

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



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

In this application for the owner-occupier tax rates for my property in Section A, I hereby declare that:

- (i) I am occupying the property for residential purpose;
- (ii) I note that the owner-occupier tax rates granted to my/my spouse's other property (if any) is to be withdrawn from the start date of this claim;
- (iii) I note that the owner-occupier tax rates will be withdrawn when the property is no longer occupied by me.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 > Select Property > Select Withdraw owner-occupier tax rates;
- (iv) The information given in this form is true, correct and complete.

Name of Owner _____

Contact No. _____

Signature/ Right Thumb Print of Owner _____

Date _____

