

# **IRAS CIRCULAR**

CIRCULAR ON e-NOTICE OF TRANSFER



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

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## **CIRCULAR ON e-NOTICE OF TRANSFER**

### **Preface**

This circular serves three objectives:

- 1) To inform all law firms on the launch of the enhanced e-Notice of Transfer service on 8 Oct 2008.
- 2) To provide information on the request for free e-Learning CDs which will facilitate a smooth transition to our enhanced e-NT service.
- 3) To guide law firms on the information required prior to e-Filing of NTs.

IRAS is launching an enhanced version of the e-Notice of Transfer (e-NT) on 8 Oct 2008. This enhanced e-NT service will allow law firms to file e-NTs via IRAS' *myTax Portal* at no cost.

The enhanced version facilitates users who e-File NTs with the additional drop-down lists and radio buttons for selection of options, supplemented with system checks to reduce unintended errors in e-Filing.

IRAS encourages law firms to transit to the enhanced e-Notice of Transfer service early to reap the benefits.

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## **CIRCULAR ON e-NOTICE OF TRANSFER**

### **1 Introduction**

IRAS first launched the e-Notice of Transfer service on 25 Oct 2001. This is a web-based application that allows lawyers to file their Notices of Transfer electronically. Law firms have been actively using this service since its inception.

We are pleased to announce the launch of an enhanced version of e-Notice of Transfer service on 8 Oct 2008.

The enhanced e-Notice of Transfer service has several improved features:

- No transactional charges or on-going subscription fees. This will reduce the business costs for law firms
- More drop-down lists or radio buttons to facilitate users to select options easily
- New feature for users to file via their Property Tax (PTX) reference numbers
- More system checks to reduce unintended errors e.g. validation of address with IRAS' records
- Instant acknowledgement upon successful filing

IRAS encourages law firms to transit to the enhanced service early to reap the benefits.

Law firms are also advised that the current e-Notice of Transfer service provided by Crimson Logic will be terminated on 25 Dec 2008.

### **2 How will IRAS help law firms to transit to the enhanced e-Notice of Transfer (e-NT) service?**

IRAS will send notification letters to all current subscribers of Crimson Logic in Oct. Subscribers need to indicate their interest in using the new enhanced e-NT service by returning the attached response slips. IRAS will provide free e-Learning CDs to those who return the response slips. We trust that the step-by-step instructions, case studies and quizzes in the e-Learning CDs will be useful to the users.

Alternatively, interested law firms can also request an e-Learning CD by sending an email to [pteservices@iras.gov.sg](mailto:pteservices@iras.gov.sg).

### 3 e-NT service – Getting started

To start using the enhanced e-NT service, users are required to:

- Authorise Preparers and Approvers via the e-Services Authorisation System
- File e-NT via *myTax Portal*

#### 3.1 e-Services Authorisation System (EASY)

EASY is an online authorisation system that allows organisations to authorise employees or third parties to access e-Services on its behalf. EASY is a gateway to a wide range of e-Services provided by various government agencies.

Before filing an e-Notice of Transfer, law firms must authorise an employee to be the Preparer or Approver via EASY.

##### Law firms with an existing EASY administrator

Please proceed to authorise the Preparer and Approver for the enhanced e-Notice of Transfer with immediate effect.

##### Law firms without an existing EASY administrator

Please apply for an Access Code. The application form is available at <http://www.iras.gov.sg/ESVPortal/resources/acapplnform.doc>.

The Access Code is a unique password issued to organisations to authorise staff/third parties<sup>1</sup> via the e-Service Authorisation System (EASY) to access government e-Services on behalf of the organisation. Please note that only one Access Code will be issued to an organisation at any one time and the existing Access Code will be invalidated once a new Access Code is issued.

##### Current Crimson Logic subscribers who do not have EASY administrators

If you have returned IRAS' response slip, you do not need to apply via the above-mentioned application form. IRAS will automatically send Access Codes to these subscribers.

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<sup>1</sup> 3rd party authorisation is not applicable to LTA e-Services.

