

# **Registrar's Directives on the documents and information to be enclosed in an application for a determination by a rental relief assessor**

**Revised on 1 April 2021**

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## **Introduction**

These directives are issued pursuant to Regulation 36 read with Regulation 23(1)(c) of the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020, to set out the documents and information to be enclosed by an applicant landlord in an application to the Registrar for a determination by a rental relief assessor as to a tenant's entitlement to rental relief or additional rental relief.

## **Application to Determine if a Tenant is a PTO**

2 Where the application is for a determination as to whether the tenant of a subject property is a prescribed tenant occupier (PTO) and thereby eligible for rental relief, the following documents and information are to be enclosed:

- (a) The address of the subject property;
- (b) The name of the tenant;
- (c) The email address and/or telephone number of the tenant;
- (d) A description of the tenant's business;
- (e) A copy of the lease agreement in respect of the subject property;

(f) The relevant documents of the tenant (or statutory declaration by the tenant<sup>1</sup>, where the relevant documents are not available) as set out in the following table:

		<b>Relevant documents</b>	<b>Alternatively, where the relevant document are not available</b>
(i)	Where the tenant has carried on business for 12 months or longer as at the last day of its financial year ending in 2018	Financial statements for that financial year	A statutory declaration attesting that the revenue for that financial year is not more than \$100 million
(ii)	Where (i) does not apply, but the tenant has carried on business for 12 months or longer as at the last day of its financial year ending in 2019	Financial statements for that financial year	A statutory declaration attesting that the revenue for that financial year is not more than \$100 million
(iii)	Where (i) and (ii) do not apply, but the tenant has carried on business for 12 months or longer as at the last day of its financial year ending on a date in 2020, provided it is on or before 31 March 2020	Financial statements for that financial year	A statutory declaration attesting that the revenue for that financial year is not more than \$100 million
(iv)	Where (i), (ii) and (iii) do not apply, but the tenant has carried on business before 31 March 2020	The following documents, <u>supported by a statutory declaration by the tenant</u> , for the period from the date of commencement of the tenant's business to 31 March 2020: <ul style="list-style-type: none"> <li>• Unaudited balance-sheet</li> <li>• Profit and loss statement</li> <li>• Cash flow statement</li> </ul>	A statutory declaration attesting that the annualised revenue <sup>2</sup> is not more than \$100 million.

<sup>1</sup> The statutory declaration shall be made by the following persons in relation to the tenant:

- (a) if the tenant is a corporation — a director or secretary, or a person employed in an executive capacity;
- (b) if the tenant is a sole-proprietorship — the sole-proprietor
- (c) if the tenant is a partnership — a partner;
- (d) if the tenant is a limited partnership — a general partner;
- (e) if the tenant is a limited liability partnership — a manager or partner;
- (f) if the tenant is a co-operative society — a member of the committee of management or a key employee;
- (g) in any other case — any person involved in the general control and management of the administration of the tenant.

<sup>2</sup> The annualised revenue is derived by multiplying the average monthly revenue of the period from the date of commencement of the tenant's business to 31 March 2020, by 12.

		<b>Relevant documents</b>	<b>Alternatively, where the relevant document are not available</b>
(v)	Where (i), (ii), (iii) and (iv) do not apply, but the tenant has carried on business during the period from 1 April 2020 to 31 July 2020 (both dates inclusive, for qualifying commercial properties), or 1 April 2020 to 31 May 2020 (both dates inclusive, for other non-residential properties)	The following documents, <u>supported by a statutory declaration by the tenant</u> , for the period the business was carried on during the relevant period: <ul style="list-style-type: none"> <li>• Unaudited balance-sheet</li> <li>• Profit and loss statement</li> <li>• Cash flow statement</li> </ul>	A statutory declaration attesting that the annualised revenue <sup>3</sup> is not more than \$100 million.
(vi)	Where (i), (ii), (iii) and (iv) do not apply, and the tenant was unable to commence business before 31 July 2020 (for qualifying commercial properties) or 31 May 2020 (for other non-residential properties) due to any legal restriction imposed under the COVID-19 (Temporary Measures) Act or any other written law arising from a COVID-19 event.	A statutory declaration by the tenant setting out why the tenant was unable to commence business and the relevant legal restriction or written law arising from a COVID-19 event.	NA

(g) Any other documents or information that would support a determination that the tenant does not satisfy the criteria for a PTO.

### **Application to Determine Eligibility for Additional Rental Relief**

3 Where the application is for a determination as to whether the tenant is a PTO who is eligible for additional rental relief, the following documents and information are to be enclosed:

- (a) The documents and information set out in sub-paragraph 2(a);
- (b) The documents and information set out in sub-paragraph 2(b);
- (c) The documents and information set out in sub-paragraph 2(c);
- (d) The documents and information set out in sub-paragraph 2(d);

<sup>3</sup> The annualised revenue is derived by multiplying the average monthly revenue of the period during the relevant period, by 12.

