



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# User Guide

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

## Objective

To learn:

- How to file an e-Notice of Transfer (e-NT) on behalf of your clients
- How to amend a submitted e-NT
- How to avoid common errors when filing
- How to file for common scenarios

## Outcome

To ensure compliance and accuracy on the filing of e-NT.

# User Guide Modules

## Content

Module 1: Introduction to e-Notice of Transfer

Module 2: How to File an e-Notice of Transfer

Module 3: How to Amend a Submitted e-Notice of Transfer

Module 4: Common Errors and Consequences

Module 5: Common Scenarios

Closing

# Module 1: Introduction to e-Notice of Transfer

# 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. Hence, lawyers are advised to confirm with the new owners on the name of the addressee before filing.

# Module 1: Introduction to e-Notice of Transfer

## 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
- Issue a Warrant of Arrest.

## Offer of Composition

Sellers/ Transferors who fail to file on time will receive an Offer of Composition from IRAS. To avoid being summoned to court, 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.

# Module 1: Introduction to e-Notice of Transfer

## Online Filing Service "Update Property Ownership"

To provide greater convenience, we have simplified the form to dynamically display the fields required for entry.

For properties with less than 7 owners, the names of existing owners will be listed for you to select one of the relevant transferor(s). Hence, you are not required to key in the name and identification number of transferor in the Notice.

For common scenario like transferees who are Singaporeans, once the correct NRIC number is entered, IRAS would be able to retrieve the name of the transferee from our database and update it in the records accordingly. Hence, you are not required to key in the name of transferee in the Notice.

# Module 1: Introduction to e-Notice of Transfer

## Information required for filing includes:

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

## On-screen acknowledgement

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

*\* For correspondence and payment, IRAS will correspond with the owner who is listed first in the e-NT.*

# Module 1: Introduction to e-Notice of Transfer

Generally IRAS will process your e-NT within one month.

An acknowledgement notice\* will be sent to the law firm once it has been processed. The new owner will also receive a notice from us.

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

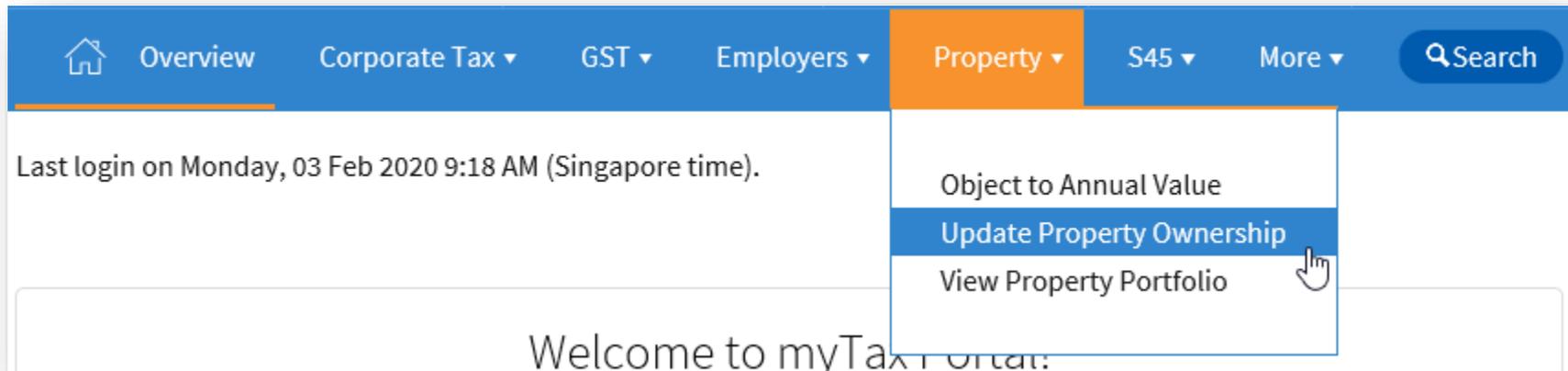
*\* For transfers involving multiple properties, only one acknowledgement notice will be sent but all the properties listed in the e-NT will be updated.*

# Module 2: How to File an e-Notice of Transfer

## Module 2: How to File an e-Notice of Transfer

### Filing an e-Notice of Transfer

- 1) At IRAS myTax Portal Login Page (mytax.iras.gov.sg), select Client Tax Matters then proceed to log in with your credentials.
- 2) Once you have logged in, click on the 'Property' dropdown menu and click on Update Property Ownership.



# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership Main Page

- 1) Click on the CREATE NEW button to create a new submission or click on the View/ Approve button to view a previous submission or approve a submission.

The screenshot displays the 'Update Property Ownership' interface. At the top, a progress bar shows four steps: 1. Selection (highlighted in blue), 2. Main Form, 3. Declaration, and 4. Acknowledgement. Below the progress bar, the 'Selection' section is titled. The main content area asks 'How would you like to proceed?' and offers two options: 'Create a new submission to update property ownership' with a 'CREATE NEW' button, and 'View and/ or approve property ownership submission' with a 'VIEW/ APPROVE' button. A central 'OR' button separates the two options.

# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Particulars & Details of Property

1) Enter the User's Ref No. and proceed to Section A: Particulars of Property.

Update Property Ownership SAVE AS PDF/ PRINT

1. Selection **2. Main Form** 3. Declaration 4. Acknowledgement

Document Status: New

User's Ref No. \*

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars & Details of Property

1) Enter the particulars of property by selecting from the drop list.

Section A : Particulars of Property

Property No.1

Strata/ Land Area  sq.m.

Please select one of the options \*

Postal Code

Postal Code \*

307987

Postal Code  
Property Address  
Land Description  
Property Tax Ref No.

CLEAR ADD PROPERTY

Please note:

- (i) Do not select 'Land Description' if the property transferred is an existing building.
- (ii) For properties assessed under Group Assessment Account for property tax purpose, please select "Property Address" from the drop list and enter each individual house number or unit number.

# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Particulars & Details of Property

1) Click on ADD PROPERTY.

### Section A : Particulars of Property

Property No.1

Strata/ Land Area  sq.m.

Please select one of the options \*

Postal Code \*  Storey-Unit No. (if applicable)  -

# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Particulars & Details of Property

1) Property record will be added in the table.

**Property Added** (Max 750 Properties)

1 - 1 of 1 Record(s)

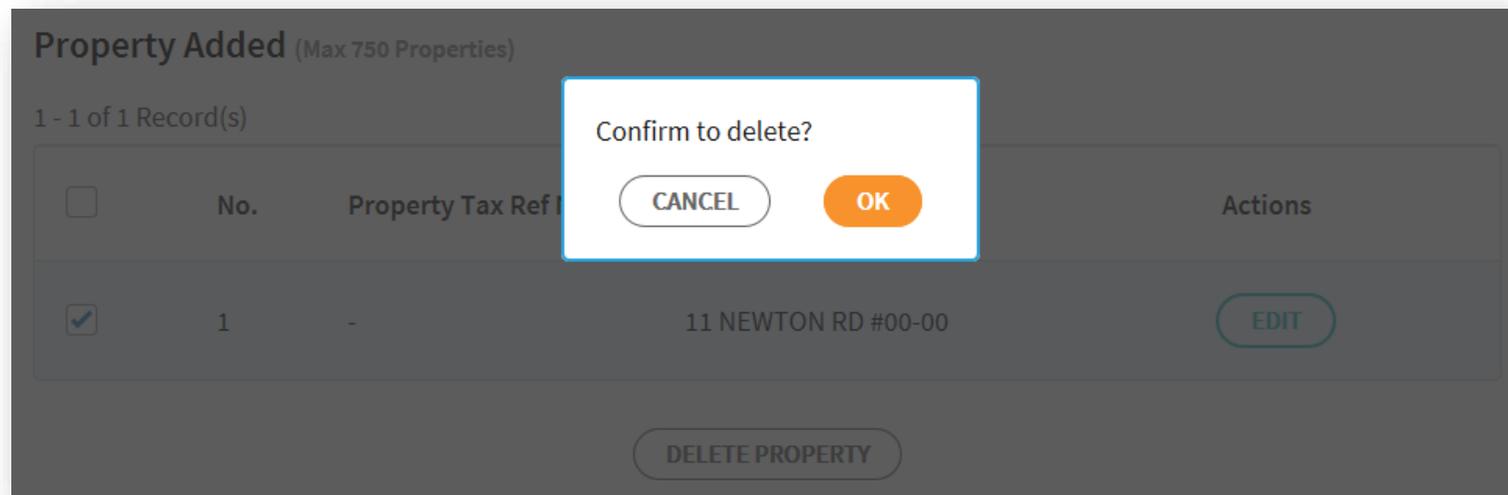
<input type="checkbox"/>	No.	Property Tax Ref No.	Property	Actions
<input type="checkbox"/>	1	-	11 NEWTON RD #00-00	<a href="#">EDIT</a>

[DELETE PROPERTY](#)

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars & Details of Property

- 1) To delete a property record, check the box and click on DELETE PROPERTY.
- 2) At the pop-up message box, click on OK to proceed.



# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Particulars & Details of Property

1) Property record deleted successfully.

**Property Deleted**

<input type="checkbox"/>	No.	Property Tax Ref No.	Property	Actions
<p><b>DELETE PROPERTY</b></p>				

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars & Details of Property

- 1) After adding the property record successfully, proceed to Section B: Details of Property.

