

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
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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.

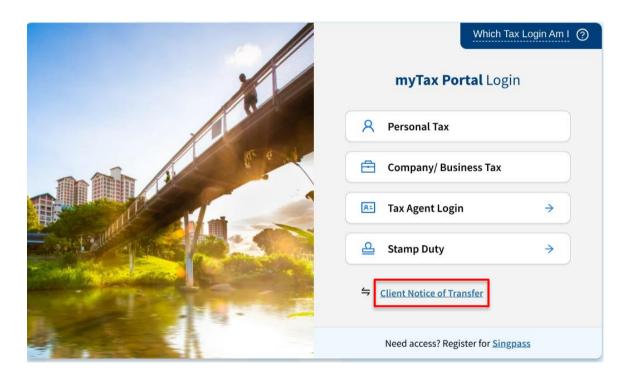
An acknowledgement e-mail* will be sent to the law firm. The new owner will also receive the transfer notice after IRAS has processed the e-NT.

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

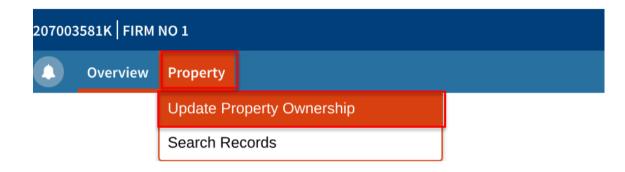
myTax Portal Login



Step 1

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

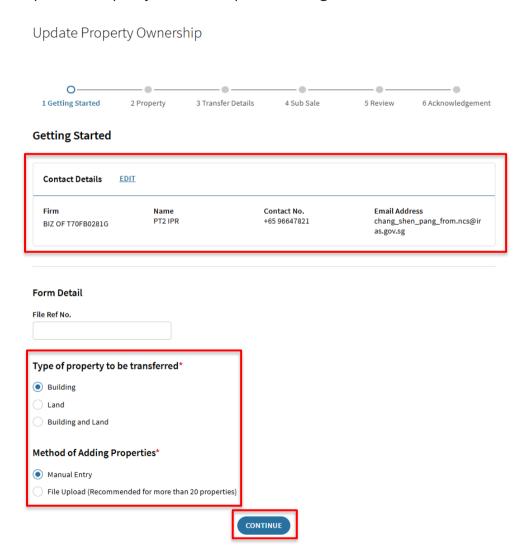
Landing page



Step 2

Once you have logged in, click on the "Property" dropdown menu, then select "Update Property Ownership" to proceed.

Update Property Ownership: Main Page



Step 3

Key in your contact details if you are logging in for the first time. For subsequent logins, your latest contact information will be autopopulated. You may edit these details if needed.

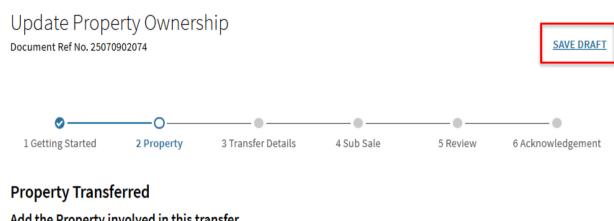
Select the type of property to be transferred:

- a) Building
- b) Land
- c) Building and Land

If you select Building, an additional field titled "Method of Adding Properties" will appear. Choose your preferred method and click "Continue" to proceed.

If you select Land or Building and Land, simply click "Continue" to proceed.

Update Property Ownership: Property Transferred Option 1: Manual Entry (Recommended for 20 properties or fewer)



Step 4 – Manual Entry of Properties

To add the property involved in the transfer, click on one of the following options:

- a) Property Address
- b) Postal Code
- c) Tax Ref No.
- d) Land Description

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" at any screen to save your progress and return to it later.

