The Chief Assessor/ Comptroller of Property Tax
55 Newton Road Revenue House
Singapore 307987
Tel : 1800-3568300

NOTICE OF OBJECTION

The Property Tax Act

INLAND REVENUE AUTHORITY OF SINGAPORE

IMPORTANT:

1. The form may take you about 10 minutes to fill in.
2. You will need the following information to fill in the form.
   a) Valuation Notice issued by IRAS.
   b) Name and Identification Number of the agent, if you have appointed an agent.
   c) Tenancy Agreement, if any.
3. All boxes in this form must be filled in unless otherwise specified. Please read notes overleaf before filling in this form.
4. Desired Annual Value in Section C must be filled for objection to Section 20(1) or S20A(1). Failing which, your objection will be rejected.
5. If you are objecting to the assessment under different Property Tax Accounts. **Please use separate forms for each property tax account.**
6. The outcome of the objection will be sent to the owner of the property and the agent (if any).

Section A : Particulars of Property

1. Property Tax Reference No. ☐☐☐☐☐☐☐☐

2. Address of Property _____

Section B : Details of Objection

I am objecting to:

1. Section 20(1) Notice. (current year assessment)
2. Section 22(1) Notice. (back year tax recovery)
3. Section 20(1) & 22(1) Notice.
4. Valuation List under Section 20A(1).

(Please fill in the appropriate No. in the box) ☐

i. If you have entered (1), (2) or (3), please fill in the Notice No. as stated in the Valuation Notice and return the form to us **within 21 days from the date of the Notice.** ☐☐☐-☐☐-☐☐☐☐☐☐☐☐☐☐

ii. If you have entered (4), please state the Year of the Valuation List and return the form to us **within the current year**. ☐☐☐☐

Section C : Grounds of Objection

(Desired Annual Value must be filled in. Failing which, your objection will be rejected).
You may include rental evidence or sales evidence (in the case of land) in your grounds of objection. Your objection would be disallowed if the Annual Value can still be supported by market rents.

Section 20(1) or 20A(1)		Section 22(1)
Desired Annual Value ($)	Desired Effective Date (D D / M M / Y Y Y Y)	Desired Effective Date of Tax Recovery (D D / M M / Y Y Y Y)
☐☐☐☐☐☐☐☐☐☐	☐☐/☐☐/☐☐☐☐	☐☐/☐☐/☐☐☐☐
☐☐☐☐☐☐☐☐☐☐	☐☐/☐☐/☐☐☐☐	☐☐/☐☐/☐☐☐☐

(Attach continuation sheet if above space is insufficient)

1. The property is currently wholly let / partially let / vacant / owner-occupied. (*delete as appropriate) or let with other properties (if so, provide the addresses of the other properties _____)
2. If the property is let, please provide the following:
   i) Floor area let _____ . _____ (sq.m)
   ii) Use of area let _____
   iii) The rental starts from DD MM YYYY _____ / _____ / _____ to DD MM YYYY _____ / _____ / _____
   iv) Total monthly gross rent (excluding GST) $ _____ . _____

   Breakdown of the monthly gross rent

   a) Net rental of the premises (exclusive of "b", "c" and "d") $ _____ . _____
   b) Rental of furniture & furnishings $ _____ . _____
   c) Service charge / maintenance fee $ _____ . _____
   d) Other amount (Please specify. _____) $ _____ . _____

For Official Use	1	L	2	NS	3	RR	4	AT	5		6		7		8	

Property Tax Reference No. : _____ Property Address : _____

3. Reasons for objection and basis of the Desired Annual Value.

Section D : Particulars of Agent

If you have appointed an agent to object on your behalf, please provide the following information:

Name of Agent _____

Identification Type
(Fill in '01' for NRIC No,; otherwise refer to ID Box)

Identification No.

ID Box : Identification Type
01. Singapore NRIC (including PR)
02. FIN (Foreign Identification No)
03. IMS No. (Immigration File No.)
04 Work Permit No.
05. UEN-BUSINESS-Business Regn. No.
06. UEN-Local Co.-Company Regn. No.
11. Malaysia NRIC
12. Passport No.
26. Law Firm Registration Code
20. Other Identification
35. UENO-UEN-OTHERS

Contact No. of Agent: _____

If agent is appointed, the outcome of the objection will be sent to the owner and the agent. In the event that the agents Identification Type / No. is invalid, the outcome will only be sent to the owner.

Section E : Declaration

I certify that the information given in this form is true, correct and complete.
(This form must be signed. A letter of Authorisation from the owner must be attached if the agent signs on his behalf)

Owner's Name _____ Contact No. of Owner _____

Signature / Right Thumb Print of Owner _____ Date _____

Notes:

1. **Property tax Reliefs**
   If you wish to claim for owner-occupier's concessionary tax rate of 4% or claim for refund of property tax for vacant period, please DO NOT file an Objection Form.

   Alternatively, you can get the Property Tax forms through IRAS website at https://mytax.iras.gov.sg

2. **Payment**
   Notwithstanding any objection or claims, property tax is payable within the stipulated time. If you wish to pay by monthly GIRO, please complete and return a GIRO application form obtainable from any service listed above.