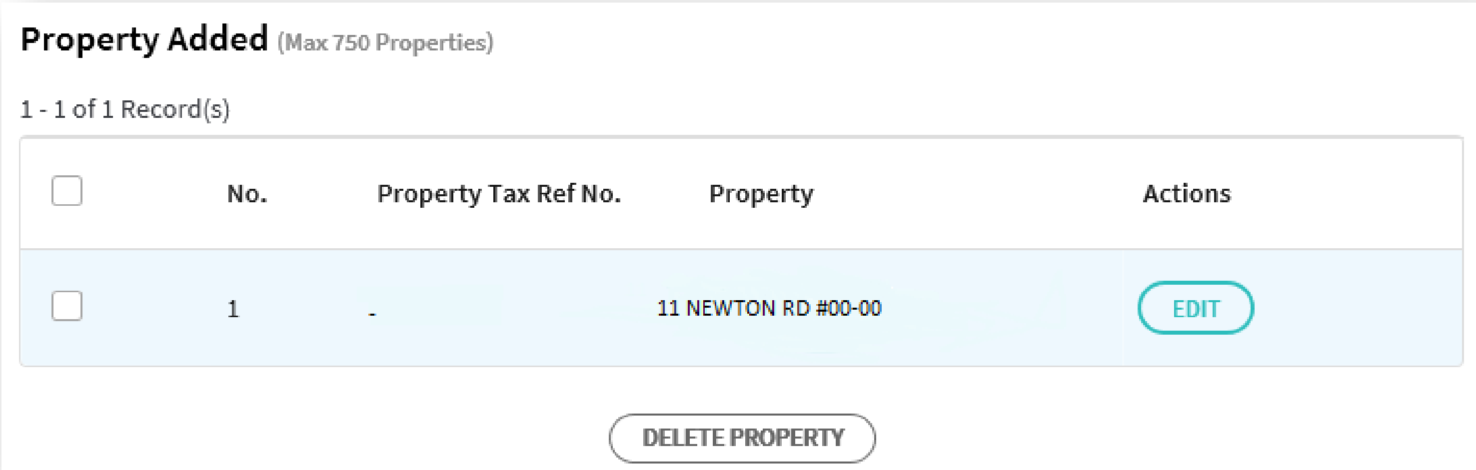
1) Click on ADD PROPERTY.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

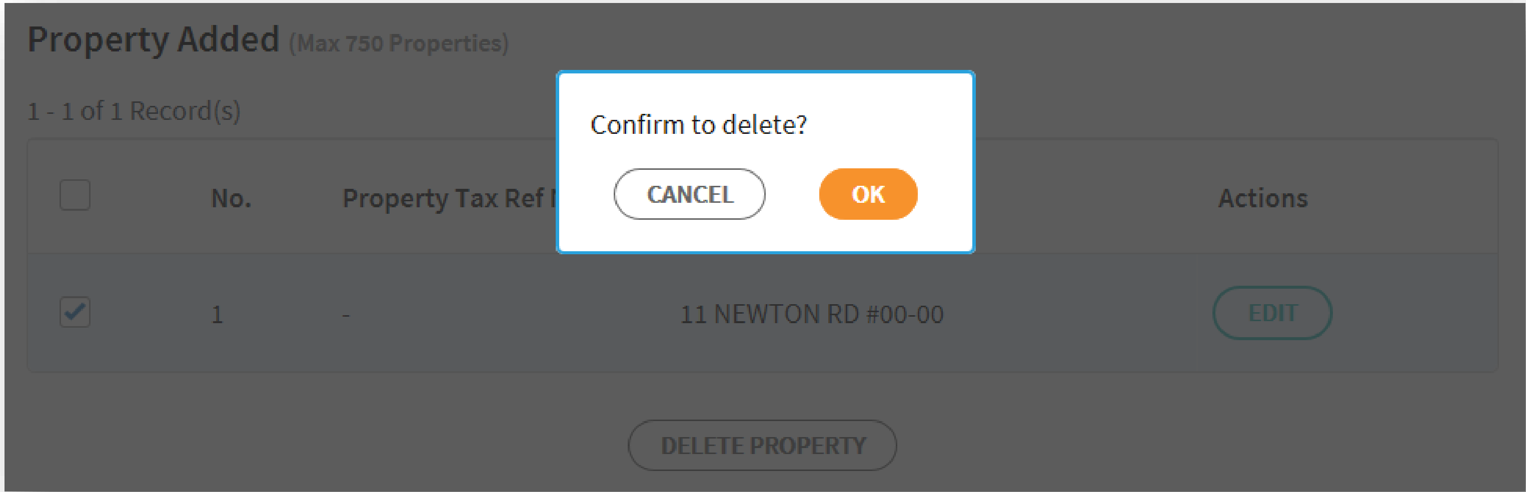
1) Property record will be added in the table.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

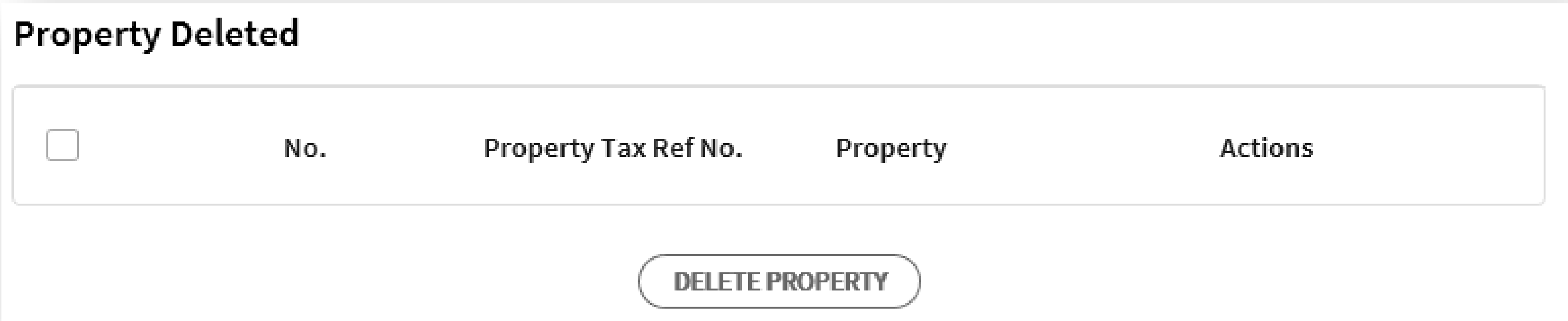
1) To delete a property record, check the box and click on DELETE PROPERTY.
2) At the pop-up message box, click on OK to proceed.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

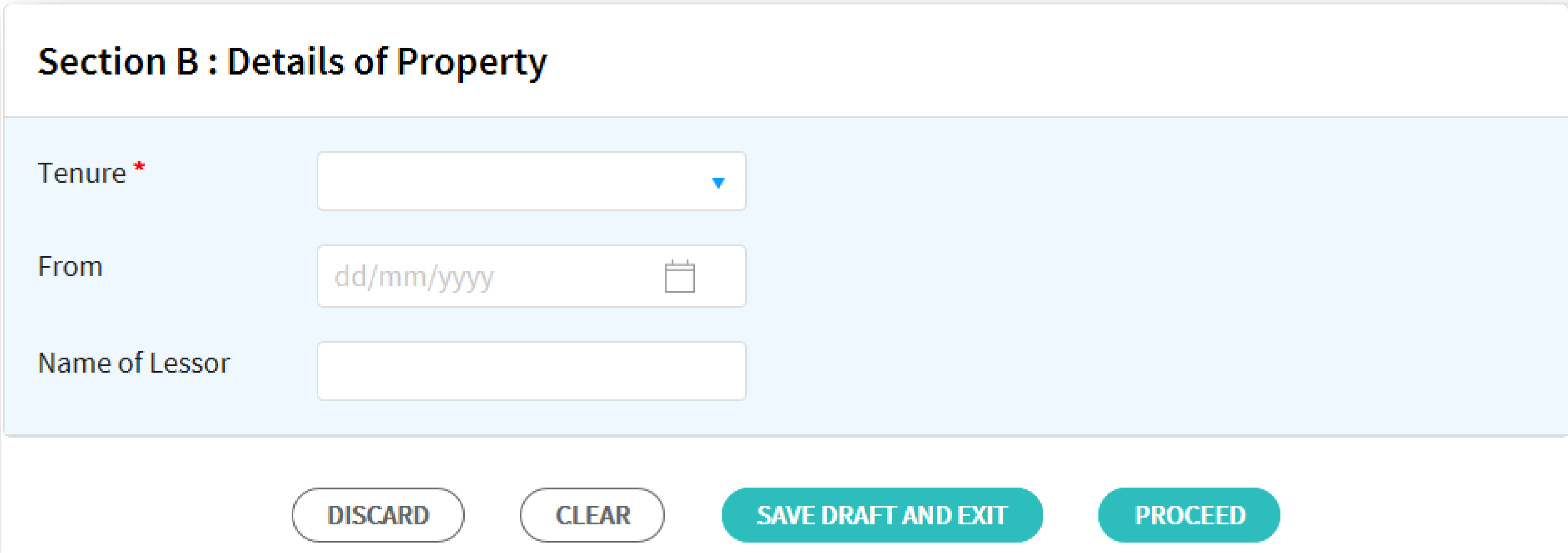
1) Property record deleted successfully.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