Add the Property involved in this transfer

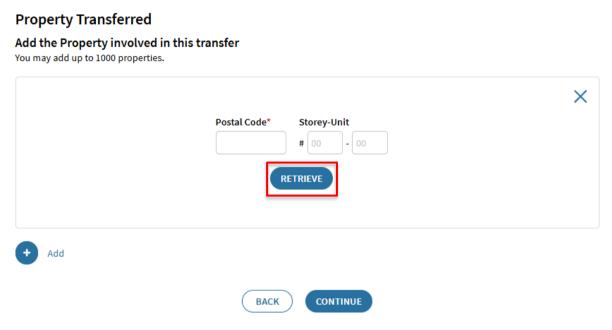
You may add up to 1000 properties.



Update Property Ownership: Property Transferred Using Property Address

Property Transferred Add the Property involved in this transfer You may add up to 1000 properties. Enter the "Retrieve". **Retrieve".** Blk/ House No.* Street Name* RETRIEVE **BACK CONTINUE* Storey-Unit BACK CONTINUE **BACK CONTINUE* **Retrieve ". **Address and click **Retrieve". **Back Continue* **Back

Update Property Ownership: Property Transferred Using Postal Code



Step 4b

Enter the Postal Code and Storey-Unit (if applicable), then click "Retrieve".

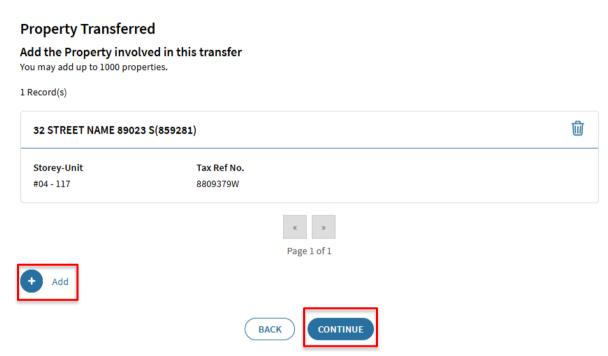
Update Property Ownership: Property Transferred Using Tax Ref No.

Property Transferred Add the Property involved in this transfer You may add up to 1000 properties. Tax Ref No.* RETRIEVE BACK CONTINUE

Step 4c

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

Update Property Ownership: Property Transferred Using Tax Ref No.



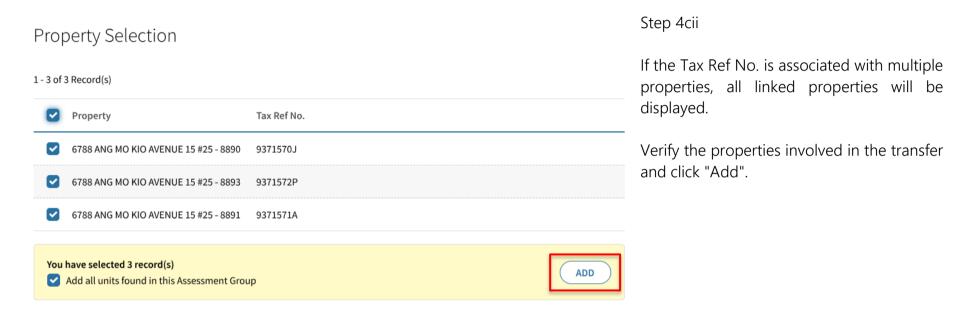
Step 4ci

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, then click "Continue".

If you have multiple properties to transfer, click "Add" and follow the instructions in Step 4 to enter the additional property.

Update Property Ownership: Property Transferred Using Tax Ref No.



Update Property Ownership: Property Transferred Using Land Description

Property Transferred Add the Property involved in this transfer You may add up to 1000 properties. MK/TS* Lot No.* Plot/ Part/ Parcel No. Select Q U999999X P9999M RETRIEVE Add BACK CONTINUE

Step 4d

Enter the land details and click "Retrieve".

Update Property Ownership: Property Transferred

Update Property Ownership

Document Ref No. 25071602465

SAVE DRAF

Option 2: File Upload (Recommended for more than 20 properties)

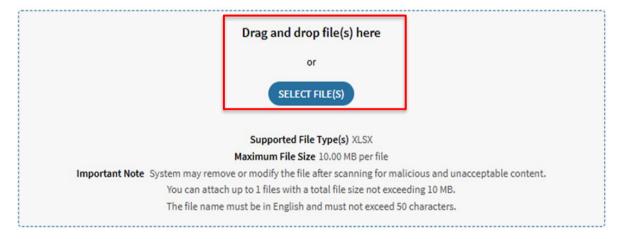


Property Transferred

Download the provided Excel template and fill in the required property addresses before uploading the file. Please note that the system can only accept a maximum of 1000 property addresses.