### 3.2 File e-NT via *myTax Portal*

Upon EASY authorisation, authorised Preparers and Approvers may proceed to file e-NTs via *myTax Portal*. They can access *myTax Portal* at <https://mytax.iras.gov.sg/ESVWeb/default.aspx> under “My Client’s Tax Matters” with their SingPass or IRAS PIN.

SingPass is a password which allows you to access government e-Services, including IRAS’ e-Services.

IRAS PIN is a personal identification number issued to individual taxpayers to access IRAS’ e-Services via *myTax Portal* and e-Services Authorisation System (EASY).

Users may apply for SingPass via the CPF website at <http://www.cpf.gov.sg>. For IRAS PIN, they may apply via IRAS’ website at <http://www.iras.gov.sg>.

## 4 Frequently Asked Questions (FAQ)

### System Requirements

#### 4.1 What is the minimum hardware/software requirement for e-NT service?

The minimum hardware requirement is:

- a) Pentium III PC and above with 256 RAM
- b) 56 kbps modem with connection to a local ISP

The minimum software requirement is:

For PC running Windows Operating System:

Operating System Windows 2000, Windows XP or Windows Vista.  
Browser Internet Explorer 5.0 and above or Mozilla FireFox 1.0 and above

### Security Features

#### 4.2 Who can file e-NTs?

A staff that is authorised by the organisation’s EASY administrator.

#### 4.3 If I am assigned the role ‘Preparer’, what can I do?

A Preparer can:

- Create a Notice of Transfer and save it as ‘Draft’
- Edit Notice of Transfer which is at ‘Draft’ status
- Save the Notice of Transfer for Approval for the approver to submit to IRAS

- ❑ Delete a Notice of Transfer at 'Draft' status
- ❑ View Notice of Transfer at all status

Note: The preparer will not be able to edit/delete Notices of Transfer at "Pending Approval" or "Submitted" status. Please approach the Approver for such actions.

#### **4.4 If I am assigned the role 'Approver', what can I do?**

An Approver can:

- ❑ Create a Notice of Transfer and save it as 'Draft'
- ❑ Edit Notice of Transfer which is at 'Draft' status
- ❑ Save the Notice of Transfer for Approval before submission to IRAS
- ❑ Delete a Notice of Transfer at 'Draft' and 'Pending Approval' status
- ❑ Set a Notice of Transfer at 'pending approval' status to 'Draft' for editing
- ❑ View Notice of Transfer at all status
- ❑ Submit a Notice of Transfer at 'pending approval' status

Note: The approver will not be able to edit/delete Notices of Transfer at 'Submitted' status.

#### **4.5 Is it secure to file Notices of Transfer via the Internet?**

Only staff who are authorised via EASY for the e-Notice of Transfer application can access the e-NT system.

Further, to file an e-NT, the authorised staff / third party would need to login with their SingPass or IRAS PIN via *myTax Portal*.

Lastly, when the e-NT is submitted, the information entered by you is encrypted. The data will remain encrypted throughout the transmission to IRAS.

### **General Information on Filing Notices of Transfer**

#### **4.6 When must I file a Notice of Transfer?**

If you sell or transfer your property, you need to file a Notice of Transfer to IRAS within one month from the sale or transfer.

#### **4.7 What happens when I am late in filing the Notice of Transfer?**

If the Notice of Transfer is not filed within one month from the sale or transfer of the property, a Letter of Composition may be issued. The composition fee must be paid by the due date stated in the letter.

**4.8 If I require more assistance in using this system, where can I find information?**

You can seek assistance through the following:

- 1) e-Notice of Transfer User guide and FAQs available at IRAS' website, <http://www.iras.gov.sg/irasHome/quickLinksListing.aspx?typeID=804&id=870&cid=324>
- 2) Request an e-NT e-Learning Guide CD
- 3) Email us at [pteservices@iras.gov.sg](mailto:pteservices@iras.gov.sg)
- 4) For current Crimson Logic subscribers, you may call the assigned officer on the contact number stated in your Notification letter.