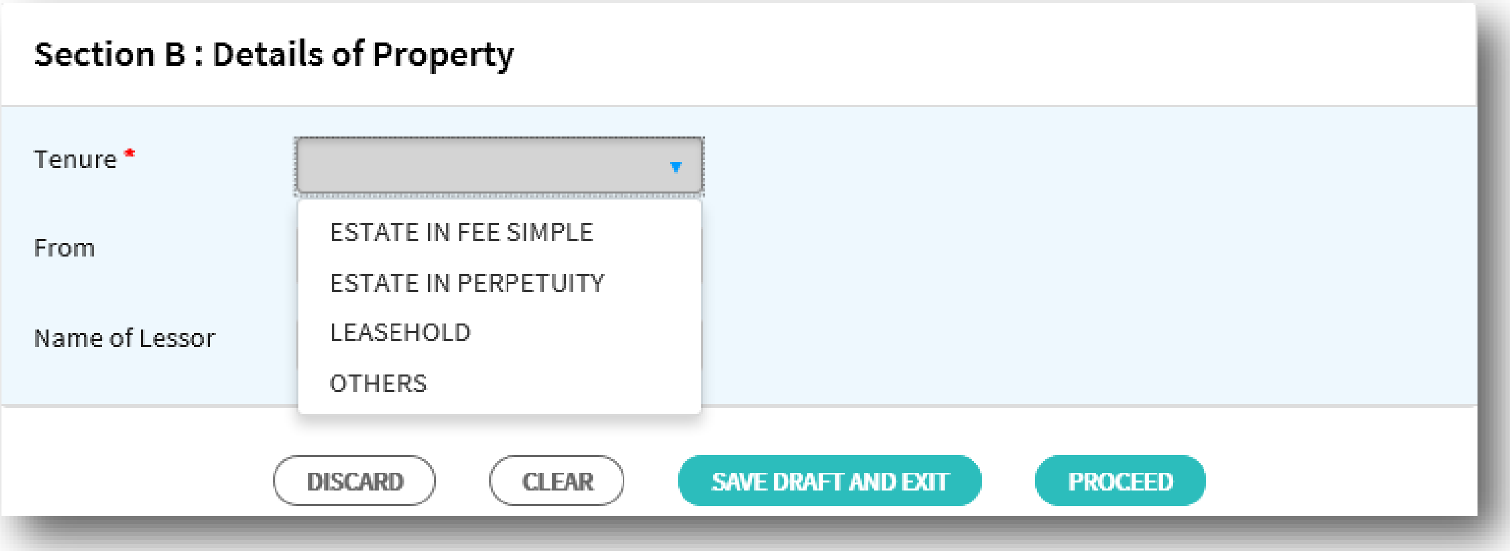
1) After adding the property record successfully, proceed to Section B: Details of Property.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

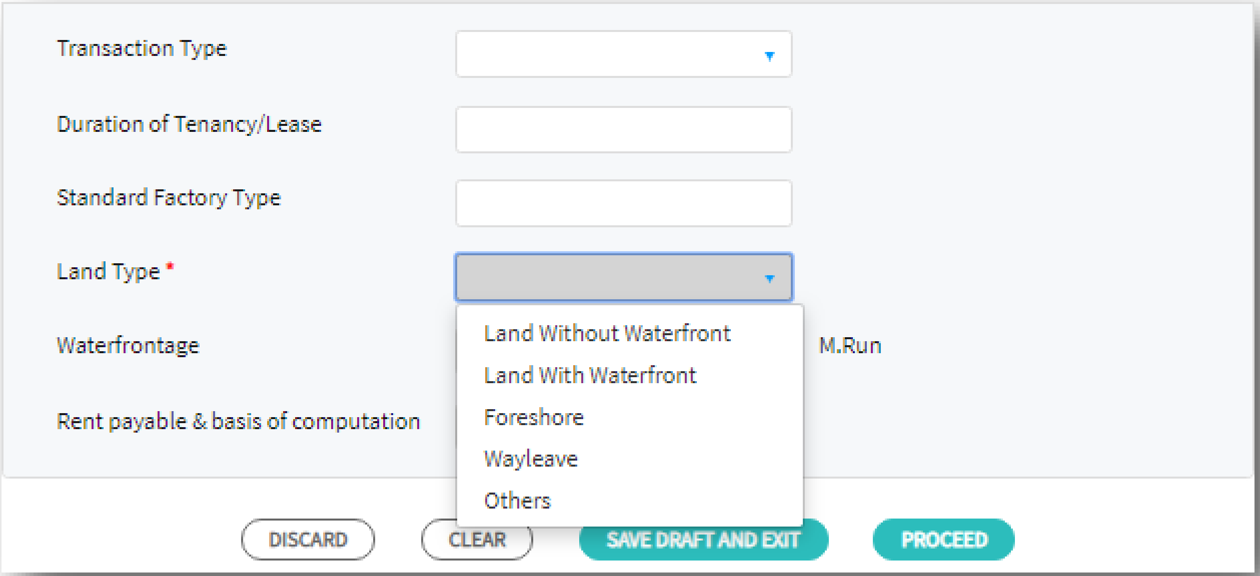
1) Select the type of Tenure from the drop list.
2) Enter the required details.
3) For Building transfer, click on PROCEED to Section C: Particulars of Transferors/ Vendors.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars & Details of Property

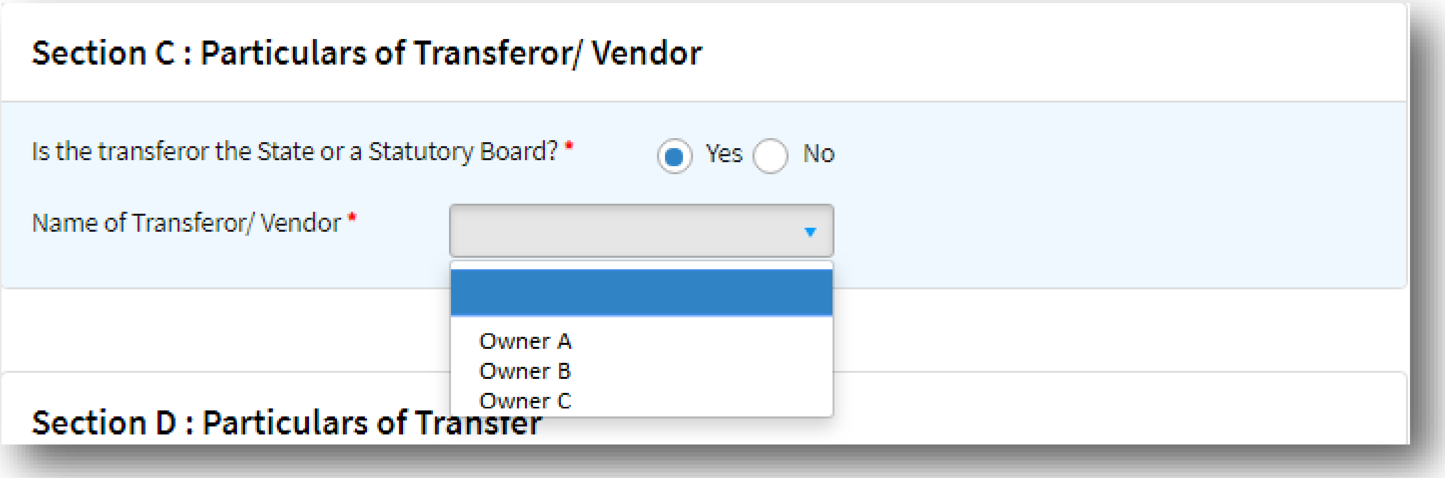
1) For Land transfer, fill in the required Land details.
2) Click on PROCEED to Section C: Particulars of Transferors/ Vendors.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars of Transferor/ Vendor

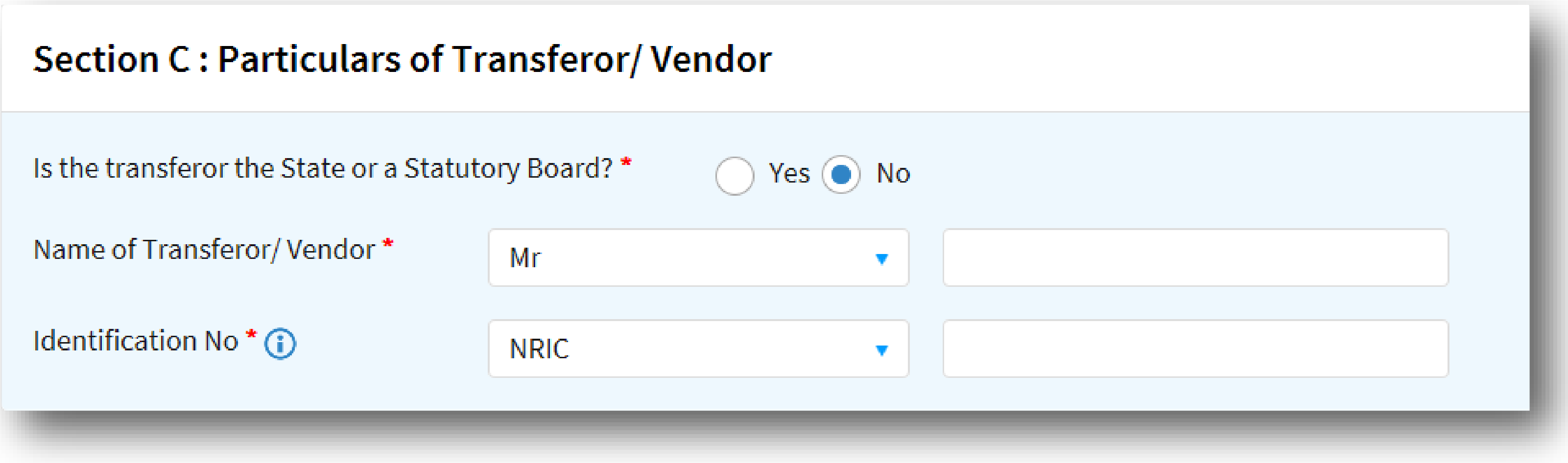
1) For property with less than 7 owners, select the Name of Transferor/ Vendor from the drop list.
2) Proceed to Section D: Particulars of Transfer