↓ Property Address Template (XLSX, 5 KB)

File Upload*



Step 4 – File Upload of Properties

Download the Property Address Template, fill in the required details, and save the file.

To upload the file:

- Drag and drop it into the upload box, or
- Click "Select File(s)" to choose it from your device.

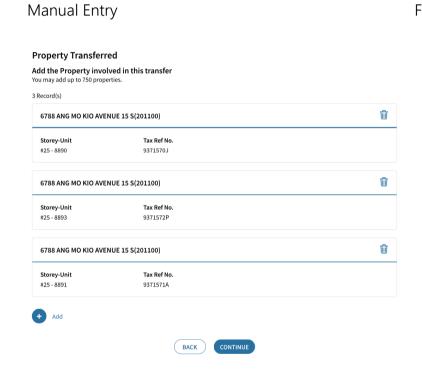
Once uploaded, the file name appears as a clickable link - click it to preview the file contents.

Then, click "Continue" to retrieve and display the properties on screen.

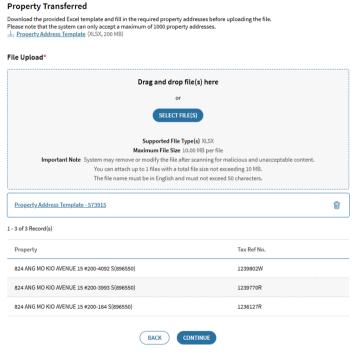
BACK



Update Property Ownership: Property Transferred



File Upload



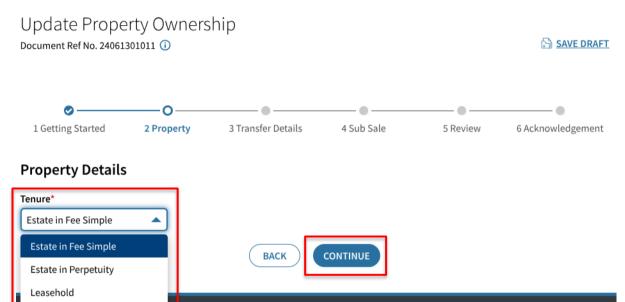
Step 5

Verify that all displayed property addresses are correct, then click "Continue" to proceed.

rity of Singapore

Update Property Ownership: Property Details

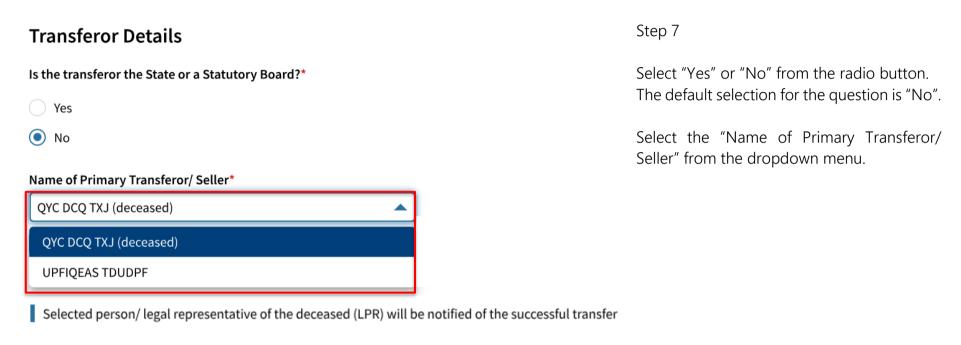
Others



Step 6

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

Update Property Ownership: Transferor Details



Update Property Ownership: Transfer Details

Transfer Details Nature of Disposition* Devise under Will OHE HILE VIVOS d under Transmission on Death and not Operation of Law or Under Intestacy Law Mortgagee-in-Possession Mortgagee's Sale Operation of Law rty will be owner occupied Sale erty will be tenanted Surrender Transmission on Death Under Intestacy Law Date of Transferee's/Buyer's Liability to Pay Tax* dd/mm/yyyy 📋 Does this Transfer involve any sub-sale?* Yes No