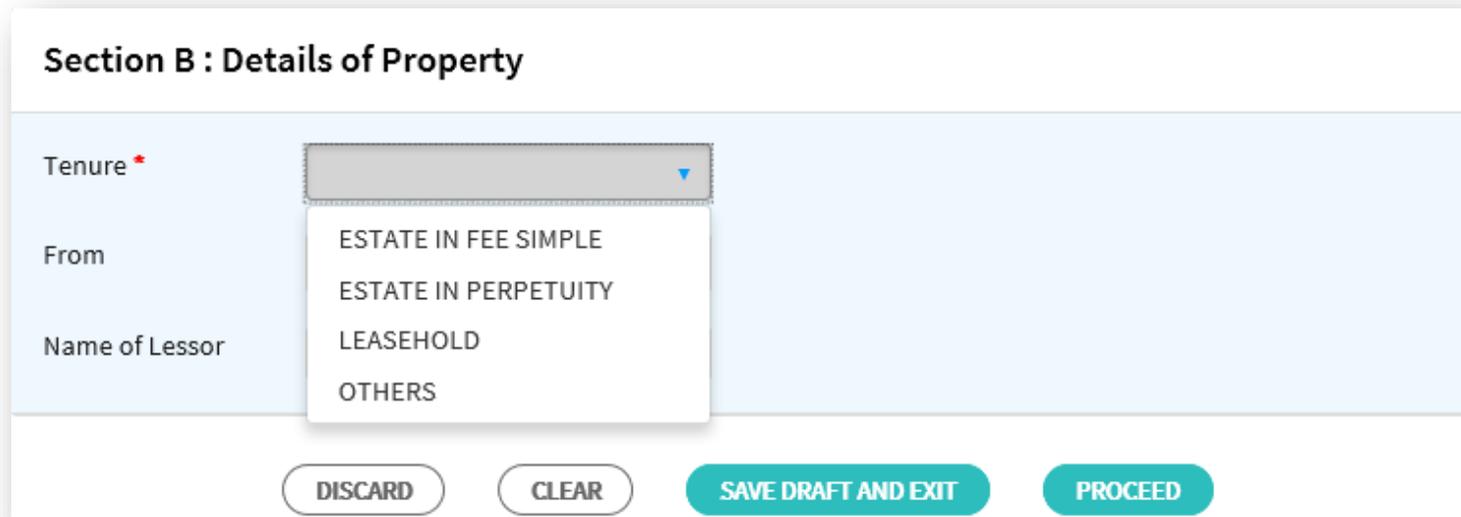
#### Section B : Details of Property

Tenure *	<input type="text"/>
From	<input type="text" value="dd/mm/yyyy"/> 
Name of Lessor	<input type="text"/>

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars & Details of Property

- 1) Select the type of Tenure from the drop list.
- 2) Enter the required details.
- 3) For Building transfer, click on PROCEED to Section C: Particulars of Transferors/  
Vendors.



The screenshot displays a web form titled "Section B : Details of Property". The form has a light blue background. On the left side, there are three labels: "Tenure \*", "From", and "Name of Lessor". The "Tenure \*" field is currently open, showing a dropdown menu with four options: "ESTATE IN FEE SIMPLE", "ESTATE IN PERPETUITY", "LEASEHOLD", and "OTHERS". At the bottom of the form, there are four buttons: "DISCARD", "CLEAR", "SAVE DRAFT AND EXIT", and "PROCEED".

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars & Details of Property

- 1) For Land transfer, fill in the required Land details.
- 2) Click on PROCEED to Section C: Particulars of Transferors/ Vendors.

Transaction Type

Duration of Tenancy/Lease

Standard Factory Type

Land Type \*

Waterfrontage  M.Run

Rent payable & basis of computation

Land Without Waterfront

Land With Waterfront

Foreshore

Wayleave

Others

DISCARD CLEAR SAVE DRAFT AND EXIT PROCEED

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars of Transferor/ Vendor

- 1) For property with less than 7 owners, select the Name of Transferor/ Vendor from the drop list.
- 2) Proceed to Section D: Particulars of Transfer

The screenshot displays a web form for filing an e-Notice of Transfer. The form is divided into sections. The top section is titled "Section C : Particulars of Transferor/ Vendor". Below this title, there is a question: "Is the transferor the State or a Statutory Board? \*". To the right of this question are two radio buttons: "Yes" (which is selected) and "No". Below the radio buttons is a text input field labeled "Name of Transferor/ Vendor \*". A dropdown menu is open below this field, showing three options: "Owner A", "Owner B", and "Owner C". The bottom of the screenshot shows the beginning of "Section D : Particulars of Transfer".

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars of Transferor/ Vendor

- 1) For property with 7 or more owners, enter the Name and Identification No. of Transferor/ Vendor.
- 2) Proceed to Section D: Particulars of Transfer

#### Section C : Particulars of Transferor/ Vendor

Is the transferor the State or a Statutory Board? \*  Yes  No

Name of Transferor/ Vendor \*

Identification No \* 

# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Particulars of Transferor

- 1) Update the Particulars of Transfer.
- 2) Proceed to Section E1: Particulars of Sale/ Original Sale

### Section D : Particulars of Transfer

Nature of Disposition *	SALE ▲
Type of Transfer *	WITH VACANT POSSESSION ▼
Date of Transfer/ Possession *	06/09/20XX 📅
Date of Purchaser's liability to pay tax *	07/09/20XX 📅

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars of Sale/ Original Sale

1) Update the Particulars of Sale/ Original Sale.

