

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

**APPLICATION FOR  
OWNER-OCCUPIER TAX RATES**  
The Property Tax Act



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

**IMPORTANT:**

1. The form may take you about 5 minutes to fill in.
2. You will need the following information to fill in the form:
  - a) Start date of claim
  - b) Details of spouse (if applicable).
3. Claim for owner-occupier tax rates should be submitted at the time when the owner has moved into the property.
4. Please read Explanatory Notes below before filling in this form.
5. Only **CURRENT OWNERS** can apply and refunds will be made to the current owner of the property. If you have already sold your property, you are no longer eligible to apply.

**Explanatory Notes**

1. An individual owner is eligible for the owner-occupier tax rates on only one property at any one time and the rate is given from the date of claim.
2. Where the properties are owned by a married couple, the owner-occupier tax rates can be given to only one property at any one time whether it is owned jointly by the owners or separately by either of them.

The above information is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.

**Declaration**

*I hereby make an application for owner-occupier tax rates to be applied to my property in Section A. I declare that:*

- (i) The property is occupied by me for residential use;
- (ii) I note that the owner-occupier tax rates granted to my/my spouse's other property (if any) is to be withdrawn from the start date of this claim;
- (iii) I note that the owner-occupier tax rates will be withdrawn when the property is no longer occupied by me. To avoid any penalty for late or non-notification, I would notify IRAS within 15 days from the date I cease to occupy the property by logging in to [mytax.iras.gov.sg](http://mytax.iras.gov.sg) > Select Property > Select Apply/Withdraw owner-occupier tax rates;
- (iv) The information in this form is true and complete.

I understand that penalties may be imposed for the submission of an incorrect form and/or provision of false information to the Comptroller of Property Tax/Chief Assessor, which may include a fine and/or imprisonment term, where applicable.

Name of Owner \_\_\_\_\_

Contact No. \_\_\_\_\_

Signature/ Right Thumb Print of Owner \_\_\_\_\_

Date \_\_\_\_\_

