



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Filing of e-Notice of Transfer
(Update Property Ownership)

This user guide covers key aspects of handling e-Notice of Transfer (e-NT) on behalf of clients. It includes instructions on filing an e-NT for clients, amending a submitted e-NT, and avoiding common errors during the filing process. Additionally, it provides guidance on filing e-NT for common scenarios.

Learning Objectives

- Filing an e-NT on behalf of clients
- Amending a submitted e-NT
- Avoiding common errors during the filing process
- Filing e-NT for common scenarios

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Module 1: Introduction to e-Notice of Transfer

Responsibility to File

The person who sells or transfers the property has to file a Notice of Transfer within one month after the sale or transfer of the property. Usually, the Notice of Transfer is filed by the lawyers on behalf of the sellers/ transferors.

Property Tax Liabilities

The seller/ transferor shall continue to be liable for payment of all taxes in respect of the property and perform the duty of the property owner, until the Notice of Transfer has been submitted to IRAS.

Multiple Transferees - Where there is more than one owner, all correspondence relating to property tax matters will be addressed to the first name stated in the Notice of Transfer. Lawyers are advised to confirm with the new owners on the name of the addressee before filing.

Consequences for Late Filing or Non-Filing

IRAS may take the following recovery actions:

- Impose a penalty;
- Summon the sellers/ transferors to attend Court; and/ or

Offer of Composition

Sellers/ Transferors who fail to file on time will receive an Offer of Composition from IRAS. To avoid being served a Court summon, you should immediately:

- File the outstanding documents as indicated in IRAS' letter; and
- Pay the composition fee by the due date stated in the letter.

Information Required for Filing

The information required include:

- Sale and Purchase Agreement;
- Identification numbers of the transferees*;
- Nationalities, Genders, Mailing Addresses and Dates of Birth for non-Singapore Citizens; and
- Names (according to the identification documents) of non-Singapore Citizens.

*For correspondence and payment, IRAS will correspond with the transferee chosen to be the “Recipient of Property Tax Notices” when filing the e-NT (see page 21).

On-screen Acknowledgement

Once your Notice of Transfer has been transmitted via the e-NT, you will see an on-screen acknowledgement.

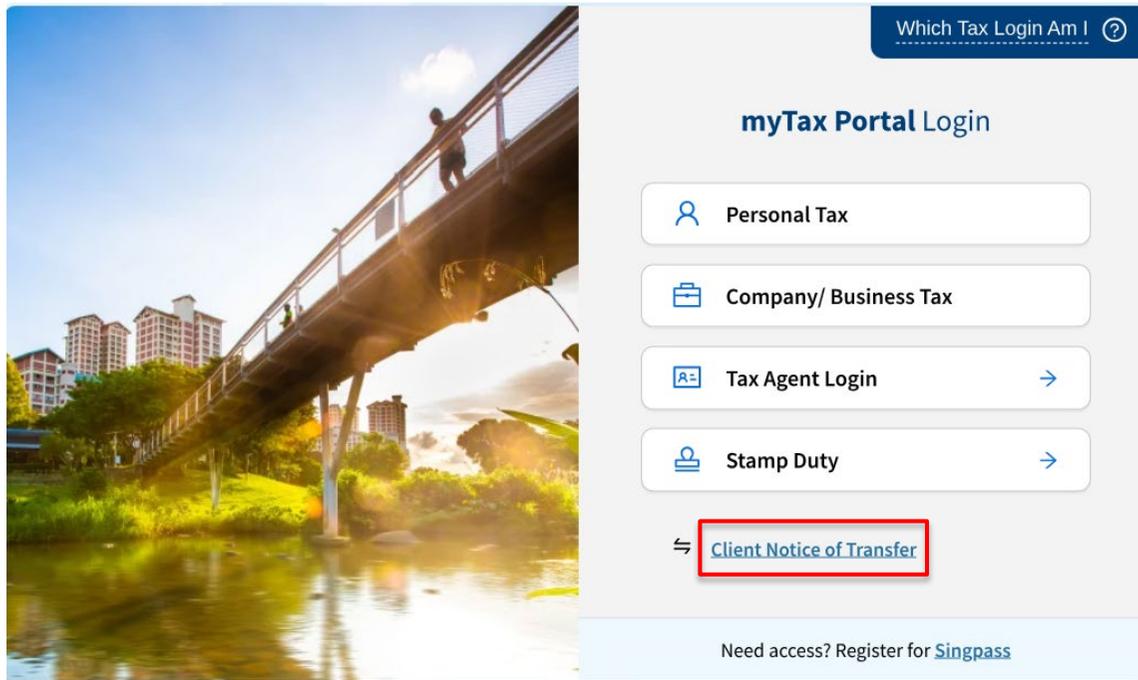
An acknowledgement e-mail* will be sent to the law firm. The new owner will also receive the transfer notice after IRAS has processed the e-NT.