#### Section E : Particulars of Sale/ Original Sale/ Subsale and Transferee/ Original Purchaser

##### Section E1 : Particulars of Sale/ Original Sale

Date of Contract \*

15/06/20XX



Consideration \*

\$ 1,543,200.00

(disregard GST if payable)

Is the consideration/ transfer for the whole of the property/ properties? \*

Yes  No

Please note that the Date of Contract should not be later than the Date of Transfer/ Possession and Date of Purchaser's liability to pay tax in Section D: Particulars of Transfer.

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars of Sale/ Original Sale

- 1) Verify the Consideration.
- 2) Click on OK.
- 3) Proceed to Section E2: Particulars of Transferees/ Original Purchasers.

Consideration: S\$1,543,200.00. Please verify with 'OK' button. Must enter '0' if not applicable.

CANCEL

OK

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars of Transferees/ Original Purchasers

- 1) Update the Particulars of Transferees/ Original Purchasers.
- 2) Click on ADD RECORD.

**Section E2 : Particulars of Transferees/ Original Purchasers** ⓘ

Transferee/ Original Purchasers No. 1

After the transfer, property is held in \*

Additional Information   
(Max 255 Characters)

Is this Transferee an Individual?  Yes  No

Nationality ⓘ

Identification No \* ⓘ

I certify that the above particulars of the transferee are accurate

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars of Transferees/ Original Purchasers

- 1) Verify the particulars of Transferees/ Original Purchasers.
- 2) Proceed to Section E3: Particulars of Transferee's/ Original Purchaser's Solicitor.

**Transferee/ Original Purchaser Added** (max 20 Transferees)

<input type="checkbox"/>	No.	ID Type	ID No.	Name of Transferee(s)/ Original Purchaser(s)	Fractional share	Actions
<input type="checkbox"/>	1	NRIC	S [REDACTED] C	(Recipient of Property Tax Notices)	-	<a href="#">EDIT</a>

\*Please note that the first name on the table shall be designated as the addressee for all Property Tax Notices

[DELETE RECORD](#)

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Particulars of Transferees/ Original Purchasers

- 1) Update the particulars of Particulars of Transferee's/ Original Purchaser's Solicitor.
- 2) If there is sub sale, click on Yes and Proceed, it will proceed to the sub-sale page. Else, it will bring to the declaration page.

The screenshot displays a web form with two sections. Section E3, titled "Section E3 : Particulars of Transferee's/ Original Purchaser Solicitor", contains a text input field for the solicitor's name, marked with a red asterisk. Section E4, titled "Section E4 : Particulars of Sub-Sale" with an information icon, contains a question "Does this Transfer involve any sub-sale?" with radio buttons for "Yes" and "No". At the bottom, there are four buttons: "BACK", "CLEAR", "SAVE DRAFT AND EXIT", and "PROCEED".

**Section E3 : Particulars of Transferee's/ Original Purchaser Solicitor**

Name of the Transferee's/ Original Purchaser's Solicitor \*

**Section E4 : Particulars of Sub-Sale** ⓘ

Does this Transfer involve any sub-sale? \*  Yes  No

# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Sub-sale (if any)

1) Update the Particulars of Sub-sale.

Sub-Sale No. 1

**Section E5 : Sub-sale** ⓘ

Particulars of Sub-sale

Nature of Disposition \*

Additional Information

Date of Contract \*  ⓘ

Consideration \* \$  (disregard GST if payable)

Is the consideration/ transfer for the whole of the property/ properties? \*  Yes  No

# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Sub-sale (if any)

1) Fill in the Particulars of Sub-sale Purchaser and click on ADD RECORD.

The screenshot shows a web form titled "Particulars of Sub-sale Purchaser No. 1" with an information icon. The form contains the following fields and options:

- "After the transfer, property is held in" with a dropdown menu.
- "Additional Information" with a large text area and a "(Max 255 Characters)" label.
- "Is this Sub-sale an Individual?" with radio buttons for "Yes" (selected) and "No".
- "Nationality" with an information icon and a dropdown menu showing "SINGAPORE CITIZEN".
- "Identification No" with an information icon, a dropdown menu showing "NRIC", and an adjacent empty text input field.
- A checkbox for "I certify that the above particulars of the transferee are accurate".
- Two buttons at the bottom: "CLEAR" and "ADD RECORD".

# Module 2: How to File an e-Notice of Transfer

## Adding Record

1) Record will be shown in data grid.

