

Guide for Tenants to Claim Rental Waiver

Under the framework, eligible tenants of qualifying commercial properties may claim a rental waiver of 2 weeks of gross rent¹ from their landlords.

From 6 October 2021, MinLaw will start issuing the Notice of Rental Waiver (“Notice”) to tenants.

Receipt of the Notice does not automatically qualify a tenant for the rental waiver. Eligible tenants are required to follow the steps below to obtain the rental waiver from their landlords.

BEFORE YOU RECEIVE THE NOTICE

1 Check eligibility

- Refer to Eligibility Criteria. You must meet **all** the criteria to qualify for the waiver

▼ If eligible

2 Prepare supporting documents early

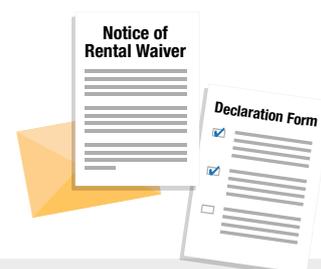
- Refer to Supporting Documents Required. These are needed to prove your eligibility
- Make copies of the supporting documents



AFTER YOU HAVE RECEIVED THE NOTICE

3 Receive Notice of Rental Waiver

- If you received the second payout under the Rental Support Scheme administered by IRAS, you will receive this Notice from MinLaw via post from 6 October 2021
- Fill in the Declaration Form attached to the Notice
- Make copies of the Notice and the completed Declaration Form



4 Send all documents to your immediate landlord, **within 28 calendar days from the date on the Notice**

- Send these documents via email (recommended) or registered post:
 - A copy of the Notice;
 - A copy of the completed Declaration Form; and
 - Copies of the supporting documents
- Keep the original documents, and the proof that you have sent the documents to your landlord. You may be required to produce these documents in the event of a dispute



▼ Once you have sent **all** documents to your landlord

5 Rental waiver will take effect

- You will not be liable for the rent payable from 5 – 18 August 2021 (including any interest or charges on the waived amount)
- If you have already paid rent for 5 – 18 August 2021, your next rental payment will be reduced by the equivalent amount
- Your landlord may offset any direct monetary assistance or rental waivers provided from 16 May 2021 up to when the rental waiver takes effect (i.e when Step 4 is completed), from the waiver amount
- If your landlord meets the criteria for financial hardship, he/she can apply to get an exemption from providing the waiver

¹ Gross rent is what is agreed on under the lease agreement or licence, and will include gross turnover rent, maintenance fees and service charges.

Eligibility Criteria and Supporting Documents Required

I. Eligibility Criteria

- a) You are an SME or specified Non-Profit Organisation (NPO) tenant-occupier (including subtenants and licensees) of a qualifying commercial property;
- b) Your annual revenue does not exceed \$100 million in FY2019;
- c) Your lease or licence must be:
 - i. Entered into or renewed before 20 July 2021;
 - ii. In force for the entire period from 5 August to 18 August 2021 (both dates inclusive); and
 - iii. (For leases only) Stamped on or before 2 August 2021*;
- d) You must have suffered at least a 20% drop in average monthly revenue² during both Phase 2 (Heightened Alert) periods (16 May 2021 to 13 June 2021 and 22 July 2021 to 18 August 2021, all dates inclusive), as compared to the Phase 3 period (28 December 2020 to 7 May 2021, both dates inclusive); and
- e) If your business is part of a Singapore group of entities, the group's annual revenue must not exceed \$100 million in FY2019. (This does not apply to SMEs that are not part of any group of companies, or NPOs.)

*Note: If your lease was not stamped on or before 2 August 2021, but you require assistance under the Rental Waiver Framework and meet all other eligibility criteria, you may make an application for rental waiver by 6 December 2021 at <https://go.gov.sg/rwf2021app>. Such cases will be assessed by a rental waiver assessor. Successful applicants will be issued with a Notice of Rental Waiver and will be subject to the same service requirements as other groups of tenants.

II. Supporting Documents Required

- a) Profit and loss statements for **all** the following periods:
 - i. 16 May to 13 June 2021 (first Phase 2 (Heightened Alert))
 - ii. 22 July to 18 August 2021 (second Phase 2 (Heightened Alert))
 - iii. 28 December 2020 to 7 May 2021 (Phase 3)
- b) [*Where applicable*] The Singapore group of entities' audited financial statements for FY2019. This does not apply to SMEs that are not part of any group of companies, or NPOs.
- c) [*If you are unable to provide **any** of the profit and loss statements at (a)*] A Statutory Declaration attesting that you meet the eligibility criteria to qualify for the rental waiver.
 - i. Statutory Declarations must be made before a Commissioner for Oaths, Notary Public or a Justice of the Peace. (Visit <https://go.gov.sg/comp-list> and <https://go.gov.sg/jp-list> for more information on Commissioners for Oaths, Notaries Public and Justices of the Peace.)

² If the business commenced after 28 December 2020, the drop in average monthly revenue will be calculated by comparing both Phase 2 (Heightened Alert) periods to the period from the business commencement date to 15 May 2021 (both dates inclusive).