Visit our website for more information on [File a Notice of Transfer](#).

**For transfers involving multiple properties, only one acknowledgement e-mail will be sent but all the properties listed in the e-NT will be updated.*

Module 2: File an e-Notice of Transfer

myTax Portal Login



Step 1

At myTax Portal Login page, click on “**Client Notice of Transfer**” and log in with your credentials.

Landing page



Step 2

Once you have logged in, click on the "Property" dropdown menu, and click on "Update Property Ownership".

Update Property Ownership: Main Page

Update Property Ownership



Getting Started

Contact Details EDIT			
Firm	Name	Contact No.	Email Address
FIRMNO1	SDGFD	+65 92340973	nicholas_tan@iras.gov.sg

Form Detail

File Ref No. [?](#)

Create New

Start with a blank form

Step 3

Key in your contact details if you are logging in for the first time. Subsequently, your latest contact details will be auto-populated. You may also edit it if you wish to.

Otherwise, click "Continue" to proceed.

Update Property Ownership: Property Transferred

Update Property Ownership

Document Ref No. 24061301007 ⓘ

 SAVE DRAFT



Property Transferred

Add the Property involved in this transfer

You may add up to 750 properties.

 + PROPERTY ADDRESS | TAX REF NO. | LAND DESCRIPTION

BACK CONTINUE

Step 4

Click on either one of three options:

- a) **Property Address** ;
 - b) **Tax Ref No.** ; or
 - c) **Land Description**
- to add the property involved in the transfer.

Note

- Select **"Tax Ref No."** if your Tax Ref No. belongs to multiple properties.
- Do not select **"Land Description"** if the property transferred is a building.
- You may click **"Save Draft"** to save your draft at any of the screens.

Update Property Ownership: Property Transferred Using Property Address

Property Transferred

Add the Property involved in this transfer

You may add up to 750 properties.

[×](#)

Blk/ House No.* <input type="text" value="123A"/>	Street Name* <input type="text" value="Enter Street Name"/>	Storey-Unit # <input type="text" value="00"/> - <input type="text" value="00"/>
---	---	---

[+](#) Add

Step 4a

Enter the Property Address and click "Retrieve".

Update Property Ownership: Property Transferred Using Land Description

Property Transferred

Add the Property involved in this transfer

You may add up to 750 properties.

Step 4b

Enter the land details and click "Retrieve".

✕

MK/ TS* Lot No.* Plot/ Part/ Parcel No.

Select ▼ U999999X 99999M

RETRIEVE

+ Add

BACK CONTINUE

Update Property Ownership: Property Transferred Using Tax Ref No.

Property Transferred

Add the Property involved in this transfer

You may add up to 750 properties.

[×](#)

Tax Ref No.*

RETRIEVE

[+](#) Add

[BACK](#) [CONTINUE](#)

Step 4c

Enter the Tax Ref No. and click "Retrieve".

Update Property Ownership: Property Transferred Using Tax Ref No.

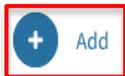
Property Transferred

Add the Property involved in this transfer

You may add up to 750 properties.

1 Record(s)

17 ANG MO KIO AVENUE 15 S(201100) 	
Storey-Unit	Tax Ref No.
#22 - 103	0100520U



Step 4ci

If the Tax Ref No. corresponds to a single property, only the address of that property will be shown.

Please ensure that the displayed property address is accurate and then click **"Continue"**.

If you have multiple properties to transfer, click **"Add"** and enter either the additional Tax Ref No., Property Address or Land description.

Update Property Ownership: Property Transferred Using Tax Ref No.

Property Selection

1 - 3 of 3 Record(s)

<input checked="" type="checkbox"/>	Property	Tax Ref No.
<input checked="" type="checkbox"/>	6788 ANG MO KIO AVENUE 15 #25 - 8890	9371570J
<input checked="" type="checkbox"/>	6788 ANG MO KIO AVENUE 15 #25 - 8893	9371572P
<input checked="" type="checkbox"/>	6788 ANG MO KIO AVENUE 15 #25 - 8891	9371571A

You have selected 3 record(s)

Add all units found in this Assessment Group

Step 4cii

Conversely, if your Tax Ref No. is associated with multiple properties, all the units linked to the Tax Ref No. will be shown.

Verify the properties involved in the transfer and then click "Add".

Update Property Ownership: Property Transferred

Property Transferred

Add the Property involved in this transfer

You may add up to 750 properties.