Sub-sale Purchaser Added(max 20 Transferees)

<input type="checkbox"/>	No.	ID Type	Identification No.	Sub-sale Purchaser Name	Fractional share held	Actions
<input type="checkbox"/>	1	NRIC	S1234567A	(Recipient of Property Tax Notices)	-	<a href="#">EDIT</a>

Please note that the first name on the table shall be designated as the addressee for all Property Tax Notices

[DELETE RECORD](#)

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Sub-sale (if any)

- 1) Update the particulars sub-sale solicitor.
- 2) Click Proceed to go to Declaration Page.

The screenshot shows a web form with a light blue header and a white body. The header contains the text "Name of Sub-sale Purchaser's Solicitor\*" followed by an empty text input field. Below the header, there are five buttons: "ADD SUB-SALE" (teal), "BACK" (white with grey border), "CLEAR" (white with grey border), "SAVE DRAFT AND EXIT" (teal), and "PROCEED" (teal).

# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Declaration

- 1) At the declaration page, enter the following required details and click Submit.
- 2) Submit button can only be seen if user is an approver. Else, a SAVE FOR APPROVAL button will be seen instead.

1. Selection   2. Main Form   **3. Declaration**   4. Acknowledgement

**Section F: Declaration**

I certify that the information given in this form is true, correct and complete.

Company/ Firm    XXX

Contact Person \*   

Contact Number \*   

Email Address \*   

BACK   CLEAR   SAVE DRAFT AND EXIT   PRINT PREVIEW   SAVE FOR APPROVAL

# Module 2: How to File an e-Notice of Transfer

## Update Property Ownership: Declaration

1) SUBMIT button is seen if User is an approver.

### Section F: Declaration

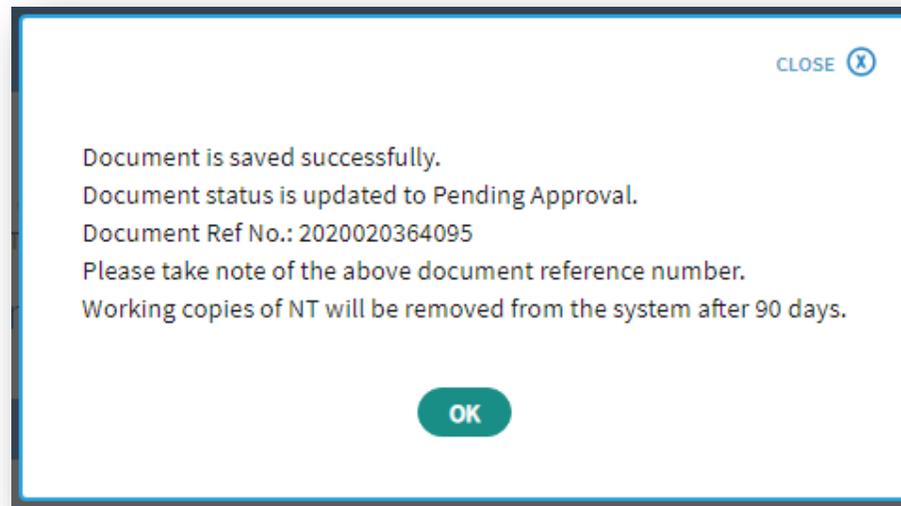
I certify that the information given in this form is true, correct and complete.

Company/ Firm	Test Entity Name
Contact Person *	<input type="text" value="PERSON A"/>
Contact Number *	<input type="text" value="91234567"/>
Email Address *	<input type="text" value="A@A.COM"/>

## Module 2: How to File an e-Notice of Transfer

### Update Property Ownership: Declaration

- 1) Pop-up confirmation message that document has been saved successfully and is now pending for approval.



# Module 2: How to File an e-Notice of Transfer

## Acknowledgement Page

- 1) After it is submitted (as an approver) successfully, an acknowledgement page will be displayed.

The screenshot shows a progress bar at the top with four steps: 1. Selection, 2. Main Form, 3. Declaration, and 4. Acknowledgement. The '4. Acknowledgement' step is highlighted in blue. Below the progress bar, the word 'Acknowledgement' is displayed. A light blue box contains the following text:

**Successful Transmission**

You have successfully submitted the property ownership record.

<b>Company/Firm Name</b>	Test Entity Name	<b>Document Ref No.</b>	2020020364095
<b>Acknowledgement No.</b>	233718	<b>Date</b>	03 Feb 2020 04.55 PM

# Module 2: How to File an e-Notice of Transfer

## View/Approve: Search Page

At the search page,

- 1) Enter the criteria's that you would like to search by.
- 2) Click on SEARCH.

Update Property Ownership [+ EXPAND ALL RECORDS](#)

1. Selection 2. Main Form 3. Declaration 4. Acknowledgement

**Search Criteria**

Document Ref No.  To

User's Ref No.

Status

Date of Transfer  To

# Module 2: How to File an e-Notice of Transfer

## View/Approve: Search Page

1) Search result will be shown in table.