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars of Transferor/ Vendor

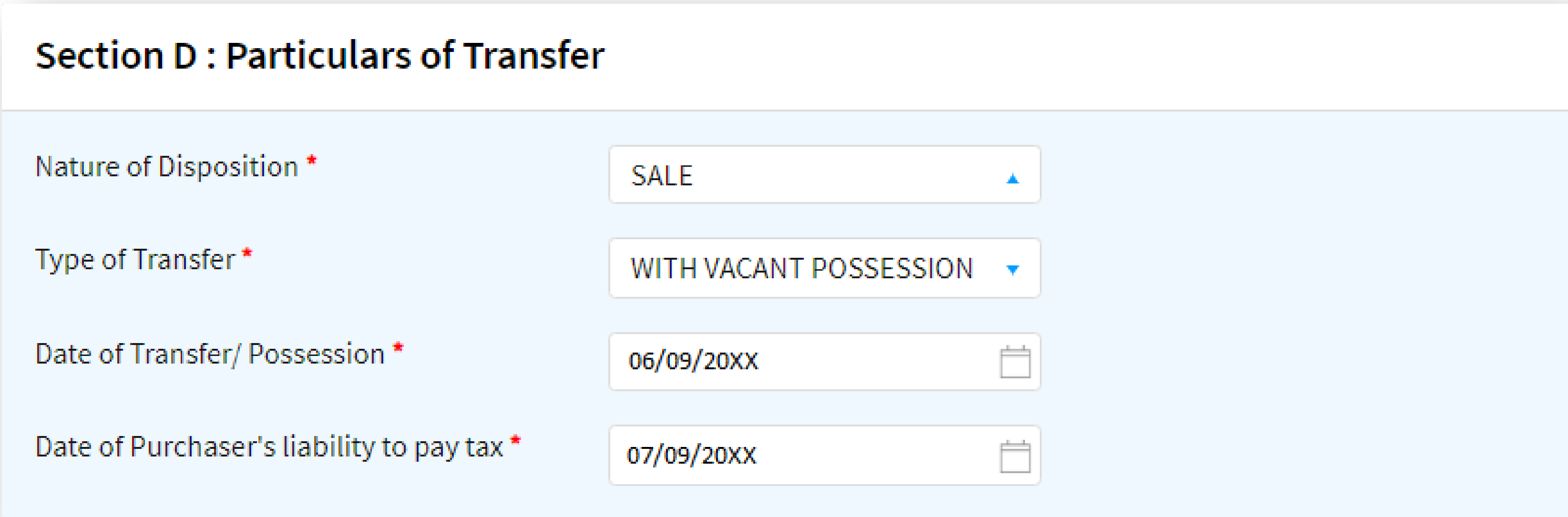
1) For property with 7 or more owners, enter the Name and Identification No. of Transferor/ Vendor.
2) Proceed to Section D: Particulars of Transfer



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars of Transferor

1) Update the Particulars of Transfer.
2) Proceed to Section E1: Particulars of Sale/ Original Sale



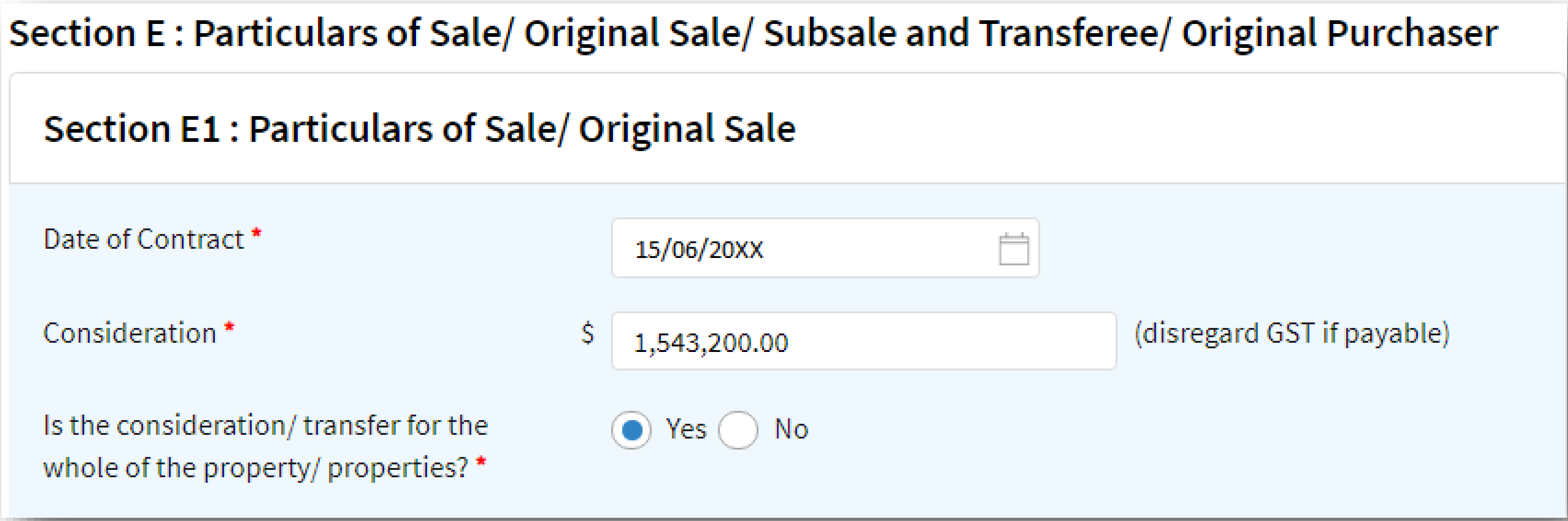
Section D : Particulars of Transfer

Nature of Disposition *	SALE
Type of Transfer *	WITH VACANT POSSESSION
Date of Transfer/ Possession *	06/09/20XX
Date of Purchaser's liability to pay tax *	07/09/20XX

Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars of Sale/ Original Sale

1) Update the Particulars of Sale/ Original Sale.


Section E : Particulars of Sale/ Original Sale/ Subsale and Transferee/ Original Purchaser

Section E1 : Particulars of Sale/ Original Sale

Date of Contract * 15/06/20XX

Consideration * $ 1,543,200.00 (disregard GST if payable)

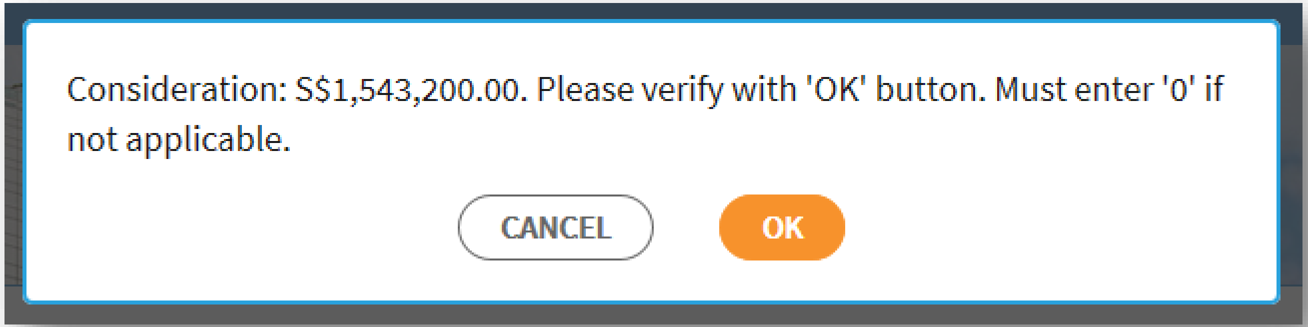
Is the consideration/ transfer for the whole of the property/ properties? * Yes No

Please note that the Date of Contract should not be later than the Date of Transfer/ Possession and Date of Purchaser's liability to pay tax in Section D: Particulars of Transfer.

Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars of Sale/ Original Sale

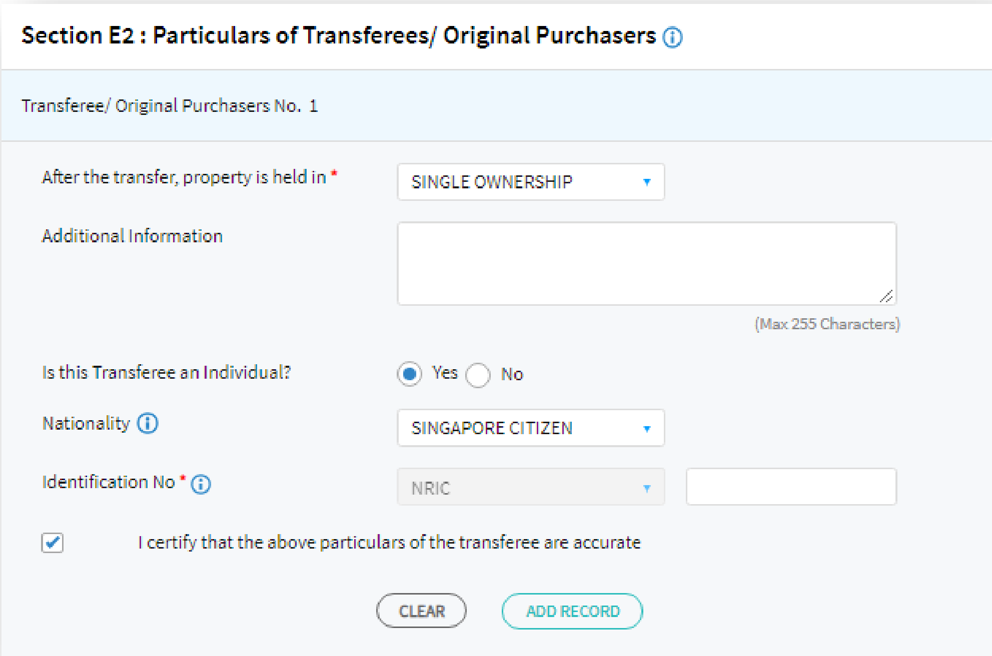
1) Verify the Consideration.
2) Click on OK.
3) Proceed to Section E2: Particulars of Transferees/ Original Purchasers.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars of Transferees/ Original Purchasers

1) Update the Particulars of Transferees/ Original Purchasers.
2) Click on ADD RECORD.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars of Transferees/ Original Purchasers

1) Verify the particulars of Transferees/ Original Purchasers.
2) Proceed to Section E3: Particulars of Transferee's/ Original Purchaser's Solicitor.