3 Record(s)

6788 ANG MO KIO AVENUE 15 S(201100) 	
Storey-Unit #25 - 8890	Tax Ref No. 9371570J
6788 ANG MO KIO AVENUE 15 S(201100) 	
Storey-Unit #25 - 8893	Tax Ref No. 9371572P
6788 ANG MO KIO AVENUE 15 S(201100) 	
Storey-Unit #25 - 8891	Tax Ref No. 9371571A

 Add

[BACK](#) [CONTINUE](#)

Step 5

Verify that the property addresses are correct and click "Continue".

Update Property Ownership: Property Details

Update Property Ownership

Document Ref No. 24061301011 [i](#)

 [SAVE DRAFT](#)



Step 6

Click on “**Tenure**” dropdown menu, select the relevant type of tenure, and click “**Continue**”.

Property Details

Tenure*

- Estate in Fee Simple
- Estate in Perpetuity
- Leasehold
- Others

[BACK](#) [CONTINUE](#)

City of Singapore

Update Property Ownership: Transferor Details

Transferor Details

Is the transferor the State or a Statutory Board?*

Yes

No

Name of Primary Transferor/ Seller*

QYC DCQ TXJ (deceased) ▲

QYC DCQ TXJ (deceased)

UPFIQEAS TDUDPF

Selected person/ legal representative of the deceased (LPR) will be notified of the successful transfer

Step 7

Select **"Yes"** or **"No"** from the radio button.
The default selection for the question is **"No"**.

Select the **"Name of Primary Transferor/ Seller"** from the dropdown menu.

Update Property Ownership: Transfer Details

Transfer Details

Nature of Disposition*

Devise under Will

- Mortgagee-in-Possession
- Mortgagee's Sale
- Operation of Law
- Sale
- Surrender
- Transmission on Death
- Under Intestacy Law

Property will be owner occupied
Property will be tenanted

Date of Transferee's/ Buyer's Liability to Pay Tax*

dd/mm/yyyy

Does this Transfer involve any sub-sale?*

Yes
 No

Step 8a

Select the "Nature of Disposition" for the Transfer.

Note

The options in this dropdown list have expanded to include "Mortgagee-in-Possession" and "Transmission on Death".

Update Property Ownership: Transfer Details

Transfer Details

Nature of Disposition*

Deed of Trust ▼

Transmission on Death cases shall be filed under Transmission on Death and not Operation of Law or Under Intestacy Law

Type of Transfer*

Select ▲

- ENCUMBERED WITH SQUATTERS
- SUBJECT TO TENANCY
- WITH VACANT POSSESSION
- OTHER

Property will be owner occupied
Property will be tenanted

Date of Transferee's/ Buyer's Liability to Pay Tax*

dd/mm/yyyy 📅

Does this Transfer involve any sub-sale?*

Yes
 No

BACK

CONTINUE

Step 8b

Select the "Type of Transfer" in the dropdown menu, update the rest of the Transfer Details and click "Continue".

Note

Please see Module 2A on "File an e-Notice of Transfer (Sub-sale)" if the transfer involves a sub-sale.

Update Property Ownership: Sale/ Original Sale Details

Sale/ Original Sale Details

Date of Sale Contract

Consideration Amount (disregard GST if payable) (\$\$)*

Amount of Property Transferred*

Whole Property

Partial Property

Manner of Holding After Transfer*

Select 

- Single Ownership
- Joint Tenancy
- Tenancy In Common
- Property Held In Trust
- Others

Remaining: 255

BACK

CONTINUE

Step 9

Update the Sale/ Original Sale Details and click "Continue".

The Date of Sale Contract should not be later than the Date of Transfer/ Possession and Date of Transferee's liability to pay property tax.

Note

Refer to Module 5 for scenarios on Partial Property (i.e. part of the shares of the property is transferred).

Update Property Ownership: Transferee/ Buyer Details & Solicitor Details

Transferee/ Buyer Details

(Max 50 Transferees/ Buyers)

You are required to fill up the full list of owners of the property after the transfer

Profile*	Identity No.*
SINGAPORE CITIZEN	NRIC
<input type="checkbox"/> Recipient of Property Tax Notices	
+ ADD	

Solicitor Details

Solicitor of Transferee/ Buyer

Name

Email of Solicitor

name@company.com

[BACK](#)

[CONTINUE](#)

Step 10

Update the Transferee/ Buyer Details and Solicitor Details.

Check the "Recipient of Property Tax Notices" for the Transferee/ Buyer who will be receiving the notices.

If there is more than one owner, click "Add" to fill in the details of the additional owners accordingly. Otherwise, click "Continue".