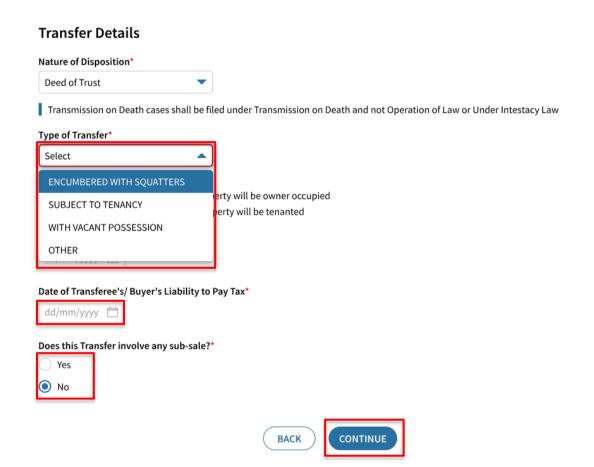
Step 8a

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



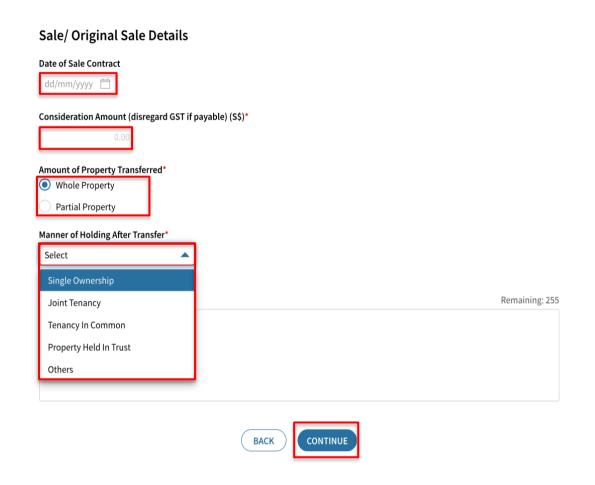
Step 8b

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 subsale.

Update Property Ownership: Sale/ Original Sale Details



Step 9

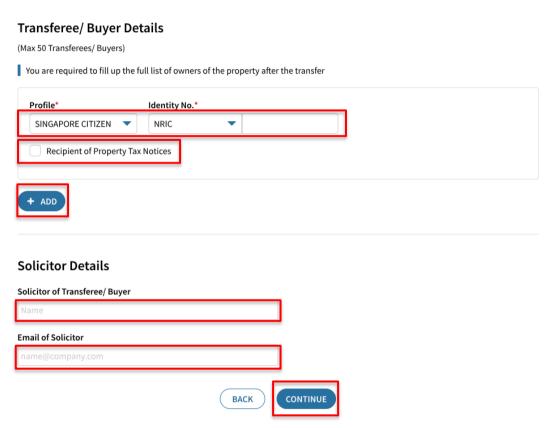
Update the Sale/ Original Sale Details and click "Continue".

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



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



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

Declaration



- 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.