Transferee/ Original Purchaser Added (max 20 Transferees)

☐	No.	ID Type	ID No.	Name of Transferee(s)/ Original Purchaser(s)	Fractional share	Actions
☐	1	NRIC	S[redacted]C	(Recipient of Property Tax Notices)	-	EDIT

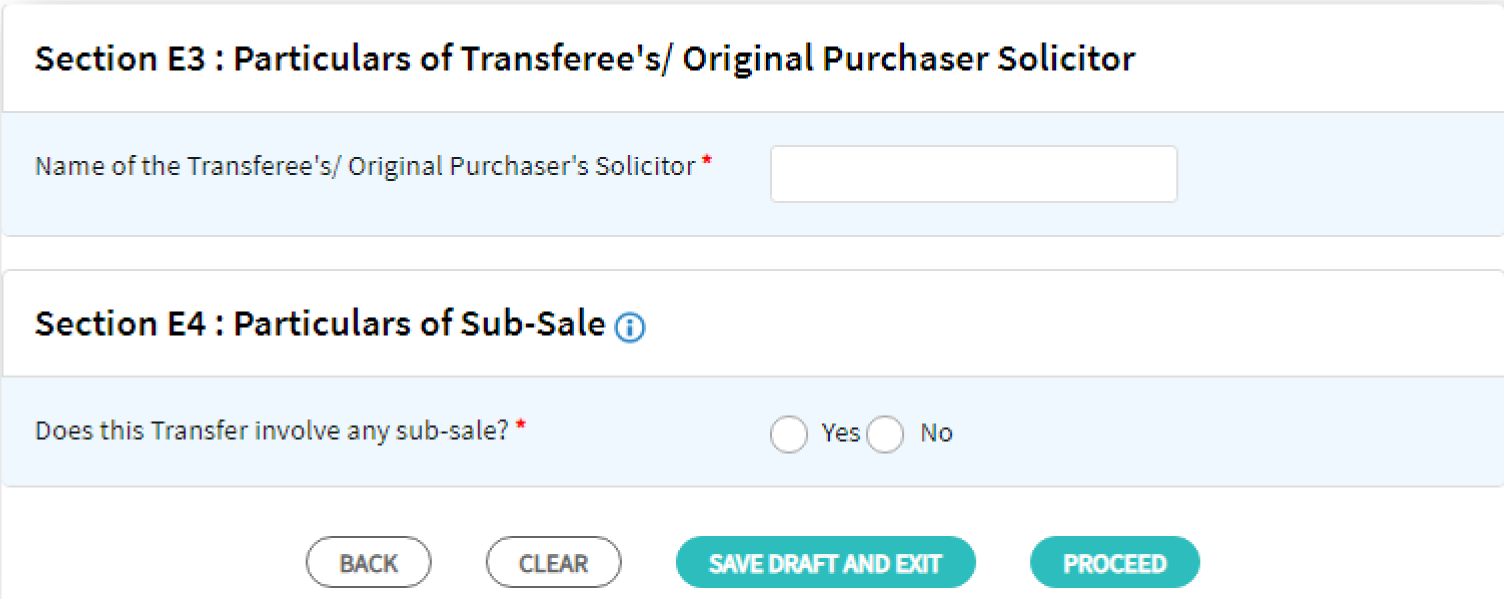
*Please note that the first name on the table shall be designated as the addressee for all Property Tax Notices

DELETE RECORD

Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Particulars of Transferees/ Original Purchasers

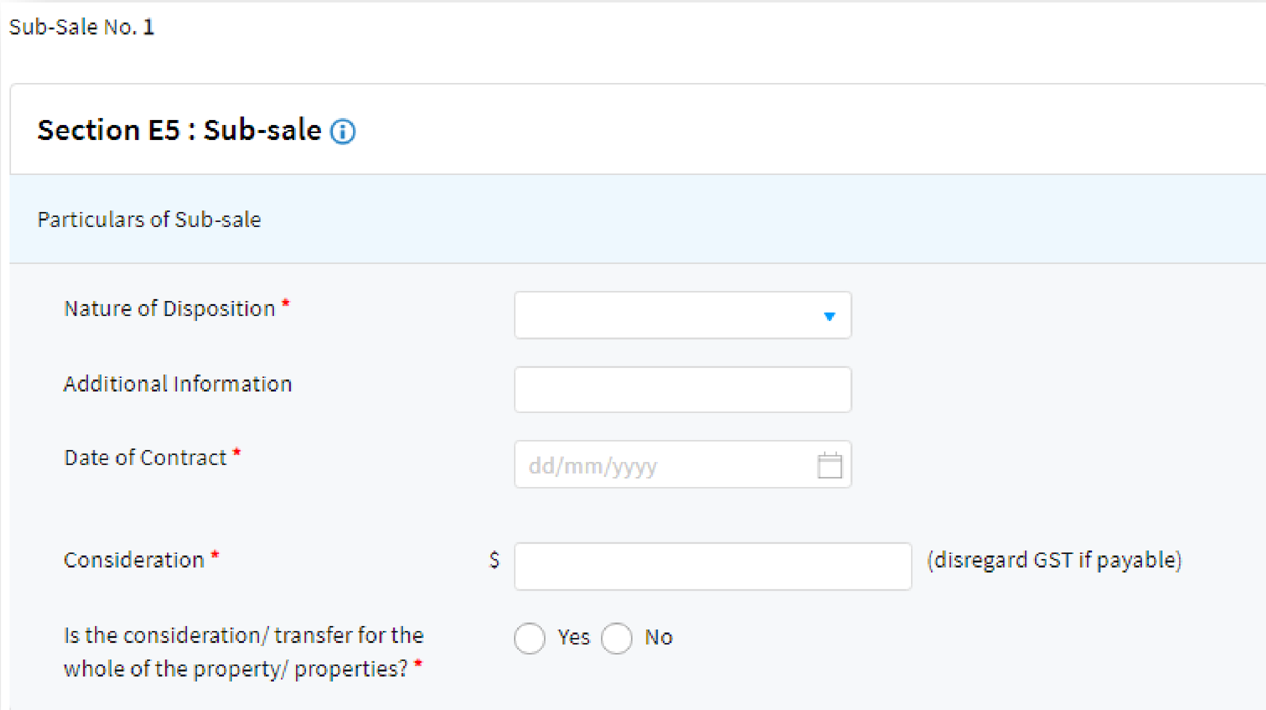
1) Update the particulars of Particulars of Transferee's/ Original Purchaser's Solicitor.
2) If there is sub sale, click on Yes and Proceed, it will proceed to the sub-sale page. Else, it will bring to the declaration page.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Sub-sale (if any)

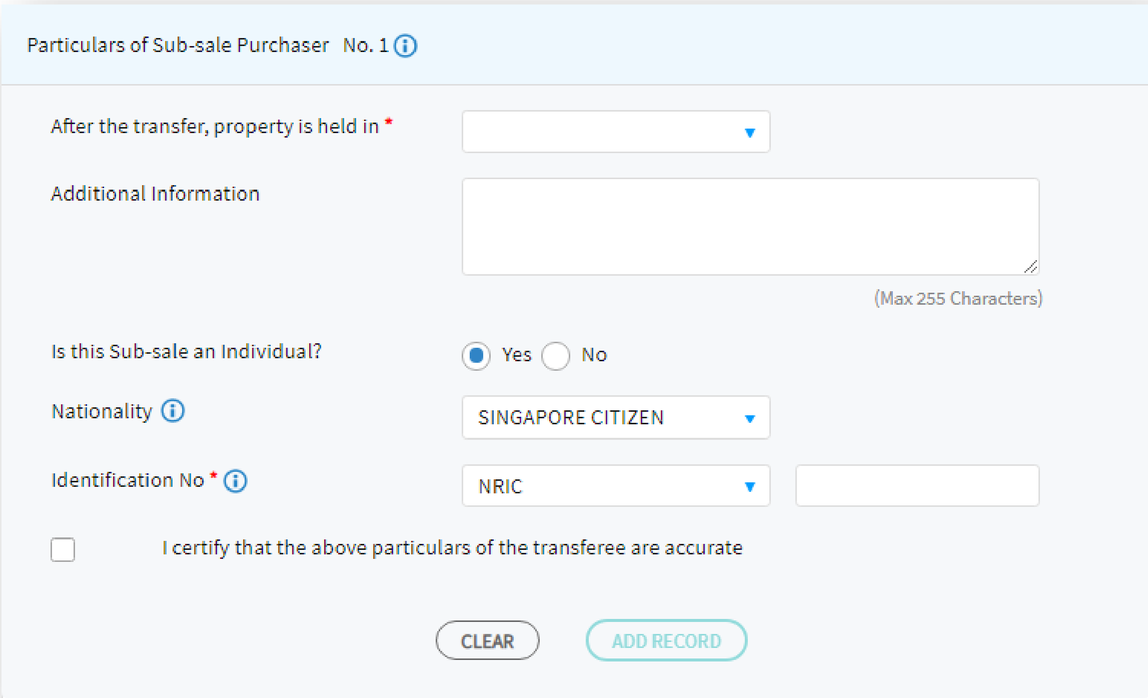
1) Update the Particulars of Sub-sale.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Sub-sale (if any)

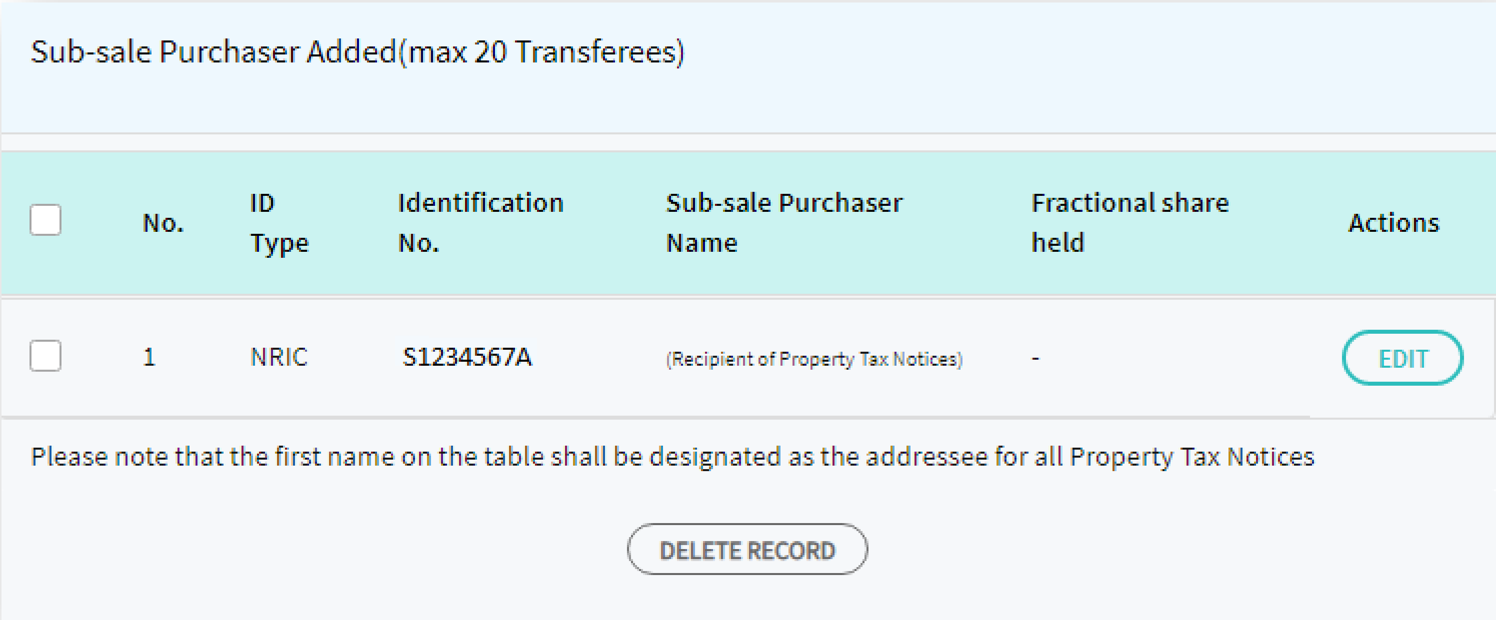
1) Fill in the Particulars of Sub-sale Purchaser and click on ADD RECORD.