Update Property Ownership: Review Page

Update Property Ownership

Document Ref No. 24062001106 ⓘ

 [SAVE AS PDF/PRINT](#)



Review

Contact Details



Firm

FIRMNO1

Name

SDGFD

Contact No.

+65 92340973

Email Address

nicholas_tan@iras.gov.sg

Form Detail

File Ref No.

Step 11

Check all the details on this review page and ensure that they are correct.

Click "Edit" if you would like to make any amendments.

Update Property Ownership: Review Page

Step 12

Declaration



I declare that:

- The information given 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 Controller of Property Tax/ Chief Assessor, which may include a fine and/ or imprisonment term, where applicable.

Upon verification of information in the review page, tick the **Declaration box** and click “**Submit to IRAS**”.

BACK

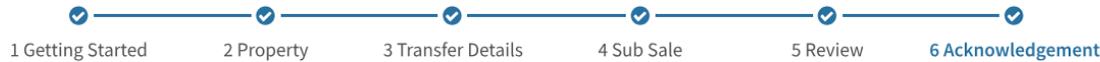
SUBMIT TO IRAS

Update Property Ownership: Acknowledgement Page

Update Property Ownership

Document Ref No. 24062001143 

 [SAVE AS PDF/ PRINT](#)



Step 13

After the application is submitted successfully by the approver, an acknowledgement page will be displayed.

Acknowledgement

Successful Submission

You have successfully submitted the property ownership record. Most of the ownership records are updated within 1 month. If you wish to amend the record, you may do so within 90 days from the date of original submission.

Acknowledgement No.	5020000005862	Date/ Time	20 Jun 2024 8:03 PM
Document Ref No.	24062001143		

A copy of this acknowledgement is available at [View Notices](#) digital service.

Module 2A: File an e-Notice of Transfer (Sub-sale)

Update Property Ownership: Transfer Details

Transfer Details

Nature of Disposition*

Transmission on Death cases shall be filed under Transmission on Death and not Operation of Law or Under Intestacy Law

Type of Transfer*

- Select Vacant Possession if the property will be owner occupied
- Select Subject to Tenancy if the property will be tenanted

Date of Transfer/ Possession*

Date of Transferee's/ Buyer's Liability to Pay Tax*

Does this Transfer involve any sub-sale?*

 Yes
 No

BACK

CONTINUE

Step 1

Continued from Module 2 (page 19):

Under the Transfer Details page, click **"Yes"** if the Transfer involves a Sub-sale and click **"Continue"**.

Update Property Ownership: Sale/ Original Sale Details

Sale/ Original Sale Details

Date of Sale Contract

Consideration Amount (disregard GST if payable) (\$\$)*

Amount of Property Transferred*

Whole Property
 Partial Property

Manner of Holding After Transfer*

Select 

- Single Ownership
- Joint Tenancy
- Tenancy In Common
- Property Held In Trust
- Others

Remaining: 255

Step 2

Update the Sale/ Original Sale Details and click "Continue".

The Date of Sale Contract should not be later than the Date of Transfer/ Possession and Date of Transferee's liability to pay property tax.

Note

Refer to Module 5 for scenarios on Partial Property (i.e., part of the shares of the property is transferred).

Update Property Ownership: Transferee/ Buyer Details

Transferee/ Buyer Details

(Max 50 Transferees/ Buyers)

You are required to fill up the full list of owners of the property after the transfer

Profile*	Identity No.*
SINGAPORE CITIZEN	NRIC
<input type="checkbox"/> Recipient of Property Tax Notices	

+ ADD

Solicitor Details

Solicitor of Transferee/ Buyer

Name

Email of Solicitor

name@company.com

BACK

CONTINUE

Step 3

Update the Transferee/ Buyer Details and Solicitor Details.

Check the "Recipient of Property Tax Notices" for the Transferee/ Buyer who will be receiving the notices.

If there is more than one owner, click "Add" to fill in the details of the additional owners accordingly. Otherwise, click "Continue".

Update Property Ownership: Sub-sale Details

Sub Sale Details

(Max 10 Sub-sales)

Sub-sale 1

Nature of Disposition*

Date of Sale Contract

Consideration Amount
(disregard GST if payable)
(S\$)*

Amount of Property Transferred*
 Whole Property
 Partial Property

Manner of Holding After Transfer*

Additional Information Remaining: 255

Step 4

Update the Sub-sale Details accordingly.

Note

The Date of Sale Contract should not be later than the Date of Transfer/ Possession and Date of Transferee's liability to pay tax.