- (e) The documents and information set out in sub-paragraph 2(e);
- (f) The documents and information set out in sub-paragraph 2(f);
- (g) The documents and information set out in sub-paragraph 2(g);
- (h) Profit and loss statements of the tenant, supported by a statutory declaration by the tenant<sup>4</sup>, for the relevant periods as set out in the following table:

<b>Commencement date of the tenant's business<sup>5</sup> at subject property</b>	<b>Relevant periods</b>
On or before 1 April 2019	<ul style="list-style-type: none"> <li>• 1 April 2019 to 31 May 2019; and</li> <li>• 1 April 2020 to 31 May 2020</li> </ul>
After 1 April 2019	<ul style="list-style-type: none"> <li>• From commencement date to 24 March 2020; and</li> <li>• 1 April 2020 to 31 May 2020</li> </ul>

- (i) Where 50% or more of the total voting shares or voting power in the tenant is held (whether directly or indirectly) by an entity that is incorporated or established in Singapore, and the tenant is a member of a Singapore group of entities<sup>6</sup> in the period 1 April 2020 to 31 May 2020 — the documents as set out in the following table:

(i)	Where more than one member of the Singapore group of entities have carried on business for 12 months or longer as at the last day of the group's financial year ending on a date in 2018	The financial statements of those members for that financial year
(ii)	Where (i) does not apply but more than one member of the Singapore group of entities have carried on business for 12 months or longer as at the last day of the group's financial year ending on a date in 2019	The financial statements of those members for that financial year
(iii)	Where (i) and (ii) do not apply but more than one member of the Singapore group of entities have carried on any business for 12 months or longer as at the last day of the group's financial year ending on a date in 2020 that it is on or before 31 March 2020	The financial statements of those members for that financial year

<sup>4</sup> See Footnote 1.

<sup>5</sup> Where the tenant is not a specified person (e.g. charity, sports association, trade association, art and culture society, etc), "business" includes any purpose incidental to the business.

<sup>6</sup> "Singapore group of entities" means a group of entities that are incorporated or established in Singapore and related to each other through ownership or control in such a way that the group is either (a) required to prepare consolidated financial statements for financial reporting purposes under FRS 110 or an equivalent accounting standard, or (b) would have been so required if equity interests in any of the entities were traded on any stock exchange in Singapore.

(iv)	Where (i), (ii) and (iii) do not apply	<p>The following documents of all the members of the Singapore group of entities, <u>supported by a statutory declaration by the tenant</u><sup>7</sup>, for the period from the earliest date on which a member of the Singapore group of entities commenced business to 31 March 2020:</p> <ul style="list-style-type: none"> <li>• Unaudited balance-sheet</li> <li>• Profit and loss statement</li> <li>• Cash flow statement</li> </ul>
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(j) Any other documents or information that would support a determination that the tenant does not satisfy the criteria for additional rental relief.

### **Application to Determine a Landlord’s Eligibility for Reduced Liability**

4 Where the application is for a determination as to whether the applicant landlord is eligible for reduced liability to grant additional rental relief, the following documents and information are to be enclosed:

- (a) A copy of the lease agreement for the subject property, and for all other properties for which the applicant landlord is required to grant additional rental relief;
- (b) A copy of the applicant landlord’s Property Tax Bills for Year 2020<sup>8</sup> in respect of all the properties owned by the applicant landlord;
- (c) A copy of the applicant landlord’s return of income for the relevant period<sup>9</sup>, or (if the applicant landlord is not due to furnish or is exempt from having to furnish any return of income for YA 2019 and YA 2020 under section 62(2) of the Income Tax Act) —

<sup>7</sup> See Footnote 1.

<sup>8</sup> Property owners can log in to *myTax Portal > Notices/Letters > Property* to download their Property Tax Bills for Year 2020.

<sup>9</sup> If the lease commenced in 2018 or earlier and the landlord was required to file an income tax return in YA2019, the relevant period shall be the year 2018, and the landlord shall submit the Consolidated Statement for YA2019; if the lease commenced in 2019 and the landlord was required to file an income tax return in YA2020, the relevant period shall be the year 2019, and the landlord shall submit the Consolidated Statement for YA 2020; in any other case, the relevant period shall be the period of rental relief. Individuals who have e-filed their income tax returns can log in to *myTax Portal > Notices/Letters > Individual* to retrieve their Consolidated Statement for YA2019 / YA2020.

- (i) a statutory declaration by the applicant landlord setting out his or her sources of income and the amount of income derived from each such source;
- (ii) a copy of the bank statement for each of the applicant landlord's bank accounts that is issued on a date that is not earlier than 7 days before the date of the application;
- (iii) if the applicant landlord derives employment income, a copy of the applicant landlord's pay slip for the latest salary period before the date of the application; and
- (iv) if the applicant landlord is self-employed —
  - (A) a detailed explanation or record of the transactions that were carried out in the course of the applicant landlord's business from 1 April to 31 July 2020 (for qualifying commercial properties), or 1 April to 31 May 2020 (for other non-residential properties); and
  - (B) the financial statements of the applicant landlord's business from 1 April to 31 July 2020 (for qualifying commercial properties), or 1 April to 31 May 2020 (for other non-residential properties);
- (d) If the applicant landlord holds 5% or more of the voting shares or voting power of any Singapore-incorporated or established company as at 13 April 2020 which owns investment properties (including the prescribed property) – a copy of the following for each company:
  - (i) Latest ACRA Bizfile record;
  - (ii) Return of income for YA 2019; and
  - (iii) Property Tax Bill for Year 2020.
- (e) Any other document or information that would support a determination that the applicant landlord satisfies the criteria for a reduction of the additional rental relief.

5. Where the subject property is co-owned by multiple individuals, each co-owner who was beneficially entitled to rental income derived from the subject property during the rental relief period is required to fulfil the requirements set out in paragraph 4. Further, each of these co-owners must provide a statutory declaration, either individually or as a group, that they were the only persons beneficially entitled to the rental income derived from the subject property during the rental relief period.