**Search Result** ⓘ

1 - 1 of 1 Record(s)

<input type="checkbox"/>	User's Ref No.	Document Ref No.	Property	Status	Actions
<input type="checkbox"/>	EO123456789SL	2017092001340	11 NEWTON RD #00-00	PENDING APPROVAL	<a href="#">VIEW</a> ▲

**Date of Transfer**  
06/09/20XX

**Approver**  
-

**Date Submitted**  
-

Up to 15 Update Property Ownership which are in Pending Approval status can be submitted at once.

[DELETE](#) [PRINT PREVIEW](#) [DUPLICATE](#) [SUBMIT](#)

## Module 2: How to File an e-Notice of Transfer

### View/Approve: Search Results Page

What you can do at the search results page:

- View the submitted details.
- Continue on from where was left off for Draft by clicking View button.
- Click on dropdown arrow to see the Date of Transfer, Approver and Date Submitted.
- Approve files that are in Pending Approval state.
- Duplicate a file:
  - To create a duplicate of an existing form.
  - Select one record from the list by clicking on the checkbox and click on 'Duplicate' button.
  - Information such as Property Added, Details of Property and Particulars of Transferor/Vendor are being copied over to the new form.
- Submit multiple files by selecting the multiple files via the checkbox and clicking the 'Submit' button.

# Module 3: How to Amend a Submitted e-Notice of Transfer

## Module 3: How to Amend a Submitted e-Notice of Transfer

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

- Only Approver can amend a submitted e-NT record.
- Approver can only make amendment to the latest submitted e-NT record for the same property.
- Amendments cannot be saved as draft.
- You can make amendments within 90 days from the date of submission of the original e-NT record.

# Module 3: How to Amend a Submitted e-Notice of Transfer

## Update Property Ownership Main Page

1) Click on VIEW/ APPROVE.

The screenshot displays the 'Update Property Ownership' interface. At the top, a progress bar indicates four steps: 1. Selection (highlighted in blue), 2. Main Form, 3. Declaration, and 4. Acknowledgement. Below the progress bar, the heading 'Selection' is followed by a light blue box containing the question 'How would you like to proceed?'. Two options are presented: 'Create a new submission to update property ownership' with a 'CREATE NEW' button, and 'View and/ or approve property ownership submission' with a 'VIEW/ APPROVE' button. A central blue circle with the text 'OR' is positioned between the two options.

# Module 3: How to Amend a Submitted e-Notice of Transfer

## Update Property Ownership: Search Record

- 1) Enter the search criteria (recommend to search via Property Tax Ref No. or User's Ref No.) for the e-NT record that you wish to amend.
- 2) Click on SEARCH.

The screenshot shows a web interface for 'Update Property Ownership'. At the top, there is a progress bar with four steps: '1. Selection' (highlighted in blue), '2. Main Form', '3. Declaration', and '4. Acknowledgement'. Below the progress bar, the section is titled 'Search Criteria'. It contains several input fields: 'Document Ref No.' with a value of '2016123112345' and a 'To' field with the same value; 'User's Ref No.' with an empty field; 'Status' with a dropdown menu; 'Property Tax Ref No.' with an empty field; and 'Date of Transfer' with two date pickers, both showing 'dd/mm/yyyy'. At the bottom of the form, there are two buttons: 'CLEAR' and 'SEARCH'.

# Module 3: How to Amend a Submitted e-Notice of Transfer

## Update Property Ownership: Search Record

- 1) Search result will be shown in table.
- 2) Click on AMEND for the e-NT record that you wish to make changes to.

**Search Result** ⓘ

1 - 10 of 10 Record(s)

<input type="checkbox"/>	User's Ref No.	Document Ref No.	Property	Status	Actions
<input type="checkbox"/>	E123456789SL	2020020364095	TEST_Property	SUBMITTED	<a href="#">AMEND</a>

## Module 3: How to Amend a Submitted e-Notice of Transfer

The following fields in the form that can be amended:

- Section A: Particulars of Property
  - Strata/ Land Area
- Section B: Details of Property
- Section E1: Particulars of Sale/ Original Sale
  - Date of Contract
  - Consideration
- Section E2: Particulars of Transferees/ Original Purchasers
  - After the transfer, property is held in (Tenancy in Common to Joint Tenancy and vice versa)
  - Additional Information
  - Share of the property transferred to the transferee in fraction

## Module 3: How to Amend a Submitted e-Notice of Transfer

The following fields in the form that can be amended:

- Section E3: Particulars of Transferee's/ Original Purchaser's Solicitor
  - Name of the Transferee's/ Original Purchaser's Solicitor
- Section E5: Sub-sale
  - Date of Contract
  - Consideration
  - After the transfer, property is held in (Tenancy in Common to Joint Tenancy, vice versa)
  - Additional Information
  - Share of the property transferred to the transferee in fraction
  - Name of Sub-sale Purchaser's Solicitor

## Module 3: How to Amend a Submitted e-Notice of Transfer

### Update Property Ownership: Declaration

- 1) After making the necessary amendments, proceed to Section F: Declaration.
- 2) Click on SUBMIT.

**Section F: Declaration**

I certify that the information given in this form is true, correct and complete.