Update Property Ownership: Sub-sale Purchaser and Solicitor Details

You are required to fill up the full list of owners of the property after the transfer
(Max 50 Sub-sale Purchasers)

Profile*	Identity No.*
SINGAPORE CITIZEN ▼	NRIC ▼

+ ADD SUB-SALE PURCHASER

Sub-sale Solicitor Details

Solicitor of Sub-sale purchaser*

Name

+ ADD

BACK CONTINUE

Step 5

Update the Sub-sale Purchaser Details and Sub-sale Solicitor Details.

If there is more than one Sub-sale purchaser, click "Add Sub-Sale Purchaser" to fill in the details of the additional sub-sale purchasers accordingly. Otherwise, click "Continue".

Update Property Ownership: Sub-sale Solicitor Details

Sub-sale Solicitor Details

Solicitor of Sub-Sale Purchaser

JOHN TAN

Email of Solicitor



Step 6

Update the Email of Solicitor (if applicable) and click "Continue".

Update Property Ownership: Review Page

Update Property Ownership

Document Ref No. 24062001096 ⓘ

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Review

Contact Details



Firm

FIRMNO1

Name

SDGFD

Contact No.

+65 92340973

Email Address

nicholas_tan@iras.gov.sg

Form Detail

File Ref No.

Step 7

Check all the details on this review page and ensure that they are correct.

Click **“Edit”** if you would like to make any amendments.

Update Property Ownership: Review Page

Declaration

I declare that:*

- The information given 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 Controller of Property Tax/ Chief Assessor, which may include a fine and/ or imprisonment term, where applicable.

BACK

SUBMIT TO IRAS

Step 8

Upon verification of information in the review page, tick the **Declaration box** and click **"Submit to IRAS"**.

Update Property Ownership: Acknowledgement Page

Update Property Ownership

Document Ref No. 24062001143 ⓘ

🖨️ [SAVE AS PDF/ PRINT](#)



Step 9

After the application is submitted successfully by the approver, an acknowledgement page will be displayed.

Acknowledgement

Successful Submission

You have successfully submitted the property ownership record. Most of the ownership records are updated within 1 month. If you wish to amend the record, you may do so within 90 days from the date of original submission.

Acknowledgement No.	502000005862	Date/ Time	20 Jun 2024 8:03 PM
Document Ref No.	24062001143		

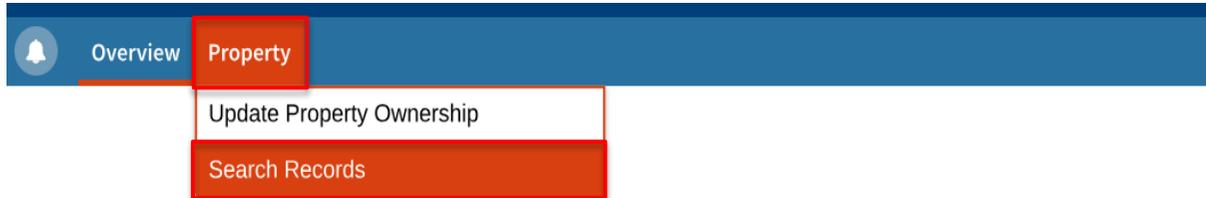
A copy of this acknowledgement is available at [View Notices](#) digital service.

Module 2B: View e-Notice of Transfer Submission

What you can do at the search results page:

- View the submitted details;
- Continue your Draft by clicking “**Edit**”;
- Delete a Draft record; and
- Approve e-NT submissions that are in “**Pending Approval**” status.

Landing Page



Step 1

Once you have logged in to the **myTax Portal** page, click on the “**Property**” dropdown menu, and click on “**Search Records**”.

View / Approve Property Ownership Submission

View/ Approve Property Ownership Submission

Records of current and past 3 years are available for viewing. Draft, Rework and Pending Approval records will only be available for 90 days.

Search By

Document Ref No. (Min 4 Digits)

Status **Date of Transfer**

Step 2

Enter the search criteria and click "Search".

Search Results

<p>Draft</p> <p>Due on 12 Sep 2024</p> <p><input checked="" type="checkbox"/> EDIT</p> <p><input checked="" type="checkbox"/> Add to Deletion</p>	<p>Last updated on 14 Jun 2024</p> <table><thead><tr><th>Document Ref No.</th><th>File Ref No.</th><th>Date of Transfer</th></tr></thead><tbody><tr><td>24061401037</td><td>-</td><td>-</td></tr></tbody></table> <p>Quick Access</p> <p>Select</p>	Document Ref No.	File Ref No.	Date of Transfer	24061401037	-	-
Document Ref No.	File Ref No.	Date of Transfer					
24061401037	-	-					
<p>Draft</p> <p>Due on 12 Sep 2024</p> <p><input type="checkbox"/> EDIT</p> <p><input type="checkbox"/> Add to Deletion</p>	<p>Last updated on 14 Jun 2024</p> <table><thead><tr><th>Document Ref No.</th><th>File Ref No.</th><th>Date of Transfer</th></tr></thead><tbody><tr><td>24061401036</td><td>-</td><td>-</td></tr></tbody></table> <p>Quick Access</p> <p>Select</p>	Document Ref No.	File Ref No.	Date of Transfer	24061401036	-	-
Document Ref No.	File Ref No.	Date of Transfer					
24061401036	-	-					

Step 3

Continue your Draft by clicking "Edit".

