

When To Seek Assessment

When implementing the rental waivers under the rental relief framework, we strongly encourage landlords and tenants to share information readily and work out mutually agreeable arrangements. However, if a compromise cannot be reached, you may apply for an assessment by a rental relief assessor.



When should you go to an assessor?

For landlords and tenants

If you cannot agree on the actual amount of rent to be waived, where any of the factors below are involved:

- Amount of maintenance and service charges
- Amount that can be offset by earlier assistance from landlord
- Tenant occupying property for only a part of the relief period
- Sub-division of property to multiple tenants

If you received IRAS' notice of cash grant or a copy of the notice on or before 30 September 2020, and have yet to reach a mutual agreement on the rental waivers: Apply for assessment by **14 October 2020**.

If you receive IRAS' notice of cash grant or a copy of the notice after 30 September 2020: Apply for assessment **within 10 working days** after receiving the notice.

For landlords only

If you cannot agree with your tenant on:

- Tenant's eligibility for the waivers, or
- Your eligibility to provide a reduced amount of Additional Rental Relief

Apply for assessment **within 10 working days** after receiving IRAS' notice of cash grant or a copy of the notice.

The following issues cannot be determined by a rental relief assessor:

1. Disputes over the type of property

Waivers are based on the property's approved use. If the use has changed, inform IRAS

2. Non-rent issues, e.g. inability to vacate or reinstate premises, lease termination

Landlord and tenant should negotiate and come to a mutual agreement

3. Landlord imposes new contractual terms as condition to provide waivers

Eligible tenants do not have to pay rent (excluding maintenance and service fees) for the relevant months. Landlords should not impose conditions before providing waivers

4. Whether tenant must pay maintenance and service fees

Eligible tenants must pay maintenance and service fees for the relevant months