



Prior to receiving the IRAS notice of cash grant: *Grant rental waivers early*

- Grant the rental waivers early, if your tenant is clearly eligible for them.*
- Moratorium is in place for the tenant-occupier. If the tenant-occupier cannot pay rent, you cannot take enforcement action against them, e.g. terminating the lease, evicting the tenant.

*If the tenant is found to be ineligible later, contractual terms will apply and can be enforced.



From August 2020: *Look out for IRAS notice of cash grant*

IRAS will start issuing notices of cash grant to qualifying property owners, and disbursing the cash grant. The notices will be available on IRAS' myTax Portal by mid-August 2020 and will also be sent via hard copy.

When you receive the IRAS notice: *Rent is waived*

- **The applicable rent and any interest payable on it is waived.*** Your tenant does not need to pay rent for the period covered.
- If they already paid rent, you should apply the waivers to the next immediate month(s). If that is not possible, give your tenant a refund.
- The moratorium for the tenant-occupier ends, unless the tenant-occupier has filed a Notification for Relief (in which case the moratorium will end on 19 October 2020).
- You may send a written request to the tenant-occupier to share relevant information on their eligibility, e.g. financial statements for the relevant period. The tenant-occupier should do so within 5 working days.

*You may offset the waivers with any monetary payments or reductions of amounts due under the lease agreement provided from 1 February 2020, including any Property Tax Rebate for Year 2020 already passed down in respect of the property. You can also still charge for maintenance and service fees.

Within 4 working days of receiving IRAS notice: *Serve copy of notice on tenant*

- **Serve a copy of the notice** on your immediate tenant in person, via registered post or email. If possible, serve a copy on the end-tenant-occupier directly as well.

Within 10 working days of receiving IRAS notice: *Submit application for assessment if necessary*

- If you disagree that your tenant-occupier is eligible for the waivers, you can apply for an independent assessment of their eligibility.
- If you meet all the following criteria, you can apply for an assessment to halve the amount of Additional Rental Relief you have to provide:
 - You are an individual or sole proprietor landlord
 - Aggregate of Annual Value of all your investment properties \leq S\$60,000 as at 13 April 2020
 - Rental from the property in question formed \geq 75% of your gross income in Year of Assessment 2019



From 21 August – 21 October 2020: *Apply to IRAS if no notice received*

- If you have not received the IRAS notice, you/the tenant-occupier can make an application at www.go.gov.sg/governmentcashgrant.



Before 19 October 2020: *Tenant may take up repayment scheme*

- If the tenant-occupier qualifies for Additional Rental Relief, they may inform you in writing that they will be taking up the repayment scheme for rental arrears.



By 1 November 2020: *First instalment payment due*

- Tenant on the repayment scheme must pay the first instalment.