Step 12

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



Update Property Ownership: Acknowledgement Page



Step 13

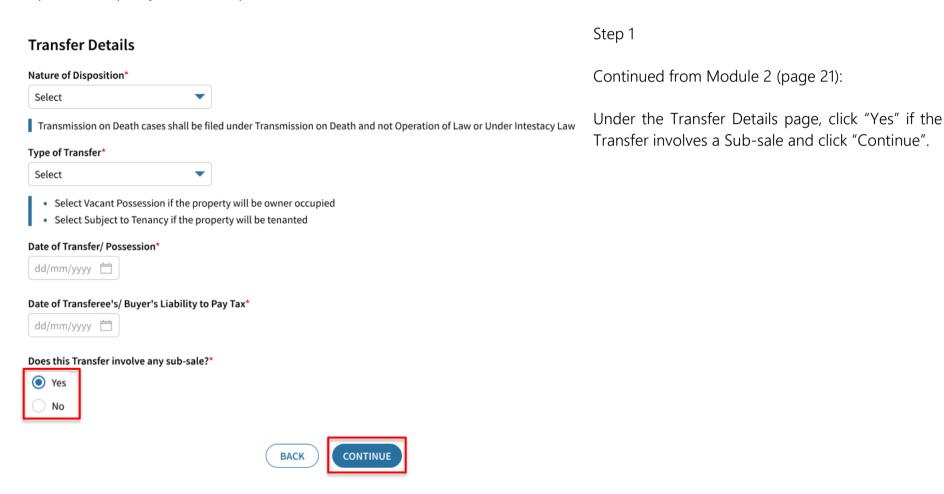
After the application is submitted successfully by the approver, an acknowledgement page will be displayed.

Acknowledgement

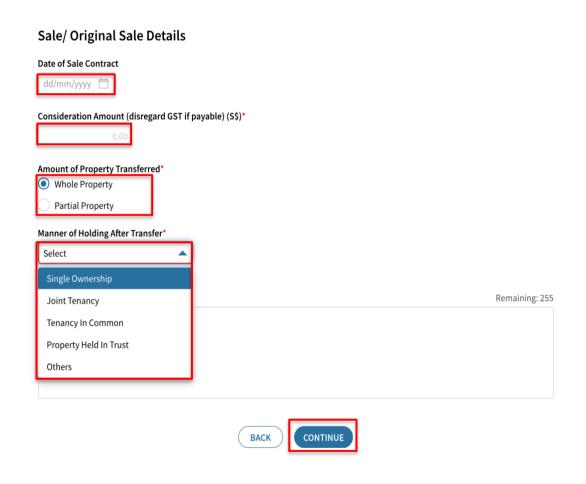
Successful Submission You have successfully submitted the property ownership record. Most of the ownership records are updated within 1 month. If you wish to amend the record, you may do so within 90 days from the date of original submission. Acknowledgement No. 5020000005862 Date/ Time 20 Jun 2024 8:03 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



Update Property Ownership: Sale/ Original Sale Details



Step 2

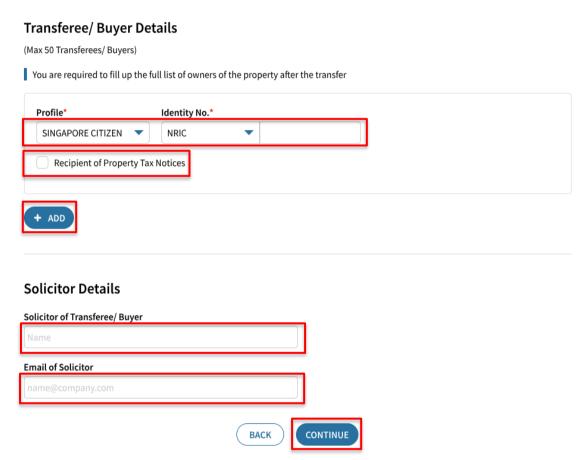
Update the Sale/ Original Sale Details and click "Continue".

