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Supported by RHT Rajan Menon Foundation



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FAQ: Property Tax Remissions

Q: What are the properties that fall within the scope of the Covid-19 (Temporary Measures) Act 2020?

A: For a detailed list, please refer to the IRAS e-Tax Guide “Property Tax Rebate for Non-Residential Properties in 2020 (Fourth Edition)”, which can be found at this website: [https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/e-Tax_Guides/Property%20Tax%20Rebate%20for%20Non-Residential%20Properties%20in%202020%20\(Fourth%20Edition\).pdf](https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/e-Tax_Guides/Property%20Tax%20Rebate%20for%20Non-Residential%20Properties%20in%202020%20(Fourth%20Edition).pdf).

Q: Am I still entitled to the remission of property tax if my lease had ended before the measures were put into place?

A: Yes, as long as you were a tenant on or after 1 January 2020, you are still entitled to remission of property tax.

Q: What is the full amount of property tax remission I am entitled to from my landlord?

A: For the calculation of the amount of property tax remission that you are entitled to, please refer to Part 3 of the COVID-19 (Temporary Measures) (Transfer of Benefit of Property Tax Remission) Regulations 2020, available at <https://sso.agc.gov.sg/SL-Supp/S375-2020/Published/20200512?DocDate=20200512#pr5->.



Q: What are the ways that a landlord can pass on the tax benefits?

A: Your landlord must choose one or more of these methods:

- a) a single monetary payment;
- b) 2 or more instalments of monetary payments, whether or not of the same amount;
- c) a single off-set against or reduction of any rent or licence fee payable on or after 3 April 2020 by the tenant under the tenant's lease or licence agreement with the owner;
- d) 2 or more instalments of off-sets against or reductions of any rent or licence fee payable on or after 3 April 2020 by the tenant under the tenant's lease or licence agreement with the owner, whether or not of the same amount.

Q: Where can I get more information relating to this issue?

A: You may obtain the latest information relating to property tax rebates in the latest edition of the IRAS e-Tax Guide "Property Tax Rebate for Non-Residential Properties in 2020 (Fourth Edition)", available from this website:

[https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/e-Tax_Guides/Property%20Tax%20Rebate%20for%20Non-Residential%20Properties%20in%202020%20\(Fourth%20Edition\).pdf](https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/e-Tax_Guides/Property%20Tax%20Rebate%20for%20Non-Residential%20Properties%20in%202020%20(Fourth%20Edition).pdf).

The information contained in this FAQ is correct as of 21 May 2020

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