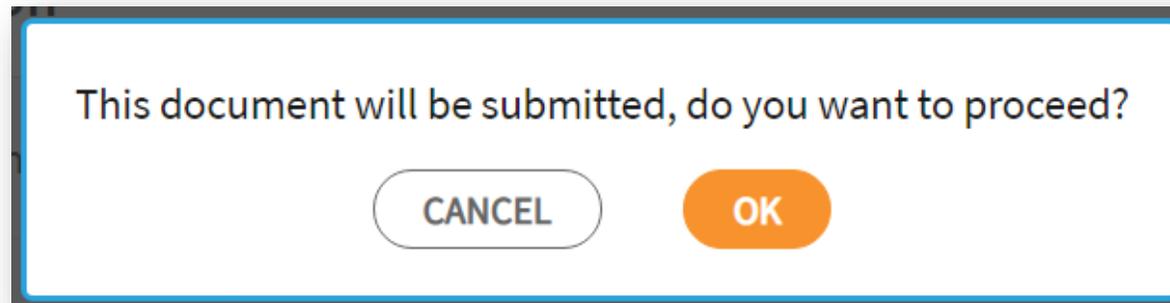
Company/ Firm	Test Entity Name
Contact Person *	<input type="text" value="PERSON A"/>
Contact Number *	<input type="text" value="91234567"/>
Email Address *	<input type="text" value="A@A.COM"/>

[BACK](#) [CLEAR](#) [SAVE DRAFT AND EXIT](#) [PRINT PREVIEW](#) [SUBMIT](#)

## Module 3: How to Amend a Submitted e-Notice of Transfer

### Update Property Ownership: Declaration

- 1) Click on OK to submit the amendments.



# Module 3: How to Amend a Submitted e-Notice of Transfer

## Acknowledgement Page

- 1) After it is submitted successfully, an acknowledgement page will be displayed. Please note that a new Document Ref No. will be generated for each amendment record submitted.

The screenshot shows a progress bar at the top with four steps: 1. Selection, 2. Main Form, 3. Declaration, and 4. Acknowledgement. The '4. Acknowledgement' step is highlighted in blue. Below the progress bar, the word 'Acknowledgement' is displayed. A light blue box contains the following text:

**Successful Transmission**

You have successfully submitted the property ownership record.

Company/Firm Name	XXX	Document Ref No.	2020030162103
Acknowledgement No.	233693	Date	01 Mar 2020 11.35 AM

# Module 4: Common Errors and Consequences

## Module 4: Common Errors and Consequences

**Pointers to note when entering the following particulars in the Notice of Transfer form and their consequences:**

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

## Module 4: Common Errors and Consequences

### Property Address

- Ensure that the address of the property is correct.

### Name and ID number of Transferor

- Ensure that the Transferor is the correct owner of the property.
- Impact:
  - Incorrect Transferor quoted will result in a longer processing time.

# Module 4: Common Errors and Consequences

## Particulars of Transferee

- Ensure that the Transferee is the correct owner of the property.
- Impact:
  - IRAS will notify the clients and law firms will be asked to rectify the errors.

## Module 4: Common Errors and Consequences

### Date of Tax Liability

- In this section of the form, the Date of Tax Liability is a very crucial information.
- The Date of Tax Liability impacts:
  - Buyer's liability to pay property tax.
  - Relief/ rebate that the seller was enjoying.
  - Relief/ rebate that the buyer will be able to enjoy.
- Please exercise more care to ensure the accuracy of this date.

# Module 5: Common Scenarios

## Module 5: Common Scenarios

**What you need to do when you encounter the following scenarios:**

- Deceased Owners
- Sellers/ Buyers who are foreigners
- Partial Transfer
- Property held in Trust
- Complex manner of holding

## Module 5: Common Scenarios

### ❑ Deceased Owners

Scenario 1	What you need to do
<p>Owner is Deceased and Executor/ Administrator/ Legal Personal Representative (LPR) is transferring the property to the beneficiaries.</p>	<p>You can select/ enter the Deceased owner as the Transferor.</p> <p>However, if you enter the Executor/ Administrator/ LPR as the Transferor, please quote his/her capacity besides the name [e.g. Mr John Tan (Executor)].</p>

## Module 5: Common Scenarios

### ❑ Deceased Owners

Scenario 2	What you need to do
Owner is Deceased and Executor/ Administrator/ LPR has sold the property.	You can select/ enter the Deceased owner as the Transferor.  However, if you enter the Executor/ Administrator/ LPR as the Transferor, please quote his/her capacity besides the name [e.g. Mr John Tan (Executor)].