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



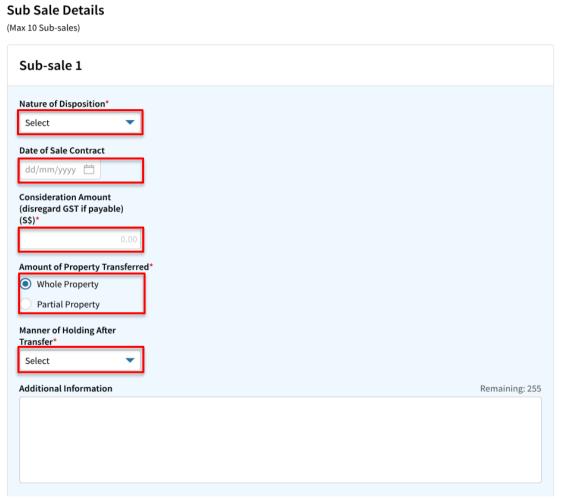
Step 3

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



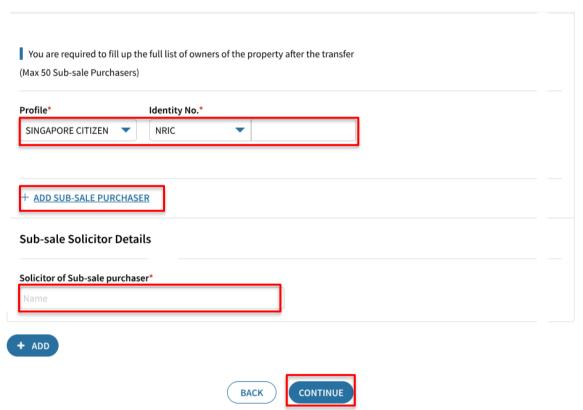
Step 4

Update the Sub-sale Details accordingly.

<u>Note</u>

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

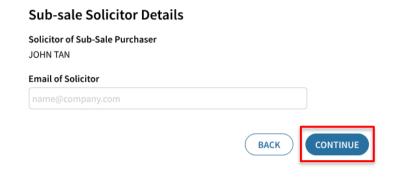


Step 5

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



Step 6

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

Update Property Ownership: Review Page



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.

Step 8

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





Update Property Ownership: Acknowledgement Page



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.

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 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;
- ☐ Approve e-NT submissions that are in "Pending Approval" status;
- Duplicate an existing record; and
- ☐ Export records to CSV format

Landing Page



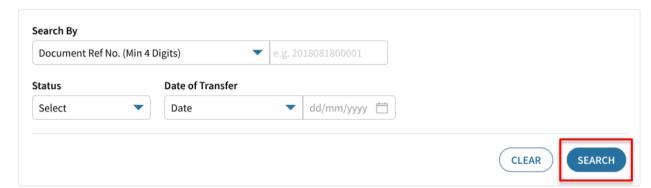
Step 1

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

View Property Ownership Submission

View/ Approve Property Ownership Submission

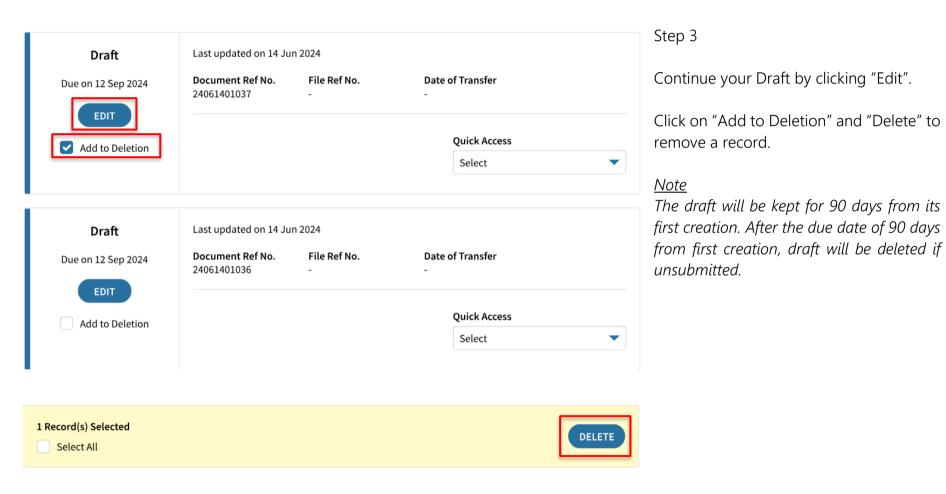
Records of current and past 3 years are available for viewing. Draft, Rework and Pending Approval records will only be available for 90 days.