Click on "Add to Deletion" and "Delete" to remove a record.

Note

The draft will be kept for 90 days from its first creation. After the due date of 90 days from first creation, draft will be deleted if unsubmitted.

1 Record(s) Selected

Select All

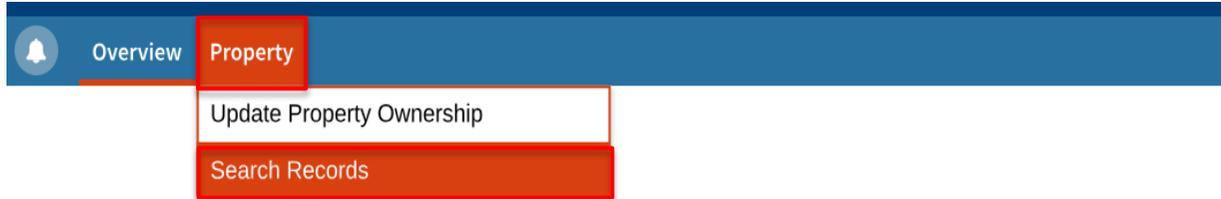
DELETE

Module 3: Amend a Submitted e-Notice of Transfer

Pointers to note when making amendments to a submitted e-NT:

- Only the Approver can amend a submitted e-NT record;
- Approver can only make amendments to the latest submitted e-NT record with the status “**Processed**” within 90 days from the date of submission;
- Amendments cannot be saved as draft.

Landing Page



Step 1

Once you have logged in to **myTax Portal** page, click on the **"Property"** dropdown menu, and click on **"Search Records"**.

View/ Approve Property Ownership Submission

Search Records

View/ Approve Property Ownership Submission

Records of current and past 3 years are available for viewing. Draft, Rework and Pending Approval records will only be available for 90 days.

The screenshot shows a search form with the following elements:

- Search By:** A dropdown menu set to "Document Ref No. (Min 4 Digits)" with a text input field containing "e.g. 2018081800001".
- Status:** A dropdown menu with "Status" highlighted in a red box. The menu is open, showing options: Draft, Rework, Pending Approval, Under Review, Processed (highlighted in a red box), and Cancelled.
- Date of Transfer:** A date picker field with "Date" and a calendar icon, showing the format "dd/mm/yyyy".
- Buttons:** "CLEAR" and "SEARCH" buttons. The "SEARCH" button is highlighted with a red box.

At the bottom of the form, the text "In... Authority of Singapore" is partially visible.

Step 2

Click on "Status" dropdown menu and select "Processed".

Enter the search criteria and click "Search".

Search Results

Search Results

For records which are in Pending Approval status, you may select up to 20 records to submit at once.

1 - 20 of 102 Record(s)

Processed  Before 08 Sep 2024	Last updated on 10 Jun 2024			
	Document Ref No. 24061000961	File Ref No. -	Date of Transfer 10 Jun 2024	Approver ATHENASEEPP
TS 12 LOT 12 12				

Step 3

Identify the record that you would like to make amendments to and click "Amend".

Update Property Ownership: Main Page

Getting Started

Step 4

Click "Continue".

Contact Details			
Firm	Name	Contact No.	Email Address
FIRMNO1	NADEESHA1	+65 92340973	nicholas_tan@iras.gov.sg

Form Detail

File Ref No. ⓘ

Create New

Start with a blank form



Update Property Ownership: Property Details

Property Details

Tenure*

Estate in Fee Simple

BACK

CONTINUE

Step 5

Amend the fields as desired and click "Continue".

Update Property Ownership: Review Page

Property Transferred



1 - 1 of 1 Record(s)

Property	Tax Ref No.	Land Area
TS 12 LOT 12 12		12.00 sqft

Property Details



Tenure

Estate in Fee Simple

Transferor Details



Is the transferor the State or a Statutory Board?

No

Name of Primary Transferor/ Seller

NIHCOLASTA

Step 6

Check all the details on this review page and ensure that they are correct.