## Module 5: Common Scenarios

### ❑ Deceased Owners

Scenario 3	What you need to do
<p>Property is currently owned by Owners A, B, C and D under Joint Tenancy. Owner B has passed away.</p>	<p>This is a partial transfer of the property whereby surviving owners become the remaining owners of the property.</p> <p>At Section E2, after the transfer, property is held in “<u>Joint Tenancy</u>”. In the transferee’s field, please enter the following: Particulars of Owner A, Owner C and Owner D.</p>

## Module 5: Common Scenarios

### ❑ Sellers/ Buyers who are foreigners

Scenario 4	What you need to do
For sellers/ buyers who are foreigners	<p>To check if he/ she has:</p> <ul style="list-style-type: none"><li>• NRIC (for Singapore PR)</li><li>• FIN</li></ul> <p>If yes, to use the above IDs found if available and NOT to use the identification type = OTH ID.</p>

## Module 5: Common Scenarios

### ❑ Partial Transfer of property

Scenario 5	What you need to do
<p>Property is currently owned by Owners A and B under Tenancy in Common in equal shares. Owner A sold her share to Owner B.</p>	<p>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.</p> <p>At Section E2, after the transfer, property is held in “<u>Single Ownership</u>”. In the transferee’s field, please enter the particulars of Owner B.</p>

## Module 5: Common Scenarios

### ❑ Partial Transfer of property

Scenario 6	What you need to do
<p>Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares:</p> <p>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>At Section E2, after the transfer, property is held in “<u>Tenancy in Common</u>”. In the transferee’s field, please enter the particulars of the owners and the following shares:</p> <p>Owner A = 1/10 Owner C = 7/10 Owner D = 2/10</p>

# Module 5: Common Scenarios

## ❑ Partial Transfer of property

Scenario 7	What you need to do
<p>Property is currently owned by Owners A, B, C and D under Tenancy in Common in unequal shares:</p> <p>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>At Section E2, after the transfer, property is held in “<u>Tenancy in Common</u>”. In the transferee’s field, please enter the particulars of the owners and the following shares:</p> <p>Owner A = 1/10 Owner B = 2/10 Owner C = 5/10 Owner D = 2/10</p>

## Module 5: Common Scenarios

### ❑ Partial Transfer of property

Scenario 8	What you need to do
<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 &amp; 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 &amp; 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>At Section E2, after the transfer, property is held in “<u>Tenancy in Common</u>”. In the transferee’s field, please enter the particulars of the owners and the following shares: Owner C = 8/10 Owner D = 2/10</p>

## Module 5: Common Scenarios

### Property Held in Trust

Scenario 9	What you need to do
Property is held in Trust for a Minor.	<p>At Section E2, after the transfer, property is held in “<u>Property held in Trust</u>”. In the transferee’s field, please enter the particulars of the Trustee. The Trustee will be the recipient of the Property Tax notices. Then proceed to enter the particulars of the Beneficiary as the subsequent transferee.</p> <p>In the Additional Information field, please enter remarks to reflect the capacity of the transferees (Transferee 1 = Capacity as Trustee and Transferee 2 = Capacity as Beneficiary).</p>

## Module 5: Common Scenarios

### Property Held in Trust

Scenario 10	What you need to do
Change of Trustee	At Section E2, after the transfer, property is held in “ <u>Property held in Trust</u> ”. In the transferee’s field, please enter the particulars of the Trustee.

# Module 5: Common Scenarios

## ❑ Complex manner of holding

Scenario 11	What you need to do
<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 3<sup>rd</sup> party (new buyer). Also, Owners A &amp; 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 &amp; B (who have changed to hold the property in Joint Tenancy).</p> <p>At Section E2, after the transfer, property is held in “<u>Tenancy in Common</u>”. In the transferee’s field, please enter the particulars of the owners and the following shares: Owner A = 3/10 share Owner B = 3/10 share Owner D = 4/10 share</p> <p>In the Additional Information field, please enter remarks to reflect the actual manner of holding/shares for the three owners.</p>

# Module 5: Common Scenarios

## ❑ Complex manner of holding

Scenario 12	What you need to do
<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 C sold his share 4/10 to two 3<sup>rd</sup> parties (new buyers).</p>	<p>This is a partial transfer of 4/10 shares of the property from Owner C to Owners E &amp; F. Thus, Owners E &amp; F own 4/10 shares of the property with the existing three owners of the property in Tenancy in Common. Owners E &amp; F are holding their 4/10 shares as Joint Tenancy.</p> <p>At Section E2, after the transfer, property is held in <u>“Tenancy in Common”</u>. In the transferee’s field, please enter the particulars of the owners and the following shares:                      Owner A = 1/10                      Owner B = 3/10                      Owner D = 2/10                      Owner E = 2/10                      Owner F = 2/10</p> <p>In the Additional Information field, please enter remarks to reflect the actual manner of holding/shares for the five owners.</p>

# Closing

## Closing

- ❑ As a reminder, please exercise due diligence when filing the Notice of Transfer to avoid any inconvenience that may arise due to data entry errors.
- ❑ Please note that Notice of Transfer in 'Draft' status will not be received by IRAS.
- ❑ Also, please be familiar with the different scenarios which you may encounter when filing the Notice of Transfer, so that you can deal with them appropriately.

**Thank You**

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