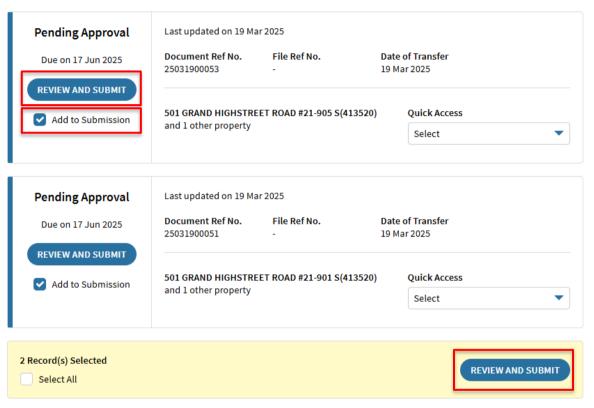
Step 2

Enter the search criteria and click "Search".

Edit / Delete Record



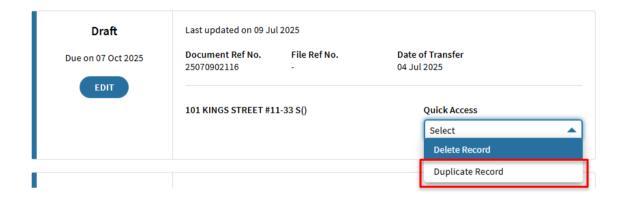
Approve "Pending Approval" Records



To approve and submit one record, click "Review and Submit".

To approve and submit up to 20 records at once, click "Add to Submission" for each record you want to include, then click "Review and Submit".

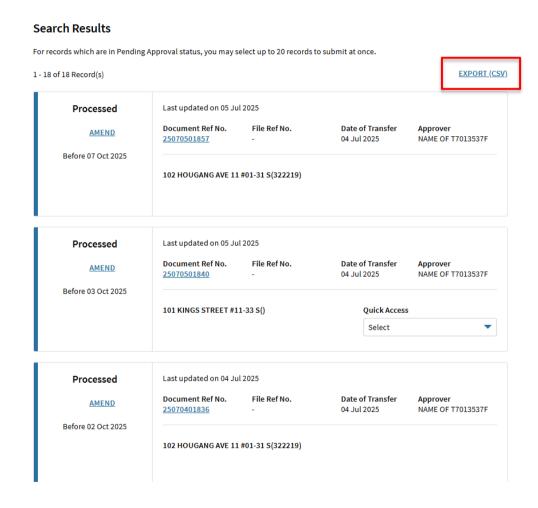
Create a Duplicate Record



Click "Duplicate Record" under the "Quick Access" section to make a copy of an existing record.

A new form will be created with details and the first property from the selected record.

Export Record(s) to Excel (CSV) Format



Click "Export (CSV)" to download all records from the search results into a CSV file. The exported file will include key details such as Primary Transferor, Transferee details and Date of Tax Liability.

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; and
- Amendments cannot be saved as draft.

Landing Page



Step 1

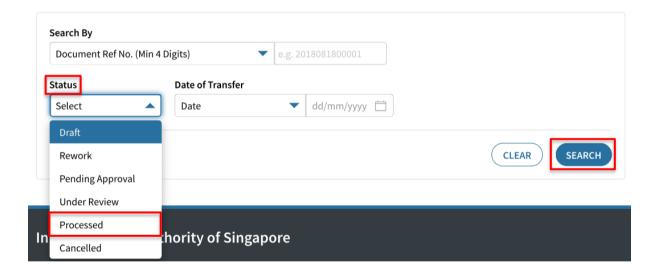
Once you have logged in to myTax Portal page, click on the "Property" dropdown menu, and click on "Search Records".

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.



Step 2

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

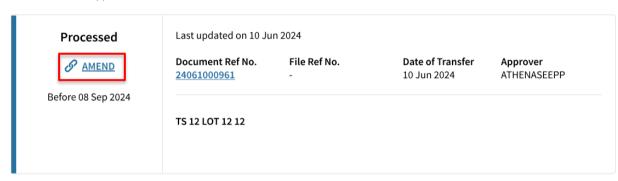
Enter the search criteria and click "Search".