Click "Edit" if you would like to make any further amendments.

Update Property Ownership: Review Page

Declaration



I declare that:

- The information given 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 Controller of Property Tax/ Chief Assessor, which may include a fine and/ or imprisonment term, where applicable.

BACK

SUBMIT TO IRAS

Step 7

Upon verification of information in the review page, tick the **Declaration box** and click “**Submit to IRAS**”.

Update Property Ownership: Acknowledgement Page

Update Property Ownership

Document Ref No. 24062001143 ⓘ

 [SAVE AS PDF/ PRINT](#)



Step 8

After the application is submitted successfully by the approver, an acknowledgement page will be displayed.

Acknowledgement

Successful Submission

You have successfully submitted the property ownership record. Most of the ownership records are updated within 1 month. If you wish to amend the record, you may do so within 90 days from the date of original submission.

Acknowledgement No.	5020000005862	Date/ Time	20 Jun 2024 8:03 PM
Document Ref No.	24062001143		

A copy of this acknowledgement is available at [View Notices](#) digital service.

Module 4: Common Scenarios

The following module outlines the common scenarios and guidance for filing e-NT for:

- Deceased Owners
- Sellers/ Buyers who are Foreigners
- Partial Transfer
- Property Held in Trust
- Complex Manner of Holding
- Transmission on Death
- Mortgagee in Possession

Common Scenarios

S/No	Scenario	What do you need to do?
1	Deceased Owners Property is currently owned by Owners A, B, C, and D under Joint Tenancy. Owner B has passed away.	This is a partial transfer of the property whereby surviving owners become the remaining owners of the property. Under the Transfer Details section, select the "Manner of Holding" as "Joint Tenancy" and enter the particulars of Owner A, Owner C and Owner D.
2	Sellers/ Buyers who are Foreigners For sellers/ buyers who are foreigners	Check if he/ she has: <ul style="list-style-type: none"> • NRIC (for Singapore PR); or • FIN If yes, please only use the above IDs. However, if there is a need to use the OTH ID, please indicate the Name, Salutation, Gender, Date of Birth, and Mailing Address in the form.
3	Partial Transfer of Property Property is currently owned by Owners A and B under Tenancy in Common in equal shares. Owner A sold her share to Owner B.	This is a partial transfer of ½ share of the property from Owner A to Owner B. Thus, Owner B will become the sole owner of the property. Under the Transfer Details section, select the "Manner of Holding" as " <u>Single Ownership</u> " and enter the particulars of Owner B.

Common Scenarios

S/No	Scenario	What do you need to do?
4	<p>Partial Transfer of Property</p> <p>Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares: Owner A = 1/10 share Owner B = 3/10 share Owner C = 4/10 share Owner D = 2/10 share Owner B sold her share to Owner C.</p>	<p>This is a partial transfer of 3/10 share of the property from Owner B to Owner C. Thus, Owner C owns 7/10 share (3/10 + 4/10) of the property with the existing two owners of the property in Tenancy in Common.</p> <p>Under the Transfer Details section, select the "Manner of Holding" as "<u>Tenancy in Common</u>" and enter the Shares of Ownership as follows: Owner A = 1/10 Owner C = 7/10 Owner D = 2/10</p>
5	<p>Partial Transfer of Property</p> <p>Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares: Owner A = 1/10 share Owner B = 3/10 share Owner C = 4/10 share Owner D = 2/10 share Owner B sold her 1/10 out of 3/10 of her share to Owner C.</p>	<p>This is a partial transfer of 1/10 share of the property from Owner B to Owner C and Owner B remains as one of the owners with reduced share of 2/10. Thus, Owner C owns 5/10 share (1/10 + 4/10) of the property with the existing three owners of the property in Tenancy in Common.</p> <p>Under the Transfer Details section, select the "Manner of Holding" as "<u>Tenancy in Common</u>" and enter the Shares of Ownership as follows: Owner A = 1/10 Owner B = 2/10 Owner C = 5/10 Owner D = 2/10</p>