Module 2: How to File an e-Notice of Transfer

Adding Record

1) Record will be shown in data grid.



Sub-sale Purchaser Added(max 20 Transferees)

	No.	ID Type	Identification No.	Sub-sale Purchaser Name	Fractional share held	Actions
☐	1	NRIC	S1234567A	(Recipient of Property Tax Notices)	-	EDIT

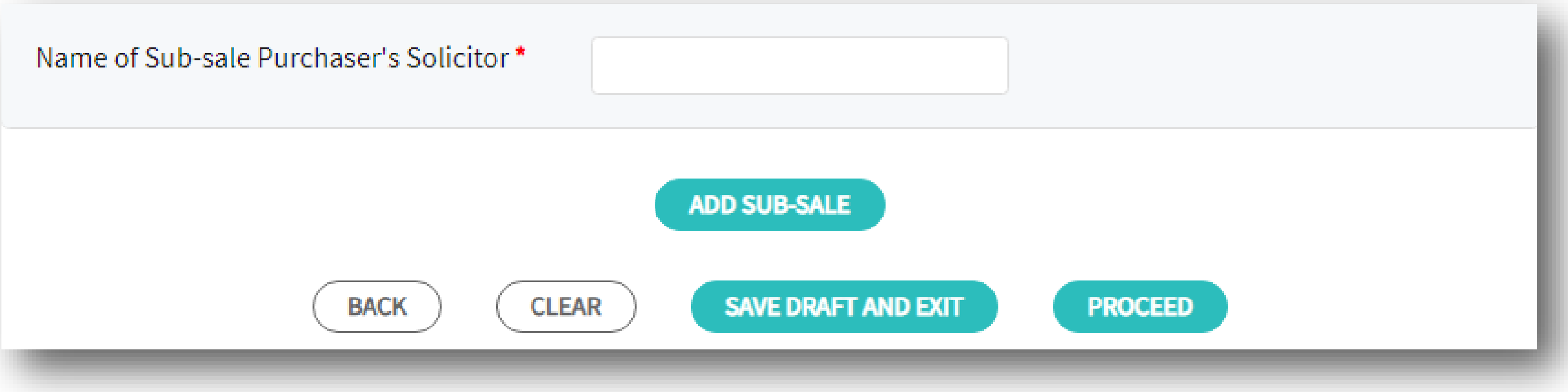
Please note that the first name on the table shall be designated as the addressee for all Property Tax Notices

DELETE RECORD

Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Sub-sale (if any)

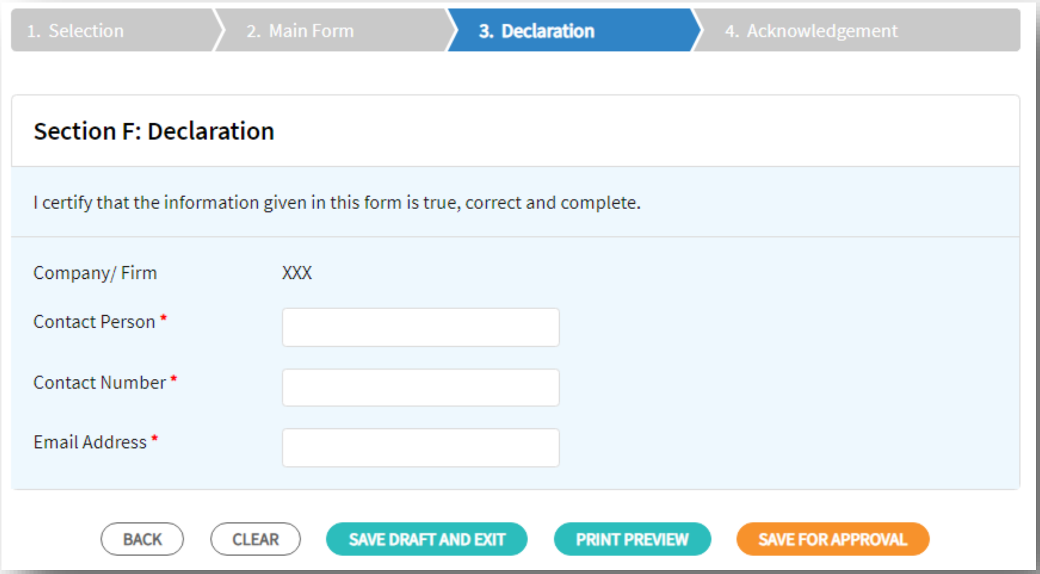
1) Update the particulars sub-sale solicitor.
2) Click Proceed to go to Declaration Page.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Declaration

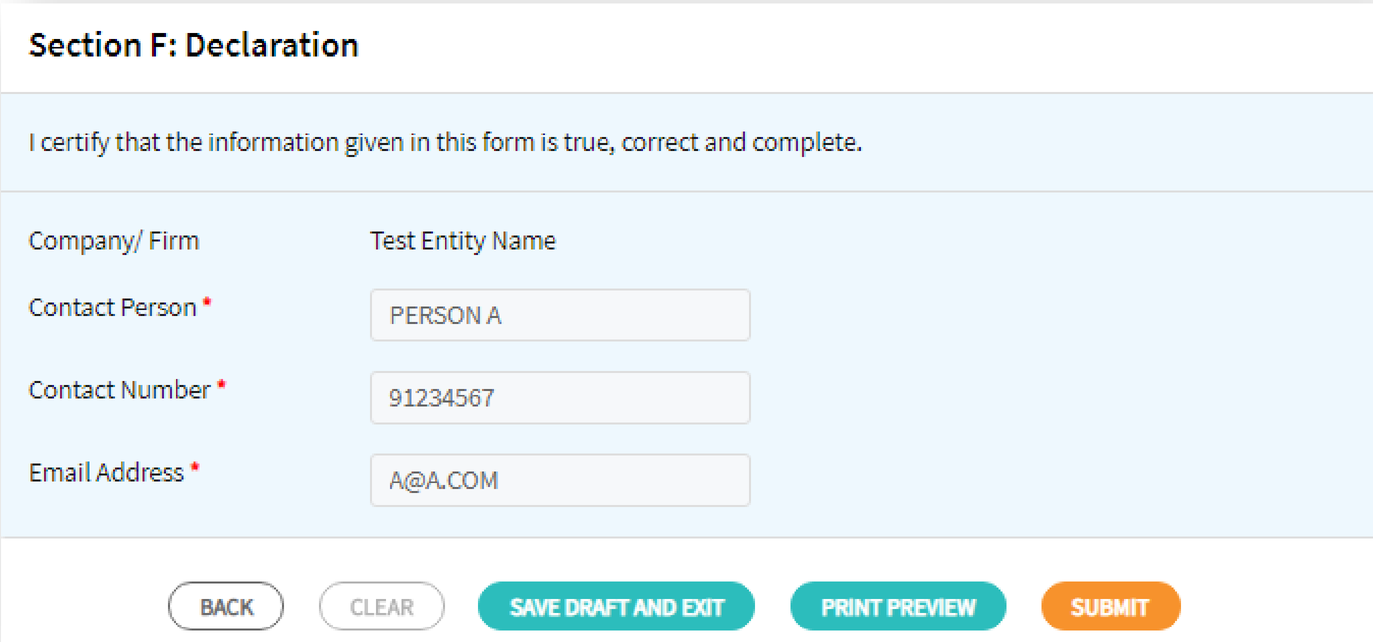
1) At the declaration page, enter the following required details and click Submit.
2) Submit button can only be seen if user is an approver. Else, a SAVE FOR APPROVAL button will be seen instead.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Declaration

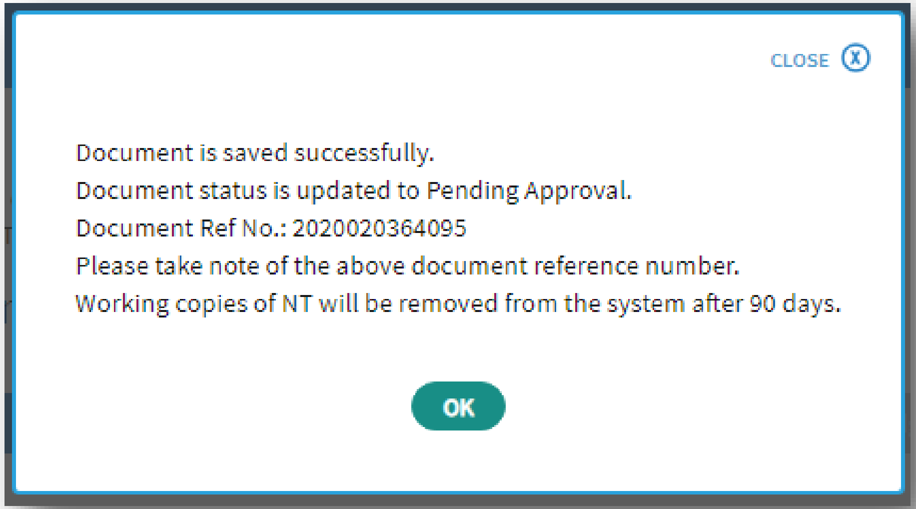
1) SUBMIT button is seen if User is an approver.