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)



Step 3

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

Update Property Ownership: Main Page

Getting Started Contact Details Email Address Firm Name Contact No. chang_shen_pang_from.ncs@ir PT2 IPR +65 96647821 BIZ OF T70FB0281G Form Detail File Ref No. Type of property to be transferred Building Method of Adding Properties Manual Entry CONTINUE

Step 4

Click "Continue".

Update Property Ownership: Property Details



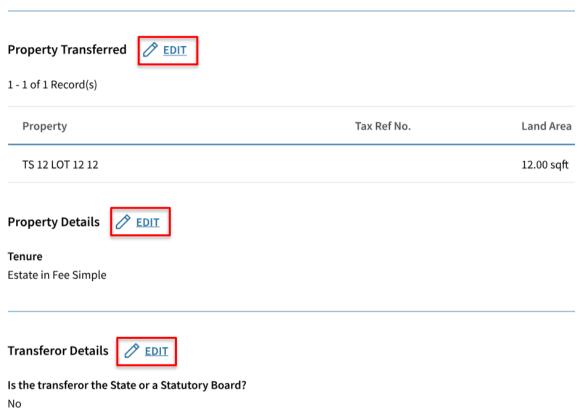
Step 5

Amend the fields as desired and click "Continue".

Update Property Ownership: Review Page

Name of Primary Transferor/ Seller

NIHCOLASTA



Step 6

Check all the details on the 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



- 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.

Step 7

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



Update Property Ownership: Acknowledgement Page



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

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.	
2	Sellers/ Buyers who are Foreigners	For sellers/ buyers who are foreigners	
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

S/No	Scenario		What do you need to do?
4	Partial Transfer of Property	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.	B to Owner C. Thus, Owner C owns 7/10 share (3/10 + 4/10) of
5	Partial Transfer of Property	Owners A, B, C and D under	This is a partial transfer of 1/10 share of the property from Owner

S/No	Scenario		What do you need to do?
6	Partial Transfer of Property	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	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. Under the Transfer Details section, select the "Manner of Holding" as "Tenancy in Common and enter the Shares of Ownership as follows: Owner C = 8/10 Owner D = 2/10
7	Property Held in Trust	Property is held in Trust for a Minor.	Under the Transfer Details section, select the "Manner of Holding" as "Property held in Trust" and enter the particulars of the Trustee and Beneficiary. The Trustee should be selected as the recipient of the Property Tax notices.
8	Property Held in Trust	Change of Trustee	Under the Transfer Details section, where the "Manner of Holding" is "Property held in Trust", please enter the particulars of the Trustee and Beneficiary. In addition, please tag the Trustee to the Beneficiary by selecting the ID of the Trustee in the listed.

Scenario		What do you need to do?
Complex Manner of	Property is currently owned by	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
Holding	in Common in unequal shares:	property in Tenancy in Common with the existing Owners A & B
	Owner A = $3/10$ share	(who have changed to hold the property in Joint Tenancy).
	Owner $B = 3/10$ share Owner $C = 4/10$ share	Under the Transfer Details section, where the "Manner of
	Owner C sold his 4/10 share to a	Holding" is "Tenancy in Common", please enter the Shares of
		•
	manner of holding to Joint	
	Tenancy.	Owner D = 4/10 share
		Complex Manner of Holding Property is currently owned by Owners A, B and C under Tenancy in Common in unequal shares: Owner A = 3/10 share Owner C = 4/10 share Owner C sold his 4/10 share to a 3 rd party (new buyer). Also, Owners A & B changed their manner of holding to Joint

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).	
11	Transmission on Death	Owner is Deceased and Executor/ Administrator/ Legal Personal Representative (LPR) has been registered.	enter the details of the Executor/ Administrator/ Legal Personal
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.
13	Removal of Mortgagee in Possession	Mortgagee bank has released the property back to the original owner.	

	a new form to inform IRAS of the end date the property is in
	possession 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	The Date of Tax Liability impacts: Buyer's liability to pay property tax; Relief/ rebate that the seller was enjoying; and Relief/ rebate that the buyer will be able to enjoy. Please exercise caution to ensure the accuracy of this date.

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)
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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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