Common Scenarios

S/No	Scenario	What do you need to do?
6	<p>Partial Transfer of Property</p> <p>Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares: Owner A = 1/10 share Owner B = 3/10 share Owner C = 4/10 share Owner D = 2/10 share Owners A & B sold their 4/10 shares to Owner C</p>	<p>This is a partial transfer of 4/10 shares of the property from Owners A & B to Owner C. Thus, Owner C owns 8/10 share (1/10 + 3/10 + 4/10) of the property with the existing Owner D in Tenancy in Common.</p> <p>Under the Transfer Details section, select the "Manner of Holding" as "<u>Tenancy in Common</u>" and enter the Shares of Ownership as follows: Owner C = 8/10 Owner D = 2/10</p>
7	<p>Property Held in Trust</p> <p>Property is held in Trust for a Minor.</p>	<p>Under the Transfer Details section, select the "Manner of Holding" as "<u>Property held in Trust</u>" and enter the particulars of the Trustee and Beneficiary.</p> <p>The Trustee should be selected as the recipient of the Property Tax notices.</p>
8	<p>Property Held in Trust</p> <p>Change of Trustee</p>	<p>Under the Transfer Details section, where the "Manner of Holding" is "<u>Property held in Trust</u>", please enter the particulars of the Trustee and Beneficiary.</p> <p>In addition, please tag the Trustee to the Beneficiary by selecting the ID of the Trustee in the listed.</p>

Common Scenarios

S/No	Scenario	What do you need to do?
9	<p>Complex Manner of Holding</p>	<p>Property is currently owned by Owners A, B and C under Tenancy in Common in unequal shares: Owner A = 3/10 share Owner B = 3/10 share Owner C = 4/10 share Owner C sold his 4/10 share to a 3rd party (new buyer). Also, Owners A & B changed their manner of holding to Joint Tenancy.</p> <p>This is a partial transfer of 4/10 share of the property from Owner C to a new Owner D. Thus, Owner D owns 4/10 share of the property in Tenancy in Common with the existing Owners A & B (who have changed to hold the property in Joint Tenancy).</p> <p>Under the Transfer Details section, where the "Manner of Holding" is "<u>Tenancy in Common</u>", please enter the Shares of Ownership: Owner A = 3/10 share Owner B = 3/10 share Owner D = 4/10 share</p>

Common Scenarios

S/No	Scenario	What do you need to do?
10	Complex Manner of Holding Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares: Owner A = 1/10 share Owner B = 3/10 share Owner C = 4/10 share Owner D = 2/10 share Owner C sold his share 4/10 to two 3 rd parties (new buyers).	This is a partial transfer of 4/10 shares of the property from Owner C to Owners E & F. Thus, Owners E & F own 4/10 shares of the property with the existing three owners of the property in Tenancy in Common. Owners E & F are holding their 4/10 shares as Joint Tenancy. Under the Transfer Details section, select the "Manner of Holding" as " <u>Tenancy in Common</u> " and enter the Shares of Ownership as follows: Owner A = 1/10 Owner B = 3/10 Owner D = 2/10 Owner E = 2/10 Owner F = 2/10
11	Transmission on Death Owner is Deceased and Executor/ Administrator/ Legal Personal Representative (LPR) has been registered.	Select Nature of Disposition as "Transmission on Death" and enter the details of the Executor/ Administrator/ Legal Personal Representative (LPR) accordingly.
12	Mortgagee in Possession Mortgagee bank has taken possession of the property.	Select Nature of Disposition as "Mortgagee in Possession" and enter the details of the Mortgagee Bank.

Module 5: Common Errors and Consequences

The following module outlines the points to note when entering the following particulars in the Notice of Transfer form:

- Property Address;
- Name of Transferor;
- Particulars of Transferee; and
- Date of Tax liability.

Fields and Points to Note

Fields	Points to Note
Property Address	Ensure that the address of the property is correct.
Name of Transferor	Ensure that the Transferor is the correct owner of the property. Incorrect Transferor quoted will result in a longer processing time.
Particulars of Transferee	Ensure that the Transferee is the correct owner of the property. IRAS will notify the law firms to rectify any errors.
Date of Tax Liability	<p>The Date of Tax Liability impacts:</p> <ul style="list-style-type: none"><input type="checkbox"/> Buyer's liability to pay property tax;<input type="checkbox"/> Relief/ rebate that the seller was enjoying; and<input type="checkbox"/> Relief/ rebate that the buyer will be able to enjoy. <p>Please exercise caution to ensure the accuracy of this date.</p>

Conclusion

- Please exercise due diligence when filing the Notice of Transfer to avoid any inconvenience that may arise due to data entry errors. IRAS will have to reach out to law firms to clarify any inconsistent or wrongly filed information, which will result in longer processing time for the case.
- Notice of Transfer in 'Draft' status will not be received by IRAS.
- Please be familiar with the different scenarios which you may encounter when filing the Notice of Transfer to avoid any mistakes in the e-NT submission and subsequent delays in the processing of your submission.

Filing of e-Notice of Transfer (Update Property Ownership)

Contact Information

For clarifications, you may chat with us online at go.gov.sg/iraschat-login, from Monday to Friday, 8:00 am to 5:00 pm (except Public Holidays) or call us at 1800 356 8300.

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