Module 2: How to File an e-Notice of Transfer

Update Property Ownership: Declaration

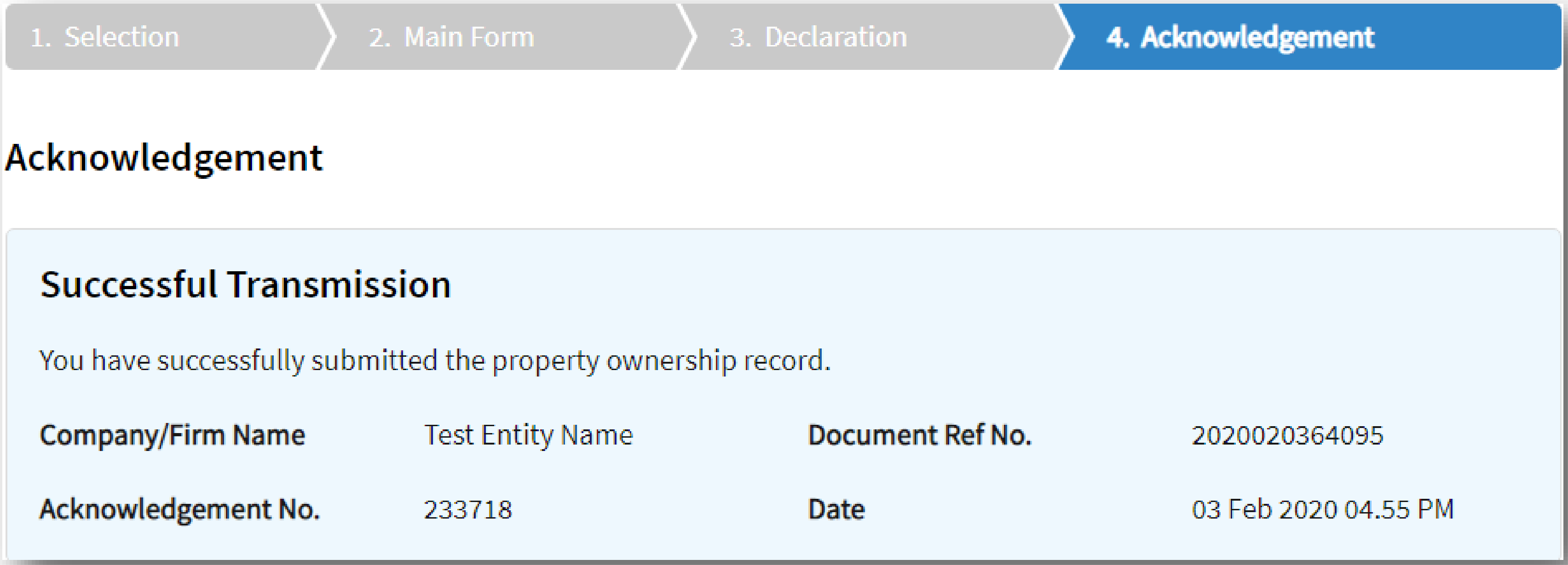
1) Pop-up confirmation message that document has been saved successfully and is now pending for approval.



Module 2: How to File an e-Notice of Transfer

Acknowledgement Page

1) After it is submitted (as an approver) successfully, an acknowledgement page will be displayed.

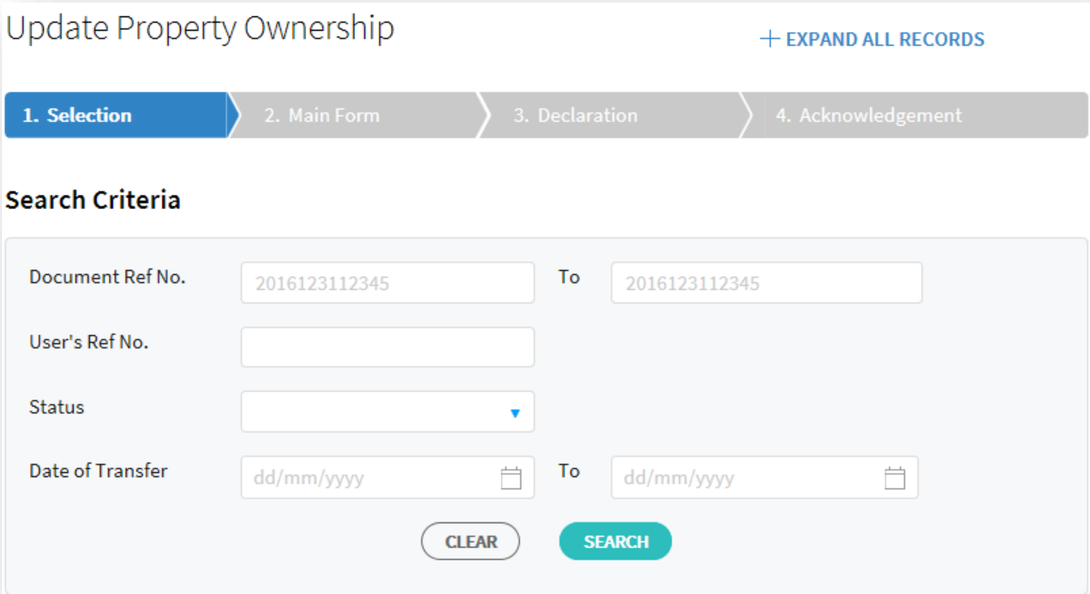


Module 2: How to File an e-Notice of Transfer

View/Approve: Search Page

At the search page,

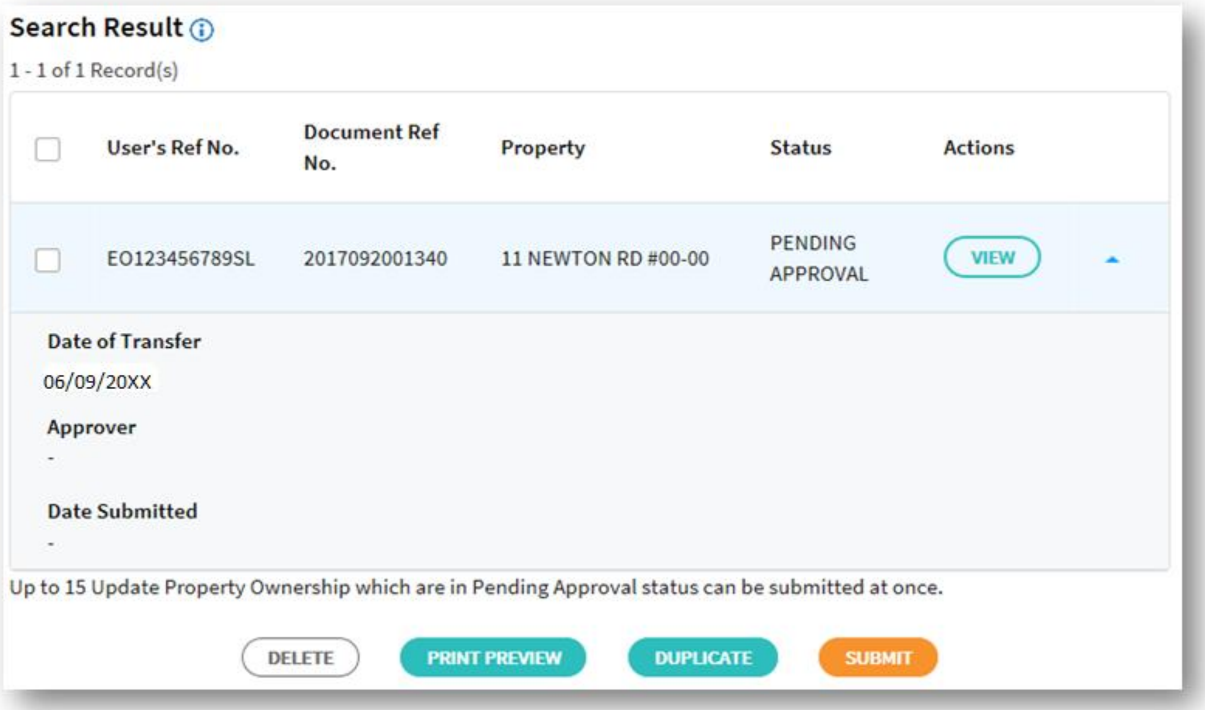
1) Enter the criteria's that you would like to search by.
2) Click on SEARCH.



Module 2: How to File an e-Notice of Transfer

View/Approve: Search Page

1) Search result will be shown in table.



Module 2: How to File an e-Notice of Transfer

View/Approve: Search Results Page

What you can do at the search results page:

- View the submitted details.
- Continue on from where was left off for Draft by clicking View button.
- Click on dropdown arrow to see the Date of Transfer, Approver and Date Submitted.
- Approve files that are in Pending Approval state.
- Duplicate a file:
  - To create a duplicate of an existing form.
  - Select one record from the list by clicking on the checkbox and click on 'Duplicate' button.
  - Information such as Property Added, Details of Property and Particulars of Transferor/Vendor are being copied over to the new form.
- Submit multiple files by selecting the multiple files via the checkbox and clicking the ‘Submit’ button.

Module 3:
How to Amend a Submitted e-Notice of Transfer

Module 3: How to Amend a Submitted e-Notice of Transfer

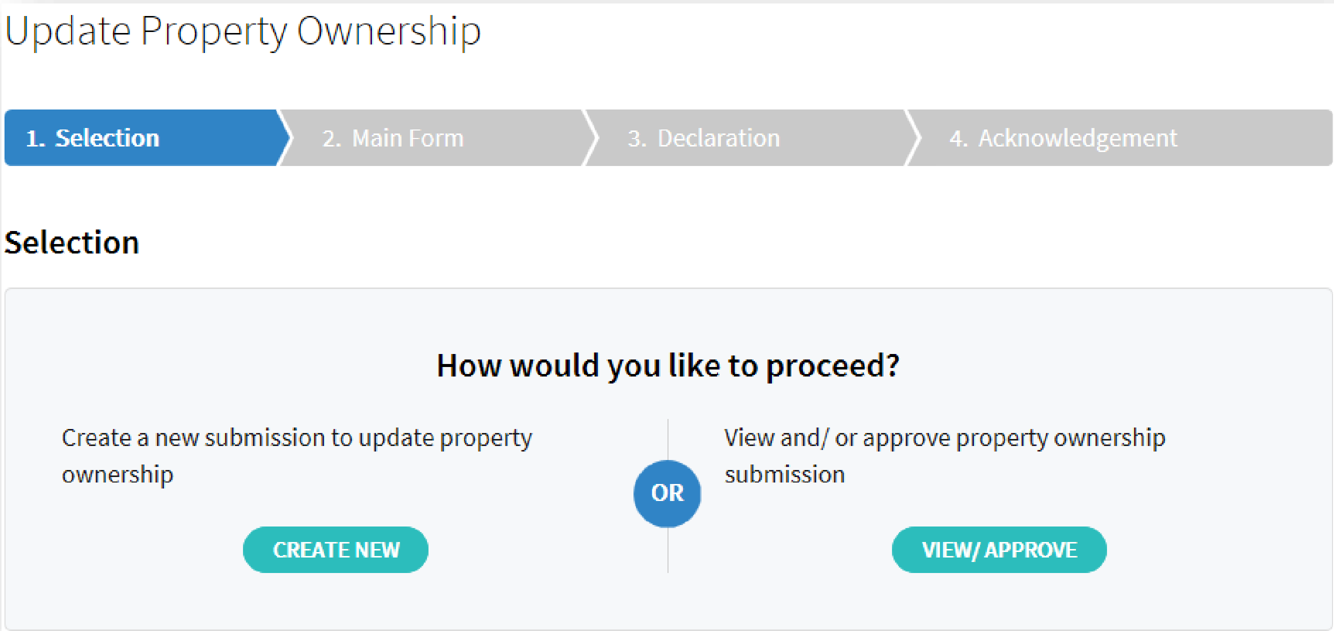
Pointers to note when making amendments to submitted e-NT:

- Only Approver can amend a submitted e-NT record.
- Approver can only make amendment to the latest submitted e-NT record for the same property.
- Amendments cannot be saved as draft.
- You can make amendments within 90 days from the date of submission of the original e-NT record.

