

Application Form for Tax Transparency Treatment

Application Form

**Application for Tax Transparency Treatment
in respect of
Income derived by a Trustee of
a Real Estate Investment Trust Exchange-Traded Fund
(REIT ETF)**



INLAND REVENUE
AUTHORITY
OF SINGAPORE

INSTRUCTIONS

(applicable to the trustee and manager of a REIT ETF or the authorised agent making the application)

1. This form is applicable to an existing/proposed REIT ETF making the initial application for tax transparency treatment on the distributions received by the REIT ETF from REITs listed on the Singapore Exchange (“S-REITs”), out of the following income derived by S-REITs:
 - rental income; or
 - income from the management or holding of immovable properties (such as service charges and car park fees); or
 - rental support payment if such payment is at open market value and is made by the seller of the property or a person owning any interest in the owner of the property, or a person who wholly owns (directly or indirectly) the seller; or
 - interest income from temporary short-term placement of surplus cash as deposits with banks in Singapore and investment in debt securities.
2. To assist us in evaluating your application expeditiously, please provide the information requested as completely as possible. If the space provided is insufficient, you may use a separate sheet.
3. Where information is not yet available or inapplicable, please indicate accordingly.
4. It may take you 10 minutes to fill up this form.
5. This application should be sent to the Comptroller of Income Tax:
 - (a) by [myTax Mail](#)¹ through myTax Portal (recommended); or
 - (b) by email to Trust@iras.gov.sg

¹ Please select “Reply to IRAS” when sending via myTax Mail

1. Details of the REIT ETF

Name	
Address	
Date of constitution	
Income Tax Reference No.	
Nature of business/activity	

2. Details of Trustee and/or Manager of the REIT ETF

Name of Trustee	
Address	
Income Tax Reference No.	

Name of Manager	
Address	
Income Tax Reference No.	

3. Details of person making the application (“Applicant”)

Capacity of person making the application	(Please select Trustee/ Manager/ Agent)
Name	
Name and designation of individual for contact purposes	
Contact No.	
Address	
Email Address	

4. Name of S-REITs for which tax transparency treatment is sought

s/n	Name of S-REIT

5. Checklist of documents to be submitted*

		Yes	No
a	Joint undertaking by the Trustee and Manager of the REIT ETF		
b	Copy of the Trust Deed		
c	Sample of the Declaration Forms used by the trustee to determine the applicable rate at which tax is to be deducted from the distributions		

* To be submitted within 14 days from the date of constitution of the REIT ETF if they are not available as at date of application.

6. Applicant's Declaration

a	I declare that the details stated above are true and correct to the best of my knowledge [#] ; or	
b	(i) I declare that the details stated above are true and correct to the best of my knowledge; and (ii) I acknowledge that the application for tax transparency treatment, if approved, is subject to the submission and acceptance of the supporting documents mentioned in paragraph 5 above within 14 days from the date of constitution of the REIT ETF [#]	

[#] (please select 6a or 6b)

Name of Applicant

Name of authorised signatory of the Applicant

Designation of authorised signatory of the Applicant

Signature of authorised signatory of the Applicant

Date