Module 3: How to Amend a Submitted e-Notice of Transfer

Update Property Ownership Main Page

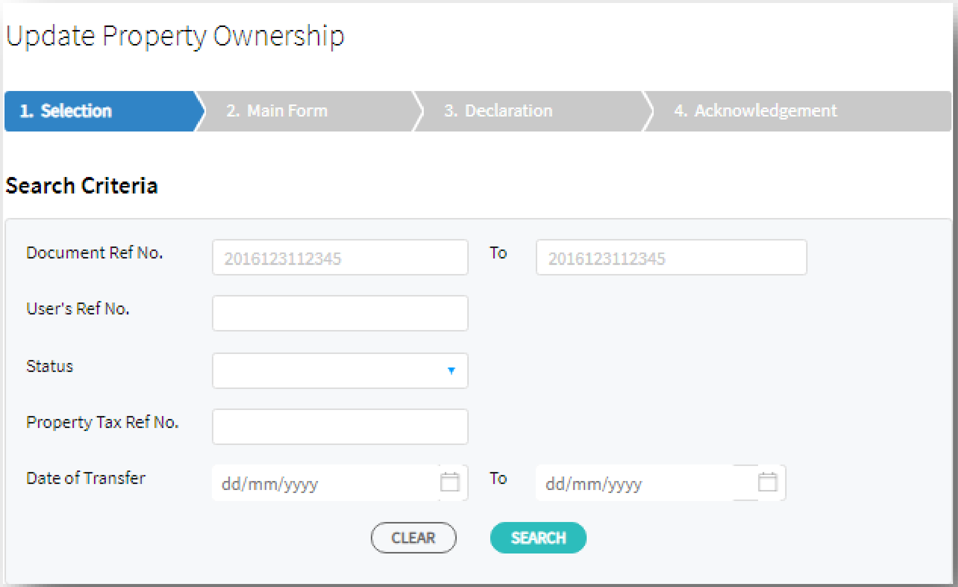
1) Click on VIEW/ APPROVE.



Module 3: How to Amend a Submitted e-Notice of Transfer

Update Property Ownership: Search Record

1) Enter the search criteria (recommend to search via Property Tax Ref No. or User's Ref No.) for the e-NT record that you wish to amend.
2) Click on SEARCH.



Module 3: How to Amend a Submitted e-Notice of Transfer

Update Property Ownership: Search Record

1) Search result will be shown in table.
2) Click on AMEND for the e-NT record that you wish to make changes to.

Search Result

1 - 10 of 10 Record(s)

	User's Ref No.	Document Ref No.	Property	Status	Actions
☐	E123456789SL	2020020364095	TEST_Property	SUBMITTED	AMEND

Module 3: How to Amend a Submitted e-Notice of Transfer

The following fields in the form that can be amended:

- Section A: Particulars of Property
  - Strata/ Land Area
- Section B: Details of Property
- Section E1: Particulars of Sale/ Original Sale
  - Date of Contract
  - Consideration
- Section E2: Particulars of Transferees/ Original Purchasers
  - After the transfer, property is held in (Tenancy in Common to Joint Tenancy and vice versa)
  - Additional Information
  - Share of the property transferred to the transferee in fraction

Module 3: How to Amend a Submitted e-Notice of Transfer

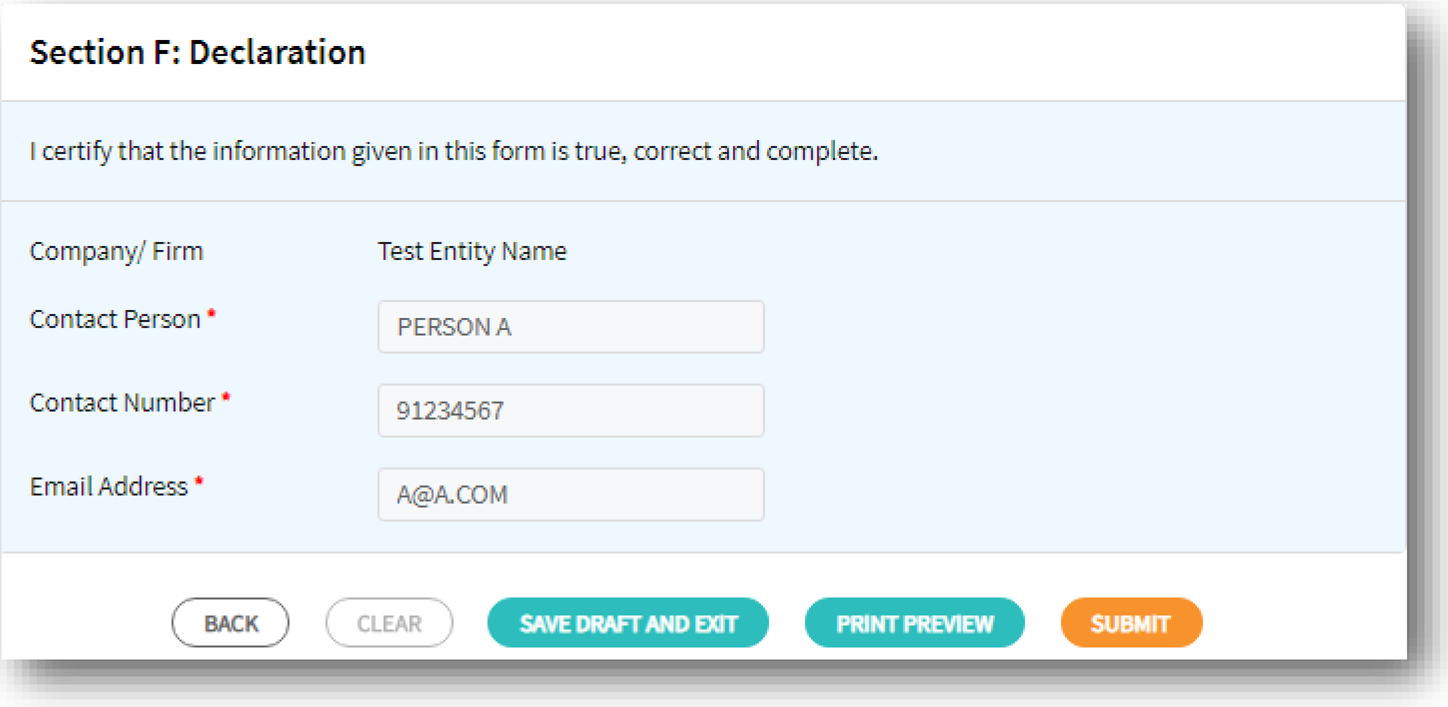
The following fields in the form that can be amended:

- Section E3: Particulars of Transferee’s/ Original Purchaser’s Solicitor
  - Name of the Transferee’s/ Original Purchaser’s Solicitor
- Section E5: Sub-sale
  - Date of Contract
  - Consideration
  - After the transfer, property is held in (Tenancy in Common to Joint Tenancy, vice versa)
  - Additional Information
  - Share of the property transferred to the transferee in fraction
  - Name of Sub-sale Purchaser’s Solicitor

Module 3: How to Amend a Submitted e-Notice of Transfer

Update Property Ownership: Declaration

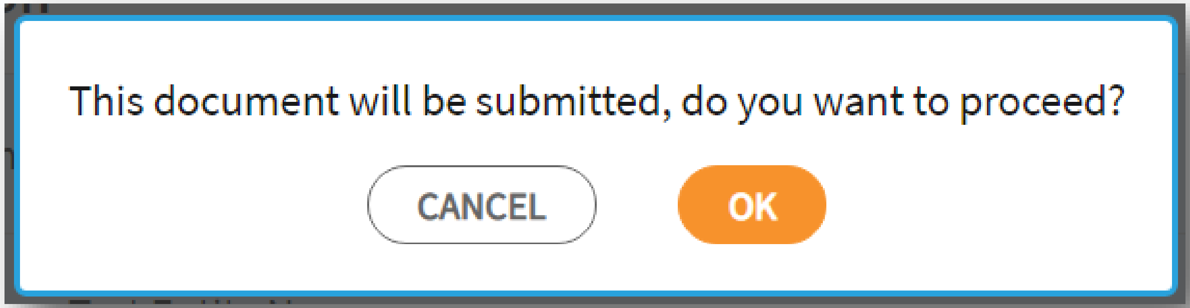
1) After making the necessary amendments, proceed to Section F: Declaration.
2) Click on SUBMIT.



Module 3: How to Amend a Submitted e-Notice of Transfer

Update Property Ownership: Declaration

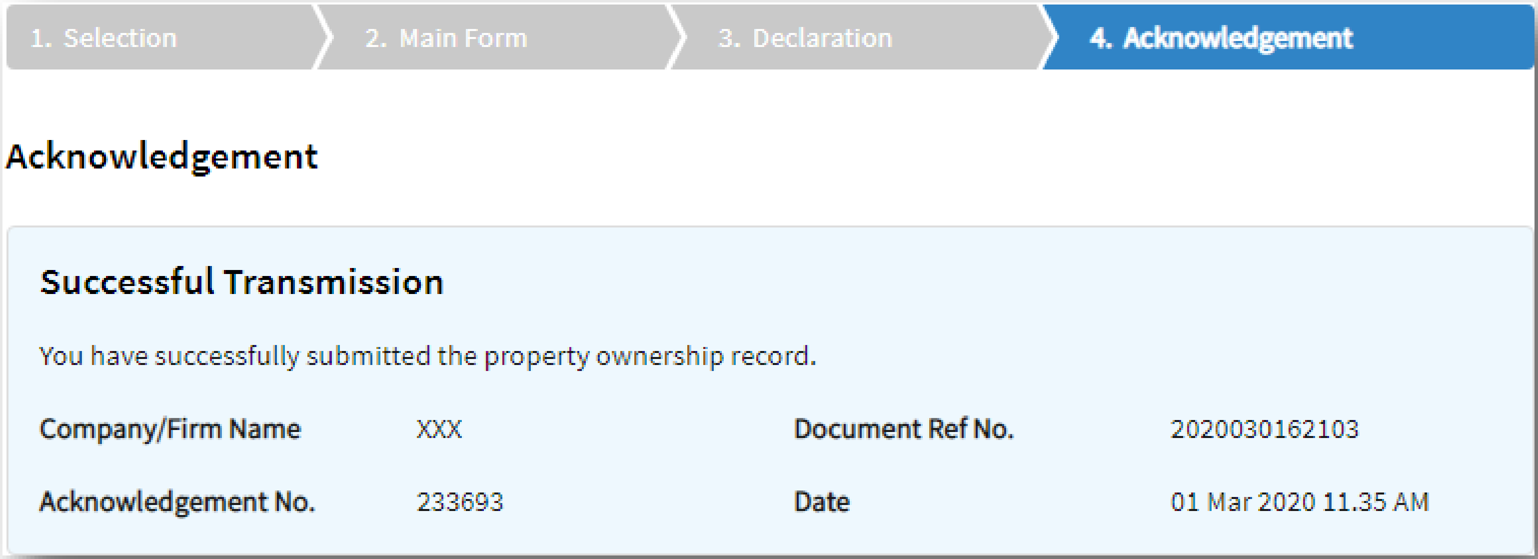
1) Click on OK to submit the amendments.



Module 3: How to Amend a Submitted e-Notice of Transfer

Acknowledgement Page

1) After it is submitted successfully, an acknowledgement page will be displayed. Please note that a new Document Ref No. will be generated for each amendment record submitted.



1. Selection 2. Main Form 3. Declaration 4. Acknowledgement

Acknowledgement

Successful Transmission

You have successfully submitted the property ownership record.

Company/Firm Name	XXX	Document Ref No.	2020030162103
Acknowledgement No.	233693	Date	01 Mar 2020 11.35 AM

Module 4:
Common Errors and Consequences

Module 4: Common Errors and Consequences

Pointers to note when entering the following particulars in the Notice of Transfer form and their consequences:

- Property Address
- Name and ID of Transferor
- Particulars of Transferee
- Date of Tax liability

Module 4: Common Errors and Consequences

Property Address

- Ensure that the address of the property is correct.

Name and ID number of Transferor

- Ensure that the Transferor is the correct owner of the property.
- Impact:
  - Incorrect Transferor quoted will result in a longer processing time.

Module 4: Common Errors and Consequences

Particulars of Transferee

- Ensure that the Transferee is the correct owner of the property.
- Impact:
  - IRAS will notify the clients and law firms will be asked to rectify the errors.

Module 4: Common Errors and Consequences

Date of Tax Liability

- In this section of the form, the Date of Tax Liability is a very crucial information.
- The Date of Tax Liability impacts:
  - Buyer’s liability to pay property tax.
  - Relief/ rebate that the seller was enjoying.
  - Relief/ rebate that the buyer will be able to enjoy.
- Please exercise more care to ensure the accuracy of this date.

Module 5: Common Scenarios

Module 5: Common Scenarios

What you need to do when you encounter the following scenarios:

- Deceased Owners
- Sellers/ Buyers who are foreigners
- Partial Transfer
- Property held in Trust
- Complex manner of holding

Module 5: Common Scenarios

❑ Deceased Owners

Scenario 1	What you need to do
Owner is Deceased and Executor/ Administrator/ Legal Personal Representative (LPR) is transferring the property to the beneficiaries.	You can select/ enter the Deceased owner as the Transferor. However, if you enter the Executor/ Administrator/ LPR as the Transferor, please quote his/her capacity besides the name [e.g. Mr John Tan (Executor)].

Module 5: Common Scenarios

❑ Deceased Owners

Scenario 2	What you need to do
Owner is Deceased and Executor/ Administrator/ LPR has sold the property.	You can select/ enter the Deceased owner as the Transferor. However, if you enter the Executor/ Administrator/ LPR as the Transferor, please quote his/her capacity besides the name [e.g. Mr John Tan (Executor)].

Module 5: Common Scenarios

❑ Deceased Owners

Scenario 3	What you need to do
Property is currently owned by Owners A, B, C and D under Joint Tenancy. Owner B has passed away.	This is a partial transfer of the property whereby surviving owners become the remaining owners of the property. At Section E2, after the transfer, property is held in "Joint Tenancy". In the transferee's field, please enter the following: Particulars of Owner A, Owner C and Owner D.

Module 5: Common Scenarios

❑ Sellers/ Buyers who are foreigners

Scenario 4	What you need to do
For sellers/ buyers who are foreigners	To check if he/ she has: • NRIC (for Singapore PR) • FIN If yes, to use the above IDs found if available and NOT to use the identification type = OTH ID.

Module 5: Common Scenarios

❑ Partial Transfer of property

Scenario 5	What you need to do
Property is currently owned by Owners A and B under Tenancy in Common in equal shares. Owner A sold her share to Owner B.	This is a partial transfer of ½ share of the property from Owner A to Owner B. Thus, Owner B will become the sole owner of the property. At Section E2, after the transfer, property is held in "<u>Single Ownership</u>". In the transferee's field, please enter the particulars of Owner B.

Module 5: Common Scenarios

❑ Partial Transfer of property

Scenario 6	What you need to do
Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares: Owner A = 1/10 share Owner B = 3/10 share Owner C = 4/10 share Owner D = 2/10 share Owner B sold her share to Owner C.	This is a partial transfer of 3/10 share of the property from Owner B to Owner C. Thus, Owner C owns 7/10 share (3/10 + 4/10) of the property with the existing two owners of the property in Tenancy in Common. At Section E2, after the transfer, property is held in "Tenancy in Common". In the transferee's field, please enter the particulars of the owners and the following shares: Owner A = 1/10 Owner C = 7/10 Owner D = 2/10

Module 5: Common Scenarios

❑ Partial Transfer of property

Scenario 7	What you need to do
Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares: Owner A = 1/10 share Owner B = 3/10 share Owner C = 4/10 share Owner D = 2/10 share Owner B sold her 1/10 out of 3/10 of her share to Owner C.	This is a partial transfer of 1/10 share of the property from Owner B to Owner C and Owner B remains as one of the owners with reduced share of 2/10. Thus, Owner C owns 5/10 share (1/10 + 4/10) of the property with the existing three owners of the property in Tenancy in Common. At Section E2, after the transfer, property is held in "Tenancy in Common". In the transferee's field, please enter the particulars of the owners and the following shares: Owner A = 1/10 Owner B = 2/10 Owner C = 5/10 Owner D = 2/10

Module 5: Common Scenarios

❑ Partial Transfer of property

Scenario 8	What you need to do
Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares: Owner A = 1/10 share Owner B = 3/10 share Owner C = 4/10 share Owner D = 2/10 share Owners A & B sold their 4/10 shares to Owner C.	This is a partial transfer of 4/10 shares of the property from Owners A & B to Owner C. Thus, Owner C owns 8/10 share (1/10 + 3/10 + 4/10) of the property with the existing Owner D in Tenancy in Common. At Section E2, after the transfer, property is held in "Tenancy in Common". In the transferee's field, please enter the particulars of the owners and the following shares: Owner C = 8/10 Owner D = 2/10

Module 5: Common Scenarios

❑ Property Held in Trust

Scenario 9	What you need to do
Property is held in Trust for a Minor.	At Section E2, after the transfer, property is held in "Property held in Trust". In the transferee's field, please enter the particulars of the Trustee. The Trustee will be the recipient of the Property Tax notices. Then proceed to enter the particulars of the Beneficiary as the subsequent transferee. In the Additional Information field, please enter remarks to reflect the capacity of the transferees (Transferee 1 = Capacity as Trustee and Transferee 2 = Capacity as Beneficiary).

Module 5: Common Scenarios

❑ Property Held in Trust

Scenario 10	What you need to do
Change of Trustee	At Section E2, after the transfer, property is held in "Property held in Trust". In the transferee's field, please enter the particulars of the Trustee.

Module 5: Common Scenarios

❑ Complex manner of holding

Scenario 11	What you need to do
Property is currently owned by Owners A, B and C under Tenancy in Common in unequal shares: Owner A = 3/10 share Owner B = 3/10 share Owner C = 4/10 share Owner C sold his 4/10 share to a 3rd party (new buyer). Also, Owners A & B changed their manner of holding to Joint Tenancy.	This is a partial transfer of 4/10 share of the property from Owner C to a new Owner D. Thus, Owner D owns 4/10 share of the property in Tenancy in Common with the existing Owners A & B (who have changed to hold the property in Joint Tenancy). At Section E2, after the transfer, property is held in "Tenancy in Common". In the transferee's field, please enter the particulars of the owners and the following shares: Owner A = 3/10 share Owner B = 3/10 share Owner D = 4/10 share In the Additional Information field, please enter remarks to reflect the actual manner of holding/shares for the three owners.

Module 5: Common Scenarios

❑ Complex manner of holding

Scenario 12	What you need to do
Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares: Owner A = 1/10 share Owner B = 3/10 share Owner C = 4/10 share Owner D = 2/10 share Owner C sold his share 4/10 to two 3rd parties (new buyers).	This is a partial transfer of 4/10 shares of the property from Owner C to Owners E & F. Thus, Owners E & F own 4/10 shares of the property with the existing three owners of the property in Tenancy in Common. Owners E & F are holding their 4/10 shares as Joint Tenancy. At Section E2, after the transfer, property is held in "Tenancy in Common". In the transferee's field, please enter the particulars of the owners and the following shares: Owner A = 1/10 Owner B = 3/10 Owner D = 2/10 Owner E = 2/10 Owner F = 2/10 In the Additional Information field, please enter remarks to reflect the actual manner of holding/shares for the five owners.

Closing

Closing

- As a reminder, please exercise due diligence when filing the Notice of Transfer to avoid any inconvenience that may arise due to data entry errors.

- Please note that Notice of Transfer in ‘Draft’ status will not be received by IRAS.

- Also, please be familiar with the different scenarios which you may encounter when filing the Notice of Transfer, so that you can deal with them appropriately.

Thank You

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